

# MEMORANDUM



TO: Mayor and Council  
FROM: Mark Day, Municipal Budget Director  
THROUGH: Tom Duensing, Deputy City Manager  
DATE: March 17, 2023  
SUBJECT: Quarterly Financial Report for FY 2022-23 Q2

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Attached is the Quarterly Financial Report for the second quarter of Fiscal Year 2022-23, the quarter ending December 31, 2022. The Municipal Budget Office prepares quarterly financial reports for all the major operating funds, revenue sources and departments that reflect budget to actual comparisons and highlight major variances that may require additional monitoring or action.

Although revenues and expenditures are not budgeted on a quarterly basis, the report applies a three-year historical average to the annual budget to gain insight into revenue and expenditure actual performance versus the estimated budget for the quarter.

We have included a quick-reference Table of Contents on the following page that will allow you to quickly navigate to areas of interest by clicking on titles or page numbers. The *table of contents* link at the bottom of every page will return you to the Table of Contents. The report can also be found on the Municipal Budget Office's Internet page.

Please let me know if you have questions about the information contained in this report.



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## Quarterly Financial Performance Report

Through the Second Quarter Ended December 31, 2022

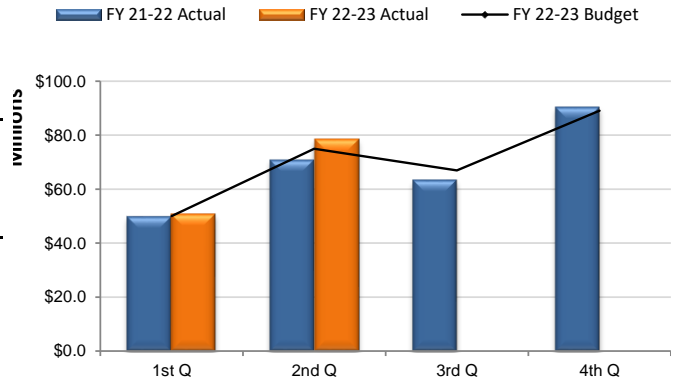
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### Performance Ratings Key

- Positive** = A positive variance, or a negative variance of less than 2%, which shows the category is performing close to historical trends.
- Watch** = A negative variance between 2-5%, compared to historical trends.
- Negative** = A negative variance of greater than 5%, compared to historical trends.



		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 50,022,923	\$ 50,777,938	18.1%	17.8%
2nd Q	Oct-Dec 22	74,967,943	78,335,931	27.9%	26.7%
3rd Q	Jan-Mar 23	66,894,017			
4th Q	Apr-Jun 23	89,073,355			
Total		\$ 280,958,238	\$ 129,113,869	46.0%	44.5%
Variance from Budget			\$ 4,123,003	1.5%	



**Positive**

Through the second quarter of FY 2022-23, General Fund revenue is 46.0% of budget, compared with a historical percentage of 44.5%. In terms of budget-to-actual variance, total collections are above the anticipated revenue target for the second quarter by \$4.1 million. The scope of budget-to-actual variance for each category can be seen in the table and graph at the bottom-right corner of this page. Quarterly collection detail by category can be found on pages 2 through 6 of this reports.



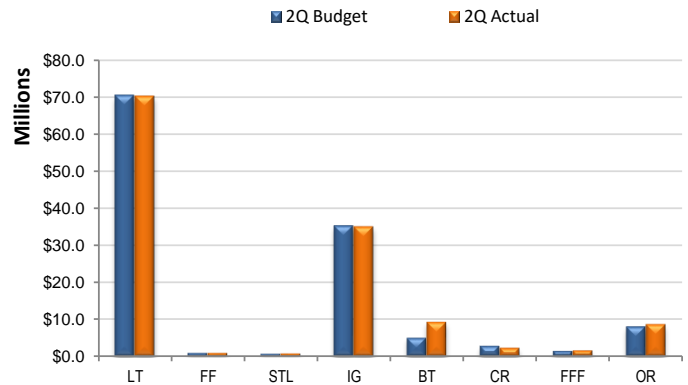
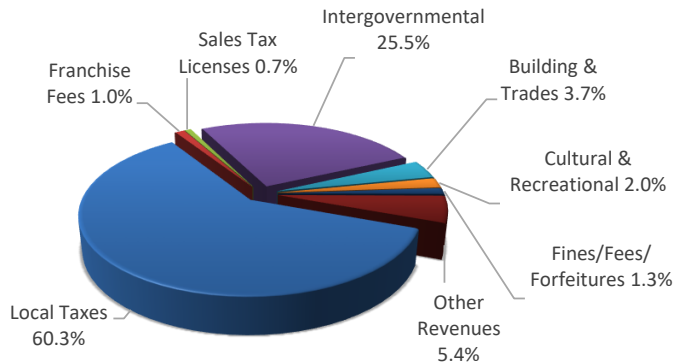
## General Fund Revenue by Category

Revenue Categories	FY 22-23 Annual Budget	% of Annual Budget
Local Taxes	\$ 169,383,093	60.3%
Franchise Fees	2,934,996	1.0%
Sales Tax Licenses	2,039,500	0.7%
Intergovernmental	71,761,302	25.5%
Building & Trades	10,447,630	3.7%
Cultural & Recreational	5,585,200	2.0%
Fines/Fees/ Forfeitures	3,550,446	1.3%
Other Revenues	15,256,071	5.4%
<b>Total</b>	<b>\$ 280,958,238</b>	<b>100.0%</b>

Cumulative Revenue through 2Q 2022-2023

	2Q Budget Target	2Q Actual Revenue	% of Budget Target
Local Taxes (LT)	\$ 70,424,982	\$ 70,240,368	100%
Franchise Fees (FF)	980,289	932,369	95%
Sales Tax Licenses (STL)	685,272	815,249	119%
Intergovernmental (IG)	35,306,561	35,093,942	99%
Building & Trades (BT)	5,056,653	9,341,802	185%
Cultural & Recreational (CR)	2,893,134	2,324,563	80%
Fines/Fees/Forfeitures (FFF)	1,512,490	1,668,379	110%
Other Revenues (OR)	8,131,486	8,697,198	107%
<b>Total</b>	<b>\$ 124,990,866</b>	<b>\$ 129,113,869</b>	<b>103%</b>

FY 22-23 Budget

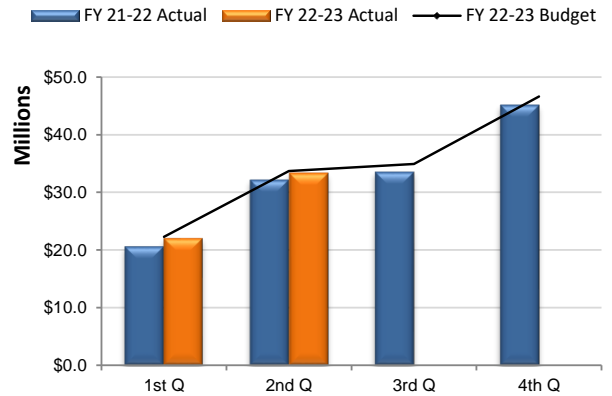


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**Sales Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 22,284,111	\$ 22,023,232	16.0%	16.2%
2nd Q	Oct-Dec 22	33,701,280	33,268,414	24.2%	24.5%
3rd Q	Jan-Mar 23	34,939,286			
4th Q	Apr-Jun 23	46,631,566			
<b>Total</b>		<b>\$ 137,556,243</b>	<b>\$ 55,291,646</b>	<b>40.2%</b>	<b>40.7%</b>
Variance from Budget			\$ (693,745)	-0.5%	



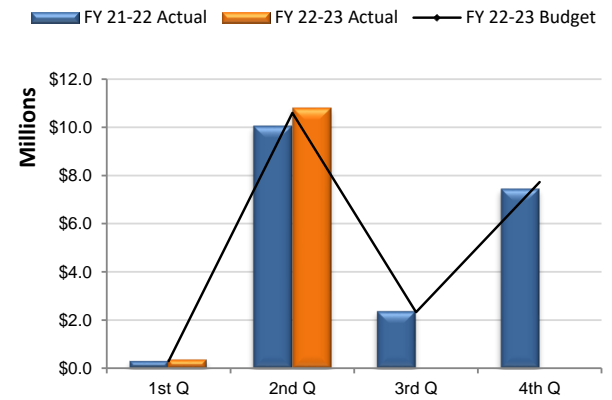
**Positive**

City Sales Taxes are generated by a 1.8% levy on sales transactions in the city. Of the total 1.8% rate, 1.2% is deposited in the General Fund, 0.5% is dedicated for Transit purposes, and the remaining 0.1% is deposited in the Arts & Culture Fund. The amount deposited in the General Fund is depicted in the table and graph above. This revenue source contributes 49% of the General Fund budget in FY 2022-23 making it the City's largest revenue source. Through the second quarter of FY 2022-23, Sales Tax collections are 40.2% of budget, which is slightly below the historical average of 40.7%. In terms of budget-to-actual variance, collections are \$693 thousand below the budgeted value.



