



City Council Weekly Information Packet

Friday, August 30, 2024

Includes the following documents/information:

- 1) City Council Events Schedule
- 2) November 5, 2024, Special Bond Election Update
- 3) September is National Suicide Prevention Month
- 4) Internal Audit Office Final Report – National Incident Based Reporting System Audit
- 5) Tax Revenue Statistical Report – July 2024
- 6) Community Services Department Update



City Council Events Schedule

August 30, 2024 thru April 19, 2025

The Mayor and City Council have been invited to attend various community meetings and public and private events at which a quorum of the City Council may be present. The Council will not be conducting city business, nor will any legal action be taken. This is an event only and not a public meeting. A list of the community meetings and public and private events along with the schedules, dates, times, and locations is attached. Organizers may require a rsvp or fee.

Tue - Fri	Aug 27 - 30	All Day	2024 Annual League Conference Location: Arizona Biltmore 2400 E. Missouri Avenue Phoenix, AZ
Tue	Sep 3	5:30 p.m. – 7:00 p.m.	Getting AZ Involved in Neighborhoods (GAIN) 2024 Registration Event Location: Tempe Public Library 3500 S. Rural Road Tempe, AZ
Wed	Sep 4	5:00 p.m. – 6:30 p.m.	Meet and Greet: Interim Tempe Chamber President & CEO Robin Arredondo-Savage Location: Landings Credit Union 2800 S. Mill Avenue Tempe, AZ
Thu	Sep 5	8:30 a.m. – 10:00 a.m.	Arizona Fire Service Hall of Fame – Chief Deputy City Manager, Greg Ruiz Location: Mesa Convention Center 263 N. Center Street Mesa, Arizona
Sat	Sep 7	5:30 p.m. – 5:45 p.m.	ASUAA Sparky's Touchdown Tailgate Location: Sparky's Touchdown Tailgate 400 E. Tyler Mall Tempe, AZ
Sat	Sep 7	5:00 p.m. – 8:00 p.m.	City of Tempe Night Location: Mountain America Stadium 500 E. Veteran's Way Tempe, AZ
Tue	Sep 10	12:00 p.m. – 1:00 p.m.	Five-Year Consolidated Plan Virtual Public Meeting Location: Zoom https://us06web.zoom.us/j/82312401335?pwd=jfb1d7JZU7bL84MiF8tkgDVLdHhNhc2.1

Tue	Sep 10	6:30 p.m. – 7:30 p.m.	Five-Year Consolidated Plan Public Meeting Location: Tempe Library, Ironwood Room 3500 S. Rural Road Tempe, AZ
Wed	Sep 11	5:45 a.m. – 7:00 a.m.	Tempe Healing Fields Location: Tempe Beach Park 80 W. Rio Salado Parkway Tempe, AZ
Wed	Sep 11	7:00 a.m. – 6:00 p.m.	Better Buzz Friends and Family Event Location: Better Buzz 550 W. Elliot Road Tempe, AZ
Wed	Sep 11	4:30 p.m. – 7:30 p.m.	2024 Stars and Strikes Bowling Fundraiser Location: Main Event 8545 S. Emerald Drive Tempe, AZ
Thu	Sep 12	12:00 p.m. – 1:00 p.m.	Hardy Drive Neighborhood Traffic Calming Virtual Meeting Location: Zoom https://us06web.zoom.us/meeting/register/tZUud-ugqz4qGNBKqwoYiG5VweA5WKZVZvXB
Thu	Sep 12	12:00 p.m. – 1:00 p.m.	Trine University Ribbon Cutting Location: Trine University 2900 S. Diablo Way Suite D200 Tempe, AZ
Thu	Sep 12	3:30 p.m. – 5:30 p.m.	Umpqua Bank Grand Opening Location: Umpqua Bank 10201 S. 51 st Street Tempe, AZ
Thu	Sep 12	6:00 p.m. - 7:00 p.m.	Hardy Drive Neighborhood Traffic Calming In-Person Meeting Location: Wood Elementary School 727 W. Cornell Drive Tempe, AZ
Fri	Sep 13	6:00 p.m. – 7:00 p.m.	Bond Election Information Meeting Location: North Tempe Multi-Generational Center 1555 N. Bridalwreath Street Tempe, AZ
Sat	Sep 14	10:00 a.m. – 11:00a.m.	Neighborhood Idea Exchange: A Neighborhood Meet-Up Location: Tempe History Museum

			809 E. Southern Avenue Tempe, AZ
Mon	Sep 16	6:00 p.m. – 7:30 p.m.	Creamery Park Reopening Celebration Location: Creamery Park 1520 E. 8 th Street Tempe, AZ
Mon	Sep 16	7:00 p.m.- 8:00 p.m.	Bond Election Information Meeting Location: Tempe Police South Substation 8201 S. Hardy Drive Tempe, AZ
Tue	Sep 17	6:00 p.m. – 7:00 p.m.	Victory Acres Neighborhood Association Meeting Location: Escalante Community Center 2150 E. Orange Street Tempe, AZ
Wed	Sep 18	7:00 a.m. – 9:00 a.m.	Tempe Family YMCA Friendraiser Location: Tempe Family YMCA 7070 S. Rural Road Tempe, AZ
Wed	Sep 18	12:00 p.m. – 1:00 p.m.	Bond Election Information Virtual Meeting Location: Zoom https://us06web.zoom.us/meeting/register/tZckdOuhrjJjEtMz_Q5sRsstnAluqm6bHB1G
Wed	Sep 18	4:30 p.m. – 6:30 p.m.	EnVision Center Grand Opening and Ribbon Cutting Location: EnVision Center 1310 E. Apache Boulevard Tempe, AZ 85281
Wed	Sep 18	7:00 p.m. – 8:00 p.m.	Bond Election Information Meeting Location: Kiwanis Recreation Center 6111 S. All America Way Tempe, AZ
Fri	Sep 20	8:00 a.m. – 4:00 p.m.	15 th Annual Positively Powerful Education Summit and Woman Award Location: Triad West Inc/ The Showcase Room 129 S. Farmer Tempe, AZ
Mon	Sep 23	6:00 p.m. – 7:00 p.m.	Bond Election Information Meeting Location: North Tempe Multi-Generational Center 1555 N. Bridalwreath Street Tempe, AZ

Tue	Sep 24	4:00 p.m. – 5:00 p.m.	University of Advancing Technology Location: University of Advancing Technology 2625 W. Baseline Road Tempe, AZ
Tue	Sep 24	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Scudder Park Location: Scudder Park 5805 S. Lakeshore Drive Tempe, AZ
Tue	Sep 24	6:00 p.m. – 7:00 p.m.	Bond Election Information Meeting Location: Tempe Public Library 3500 S. Rural Road Tempe, AZ
Wed	Sep 25	8:00 a.m. – 9:00 a.m.	Nourishing Generations: Senior Breakfast in Support of Seniors Location: Tempe Community Action Agency 1700 N. Granite Reef Road Scottsdale, AZ
Wed	Sep 25	5:30 p.m. – 7:30 p.m.	Backstage Pass – Councilmember Garlid Location: Hayden Ferry 60 E. Rio Salado Parkway Tempe, AZ
Wed	Sep 25	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Mary and Moses Green Park Location: Mary and Moses Green Park 9325 W. Warner Ranch Drive Tempe, AZ
Thu	Sep 26	10:30 a.m. – 1:30 p.m.	Friendship Village First Responder Appreciation BBQ Location: Friendship Village Tempe 2645 E. Southern Avenue Tempe, AZ
Thu	Sep 26	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Optimist Park Location: Optimist Park 2000 E. Sesame Street Tempe, AZ
Thu - Sat	Sep 26 -28	All Day	Democrat Municipal Officials Summit Location: Temp Mission Palms 60 E. 5 th Street Tempe, AZ
Sat	Sep 28	9:00 a.m. – 2:30 p.m.	Maricopa County Branch NAACP – Annual Women’s Luncheon & Expo

			Location: SRP PERA Building 1 E. Continental Drive Tempe, AZ
Sat	Sep 28	9:30 a.m. – 3:00 p.m.	NAREB Black Wealth Tour Black Farmers Edition Location: National Association of Real Estate Brokers 1401 E. Jefferson Street Phoenix, AZ
Thu	Oct 3	7:00 a.m. – 8:00 a.m.	Valley Metro Rideshare Month Remote Event at ASU Location: ASU – Lot 13 at Discovery Hall 240 E. Lemon Street Tempe, AZ
Fri	Oct 4	6:00 p.m. – 9:00 p.m.	INSPIRE: A Celebration of Community Location: Southwest Center 22 E. Buchanan Street Tempe, AZ
Sun	Oct 6	12:00 p.m. – 8:00 p.m.	Tardeada Location: Tempe Library Complex 3500 S. Rural Road Tempe, AZ
Wed	Oct 9	5:00 p.m. – 7:00 p.m.	Tempe Sister Cities New Garden Reveal Location: Tempe Public Library Community Complex 3500 S. Rural Road Tempe, AZ
Fri – Sat	Oct 11 – 13	All Day	Oktoberfest Location: Tempe Beach Park 80 W. Rio Salado Parkway Tempe, AZ
Sat	Oct 12	4:00 p.m. – 6:00 p.m.	Parque de Soza Renaming Celebration Location: Parque de Soza Park 1430 S. Cedar Street Tempe, AZ
Wed	Oct 16	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Daumler Park Location: Daumler Park 2821 S. Evergreen Road Tempe, AZ
Sat	Oct 19	3:00 p.m. – 7:00 p.m.	Getting Arizona Involved in Neighborhoods (GAIN) Location: City of Tempe 31 E. Fifth Street Tempe, AZ