**Property Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 293,281	\$ 370,846	1.8%	1.4%
2nd Q	Oct-Dec 22	10,600,016	10,809,328	51.6%	50.6%
3rd Q	Jan-Mar 23	2,325,300			
4th Q	Apr-Jun 23	7,730,051			
<b>Total</b>		<b>\$ 20,948,649</b>	<b>\$ 11,180,174</b>	<b>53.4%</b>	<b>52.0%</b>
Variance from Budget			\$ 286,876	1.4%	

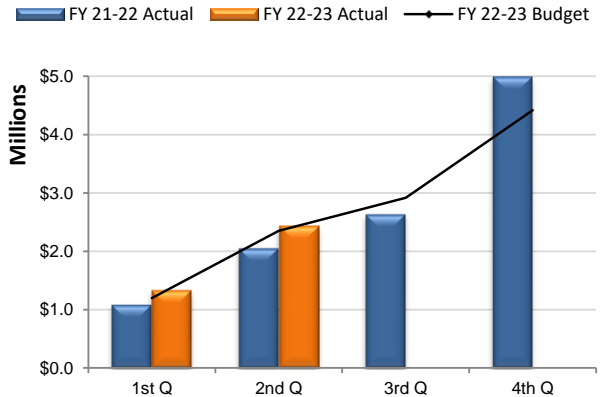


**Positive**

Property Tax revenue in the General Fund is generated by a \$0.87 charge per \$100 of the primary assessed valuation of real and personal property. In FY 2022-23, Property Tax contributes 7.5% of budgeted General Fund revenue. Through the second quarter of FY 2022-23, Property Tax collections are 53.4% of budget, slightly above the historical average of 52.0%. In terms of budget-to-actual variance, Property Tax is \$286 thousand above the budgeted value.

**Bed Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,196,602	\$ 1,336,777	12.3%	11.0%
2nd Q	Oct-Dec 22	2,349,691	2,431,771	22.4%	21.6%
3rd Q	Jan-Mar 23	2,915,358			
4th Q	Apr-Jun 23	4,416,550			
<b>Total</b>		<b>\$ 10,878,201</b>	<b>\$ 3,768,547</b>	<b>34.6%</b>	<b>32.6%</b>
Variance from Budget			\$ 222,254	2.0%	

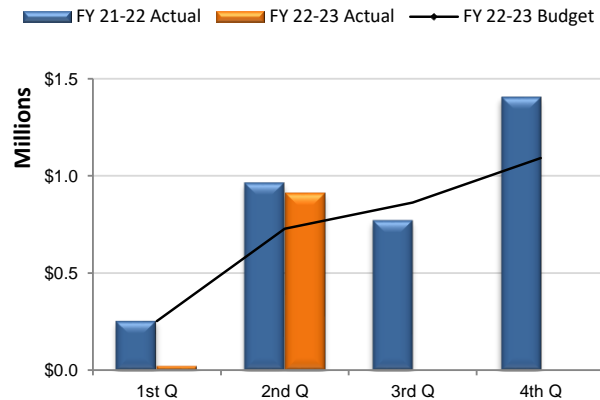


**Positive**

The Transient Lodging Tax, or Bed Tax, is a 5.0% levy on hotel and motel sales that contributes approximately 3.9% of budgeted General Fund revenue in FY 2022-23. Bed Tax collections through the second quarter of FY 2022-23 are 34.6% of budget, which is higher than the historical average of 32.6%. In terms of budget-to-actual variance, collections are \$222 thousand above the budgeted value.

**Franchise Fees**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 252,410	\$ 22,960	0.8%	8.6%
2nd Q	Oct-Dec 22	727,879	909,408	31.0%	24.8%
3rd Q	Jan-Mar 23	862,889			
4th Q	Apr-Jun 23	1,091,819			
<b>Total</b>		<b>\$ 2,934,996</b>	<b>\$ 932,369</b>	<b>31.8%</b>	<b>33.4%</b>
Variance from Budget			\$ (47,920)	-1.6%	



**Positive**

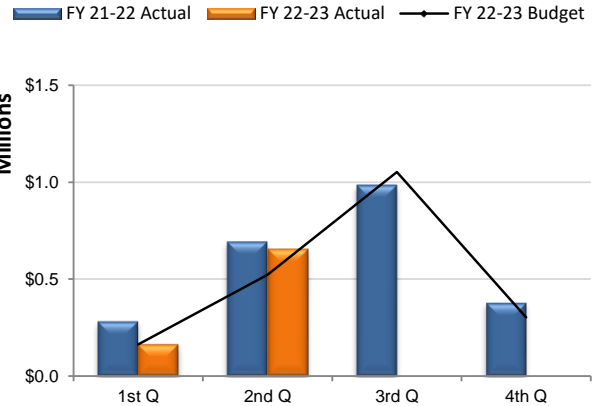
Franchise Fee revenues are collected based on specific agreements with service providers in the city, including Arizona Public Service (2.0% of revenue), Cox Communications (5.0% of gross revenue), and Southwest Gas (2.0% of gross revenue). These fees contribute 1.0% of annual General Fund revenue. Franchise Fee payments are 31.8% of the budgeted amount through the second quarter of FY 2022-23, compared to 33.4% historically. In terms of budget-to-actual variance, collections are \$47 thousand below the expected amount. It is anticipated that variance will normalize during the remainder of the fiscal year.



**Sales Tax Licenses**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 163,160	\$ 164,668	8.1%	8.0%
2nd Q	Oct-Dec 22	522,112	650,581	31.9%	25.6%
3rd Q	Jan-Mar 23	1,052,382			
4th Q	Apr-Jun 23	301,846			
Total		\$ 2,039,500	\$ 815,249	40.0%	33.6%
Variance from Budget			\$ 129,977	6.4%	

**Positive**



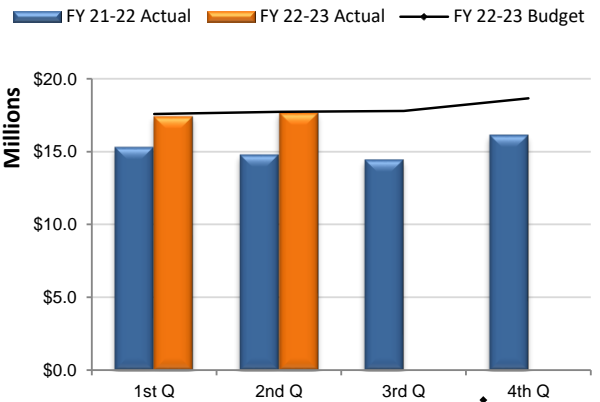
The City requires taxable business activities to be licensed, with the annual licensing fee amount varying by business type. Starting in 2017, the Arizona Department of Revenue (ADOR) began collecting the fees for Tempe's Sales Tax Licenses. Sales Tax License collections through the second quarter of FY 2022-23 were 40.0% of budget, compared to the historical average of 33.6%. Sales Tax Licenses contribute 0.7% of annual General Fund revenue. In terms of budget-to-actual variance, collections are 6.4% above budget, or \$130 thousand.



**Intergovernmental**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 17,581,519	\$ 17,426,613	24.3%	24.5%
2nd Q	Oct-Dec 22	17,725,042	17,667,330	24.6%	24.7%
3rd Q	Jan-Mar 23	17,796,803			
4th Q	Apr-Jun 23	18,657,939			
Total		\$ 71,761,302	\$ 35,093,942	48.9%	49.2%
Variance from Budget			\$ (212,618)	-0.3%	

**Positive**



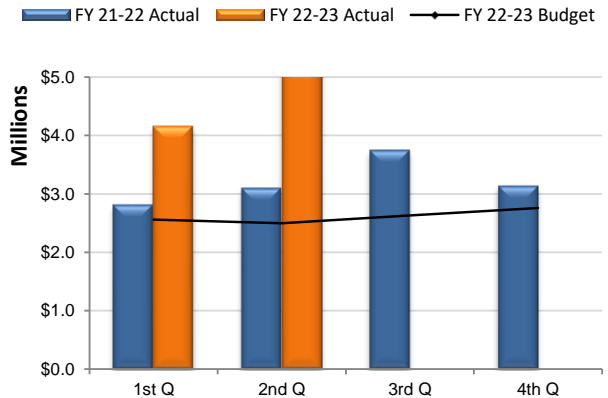
Intergovernmental Revenue includes distributions of State Income Taxes, State Sales Taxes, and State Vehicle License Taxes. These revenues are distributed based on Tempe's share of the state urban population as determined by the U.S. Census. In total, these revenues constitute 25.5% of budgeted revenue for FY 2022-23, making this the second largest General Fund revenue source after Sales Taxes. Through the second quarter of FY 2022-23, actual collections are 48.9% of budget, compared to a historical average of 49.2%. In terms of budget-to-actual variance, collections are 0.3% below budget.



**Building & Trades**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 2,559,669	\$ 4,162,638	39.8%	24.5%
2nd Q	Oct-Dec 22	2,496,984	5,179,163	49.6%	23.9%
3rd Q	Jan-Mar 23	2,632,803			
4th Q	Apr-Jun 23	2,758,174			
<b>Total</b>		<b>\$ 10,447,630</b>	<b>\$ 9,341,802</b>	<b>89.4%</b>	<b>48.4%</b>
Variance from Budget			\$ 4,285,149	41.0%	

**Positive**



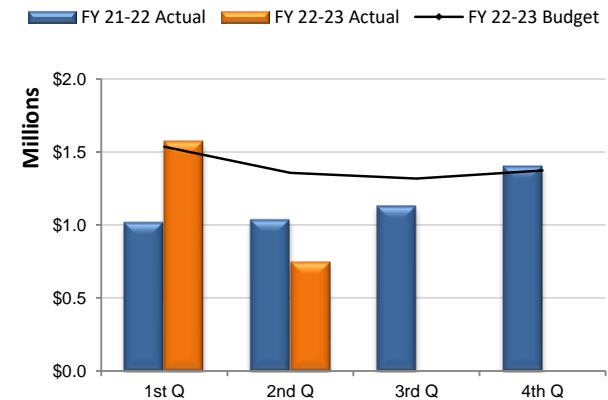
Building and Trade revenues consist of Building Permit Fees, Plan Check Fees, and other miscellaneous engineering and permitting fees generated by development. These fees are charged to recover a portion of the cost of regulating development. In FY 2022-23, this revenue source contributes 3.7% of budgeted General Fund revenue. Through the second quarter of FY 2022-23, actual collections are 89.4% of budget, compared to a historical average of 48.4%. Thus far, in terms of budget-to-actual variance, collections are 41.0% above the budgeted estimate, or \$4.3 million.



**Cultural & Recreational**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,535,930	\$ 1,575,298	28.2%	27.5%
2nd Q	Oct-Dec 22	1,357,204	749,266	13.4%	24.3%
3rd Q	Jan-Mar 23	1,318,107			
4th Q	Apr-Jun 23	1,373,959			
<b>Total</b>		<b>\$ 5,585,200</b>	<b>\$ 2,324,563</b>	<b>41.6%</b>	<b>51.8%</b>
Variance from Budget			\$ (568,570)	-10.2%	

**Negative**



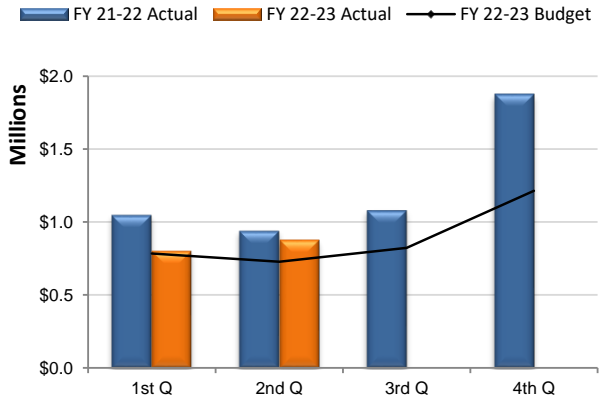
Cultural and Recreational revenues include fees and charges to recover a portion of the costs of providing the City's cultural and recreational programs. The majority of this revenue source is generated from fees charged for the City's Kid Zone program. In total, Cultural and Recreational fees represent 2.0% of total budgeted General Fund revenue for FY 2022-23. Through the second quarter of FY 2022-23, Cultural and Recreational fee collections are 41.6% of budget, compared to the historical average of 51.8%, for a total negative variance of -10.2%. In terms of budget-to-actual variance, collections are \$568 thousand below the budgeted estimate. This variance is due to Kid Zone General Fund revenue that was reclassified to Governmental Grants (Fund 46) revenue in the second quarter. It is anticipated that this variance will normalize during the remainder of the fiscal year.



**Fines, Fees & Forfeitures**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 784,649	\$ 796,026	22.4%	22.1%
2nd Q	Oct-Dec 22	727,841	872,352	24.6%	20.5%
3rd Q	Jan-Mar 23	823,703			
4th Q	Apr-Jun 23	1,214,253			
<b>Total</b>		<b>\$ 3,550,446</b>	<b>\$ 1,668,379</b>	<b>47.0%</b>	<b>42.6%</b>
Variance from Budget			\$ 155,889	4.4%	

**Positive**



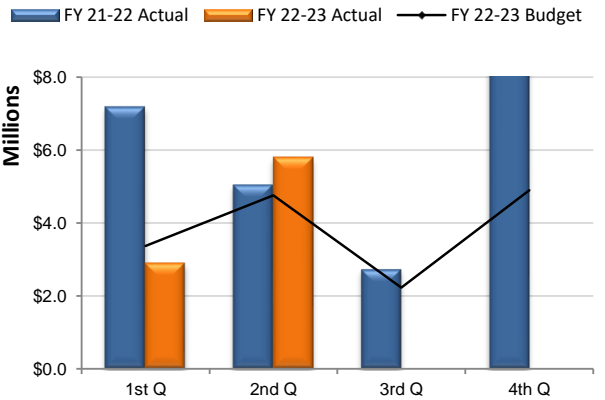
Fines, Fees, and Forfeiture revenue derives from fines and other payments related to violations of state laws and local ordinances, including parking, traffic, and criminal enforcement activities. In total, Fines, Fees, and Forfeitures represent 1.3% of total budgeted General Fund revenue for FY 2022-23. Through the second quarter of FY 2022-23, 47.0% of budgeted revenues have been collected, compared to a historical average of 42.6%. In terms of budget-to-actual variance, this category is 4.4% above the expected value through the second quarter.



**Other Revenues**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,371,592	\$ 2,898,880	19.0%	22.1%
2nd Q	Oct-Dec 22	4,759,894	5,798,318	38.0%	31.2%
3rd Q	Jan-Mar 23	2,227,386			
4th Q	Apr-Jun 23	4,897,199			
<b>Total</b>		<b>\$ 15,256,071</b>	<b>\$ 8,697,198</b>	<b>57.0%</b>	<b>53.3%</b>
Variance from Budget			\$ 565,712	3.7%	

**Positive**



Other Revenues include collections from a variety of sources not otherwise accounted for in the major revenue categories. Primary components of Other Revenues are Land Sales, Interest Earnings, Land and Building Facility Rental, and SRP In-Lieu Payments. In FY 2022-23, this revenue source contributes 5.4% of budgeted General Fund revenue. Through the second quarter of the fiscal year, collections of Other Revenue are 57.0% of the FY 2022-23 budget, compared to a historical tracking percentage of 53.3%.