Sat	Oct 19	9:00 a.m. – 2:00 p.m.	Tempe Veterans Commission Location: American Legion Post 2 2125 S. Industrial Park Avenue Tempe, AZ
Tue	Oct 22	11:00 a.m. – 1:30 p.m.	FSL's 50 th Anniversary Celebration Location: Renaissance Phoenix Downtown Hotel 100 N. 1 st Street Tempe, AZ
Tue	Oct 22	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Clark Park Location: Clark Park 1730 S. Roosevelt Street Tempe, AZ
Wed	Oct 23	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Indian Bend Park Location: Indian Bend Park 1250 E. Marigold Lane Tempe, AZ
Thu	Oct 24	6:00 p.m. – 8:00 p.m.	Escalante Community Fall Festival Location: Escalante Park 2150 E. Orange Street Tempe, AZ
Sat	Oct 26	9:00 a.m. – 11:00 a.m.	Fire Station 2 Grand Opening Location: Fire Station 2 3025 S. Hardy Drive Tempe, AZ
Sat	Oct 26	1:00 p.m. – 4:00 p.m.	Michelle Brooks Tortes Park Dedication Location: Michelle Books Tortes Park 1225 E. Redfield Road Tempe, AZ
Fri	Nov 1	4:00 p.m. – 6:00 p.m.	Tempe Town Lake Silver Anniversary Location: TCA – Lakeside Room 700 W. Rio Salado Parkway Tempe, AZ
Sun	Nov 3	11:00 a.m. – 2:00 p.m.	Tempe Town Lake Silver Anniversary Location: Tempe Town Lake 550 E. Tempe Town Lake Tempe, AZ

Thu	Nov 7	10:00 a.m. – 11:45 a.m.	Feed My Starving Children – Tempe Grand Opening Location: Feed My Starving Children 1100 W. Grove Parkway Tempe, AZ
Thu	Nov 7	5:00 p.m. – 7:00 p.m.	10 th Annual Hammers & Ales Party & Fundraiser Location: Toolbank 3531 E. Corona Avenue Tempe, AZ
Tue	Nov 12	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Estrada Park Location: Estrada Park 1801 E. Palomino Drive Tempe, AZ
Wed	Nov 13	8:00 a.m. – 10:00 a.m.	LISC Phoenix Annual Breakfast & Community Awards Location: LISC Phoenix 326 Coronado Road, Suite 204 Phoenix, AZ
Wed	Nov 13	5:30 p.m. – 7:30 p.m.	Arts in the Parks Block Party: Meyer Park Location: Meyer Park 2727 S. Dorsey Lane Tempe, AZ
Wed	Nov 13	7:30 a.m. – 9:00 a.m.	United Food Bank Friends Breakfast Location: United Food Bank – Sunkist Warehouse 254 W. Broadway Road Mesa, AZ
Sat	Nov 16	11:00 a.m. – 12:00 p.m.	Light the World – Giving Machine, West Valley Launch Location: Westgate Entertainment Center (AMC Theatres) 9405 W. Hanna Lane Glendale, AZ
Sat	Nov 16	6:00 p.m. – 9:00 p.m.	Tempe Jam Location: Tempe Sports Complex 8401 S. Hardy Tempe, AZ
Mon	Nov 18	9:00 a.m. – 10:00 a.m.	Light the World – East Valley Giving Machines Location: Town of Gilbert Water Tower 45 W. Page Gilbert, AZ
Mon	Nov 18	5:00 p.m. – 9:00 p.m.	41 st Annual Don Carlos Humanitarian Awards – Tempe Community Council

			Location: Pera Club 1 E. Continental Drive Tempe, AZ
Sat	Dec 7	12:00 p.m. – 4:00 p.m.	Chandler Thunderbird Lodge #15 125 th Anniversary Location: Chandler Thunderbird Lodge #15 88 W. Erie Street Tempe, AZ
Fri	Dec 13	11:00 a.m. – 4:00 p.m.	Tempe Elementary Blood Drive Location: Tempe Elementary School District #3 3205 S. Rural Road Tempe, AZ
Sun-Fri	Mar 9 –14, 2025	All day	NLC Congressional City Council Location: Washington D.C.
Sat	Apr 19, 2025	5:30 p.m. – 8:30 p.m.	Ignite the Night – Tempe Diablos Charity Event Location: Phoenix Zoo 455 N. Galvin Parkway Phoenix, AZ

08/30/24 JR



MEMORANDUM

TO: Mayor and City Council
FROM: Kara DeArrastia, City Clerk
DATE: August 30, 2024
SUBJECT: November 5, 2024 Special Bond Election Update

Below are updates regarding the November 5, 2024 Special Bond Election, for the week ending August 30, 2024.

Bond Election Informational Meetings

Tempe voters can attend an informational meeting to learn more about the November 5 Bond Election and questions on the ballot. Two additional meetings were scheduled for September 13 and 16, so there will be a total of six meetings available. All are free and open to everyone.

Date	Time	Location
Friday, September 13	6 p.m.	North Tempe Multi-Generational Center – Manzanita/Mesquite Room, 1555 North Bridalwreath Street, Tempe
Monday, September 16	7 p.m.	Tempe Police South Substation, 8201 South Hardy Drive, Tempe
Wednesday, September 18	12 p.m. noon	Virtual – register here
Wednesday, September 18	7 p.m.	Kiwanis Recreation Center – Classroom A & B, 6111 South All America Way, Tempe
Monday, September 23	6 p.m.	North Tempe Multi-Generational Center – Manzanita/Mesquite Room, 1555 North Bridalwreath Street, Tempe
Tuesday, September 24	6 p.m.	Tempe Public Library – Desert Willow Room, 3500 South Rural Road, Tempe

September Water Bill Insert

A September water bill insert will be sent out to Tempe residents providing information about the November 5 Bond Election and the three bond questions on the ballot. Attached to this memo is the two-sided insert, in English and Spanish.

Important Election Dates and Deadlines for the November 5 Election

The graphic on the following page outlines important election dates to mark on your calendar. Visit the City's webpage at www.tempe.gov/bond or Maricopa County's webpage at <https://elections.maricopa.gov/voting/election-calendar.html> to learn more about the deadlines.

OCT. 1

Bond Election Publicity
Pamphlets Mailed

OCT. 7

Deadline to Register to
Vote in Nov. 5 Election

OCT. 9

Early Voting Begins &
Early Ballots Mailed to
AEVL Voters or Upon
Request

OCT. 25

Deadline to Request an
Early Ballot by Mail

OCT. 29

Deadline to Mail Back
Your Ballot

NOV. 5

from 6 AM to 7 PM
ELECTION DAY!

NOV. 10

Deadline for
Conditional Provisional
Ballot ID Verification &
Signature Curing

NOV. 11 – 21

Period when Council
can Canvass Election
Results

Visit www.tempe.gov/election for more information about the November 5, 2024 Special Bond Election. Future updates will be provided throughout the election season as needed. Should you have any questions or need further information, please do not hesitate to contact me at (480) 350-8947 or kara_dearrastia@tempe.gov.



Nov. 5 Election Information

Registered Tempe voters will have the opportunity to decide whether to fund public safety and road improvements, quality-of-life enhancements in Tempe neighborhoods and new affordable housing. Voting takes place in conjunction with the Nov. 5 Statewide General Election.

There are three questions on the ballot. Below is a sampling of the kinds of projects that would be accomplished if the questions pass. If they do not pass, there would be no additional tax and these projects would not proceed.

Question 1 provides funding to reduce fire and police response times and to restore all of Tempe's street pavement.

Question 2 provides funding to revitalize neighborhood park infrastructure, playgrounds and recreational facilities. It also includes funding for improvements to Double Butte Cemetery as well as Hayden Butte and Loma Del Rio desert preserves. It also includes ADA accessibility improvements and historic building preservation.

Question 3 provides funding to purchase property for affordable housing and to expedite projects to bolster the availability of affordable housing, specifically catering to vulnerable populations including low-income elderly individuals, people with disabilities, the homeless, and families with children at risk of homelessness.

The ballot language for the three questions of the bond election is legally binding on the future actions of Tempe City Council, and no monies may be expended except for the purposes described in such questions.

The estimated average annual tax rate that is required to be calculated by statute for the proposed bond authorization is \$0.8781 per \$100 of net assessed value used for secondary tax purposes.

**Read more about whats included
in each bond question:
tempe.gov/election**





Información sobre las elecciones del 5 de noviembre

Los votantes registrados de Tempe tendrán la oportunidad de decidir si financiarán proyectos de mejoramiento en la seguridad pública y las carreteras, mejoramiento en la calidad de vida en los vecindarios de Tempe y nuevas viviendas asequibles. La votación se lleva a cabo junto con las Elecciones Generales Estatales del 5 de noviembre.

Hay tres preguntas en la boleta. A continuación se encuentra una muestra de los tipos de proyectos que se lograrían si se aprueban las preguntas. Si no se aprueban, no habría impuestos adicionales y estos proyectos no avanzarían.

La pregunta 1 proporciona fondos para reducir los tiempos de respuesta de los bomberos y la policía y para restaurar todo el pavimento de las calles de Tempe.

La pregunta 2 proporciona fondos para revitalizar la infraestructura de parques, áreas de juego e instalaciones recreativas del vecindario. También incluye fondos para renovaciones al cementerio Double Butte, así como a las reservas del desierto de Hayden Butte y Loma Del Rio. También incluye el mejoramiento de accesibilidad ADA y preservación de edificios históricos.

La pregunta 3 proporciona fondos para comprar propiedades para viviendas asequibles y acelerar proyectos para reforzar la disponibilidad de viviendas asequibles, atendiendo específicamente a poblaciones vulnerables, incluyendo a personas mayores de bajos ingresos, personas con discapacidades, personas sin hogar y familias con niños en riesgo de quedarse sin hogar.

El lenguaje de la boleta para las tres preguntas de la elección de bonos es legalmente vinculante para las acciones futuras del Concejo Municipal de Tempe, y no se podrá gastar dinero excepto para los propósitos descritos en dichas preguntas.

La tasa impositiva anual promedio estimada que debe calcularse por ley para la autorización de bono propuesta es \$0.8781 por cada \$100 de valor tasado neto utilizado para propósitos de impuestos secundarios.

**Más información sobre lo que está incluido
En cada pregunta de bonos:**

tempe.gov/election



MEMORANDUM



TO: Mayor Woods and Tempe City Council
THRU: Tim Burch, Community Health and Human Services Director
FROM: Tempe Family Justice Commission
DATE: August 30, 2024
SUBJECT: September is National Suicide Prevention Month

September is designated as National Suicide Prevention Month. Few communities have escaped the devastating effects of suicide, including our own. To recognize the prevalence, extent, and severity of death by suicide in Tempe, and in support of the City Council's Safe and Secure Communities goal, the Tempe Family Justice Commission (TFJC) presents the following information based on its research and makes these recommendations for action.

CONTEXT:

By raising awareness of the issues surrounding suicide and recognizing valuable resources, it is our hope that this community may prevent deaths and support vulnerable populations. A focus on prevention brings together schools, caregivers, and health providers to educate families and citizens about the data, signals of suicidal ideation, and ways to intervene.

For 1- to 14-year-olds, suicide is the fourth leading cause of death (cancer and congenital issues were second and third), according to the Arizona Department of Health Services (AZDHS, 22). It is the second leading cause of death for 15- to 19-year-olds, after unintentional injury/accidents. In 2021, Arizona's rate of suicide (10.4%) was higher than the national average. There is a lag in available data as deaths by suicide are investigated and typically take longer to process, plus, annual reports by appropriate and credible reporting agencies simply cannot be as up to date as we might like. It is the case that after some years of reduced rates, suicide is increasing.

It is worth repeating that there are some specific age groups and cultural associations that indicate some people are more vulnerable than others (CDC, 2021). Disparities, in general:

- The highest rates of suicide are found most often in the Rocky Mountain West, including Arizona and New Mexico. Rural Teens have a much higher rate than urban youth in Arizona.
- Men and boys commit suicide at a rate almost four percent higher than women and girls. Typically, boys and men choose more lethal methods but attempts by girls are higher than boys.
- Adults with disabilities are three times more likely to report suicidal thinking.
- Veterans have an adjusted suicide rate that is 57.3% greater than the non-veteran U.S. adult population.

Important data for Arizona, specifically: Native Americans have the highest rate of death by suicide of all cultural groups. Although, many LGBTQ advocates indicate that the numbers of queer teens who attempt or die by suicide is often hidden. There is some evidence for this in the reports of the CDC by teens who identify as LGBTQ who indicate in high numbers that they often consider suicide. Overall, each at risk population has vulnerabilities. For example, grief over losses of family and friends and the chronic illnesses associated with aging are seen as contributing factors in the reasons why elders consider suicide. For teens, multiple aspects of development itself may contribute to suicidal ideation. Identity development and brain development figure prominently as teens are more likely to act on impulse, misread social cues, and engage in risky behavior (adolescent and teen references provided

below). Girls indicate they are bullied online via social media, and they report a higher risk of sexual assaults.

LOCAL IMPACT:

As the Mitch Warnock Act (Title 15-119) instituted suicide prevention for teachers, each school in the Tempe school districts are required to ensure all teachers of students from 6th through 12th grade have training. Mitch Warnock, a local Corona Del Sol student, died by suicide. His parents worked with local legislators, including Sean Bowie, to craft and support this law which affects educators across the state. Arizona State University developed a Suicide Prevention Training required for all students who are pursuing education degrees.

BEST COMMUNITY PRACTICES FOR PREVENTING SUICIDE:

Generally, promoting the Suicide and Crisis Lifeline, having trained counselors available in communities and schools, tracking data, and developing partnerships are all cited as community responses. All of these strategies have been adopted by the Arizona Health Improvement Plan and Tempe's Social Determinants of Health Initiative. The Family Justice Commission has been incorporating these ideals in our own 2024/25 Strategic Plan.

CURRENT CITY OF TEMPE PRACTICES:

As social determinants of health are intertwined in suicide prevention, adopting the Social Determinants of Health model as a community puts Tempe at the forefront of best practices for community health and suicide prevention. The City of Tempe continues to employ Care 7 personnel to great effect with 24/7 crisis response. Having the flexibility to immediately respond to mental health concerns, means this team of trained behavioral health specialists handle a number of issues to support and stabilize families and individuals in crisis. The Youth Specialist programs in both the Tempe Elementary School District and the Tempe Union High School District provide youth specialists for students, faculty, and staff in our middle schools, and high schools. While Tempe teachers are required by the state to have suicide prevention training, they are not trained as social workers. The support of the Youth Specialists is essential in meeting the mental health needs of our k12 students, particularly post-pandemic.

Additionally, Care 7 employs two social workers dedicated to veteran support. The City of Tempe Veteran's Services and a City Commission to serve veteran issues are resources for vets who have concerns with mental health issues and adjustment.

RECOMMENDATIONS:

Mayor and Council can support these actions in the following ways:

1. Promote suicide prevention messages on city social media.
2. Issue a city proclamation acknowledging this month-long event.
3. Continue to support Tempe Schools' efforts to combat suicide, including the Community Health and Human Services Youth Specialist Program.
4. Continue to support the Tempe Family Advocacy Center where victims of crime have a safe place to access trauma-sensitive services from trained professionals responding to the needs, especially of veterans, youth, and senior citizens.
5. More attention to the needs of indigenous youth would greatly support that population. Working with tribes will be critical.

To promote resilience in our community, ending the secrets and shame associated with suicide is important at all levels. While we have some important key resources, unquestioningly, our best asset in this fight is our community's abundance of heart.

General References:

<https://ncoa.org/article/suicide-and-older-adults-what-you-should-know>

<https://www.cdc.gov/nchs/pressroom/sosmap/suicide-mortality/suicide.htm>

https://www.cdc.gov/suicide/pdf/2023_CDC_SuicidePrevention_Infographic.pdf

<https://www.nimh.nih.gov/health/statistics/suicide> <https://news.asu.edu/20220930-more-1-4-arizona-suicides-involved-intimate-partner-problem-sayresults-new-study-violent> <https://afsp.org/suicide-statistics>

Adolescent and Teen References: <https://www.nimh.nih.gov/health/publications/the-teen-brain-7-things-to-know> <https://parentandteen.com/developing-adolescent-identity/>

<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6218408>

Interview: Sean Green, Veteran's Specialist at Care 7



Memorandum

TO: Mayor and City Council

FROM: Bill Greene, City Auditor

DATE: August 30, 2024

SUBJECT: FINAL REPORT

Attached is our final report issued for the following project:

- National Incident Based Reporting System (NIBRS) Audit

A copy of this report will also be posted to the Internal Audit Office website.

We appreciate the cooperation of all the City staff during this project. Please contact me if you have any questions about our results.



Memorandum

TO: Kenneth McCoy, Chief of Police
THRU: Bill Greene, City Auditor (X8982)
FROM: Jacqueline Gerald, Sr. Auditor (X8416)
CC: Rosa Inchausti, City Manager
Greg Ruiz, Chief Deputy City Manager
Keith Burke, Deputy City Manager
Lisette Camacho, Deputy City Manager
Daniel O'Neil, Assistant Police Chief
Miyoung Kim, Police Bureau Manager
Jeanne Pennington, Records Administrator
Allison Anderson, Senior Records Specialist

DATE: August 21, 2024

SUBJECT: **FINAL REPORT: NATIONAL INCIDENT BASED REPORTING SYSTEM AUDIT**

Attached is our final report on the subject audit. Copies of this report will be distributed to the mayor and council and posted to the Internal Audit Office website.

Thank you and your staff for your cooperation during this project.

National Incident Based Reporting System Audit

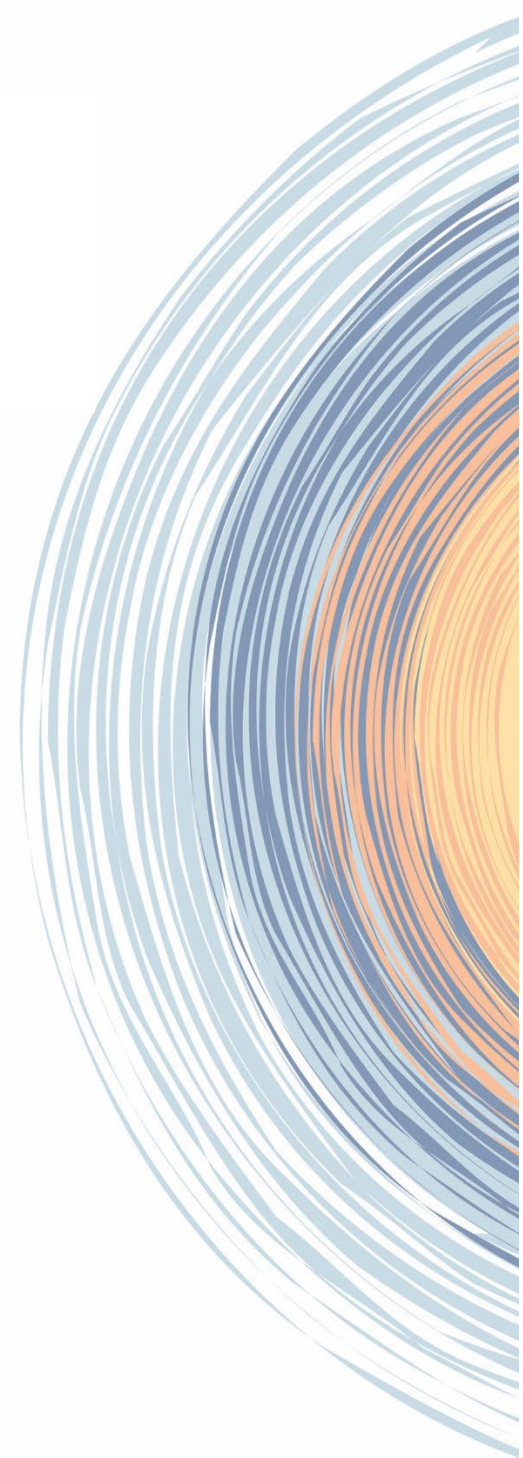
August 21, 2024

Project Team:

Bill Greene, City Auditor
Jacqueline Gerald, Sr. Auditor

Mission Statement

To enhance and protect organizational value by providing high-quality, objective, risk-based audit and consulting services to assist the City in accomplishing strategic priorities, goals, and objectives.



20 E. 6th Street, 2nd Floor | Tempe, AZ 85281 | 480-350-8982



Executive Summary

Purpose

We audited the City of Tempe Police Department's (TPD's) uniform crime reporting processes to determine if there are adequate controls over the collection, calculation, and reporting of data to ensure crime statistics are being accurately reported to the State of Arizona's Department of Public Safety (AzDPS) in accordance with the Federal Bureau of Investigation's (FBI's), Uniform Crime Reporting Program using the National Incident-Based Reporting System (NIBRS).