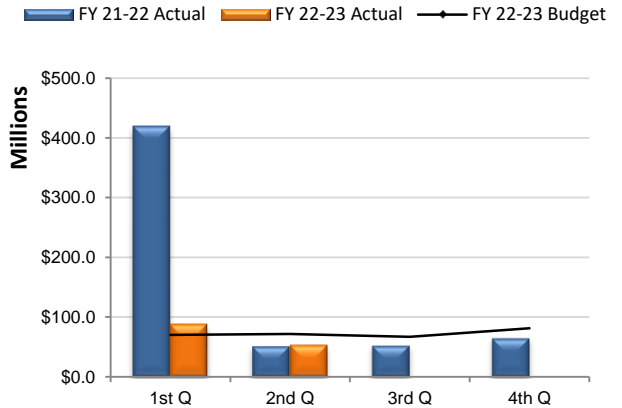




		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 70,024,167	\$ 86,990,444	30.0%	24.1%
2nd Q	Oct-Dec 22	71,849,522	53,089,733	18.3%	24.8%
3rd Q	Jan-Mar 23	66,973,160			
4th Q	Apr-Jun 23	81,261,950			
<b>Total</b>		<b>\$ 290,108,800</b>	<b>\$ 140,080,177</b>	<b>48.3%</b>	<b>48.9%</b>

Variance from Budget \$ 1,793,513 0.6%  
 \*Budget excludes a \$1.5 million contingency appropriation, encumbrances and inventory

**Positive**

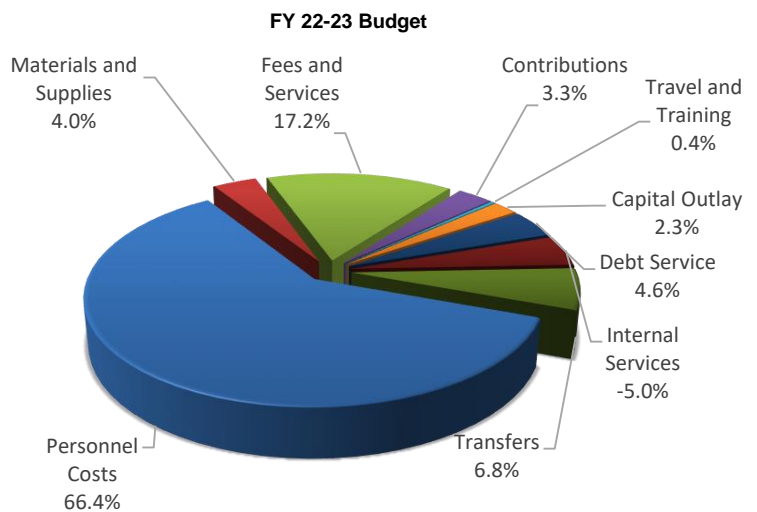


Through the second quarter of FY 2022-23, General Fund expenditures are 48.3% of budget, compared with a historical percentage of 48.9%. In terms of budget-to-actual variance, General Fund expenditures are 0.6% below budget through the second quarter. Departmental quarterly expenditure tracking data can be found on pages 8 through 17 of this report.



## General Fund Expenditures By Category

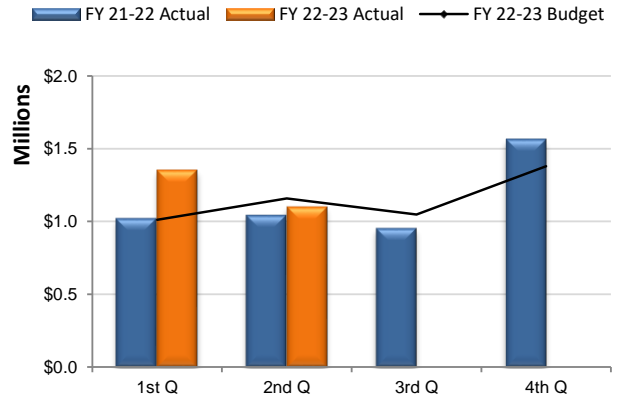
Categories	FY 22-23 Adopted Budget	% of Adopted Budget
Personnel Costs	\$ 192,691,163	66.4%
Materials and Supplies	11,696,299	4.0%
Fees and Services	49,873,477	17.2%
Contributions	9,542,405	3.3%
Travel and Training	1,032,427	0.4%
Capital Outlay	6,693,391	2.3%
Debt Service	13,368,120	4.6%
Internal Services	(14,620,650)	-5.0%
Transfers	19,832,168	6.8%
<b>Total</b>	<b>\$ 290,108,800</b>	<b>100.0%</b>





**City Attorney's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,011,696	\$ 1,349,828	29.4%	22.0%
2nd Q	Oct-Dec 22	1,158,852	1,098,425	23.9%	25.2%
3rd Q	Jan-Mar 23	1,048,485			
4th Q	Apr-Jun 23	1,379,586			
<b>Total</b>		<b>\$ 4,598,619</b>	<b>\$ 2,448,253</b>	<b>53.2%</b>	<b>47.2%</b>
*amounts are net of internal service charges, and exclude transfers					
Variance from Budget			\$ (277,705)	-6.0%	



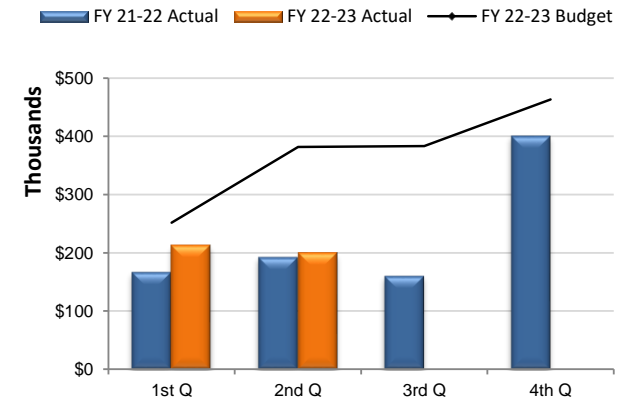
**Negative**

The City Attorney's Office spent 53.2% of its FY 2022-23 budget through the second quarter, compared to a historical average of 47.2%. In terms of budget-to-actual variance, expenditures are \$277 thousand or 6.0% more than budgeted through the second quarter. It is anticipated that this variance will normalize as the fiscal year progresses.



**City Clerk's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 22	\$ 251,681	\$ 212,197	14.3%	17.0%
2nd Q	Oct-Dec 22	381,963	199,056	13.4%	25.8%
3rd Q	Jan-Mar 23	383,444			
4th Q	Apr-Jun 23	463,390			
<b>Total</b>		<b>\$ 1,480,478</b>	<b>\$ 411,253</b>	<b>27.8%</b>	<b>42.8%</b>
*amounts are net of internal service charges, and exclude transfers					
Variance from Budget			\$ 222,392	15.0%	



**Positive**

The City Clerk's Office has spent 27.8% of its FY 2022-23 budget through the second quarter, compared to a historical average of 42.8%. In terms of variance from the budget through the second quarter, expenditures are \$222 thousand or 15.0% below the expected amount.