Background

Over 18,000 law enforcement agencies across various jurisdictions, including federal, state, city, university, and tribal entities, participate in the nationwide collaboration known as NIBRS. This voluntary effort collects data on reported crimes—not just those officially confirmed—to provide reliable insights for law enforcement operations. NIBRS reporting offers a more comprehensive and detailed picture of crime than the prior Summary Reporting System (SRS). It captures more information on each crime incident and improves accuracy, leading to more informed decision-making and better resource allocation.

As of January 1, 2021, the National Incident-Based Reporting System (NIBRS) became the FBI's national standard for law enforcement crime data reporting in the United States. Participating agencies now report detailed information for each crime and arrest, categorized by group. NIBRS standards require all offenses within an incident be reported rather than just the most serious offense, as was reported under SRS.

To ensure streamlined collection and consistent reporting, local jurisdictions in Arizona who participate in NIBRS send their monthly crime statistics to AzDPS, who then compiles the data and submits statewide statistics to the FBI. In 2021, TPD worked with the records management system (RMS) vendor to update the system and began reporting monthly statistical crime data (statistical extract) in accordance with the new NIBRS standards in January 2022.

In October 2023, AzDPS conducted a data integrity audit of TPD's crime reporting. While the audit yielded some findings, AzDPS concluded that TPD was following AzDPS and NIBRS program policies. In August 2023, the FBI notified TPD of their intent to conduct a Quality Assurance Review of AzDPS' program, which includes data submitted by TPD. This was scheduled to begin in January 2024; however, as of the date of this report, there has been no further information provided by the FBI or AzDPS regarding this audit..

Results in Brief

Internal controls built into RMS, combined with TPD's quality control reviews, are working as designed to meet requirements set forth by NIBRS. However, additional training for sworn officers and community responders is needed to promote complete, accurate, and consistent reporting in accordance with NIBRS.

Technical controls and manual quality review checks help detect and correct errors prior to submission. However, the complexity of reporting criminal incidents requires officers and detectives to exercise significant judgment and knowledge of policy and procedures. While technical controls and manual reviews help mitigate data entry errors, they cannot substitute for proper training and application of professional knowledge and judgment in accurately capturing all NIBRS data elements within an incident report.

Comparing the monthly RMS statistical extract to the AzDPS' crime overviews would further ensure accuracy and consistency in the AzDPS upload process.

While the draft NIBRS Monthly Submittal Responsibilities include a step to download and save the AzDPS' Agency Crime Overview, there is no procedure to review it for accuracy or reconcile it to the RMS statistical extract. Our comparison of Group A offenses for January and February 2024 identified no discrepancies. However, we identified potential discrepancies between the AzDPS Agency Crime Overviews and the corresponding RMS statistical extracts for the same periods for Group B offenses. The cause of these discrepancies requires further investigation.

Updating and finalizing policies and procedures in TPD's Records Section will facilitate more complete and accurate crime reporting, which will help enhance decision making, protect future federal funding, and maintain public trust.

We identified some opportunities to update policies and procedures in the Records Section, especially those related to NIBRS reporting. To ensure ongoing compliance with the NIBRS, finalizing these procedures is essential. This includes incorporating key details on error correction, supervisory oversight, and reconciliation upon final submission.

Department Responses to Recommendations

<p>Rec. 1.1: Review NCIC code 5401-0 Accident – Hit and Run with AzDPS and the RMS vendor to get clarification on the proper conversion of this code to NIBRS. Correct if necessary.</p>	
<p>Response: We have a workaround to ensure Tempe is reporting correctly, but discussions are being had to see 1) if an offense code can be created in the RMS and 2) if this will be made available to the officers to select or if Records will update the code once the officer has submitted the report. Code 5401-0 should only be selected if a pedestrian is involved in the hit-and-run.</p>	<p><u>Target Date:</u> 01/31/2025</p>
<p>Explanation, Target Date > 90 Days:</p>	
<p>Rec. 1.2: Update the RMS Code table to convert 11C to 11A once AzDPS has updated their system.</p>	
<p>Response: Pending the change from AzDPS.</p>	<p><u>Target Date:</u> Unknown</p>
<p>Explanation, Target Date > 90 Days: Dependent on AzDPS' timeline.</p>	
<p>Rec. 1.3: Implement a plan to ensure TPD personnel who are responsible for entering, reviewing, processing, or reporting crime information receive regular training in the most recent NIBRS standards and requirements.</p>	
<p>Response: Everyone involved in NIBRS reporting within the Records Section has completed extensive training.</p> <p>Since Tempe went live with the NIBRS reporting, training has been pushed out to all employees through PowerDMS. However, we recognize the need for updated / refresher training on NIBRS standards and requirements. TPD will research training opportunities/options to ensure meaningful and relevant information is shared.</p>	<p><u>Target Date:</u> 06/30/2025</p>
<p>Explanation, Target Date > 90 Days: Currently, all the training offered by DPS and other third-party vendors on NIBRS is between 4 hours and multiple days, with limited dates and seats available.</p>	
<p>Rec. 2.1: Review and update the TPD Records Section Policy to reflect current practices. Include a version number and date to track future updates.</p>	
<p>Response: Update in progress.</p>	<p><u>Target Date:</u> 09/30/2024</p>

Explanation, Target Date > 90 Days:

Rec. 2.2: Finalize the Records Management and ACJIS/NCIC Security Policy and implement it as soon as possible. Include a version number and date to track future updates.

Response: Update in progress.

Target Date:
09/30/2024

Explanation, Target Date > 90 Days:

Rec. 2.3: Finalize the Records Management and ACJIS/NCIC Security Policy and implement it as soon as possible. Include a version number and date to track future updates.

Response: Update in progress.

Target Date:
09/30/2024

Explanation, Target Date > 90 Days:

Rec. 2.4: Revise the NIBRS Monthly Submittal Responsibilities Procedures to include clear steps for correcting errors identified in the error reports. Specify how corrections will be documented and if review / approval by a supervisor is needed.

Response: Working with AzDPS and RMS to develop reports and process.

Target Date:
10/31/2024

Explanation, Target Date > 90 Days:

Rec. 3.1: Include a step in the draft NIBRS Monthly Submittal Responsibilities Procedures to review warnings generated during the NIBRS monthly test upload.

Response: Update in progress.

Target Date:
09/30/2024

Explanation, Target Date > 90 Days:

Rec. 3.2: Include in the draft NIBRS Monthly Submittal Responsibilities Procedures a process for comparing the monthly RMS statistical extract with the AzDPS' monthly crime overview. This comparison should include steps to identify and investigate any discrepancies to determine the root cause.

Response: Working with AzDPS and RMS to develop reports and process.

Target Date:
10/31/2024

Explanation, Target Date > 90 Days:

1 – NIBRS Data Input Controls

Background

TPD adheres to NIBRS reporting standards, which mandate complete and accurate data capture for all reportable criminal incidents. NIBRS requires up to 52 data elements, in seven categories, to be collected in a specific format for each incident. A data element is the smallest named item of data that conveys meaningful information or condenses a lengthy description into a short code. Some data elements relate to the overall incident, while others provide detail as to each offense, offender, victim, property, or arrest that occurred per incident. Some data elements are mandatory while others are conditional or even optional. Each data element is described in detail in the 2023 NIBRS User's Manual provided by the FBI. The chart below illustrates some examples of NIBRS data elements.

NIBRS Data Elements Examples



TPD's RMS system has been updated to collect these data elements directly or to derive the required data elements through conversions or look-up tables. Data elements do not include personal, private information such as names or birthdates.

NIBRS related input controls refer to the procedures and processes designed to make sure each data element is entered accurately and completely. These controls can involve data input methods such as using a drop-down menu to ensure a valid selection or data validation upon data entry, such as a check to ensure a date selection is within a certain timeframe. Manual input controls could include a secondary check or supervisory approval of entered data or training for those who input data.

Approach

We conducted the following tests and observations to evaluate if RMS input controls were in place and working to ensure TPD was reporting the 52 data elements accurately and completely each month to AzDPS:

- We interviewed Records and Analytics Sections staff to understand the source and method of input for each of the 52 data elements required by NIBRS . Most of the data elements are entered manually into an incident report screen by officers, detectives, or sergeants in the field. Data is entered into each data field and often described in further detail in the officer's narrative account of the incident.
- We verified the input controls in the RMS system test environment for a sample of data elements by observing system constraints for data entry and attempts to enter invalid information. For NCIC code data elements that required a conversion in the system to be in alignment with NIBRS standards, we evaluated the conversion table to ensure it was current, complete, and properly mapped NCIC codes.
- We considered the work performed by AzDPS during their 2023 data integrity audit. AzDPS is the State agency that is responsible for consolidating NIBRS data from all participating local governments and submitting it to the FBI's UCR Program. AzDPS has established data integrity procedures and assists local agencies in quality assurance practices including providing ongoing training. As such, AzDPS is deemed a qualified independent authority in NIBRS reporting criteria. AzDPS' testwork provided us with recent and reliable information about the accuracy of TPD's data collection for NIBRS reporting.

Results

Extensive controls built into TPD's RMS system closely mirror the requirements set forth by the 2023 NIBRS User Manual and NIBRS Technical Specifications Manual and are working as designed.

We selected a sample of data elements required by NIBRS and traced them into the RMS system's test environment to determine if technical controls over data entry were in place. Technical controls we noted included mandatory fields, field checks, data validation rules, drop-down menus and lists, and range checks. Cross-field validation and data integrity checks were also built into the application. Because TPD uses the

National Crime Information Center (NCIC) codes for operational purposes, a table in RMS must be maintained to properly map the NCIC codes initially input by officers to the related NIBRS codes for reporting purposes. We validated the RMS table mapping noting only four out of 186 codes did not match the NIBRS Technical Specifications Manual. TPD corrected two of the four prior to the end of audit fieldwork. TPD will need to work with AzDPS to determine how to correct the remaining two codes.

NCIC Code in RMS		NIBRS UCR Code	Comments
5401-0 Accident – Hit and Run	Maps to...	90Z	RMS currently does not report this to AzDPS per AzDPS statue map.
11C – Sexual Assault with Object	Maps to...	11A	RMS reports as 11C as AzDPS does not yet accept the 11A code.