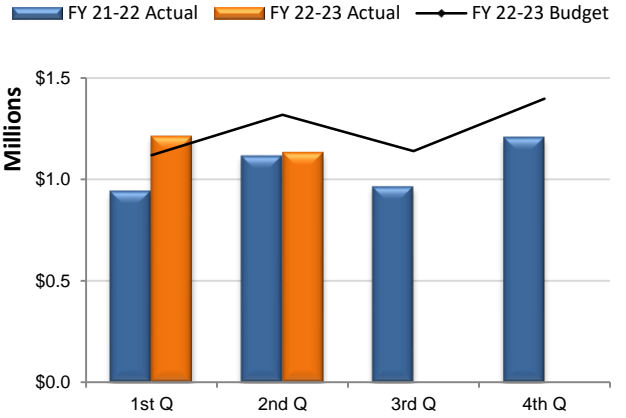
**City Court**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,119,467	\$ 1,211,865	24.4%	22.5%
2nd Q	Oct-Dec 22	1,318,483	1,132,078	22.8%	26.5%
3rd Q	Jan-Mar 23	1,139,368			
4th Q	Apr-Jun 23	1,398,089			
<b>Total</b>		<b>\$ 4,975,407</b>	<b>\$ 2,343,943</b>	<b>47.1%</b>	<b>49.0%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 94,006 1.9%

**Positive**



The City Court has spent 47.1% of its FY 2022-23 budget through the second quarter compared to the historical average of 49.0%. In terms of variance from the budget through the second quarter, expenditures are \$94 thousand or 1.9% below the budgeted amount.



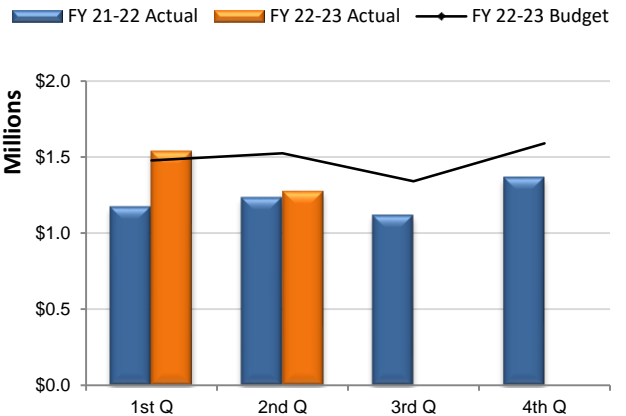
**City Manager's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,477,953	\$ 1,540,862	26.0%	24.9%
2nd Q	Oct-Dec 22	1,525,437	1,277,721	21.5%	25.7%
3rd Q	Jan-Mar 23	1,341,435			
4th Q	Apr-Jun 23	1,590,728			
<b>Total</b>		<b>\$ 5,935,554</b>	<b>\$ 2,818,583</b>	<b>47.5%</b>	<b>50.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 184,808 3.1%

**Positive**



The City Manager's Office has spent 47.5% of its FY 2022-23 budget through the second quarter, compared to the historical average of 50.6%. In terms of variance from the budget in the second quarter, expenditures are \$184 thousand or 3.1% above the expected amount.



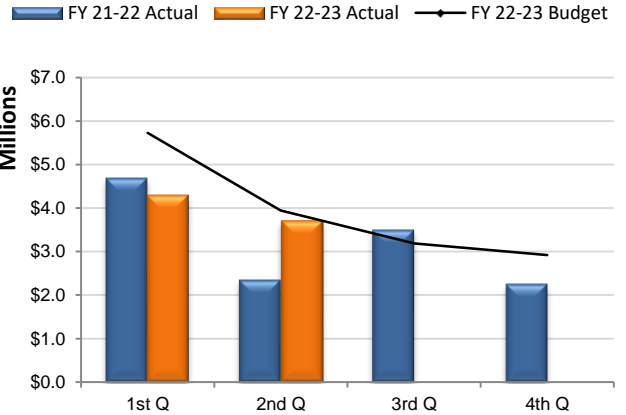
**Community Development**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 5,729,456	\$ 4,293,971	27.2%	36.3%
2nd Q	Oct-Dec 22	3,945,907	3,712,318	23.5%	25.0%
3rd Q	Jan-Mar 23	3,188,292			
4th Q	Apr-Jun 23	2,919,971			
<b>Total</b>		<b>\$ 15,783,626</b>	<b>\$ 8,006,289</b>	<b>50.7%</b>	<b>61.3%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 1,669,074 10.6%

**Positive**



The Community Development Department has spent 50.7% of its FY 2022-23 budget through the second quarter, compared to the historical value of 61.3%. In terms of variance from the budget, expenditures are \$1.67 million or 10.6% below the expected amount.



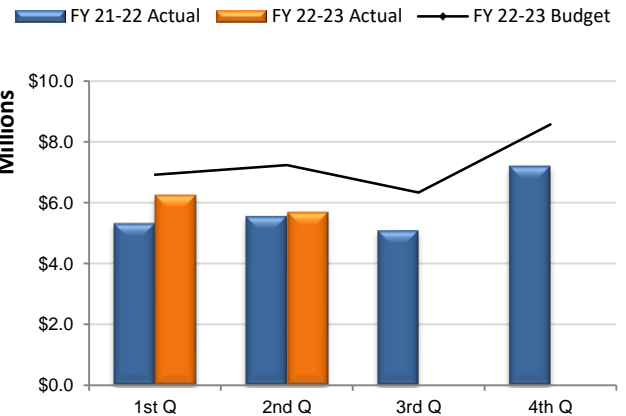
**Community Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 6,918,534	\$ 6,262,403	21.5%	23.8%
2nd Q	Oct-Dec 22	7,238,299	5,701,594	19.6%	24.9%
3rd Q	Jan-Mar 23	6,337,145			
4th Q	Apr-Jun 23	8,575,494			
<b>Total</b>		<b>\$ 29,069,472</b>	<b>\$ 11,963,997</b>	<b>41.2%</b>	<b>48.7%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 2,192,836 7.5%

**Positive**



The Community Services Department spent 41.2% of its FY 2022-23 budget through the second quarter, compared to the historical average of 48.7%. In terms of variance from the budget through the second quarter, expenditures are \$2.2 million or 7.5% below the expected amount.



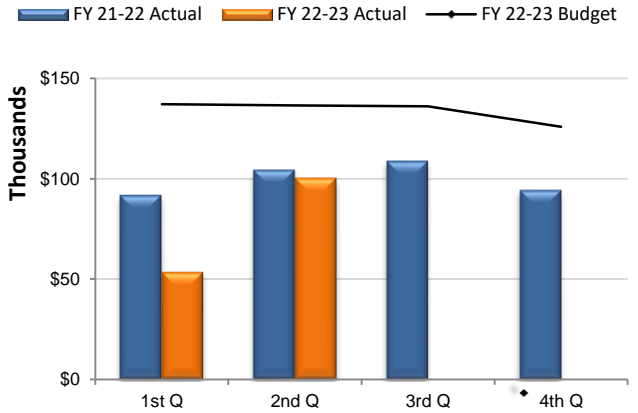
**Diversity, Equity & Inclusion**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 137,139	\$ 53,303	10.0%	25.6%
2nd Q	Oct-Dec 22	136,603	99,979	18.7%	25.5%
3rd Q	Jan-Mar 23	136,068			
4th Q	Apr-Jun 23	125,889			
<b>Total</b>		<b>\$ 535,699</b>	<b>\$ 153,282</b>	<b>28.6%</b>	<b>51.1%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 120,460 22.5%

**Positive**



The Diversity, Equity and Inclusion has spent 28.6% of its FY 2022-23 budget through the second quarter, compared with a historical percentage of 51.1%. In terms of variance from the budget through the second quarter, expenditures are \$120 thousand or 22.5% below the expected amount.