The complexity of reporting criminal incidents requires officers, sergeants, and detectives to exercise significant judgment and knowledge of policy and procedures when documenting incidents. While technical controls, such as those discussed above, mitigate data entry errors, they cannot substitute for proper training and application of professional knowledge and judgment in accurately capturing all NIBRS data elements within an incident report.

AzDPS recently deemed TPD in compliance with Arizona and the NIBRS Program policies in their data integrity audit report dated October 23, 2023.

AzDPS noted in their report, no areas of concern in the following areas:

- Change flow diagrams
- Use of Force incidents
- Monthly NIBRS files

AzDPS also noted no area of concern regarding TPD’s monthly average file upload error rate of 0.7%. Each month, TPD submits crime incident report to AzDPS by uploading a statistical extract from RMS to a AzDPS portal. The AzDPS system has several hundred technical data input controls that it runs against the RMS statistical extract to flag and reject incidents with errors. AzDPS calculates an error rate each month, as well as an average ongoing error rate for TPD. The maximum error rate allowed by the AzDPS (and the FBI) is 4% before being deemed out of compliance and at risk of losing federal grant funding.

Regular training of sworn officers, community responders and others who have a responsibility to enter, review, process, or report crime information is critical to ensure complete, accurate, and consistent reporting in accordance with NIBRS.

In their October 2023 data integrity audit report, AzDPS selected a sample of 65 incident reports submitted by TPD in 2022 to review. Of these 65 incidents, AzDPS determined 16 (26%) incidents were either over-reported, under-reported or otherwise inaccurate.

Since this recent data integrity audit provided us with timely audit results, we verified that all incidents flagged by AzDPS were corrected by TPD in accordance with NIBRS protocols rather than pulling additional incident reports. This reduced our sample size for testing to six incident reports and lessened the administrative burden on TPD to pull incident reports and redact identifying information.

From our sample of six incidents, one incident reported in July 2022 had no offender description data elements completed even though the information was documented in the officer narrative. This would have been flagged as a warning by the AzDPS monthly automated error check upon TPD's upload. Warnings are not considered part of the error rate and are not rejected upon upload. Upon investigation, we learned that the officer updated the incident to include descriptive codes in October 2023. The remaining five incidents we tested were reported accurately and completely.

AzDPS recommended in their data integrity audit that TPD attend an upcoming NIBRS training class. While staff in the Records Section have received recent NIBRS training, officers and other community responders have not yet received additional training.

Recommendations

- 1.1 Review NCIC code 5401-0 Accident – Hit and Run with AzDPS and the RMS vendor to get clarification on the proper conversion of this code to NIBRS. Correct if necessary.
- 1.2 Update the RMS Code table to convert 11C to 11A once AzDPS has updated their system.
- 1.3 Implement a plan to ensure TPD personnel who are responsible for entering, reviewing, processing, or reporting crime information receive regular training in the most recent NIBRS standards and requirements.

2 – NIBRS Incident Processing Procedures

Background

Well-documented policies and procedures for identifying NIBRS reportable incidents in RMS and reporting all the necessary data elements to AzDPS are essential to the program. Policies and procedures ensure everyone follows the same steps and act as a reference guide, minimizing the chance of mistakes due to confusion or lack of knowledge, especially for new employees. Policies and procedures should be aligned with and reference the most current NIBRS User Manual and outline each step taken to ensure complete, consistent, and accurate crime data reporting.

Approach

We reviewed policies and procedures related to the TPD Records Section to validate completeness and alignment with the 2023 NIBRS User Manual and to determine if they were current. We also job shadowed the Record Supervisor during weekly error report processing for incidents occurring in February 2024. In addition, we reconciled all incidences occurring in January and February 2024 as reported by RMS in the statistical extracts uploaded to AzDPS.

Results

Updating and finalizing policies and procedures in TPD's Records Section to more closely align with the 2023 NIBRS User's Manual will help ensure accurate and complete NIBRS reporting. Completion of policies will help secure future federal funding and maintain public trust.

Our review of TPD's policies and procedures related to the Records Section and NIBRS crime reporting indicated that some policies are outdated while others are in draft form due to insufficient resources caused by staffing turnover. These are listed below:

- **Records Section Policy** - the policy for the Records Section itself did not indicate the last update; however, we noted some areas where information appeared to be outdated.
- **Records Management and ACJIS/NCIC Security Policy** – this policy was still in draft form. This important policy dictates access to RMS, including user account provisioning, user access audits, and decommissioning of user accounts at end of employment or transfer.
- **NIBRS Policy** – this policy has not been finalized. When reviewing the *NIBRS Policy* for alignment with the 2023 NIBRS User Manual, we noted the draft *NIBRS Policy* did not directly reference the 2023 NIBRS User's Manual, as recommended by the AzDPS in their October 2023 audit report. Additional areas that are addressed in the 2023 NIBRS User Manual that may be significant to the Officer or Sergeant roles but not in the draft policy include:

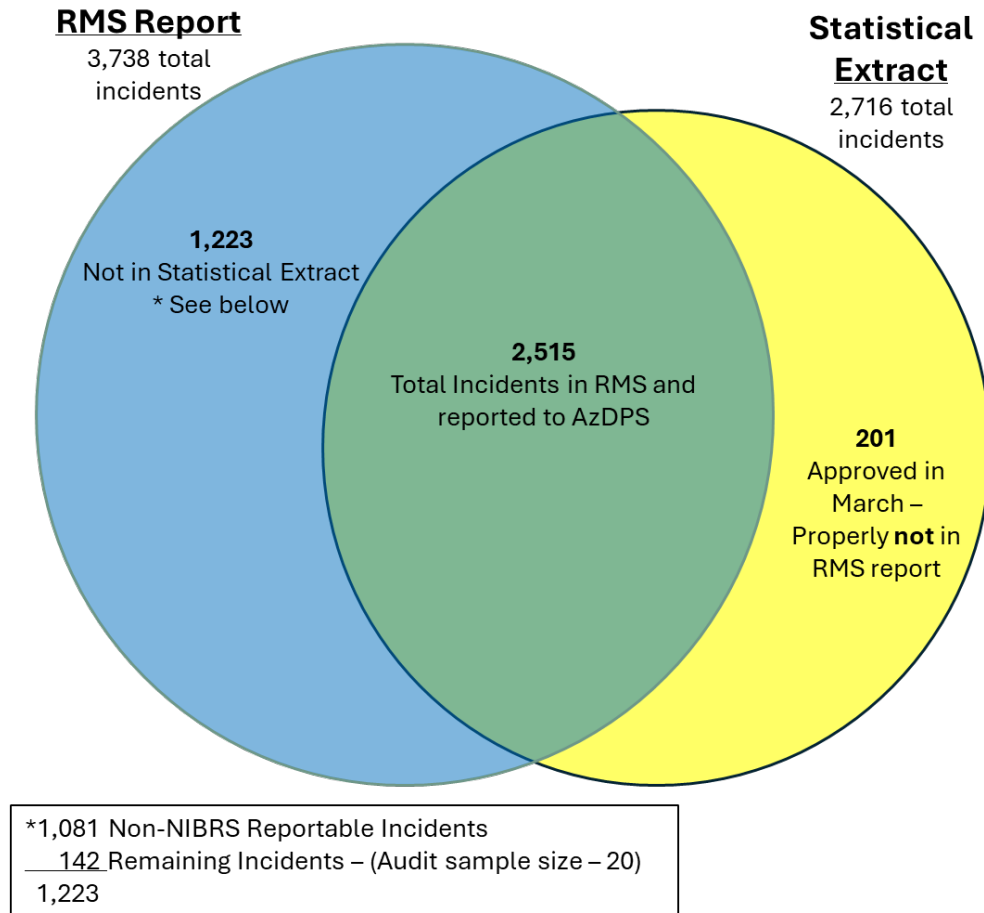
- Jurisdiction
- Classification of group A versus group B offenses
- Attempted crimes
- Crimes against property society or person
- Court warrants
- **NIBRS Monthly Submittal Responsibilities Procedures** – these procedures are not yet finalized. They outline the steps to run a weekly error report but do not include steps to correct errors or how to document the corrections - even though the TPD staff is correcting errors and documenting corrections in the RMS log. Procedures also do not include steps for supervisory review or approval of corrections which are steps not currently being performed.

The monthly NIBRS statistical extracts from RMS we reviewed included all incidents reported to TPD that met the criteria for NIBRS reporting.

The *NIBRS Monthly Submittal Responsibilities* include steps to create a Statistical Extract - a text file exported from RMS of all NIBRS-reportable incidents and updates for the current month. The criteria for the statistical extract was built into the system by the vendor to meet all reporting requirements of both the FBI and AzDPS. TPD relies upon the vendor to apply any major updates to the criteria for the statistical extract when there are changes to the NIBRS requirements.

To determine the completeness of the RMS statistical extract, we compared an RMS report of all general offenses between January 1, 2024 through February 28, 2024 to the corresponding NIBRS statistical extracts. We identified discrepancies in our initial analysis, but further investigation revealed these were primarily non-NIBRS reportable offenses, unfounded or unfinalized cases. After removing these cases, we selected a targeted sample of 20 out of 142 remaining cases for investigation. All 20 cases were confirmed to be non-NIBRS reportable. These included a significant number of Group B offenses with no arrests, which are not required for NIBRS reporting. Other discrepancies included incidents reported in February but not approved until March 2024. The Venn Diagram below summarizes our testing:

Statistical Extract Reconciliation to RMS Records (January – February 2024)



Recommendations

- 2.1 Review and update the *TPD Records Section Policy* to reflect current practices. Include a version number and date to track future updates.
- 2.2 Finalize the *Records Management and ACJIS/NCIC Security Policy* and implement it as soon as possible. Include a version number and date to track future updates.
- 2.3 Finalize and implement the draft *NIBRS Policy*. Directly reference the most recent NIBRS User Manual as recommended in the AzDPS 2023 audit report and include a version number and date to track future updates.
- 2.4 Revise the *NIBRS Monthly Submittal Responsibilities Procedures* to include clear steps for correcting errors identified in the error reports. Specify how corrections will be documented and if review / approval by a supervisor is needed.

3 –NIBRS Reporting Controls

Background

NIBRS reporting controls are the safeguards designed to ensure accuracy and completeness when reporting NIBRS data elements generated in RMS and processed by TPD's Records Section. They focus on the outputs produced after incident data has been entered and processed according to NIBRS requirements.

Reporting controls aim to achieve accuracy and completeness. This involves checks for data consistency, and adherence to the defined NIBRS format as well as checks for missing or conflicting data elements and ensures all processed records are accurately reflected in TPD's final monthly summary published by AzDPS.

Approach

To determine reporting controls were in place and working to ensure the timeliness, accuracy, and completeness of the RMS statistical extract submitted to the AzDPS portal, we:

- shadowed the Records Specialist during the monthly submittal process for February 2024. We evaluated the process to determine if the procedures in the draft NIBRS Monthly Submittal Responsibilities were followed.
- compared the total records uploaded to the portal per AzDPS to the total records in the RMS statistical extract.
- compared the number of offenses summarized by NIBRS Crime Code for both Group A and Group B crimes in the NIBRS Crime Agency Overview published by the AzDPS for both January and February 2024 to the RMS statistical extracts of the same months.

Results

To maintain NIBRS compliance, TPD reviews the upload to an AzDPS test site each month and corrects errors to achieve an error rate below 4% before final submission to AzDPS.

NIBRS requires that agencies maintain an average monthly upload error rate less than or equal to 4%. Failure to meet this standard can jeopardize the agency's eligibility for critical grant funding. The *NIBRS Monthly Submittal Responsibilities* outline the process for running the RMS statistical extract through a test site provided by AzDPS, to identify and correct errors before uploading it to the actual AzDPS production site. Additionally, approval by the Records Administrator or the Bureau Manager is required prior to submission to the actual AzDPS production site. This review process ensures TPD is aware of the error rate each month and can take preemptive action to comply with the NIBRS 4% requirement.

The AzDPS test site also provides a list of common warnings when agencies submit their statistical extracts. Because these warnings do not stop incidents from being uploaded and are not included in the calculation of the upload error rate, TPD does not review them. Reviewing the warnings, even though they aren't included in the error rate, would be beneficial for the following reasons:

- Warnings might flag inconsistencies or incomplete data that wouldn't necessarily be classified as errors but could still affect the quality and usefulness of the reported data.
- Reviewing warnings over time could help TPD identify recurring issues in data collection or reporting processes.
- Warnings might indicate upcoming changes in NIBRS standards that the TPD might need to prepare for to avoid future compliance issues.

Comparing monthly the RMS statistical extract to the AzDPS' crime overviews would promote accuracy and consistency in the final AzDPS upload process.

While the draft NIBRS Monthly Submittal Responsibilities include a step to download and save the AzDPS' Agency Crime Overview, there is no procedure to review it for accuracy or reconcile it to the RMS statistical extract. Our comparison of Group A and B offenses for January and February 2024 identified potential discrepancies between the AzDPS Agency Crime Overviews and the corresponding RMS statistical extracts for the same period. The cause of these discrepancies requires further investigation.

Recommendation

- 3.1 Include a step in the draft *NIBRS Monthly Submittal Responsibilities Procedures* to review warnings generated during the NIBRS monthly test upload.
- 3.2 Include in the draft *NIBRS Monthly Submittal Responsibilities Procedures* a process for comparing the monthly RMS statistical extract with the AzDPS' monthly crime overview. This comparison should include steps to identify and investigate any discrepancies to determine the root cause.

Scope and Methods

Scope

The scope of this audit includes crime data elements reported since TPD's implementation of NIBRS standards in January 2022.

Methods

We used the following methods to complete this audit:

- **Research** – information available from FBI NIBRS website, AzDPS, and other agencies and TPD policies and procedures.
- **Interviews** – meeting with Records Section and Crime Analysis staff who are considered knowledgeable in NIBRS reporting to understand NIBRS requirement and data processes in RMS.
- **Risk Assessment** – documented risks associated with failure to meet requirements of NIBRS program.
- **Assessment of internal controls** including input, processing and output controls to determine if they are working as intended and cover the risks as assessed.
- **Testing of controls**, both preventative and detective in areas where internal controls may not exist or be strong enough to be relied upon. This may include data analytics to test the entire population of cases within scope of this audit or to better identify high risk cases from which to sample from.
- **Consideration of work of other auditor** – prior data integrity audit performed by AzDPS in October 2023.

Unless otherwise stated in the report, all sampling in this audit was conducted using a judgmental methodology to maximize efficiency based on auditor knowledge of the population being tested. As such, sample results cannot be extrapolated to the entire population and are limited to a discussion of only those items reviewed.

MEMORANDUM



TO: Mayor and Council
FROM: Lauri Oszakiewski, Senior Municipal Budget & Finance Analyst
THROUGH: Lisette Camacho, Deputy City Manager
Ben Beutler, Budget Director
DATE: August 31, 2024
SUBJECT: Tax Revenue Statistical Report – July 2024

Introduction

The Municipal Budget Office (MBO) reviews the City's privilege (sales) tax collections for the General Fund (1.2%), Transit Fund (0.5%) and Arts & Cultural Fund (0.1%) and the General Fund bed tax (5.0%) to monitor the financial performance of the City's largest revenue source. This monthly analysis also provides the opportunity to determine if adjustments need to be made for any significant variances to ensure continuity of programs and service delivery. The July 2024 report summarizes our analysis of the June sales activity reported to the Arizona Department of Revenue (ADOR).

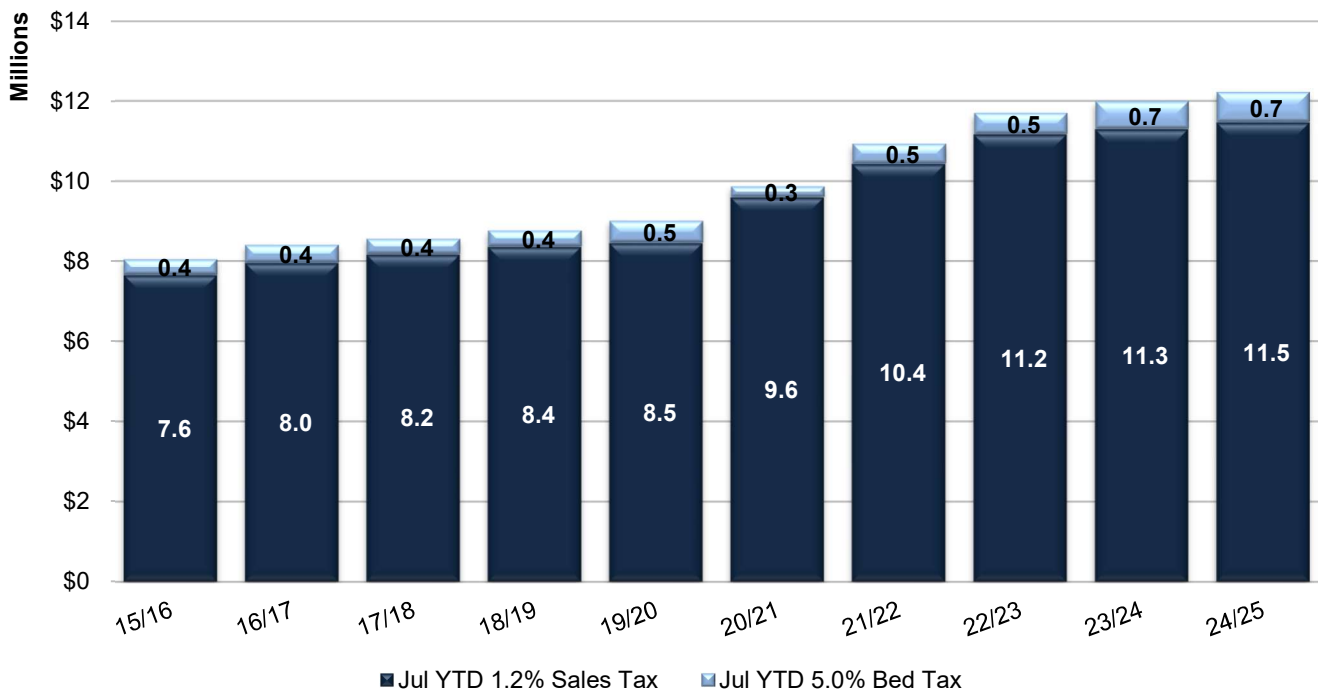
Overall Highlights

Total fiscal year to date taxable *sales* increased by 1.7% over the same year to date period in the prior fiscal year. Total sales tax *revenue* is up 2.1% or \$366 thousand, due to growth in rentals (\$436 thousand), combined hotel/motel and transient lodging (\$155 thousand), and contracting (\$145 thousand) activity. The attached Executive Summary provides a summary of historical and current fiscal year taxable sales, sales tax collections by fund, tax revenues by business activity, and an analysis of retail tax revenues by activity.