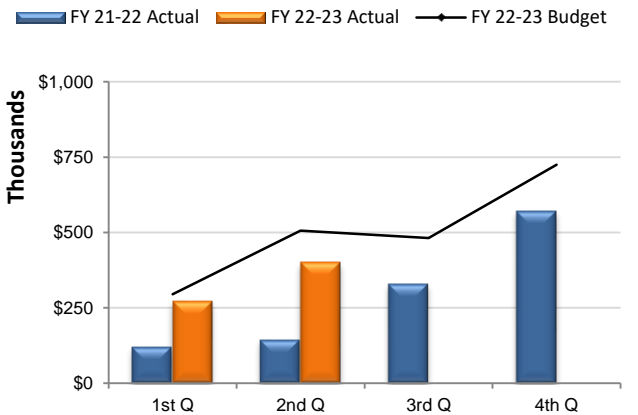
**Economic Development Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 295,085	\$ 272,016	13.6%	14.7%
2nd Q	Oct-Dec 22	505,860	399,805	19.9%	25.2%
3rd Q	Jan-Mar 23	481,772			
4th Q	Apr-Jun 23	724,665			
<b>Total</b>		<b>\$ 2,007,382</b>	<b>\$ 671,821</b>	<b>33.5%</b>	<b>39.9%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 129,124 6.4%

**Positive**



The Economic Development Office has spent 33.5% of its FY 2022-23 budget through the second quarter, compared with a historical percentage of 39.9%. In terms of variance from the budget through the second quarter, expenditures are \$129 thousand or 6.4% below the expected amount.



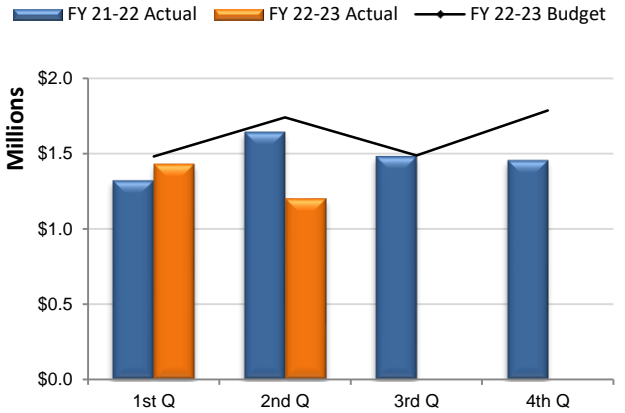
**Engineering & Transportation**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,481,263	\$ 1,427,167	22.0%	22.8%
2nd Q	Oct-Dec 22	1,741,134	1,198,633	18.4%	26.8%
3rd Q	Jan-Mar 23	1,487,760			
4th Q	Apr-Jun 23	1,786,611			
<b>Total</b>		<b>\$ 6,496,768</b>	<b>\$ 2,625,800</b>	<b>40.4%</b>	<b>49.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 596,597 9.2%

**Positive**



The Engineering and Transportation Department has spent 40.4% of its FY 2022-23 budget through the second quarter, compared with a historical percentage of 49.6%. In terms of variance from the budget through the second quarter, expenditures are \$596 thousand or 9.2% below the expected amount.



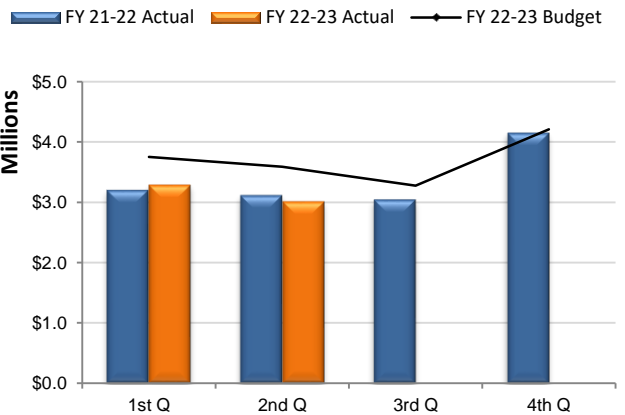
**Financial Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,750,696	\$ 3,287,286	22.2%	25.3%
2nd Q	Oct-Dec 22	3,587,623	3,012,592	20.3%	24.2%
3rd Q	Jan-Mar 23	3,276,300			
4th Q	Apr-Jun 23	4,210,268			
<b>Total</b>		<b>\$ 14,824,887</b>	<b>\$ 6,299,878</b>	<b>42.5%</b>	<b>49.5%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 1,038,441 7.0%

**Positive**



The Financial Services Department has spent 42.5% of its FY 2022-23 budget through the second quarter, compared with a historical percentage of 49.5%. In terms of variance from the budget through the second quarter, expenditures are \$1.04 million or 7.0% below the expected amount.



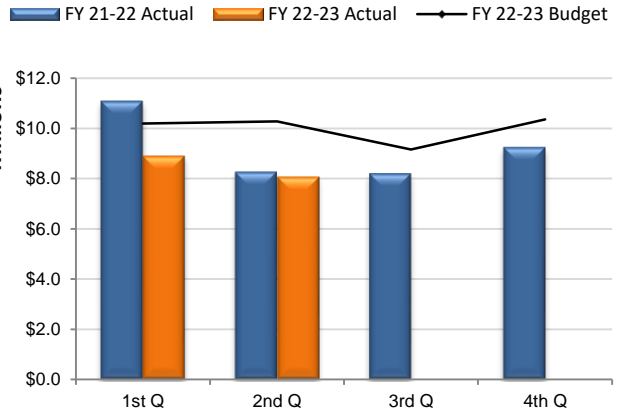
**Fire Medical Rescue**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 10,199,864	\$ 8,899,036	22.2%	25.5%
2nd Q	Oct-Dec 22	10,279,863	8,067,558	20.2%	25.7%
3rd Q	Jan-Mar 23	9,159,878			
4th Q	Apr-Jun 23	10,359,862			
<b>Total</b>		<b>\$ 39,999,467</b>	<b>\$ 16,966,594</b>	<b>42.4%</b>	<b>51.2%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 3,513,133 8.8%

**Positive**



The Fire Medical Rescue Department has spent 42.4% of its FY 2022-23 budget through the second quarter, compared with a historical percentage of 51.2%. In terms of variance from the budget through the second quarter, expenditures are \$3.5 million or 8.8% below the expected amount.



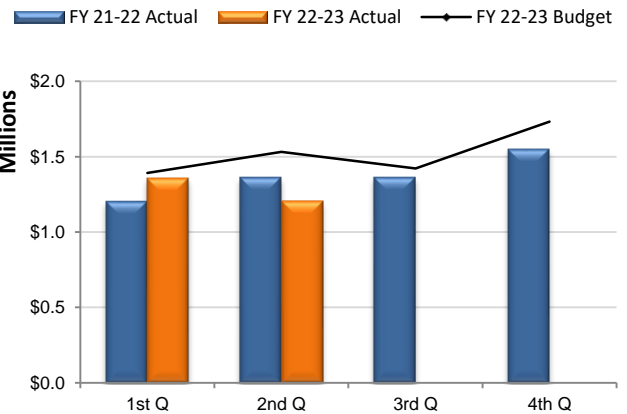
**Human Resources**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,391,658	\$ 1,356,257	22.3%	22.9%
2nd Q	Oct-Dec 22	1,531,432	1,206,341	19.9%	25.2%
3rd Q	Jan-Mar 23	1,422,044			
4th Q	Apr-Jun 23	1,731,977			
<b>Total</b>		<b>\$ 6,077,111</b>	<b>\$ 2,562,598</b>	<b>42.2%</b>	<b>48.1%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 360,493 5.9%

**Positive**



The Human Resources Department has spent 42.2% of its FY 2022-23 budget through the second quarter, compared with a historical average of 48.1%. In terms of variance from the budget through the second quarter, expenditures are \$360 thousand or 5.9% below the expected amount.



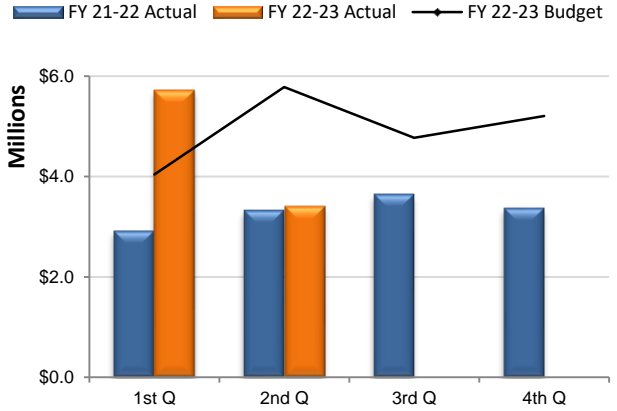
**Human Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 4,040,361	\$ 5,713,714	28.8%	20.4%
2nd Q	Oct-Dec 22	5,783,261	3,405,392	17.2%	29.2%
3rd Q	Jan-Mar 23	4,773,171			
4th Q	Apr-Jun 23	5,208,896			
<b>Total</b>		<b>\$ 19,805,689</b>	<b>\$ 9,119,106</b>	<b>46.0%</b>	<b>49.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 704,516 3.6%

**Positive**



The Human Services Department spent 46.0% of its FY 2022-23 budget through the second quarter, compared to a historical average of 49.6%. In terms of variance from the budget in the second quarter, expenditures are \$704 thousand or 3.6% below the expected amount.