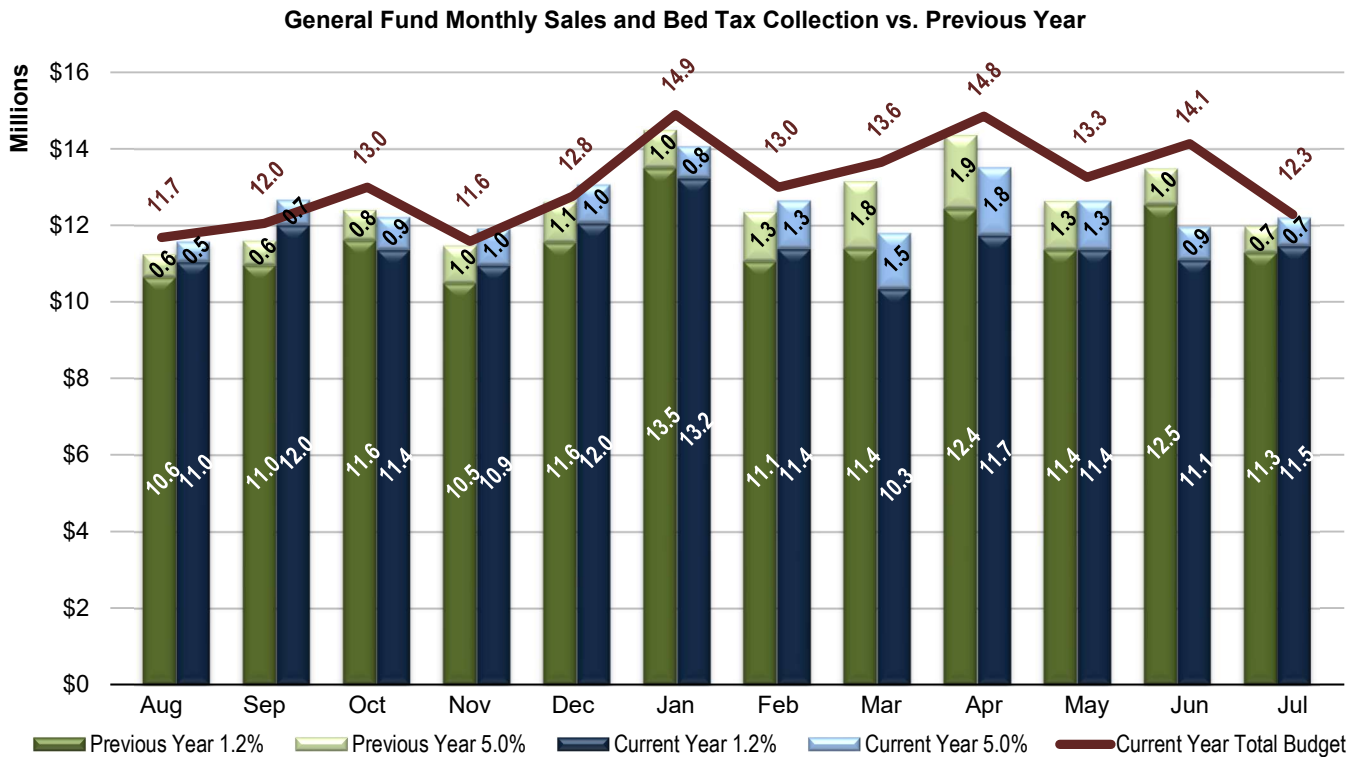
General Fund Highlights

As the General Fund portion of the City's sales and bed tax revenue collections represents the General Fund's largest revenue source, further analysis is performed on these specific tax collections. The graph below depicts year to date General Fund historical sales and bed tax revenue from FY 2015/16 through FY 2024/25. General Fund sales and bed tax revenue for FY 2024/25 is up 1.9% or \$232 thousand over the prior year to date period.

General Fund Year to Date Sales and Bed Tax Collections YTD



In addition to the 10-year historical comparison, we also review 12 months of General Fund monthly sales and bed tax collections compared to the previous year and to the FY 2024/25 adopted budget for the combined sales and bed tax, as noted in the graph below.



Finally, the MBO prepares the attached Actual to Budget Comparison report that provides a summary of FY 2024/25 General Fund sales tax, bed tax, and a combined total sales and bed tax collections compared to a projected budget amount for the month. Although sales and bed tax are not actually budgeted monthly, this type of analysis of actual collections compared to projections provides insight into sales and bed tax performance. Using this approach, fiscal year to date General Fund sales tax is \$127 thousand below revenue projections, General Fund bed tax is \$46 thousand above projections, and the combined General Fund sales and bed tax collections for the General Fund are \$81 thousand below the revenue projection.

As detailed above, July sales and bed tax collections are slightly below revenue projections. The Municipal Budget Office is closely monitoring revenues. If sales and bed tax collections continue to be below budget, the city will revise revenue projections in the long-range forecast presented to Council in November and February and if necessary, make budget adjustments to maintain financial stability, while also ensuring the continuity of programs and service delivery for residents.

Attachments: Executive Summary
Actual Compared to Budget Projection

Executive Summary

Current Month - July	2021-22		2022-23		2023-24		2024-25	
		Change		Change		Change		Change
Taxable Sales								
Total Taxable Sales	899,126,000	9.7%	949,591,000	5.6%	956,149,000	0.7%	972,766,000	1.7%
Retail Taxable Sales	533,686,000	15.8%	491,946,000	-7.8%	524,337,000	6.6%	503,099,000	-4.1%
Tax Revenues by Fund								
General Fund								
Privilege Tax (1.2%)	10,422,000	8.7%	11,160,000	7.1%	11,283,000	1.1%	11,454,000	1.5%
Bed Tax (5.0%)	495,000	84.0%	524,000	5.9%	688,000	31.3%	749,000	8.9%
Privilege Tax Rebates	249,000	33.2%	110,000	-55.8%	21,000	-80.9%	56,000	166.7%
Total General Fund	11,166,000	11.2%	11,794,000	5.6%	11,992,000	1.7%	12,259,000	2.2%
Transit Fund								
Privilege Tax (0.5%)	4,343,000	8.7%	4,650,000	7.1%	4,713,000	1.4%	4,796,000	1.8%
Privilege Tax Rebates	104,000	33.3%	46,000	-55.8%	-	-100.0%	-	0.0%
Total Transit Fund	4,447,000	9.2%	4,696,000	5.6%	4,713,000	0.4%	4,796,000	1.8%
Arts & Culture Fund								
Privilege Tax (0.1%)	889,000	9.1%	939,000	5.6%	943,000	0.4%	959,000	1.7%
Total Arts & Culture Fund	889,000	9.1%	939,000	5.6%	943,000	0.4%	959,000	1.7%
Totals	16,502,000	10.5%	17,429,000	5.6%	17,648,000	1.3%	18,014,000	2.1%
Tax Revenues by Business Activities								
Retail	9,606,000	15.8%	8,855,000	-7.8%	9,313,000	5.2%	9,056,000	-2.8%
Rentals	3,084,000	14.3%	3,493,000	13.3%	3,702,000	6.0%	4,138,000	11.8%
Utilities/Communication	774,000	9.0%	759,000	-1.9%	770,000	1.4%	825,000	7.1%
Restaurants	1,200,000	42.9%	1,317,000	9.8%	1,350,000	2.5%	1,456,000	7.9%
Contracting	863,000	-25.1%	998,000	15.6%	1,080,000	8.2%	1,225,000	13.4%
Hotel/Motel	191,000	85.4%	196,000	2.6%	249,000	27.0%	298,000	19.7%
Transient (Bed Tax)	495,000	84.0%	524,000	5.9%	681,000	30.0%	787,000	15.6%
Non-Recurring Business Activities	74,000	-89.8%	1,087,000	1368.9%	273,000	-74.9%	-	-100.0%
Amusements	154,000	113.9%	139,000	-9.7%	156,000	12.2%	154,000	-1.3%
All Other	60,000	-11.8%	60,000	0.0%	72,000	20.0%	74,000	2.8%
Totals	16,502,000	10.5%	17,429,000	5.6%	17,648,000	1.3%	18,014,000	2.1%
Retail Tax Revenues by Activities								
Automotive	1,356,000	14.9%	1,360,000	0.3%	1,420,000	4.4%	1,195,000	-15.8%
Building Supply Stores	431,000	22.1%	491,000	13.9%	409,000	-16.7%	365,000	-10.8%
Department Stores	1,103,000	7.2%	1,162,000	5.3%	1,124,000	-3.3%	1,120,000	-0.4%
Drug/Small Stores	1,384,000	5.2%	780,000	-43.6%	1,293,000	65.8%	1,258,000	-2.7%
Furniture/Equipment/Electronics	949,000	34.8%	287,000	-69.8%	521,000	81.5%	647,000	24.2%
Grocery Stores	828,000	0.6%	907,000	9.5%	941,000	3.7%	892,000	-5.2%
Manufacturing Firms	950,000	44.2%	226,000	-76.2%	572,000	153.1%	619,000	8.2%
All Other Retail	2,605,000	16.8%	3,642,000	39.8%	3,033,000	-16.7%	2,960,000	-2.4%
Totals	9,606,000	15.8%	8,855,000	-7.8%	9,313,000	5.2%	9,056,000	-2.8%
Fiscal Year to Date - July								
	2021-22		2022-23		2023-24		2024-25	
		Change		Change		Change		Change
Taxable Sales								
Total Taxable Sales	899,126,000	9.7%	949,591,000	5.6%	956,149,000	0.7%	972,766,000	1.7%
Retail Taxable Sales	533,686,000	15.8%	491,946,000	-7.8%	524,337,000	6.6%	503,099,000	-4.1%
Tax Revenues by Fund								
General Fund								
Privilege Tax (1.2%)	10,422,000	8.7%	11,160,000	7.1%	11,283,000	1.1%	11,454,000	1.5%
Bed Tax (5.0%)	495,000	84.0%	524,000	5.9%	688,000	31.3%	749,000	8.9%
Privilege Tax Rebates	249,000	33.2%	110,000	-55.8%	21,000	-80.9%	56,000	166.7%
Total General Fund	11,166,000	11.2%	11,794,000	5.6%	11,992,000	1.7%	12,259,000	2.2%
Transit Fund								
Privilege Tax (0.5%)	4,343,000	8.7%	4,650,000	7.1%	4,713,000	1.4%	4,796,000	1.8%
Privilege Tax Rebates	104,000	33.3%	46,000	-55.8%	-	-100.0%	-	0.0%
Total Transit Fund	4,447,000	9.2%	4,696,000	5.6%	4,713,000	0.4%	4,796,000	1.8%
Arts & Culture Fund								
Privilege Tax (0.1%)	889,000	9.1%	939,000	5.6%	943,000	0.4%	959,000	1.7%
Total Arts & Culture Fund	889,000	9.1%	939,000	5.6%	943,000	0.4%	959,000	1.7%
Totals	16,502,000	-44.7%	17,429,000	5.6%	17,648,000	1.3%	18,014,000	2.1%
Tax Revenues by Business Activities								
Retail	9,606,000	15.8%	8,855,000	-7.8%	9,313,000	5.2%	9,056,000	-2.8%
Rentals	3,084,000	14.3%	3,493,000	13.3%	3,702,000	6.0%	4,138,000	11.8%
Utilities/Communication	774,000	9.0%	759,000	-1.9%	770,000	1.4%	825,000	7.1%
Restaurants	1,200,000	42.9%	1,317,000	9.8%	1,350,000	2.5%	1,456,000	7.9%
Contracting	863,000	-25.1%	998,000	15.6%	1,080,000	8.2%	1,225,000	13.4%
Hotel/Motel	191,000	85.4%	196,000	2.6%	249,000	27.0%	298,000	19.7%
Transient (Bed Tax)	495,000	84.0%	524,000	5.9%	681,000	30.0%	787,000	15.6%
Non-Recurring Business Activities	74,000	-89.8%	1,087,000	1368.9%	273,000	-74.9%	-	-100.0%
Amusements	154,000	113.9%	139,000	-9.7%	156,000	12.2%	154,000	-1.3%
All Other	60,000	-99.6%	60,000	0.0%	72,000	20.0%	74,000	2.8%
Totals	16,502,000	-44.7%	17,429,000	5.6%	17,648,000	1.3%	18,014,000	2.1%
Retail Tax Revenues by Activities								
Automotive	1,356,000	14.9%	1,360,000	0.3%	1,420,000	4.4%	1,195,000	-15.8%
Building Supply Stores	431,000	22.1%	491,000	13.9%	409,000	-16.7%	365,000	-10.8%
Department Stores	1,103,000	7.2%	1,162,000	5.3%	1,124,000	-3.3%	1,120,000	-0.4%
Drug/Small Stores	1,384,000	5.2%	780,000	-43.6%	1,293,000	65.8%	1,258,000	-2.7%
Furniture/Equipment/Electronics	949,000	34.8%	287,000	-69.8%	521,000	81.5%	647,000	24.2%
Grocery Stores	828,000	0.6%	907,000	9.5%	941,000	3.7%	892,000	-5.2%
Manufacturing Firms	950,000	44.2%	226,000	-76.2%	572,000	153.1%	619,000	8.2%
All Other Retail	2,605,000	16.8%	3,642,000	39.8%	3,033,000	-16.7%	2,960,000	-2.4%
Totals	9,606,000	15.8%	8,855,000	-7.8%	9,313,000	5.2%	9,056,000	-2.8%

Actual Compared to Budget Projection

Privilege Tax Revenue - General Fund (1.2%) 2024-25 Actual Compared to Budget

Monthly Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	8.2%	\$ 11,581,000	\$ 11,454,000	\$ (127,000)	-1.1%
Aug	7.6%	10,784,000			
Sep	8.5%	12,031,000			
Oct	8.5%	12,117,000			
Nov	7.7%	10,996,000			
Dec	8.7%	12,365,000			
Jan	9.8%	13,891,000			
Feb	8.3%	11,792,000			
Mar	8.0%	11,317,000			
Apr	8.8%	12,484,000			
May	7.9%	11,175,000			
Jun	8.1%	11,534,000			
Totals	100.0%	\$ 142,067,000	\$ 11,454,000	\$ (127,000)	-0.1%

Cumulative Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	8.2%	\$ 11,581,000	\$ 11,454,000	\$ (127,000)	-1.1%
Jul-Aug	15.7%	22,365,000			
Jul-Sep	24.2%	34,396,000			
Jul-Oct	32.7%	46,513,000			
Jul-Nov	40.5%	57,509,000			
Jul-Dec	49.2%	69,874,000			
Jul-Jan	59.0%	83,765,000			
Jul-Feb	67.3%	95,557,000			
Jul-Mar	75.2%	106,874,000			
Jul-Apr	84.0%	119,358,000			
Jul-May	91.9%	130,533,000			
Jul-Jun	100.0%	142,067,000			

Tax and License Annual Privilege Tax Revenue Projections

Method	Privilege Tax		Over / (Under)	
	Projected	Budget	Amount	Percent
% of Increase	\$ 139,870,000	\$ 142,067,000	\$ (2,197,000)	-1.5%
% Received	\$ 140,509,000	\$ 142,067,000	\$ (1,558,000)	-1.1%

Bed Tax Revenue - General Fund (5.0%) 2024-25 Actual Compared to Budget

Monthly Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	4.8%	\$ 703,000	\$ 749,000	\$ 46,000	6.5%
Aug	4.7%	682,000			
Sep	5.4%	790,000			
Oct	6.8%	993,000			
Nov	8.0%	1,168,000			
Dec	8.5%	1,244,000			
Jan	7.7%	1,121,000			
Feb	10.3%	1,501,000			
Mar	13.1%	1,903,000			
Apr	14.5%	2,108,000			
May	9.3%	1,356,000			
Jun	6.8%	997,000			
Totals	100.0%	\$ 14,566,000	\$ 749,000	\$ 46,000	0.3%

Cumulative Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	4.8%	\$ 703,000	\$ 749,000	\$ 46,000	6.5%
Jul-Aug	9.5%	1,385,000			
Jul-Sep	14.9%	2,175,000			
Jul-Oct	21.7%	3,168,000			
Jul-Nov	29.8%	4,336,000			
Jul-Dec	38.3%	5,580,000			
Jul-Jan	46.0%	6,701,000			
Jul-Feb	56.3%	8,202,000			
Jul-Mar	69.4%	10,105,000			
Jul-Apr	83.8%	12,213,000			
Jul-May	93.2%	13,569,000			
Jul-Jun	100.0%	14,566,000			

Tax and License Annual Privilege Tax Revenue Projections

Method	Bed Tax		Over / (Under)	
	Projected	Budget	Amount	Percent
% of Increase	\$ 13,294,000	\$ 14,566,000	\$ (1,272,000)	-8.7%
% Received	\$ 15,519,000	\$ 14,566,000	\$ 953,000	6.5%

Total General Fund Tax Revenue 2024-25 Actual Compared to Budget

Monthly Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	7.8%	\$ 12,284,000	\$ 12,203,000	\$ (81,000)	-0.7%
Aug	7.3%	11,466,000			
Sep	8.2%	12,821,000			
Oct	8.4%	13,110,000			
Nov	7.8%	12,164,000			
Dec	8.7%	13,609,000			
Jan	9.6%	15,012,000			
Feb	8.5%	13,293,000			
Mar	8.4%	13,220,000			
Apr	9.3%	14,592,000			
May	8.0%	12,531,000			
Jun	8.0%	12,531,000			
Totals	100.0%	\$ 156,633,000	\$ 12,203,000	\$ (81,000)	-0.1%

Cumulative Amounts

	2024-25 Budget		2024-25 Actual	Over / (Under)	
	Percent	Amount		Amount	Percent
Jul	7.8%	\$ 12,284,000	\$ 12,203,000	\$ (81,000)	-0.7%
Jul-Aug	15.2%	23,750,000			
Jul-Sep	23.3%	36,571,000			
Jul-Oct	31.7%	49,681,000			
Jul-Nov	39.5%	61,845,000			
Jul-Dec	48.2%	75,454,000			
Jul-Jan	57.8%	90,466,000			
Jul-Feb	66.2%	103,759,000			
Jul-Mar	74.7%	116,979,000			
Jul-Apr	84.0%	131,571,000			
Jul-May	92.0%	144,102,000			
Jul-Jun	100.0%	156,633,000			

Tax and License Annual Privilege Tax Revenue Projections

Method	Total Tax		Over / (Under)	
	Projected	Budget	Amount	Percent
% of Increase	\$ 152,900,000	\$ 156,633,000	\$ (3,733,000)	-2.4%
% Received	\$ 155,600,000	\$ 156,633,000	\$ (1,033,000)	-0.7%

COMMUNITY SERVICES UPDATE

August 30, 2024

COMMUNITY ARTS: ARTS IN SCHOOLS GRANTS

This year, the City of Tempe has continued its commitment to grow arts education in our community by funding **Arts in Schools Grants**. These grants are administered by Tempe Community Arts and provide fine arts teachers in Tempe the funds to work with professional artists and/or purchase arts equipment. Examples include the purchase of specialty GiffinGrips to help high school ceramics students work with wheel-throwing, trimming, and finishing techniques and specialized percussion instruments for elementary students to make music accessible to all, including those with special needs. In addition, residencies with guest music clinicians, performing artists and visual artists support both local arts professionals and the professional development of teachers.

This fall, an investment of \$70,000 will be distributed among 26 schools for a total of 60 grants, an increase of more than \$10,000 from last year. Arts education helps encourage imaginative problem-solving skills and grows emotional intelligence, as well as promotes arts literacy as a powerful means of self-expression.

Schools receiving grants are located within Tempe Elementary School District, Kyrene School District, Tempe Union High School District, Tempe Preparatory Academy, and New School for Arts and Academics. [Learn more at tempe.gov/ArtsGrants](https://tempe.gov/ArtsGrants)



COMMUNITY SERVICES UPDATE

August 30, 2024

PARKS UPDATE: REFRESH PROJECTS

Our CIP & Asset Management teams have been working diligently with vendors for the re-opening of Goodwin and Creamery Parks. This completion of work comes just in time for the fall weather! We are so excited for the re-activation of these two beloved neighborhood parks.

Creamery Park

Creamery Park is now open to the public after a playground refresh project. The refresh consisted of: concrete sidewalks, 2 accessible street parking spaces, a 40'x40' shade structure, expanded and renovated playground, artist designed accessible rubber playground surface, drinking fountain, lighting improvements, thirty-seven (37) trees, Calsense smart irrigation controller, and improved accessibility at the dog park.

Join us on September 16th for a grand re-opening with an Arts in the Park event to celebrate with the community!



Goodwin Park

Goodwin Park received: athletic lighting for soccer fields, two (2) ramadas, sidewalks and area lighting for pathways, drinking fountain, Calsense irrigation controller, sixteen (16) trees, and site furnishings (picnic tables and benches).

Goodwin Park improvements will be completed by September 2024!



COMMUNITY SERVICES UPDATE

August 30, 2024

PARKS UPDATE: REFRESH PROJECTS CONTINUED...

Kiwanis North Dog Park

Kiwanis Dog Park construction is to begin September 2024 and is expected to be completed June 2025. The dog park location is on Baseline Road and Ash Avenue at the north end of Kiwanis Park. Below is a list of the various features and amenities to be installed:

- Four (4) distinct dog park pods with separate entrances including one for small dogs and a pod for dog agility equipment
- Hydrant theme water spray feature
- Decorative steel fence along Baseline Road
- 2 shade structures
- Connections to the Western Canal path
- Dog-friendly drinking fountains.
- New trees throughout
- Trees and new landscape buffer along Baseline Road
- Accessible parking spaces added along Ash Avenue
- ADA walking path access
- New irrigation
- Benches and other site furnishings



Kiwanis dog park project is over 2 acres in size