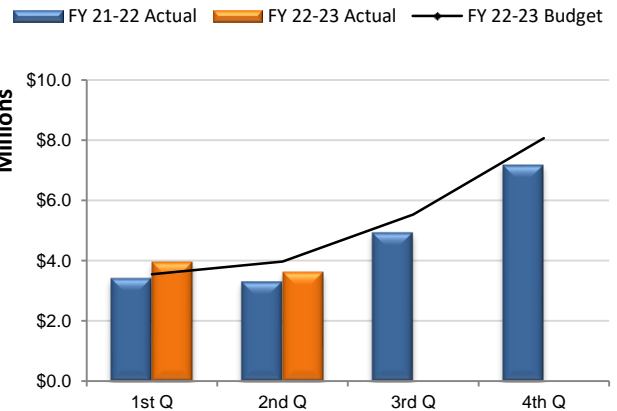
**Information Technology**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,547,791	\$ 3,930,019	18.6%	16.8%
2nd Q	Oct-Dec 22	3,970,148	3,602,265	17.1%	18.8%
3rd Q	Jan-Mar 23	5,532,865			
4th Q	Apr-Jun 23	8,067,002			
<b>Total</b>		<b>\$ 21,117,806</b>	<b>\$ 7,532,284</b>	<b>35.7%</b>	<b>35.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ (14,345) -0.1%

**Positive**



The Information Technology Department has spent 35.7% of its FY 2022-23 budget through the second quarter, compared with a historical average of 35.6%. In terms of variance from the budget in the second quarter, expenditures are \$14 thousand or 0.1% above expected amount.





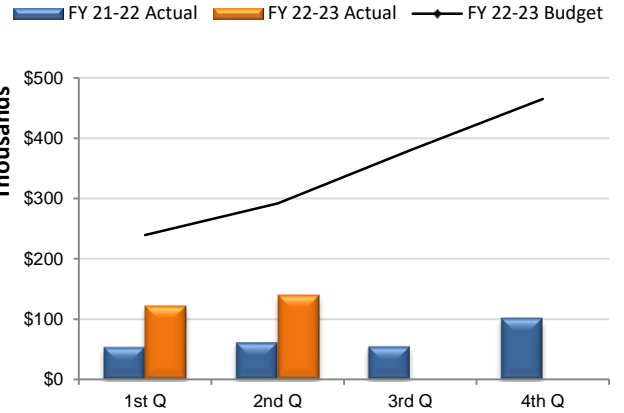
**Strategic Mgmt and Innovation Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 239,373	\$ 121,580	8.8%	17.4%
2nd Q	Oct-Dec 22	291,650	139,356	10.1%	21.2%
3rd Q	Jan-Mar 23	379,696			
4th Q	Apr-Jun 23	464,990			
<b>Total</b>		<b>\$ 1,375,709</b>	<b>\$ 260,936</b>	<b>19.0%</b>	<b>38.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 270,088 19.6%

**Positive**



The Strategic Management and Innovation Office has spent 19.0% of its FY 2022-23 budget through the second quarter, compared with a historical average of 38.6%. In terms of variance from the budget through the second quarter, expenditures are \$270 thousand or 19.6% below the expected amount.



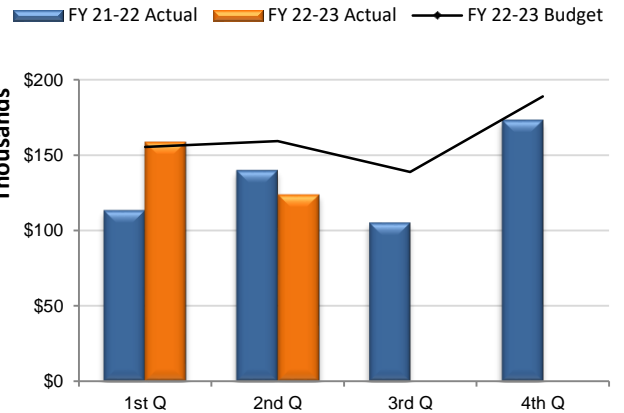
**Internal Audit Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 155,495	\$ 158,599	24.7%	24.2%
2nd Q	Oct-Dec 22	159,350	123,860	19.3%	24.8%
3rd Q	Jan-Mar 23	138,789			
4th Q	Apr-Jun 23	188,907			
<b>Total</b>		<b>\$ 642,542</b>	<b>\$ 282,459</b>	<b>44.0%</b>	<b>49.0%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 32,386 5.0%

**Positive**



The Internal Audit Office has spent 44.0% of its FY 2022-23 budget through the second quarter, compared with a historical average of 49.0%. In terms of variance from the budget through the second quarter, expenditures are \$32 thousand or 5.0% below the expected amount.

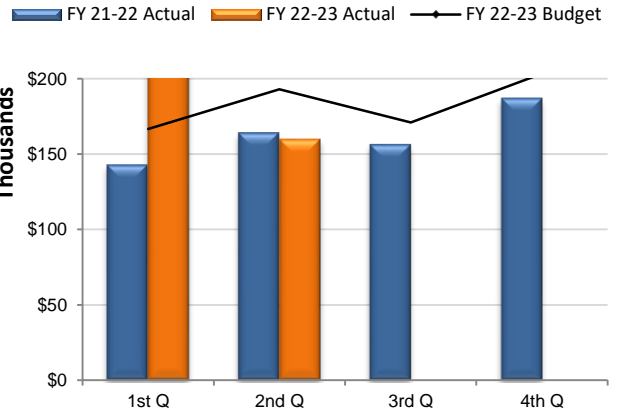


**Mayor & Council**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 166,653	\$ 215,395	29.3%	22.7%
2nd Q	Oct-Dec 22	193,082	159,973	21.8%	26.3%
3rd Q	Jan-Mar 23	171,057			
4th Q	Apr-Jun 23	203,360			
<b>Total</b>		<b>\$ 734,152</b>	<b>\$ 375,367</b>	<b>51.1%</b>	<b>49.0%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ (15,633) -2.1%



**Watch**

The Mayor and Council Department has spent 51.1% of its FY 2022-23 budget through the second quarter, compared with a historical average of 49.0%. In terms of variance from the budget in the second quarter, expenditures are \$15 thousand or 2.1% above the expected amount. It is anticipated that this variance will normalize as the fiscal year progresses.

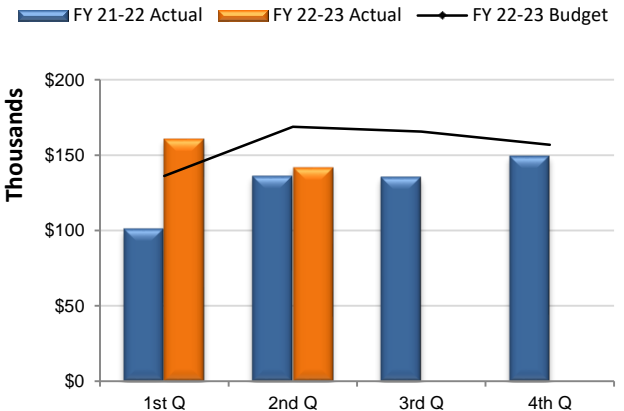


**Municipal Budget Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 136,152	\$ 160,673	25.6%	21.7%
2nd Q	Oct-Dec 22	168,778	141,682	22.6%	26.9%
3rd Q	Jan-Mar 23	165,641			
4th Q	Apr-Jun 23	156,857			
<b>Total</b>		<b>\$ 627,427</b>	<b>\$ 302,355</b>	<b>48.2%</b>	<b>48.6%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 2,575 0.4%



**Positive**

The Municipal Budget Office has spent 48.2% of its FY 2022-23 budget through the second quarter, compared to a historical average of 48.6%. In terms of variance from the budget through the second quarter, expenditures are \$2 thousand or 0.4% below the expected amount.



**Municipal Utilities**

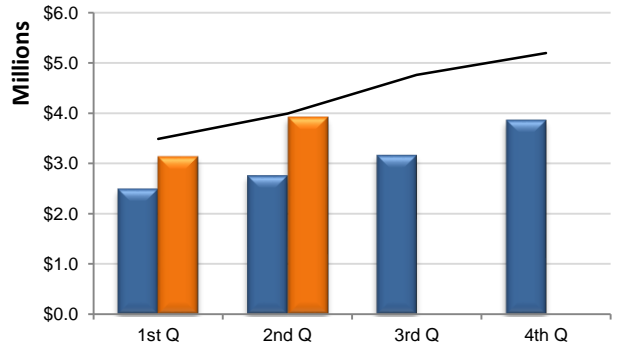
		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,487,919	\$ 3,125,654	17.9%	20.0%
2nd Q	Oct-Dec 22	3,993,667	3,903,992	22.4%	22.9%
3rd Q	Jan-Mar 23	4,761,010			
4th Q	Apr-Jun 23	5,197,000			
<b>Total</b>		<b>\$ 17,439,596</b>	<b>\$ 7,029,646</b>	<b>40.3%</b>	<b>42.9%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 451,941 2.6%

**Positive**

FY 21-22 Actual FY 22-23 Actual FY 22-23 Budget



The Municipal Utilities Department has spent 40.3% of its FY 2022-23 budget through the second quarter, compared to a historical average of 42.9%. In terms of variance from the budget through the second quarter, expenditures are \$451 thousand or 2.6% below the expected amount.



**Police**

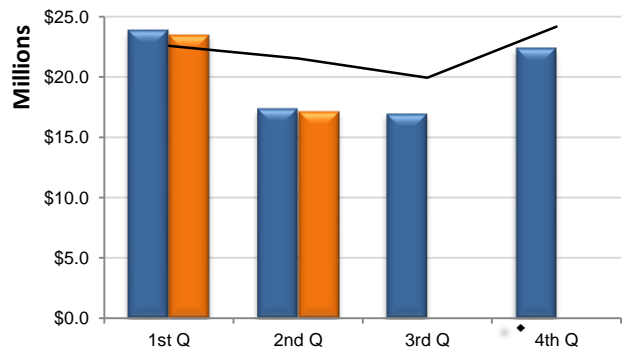
		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 22,588,617	\$ 23,511,162	26.6%	25.6%
2nd Q	Oct-Dec 22	21,529,776	17,168,144	19.5%	24.4%
3rd Q	Jan-Mar 23	19,941,514			
4th Q	Apr-Jun 23	24,176,879			
<b>Total</b>		<b>\$ 88,236,786</b>	<b>\$ 40,679,306</b>	<b>46.1%</b>	<b>50.0%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 3,439,087 3.9%

**Positive**

FY 21-22 Actual FY 22-23 Actual FY 22-23 Budget



The Police Department has spent 46.1% of its FY 2022-23 General Fund budget through the second quarter, compared with a historical average of 50.0%. In terms of variance from the budget through the second quarter, expenditures are \$3.4 million or 3.9% below the expected amount.



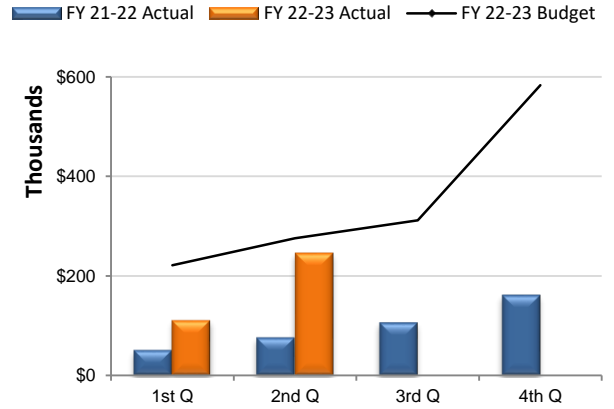
**Sustainability Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 221,350	\$ 110,900	8.0%	15.9%
2nd Q	Oct-Dec 22	275,643	245,932	17.7%	19.8%
3rd Q	Jan-Mar 23	311,839			
4th Q	Apr-Jun 23	583,305			
<b>Total</b>		<b>\$ 1,392,137</b>	<b>\$ 356,831</b>	<b>25.6%</b>	<b>35.7%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 140,162 10.1%

**Positive**



The Sustainability Office has spent 25.6% of its FY 2022-23 budget through the second quarter, compared to a historical average of 35.7%. In terms of variance from the budget through the second quarter, expenditures are \$140 thousand or 10.1% below the expected amount.



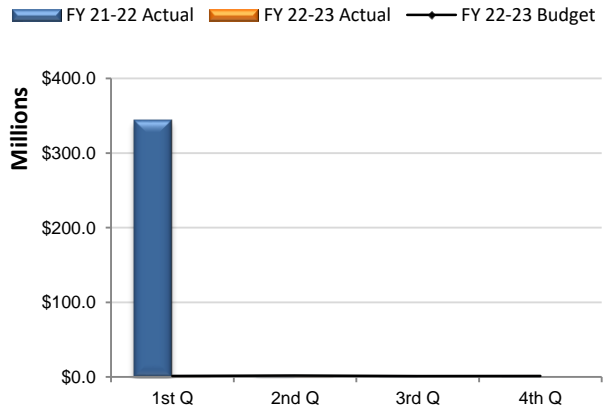
**Non-Departmental**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,407,673	\$ 1,058,931	18.1%	24.1%
2nd Q	Oct-Dec 22	1,857,428	927,199	15.9%	31.8%
3rd Q	Jan-Mar 23	1,138,989			
4th Q	Apr-Jun 23	1,436,878			
<b>Total</b>		<b>\$ 5,840,968</b>	<b>\$ 1,986,130</b>	<b>34.0%</b>	<b>55.9%</b>

\*amounts are net of internal service charges, and exclude transfers

Variance from Budget \$ 1,278,971 21.9%

**Positive**



The Non-Departmental category of the budget includes items not directly related to the operations of any one City operating department. One example includes the payment of the Tempe Tourism Office's portion of the Bed Tax. Through the second quarter of FY 22-23, Non-Departmental expenditures are 34.0% of the budget compared to the historical pattern of 55.9%. In terms of variance from the budget through the second quarter, expenditures are \$1.3 million or 21.9% below budget.

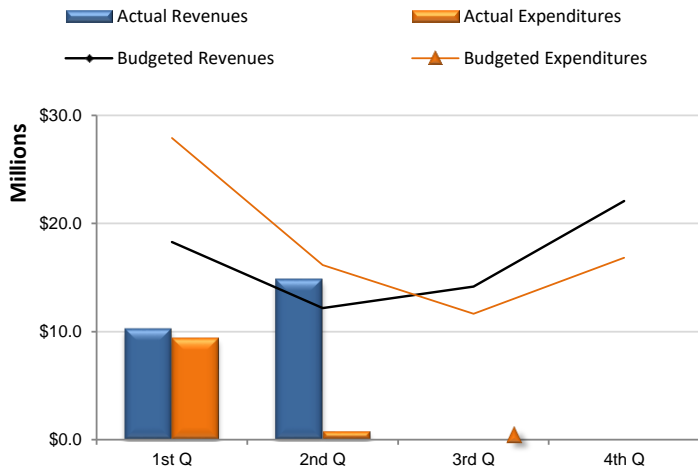


**Transit Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 66,639,039	\$ 25,041,932	37.6%
Transfers In	50,000	-	0.0%
<b>Total Revenues</b>	<b>\$ 66,689,039</b>	<b>\$ 25,041,932</b>	<b>37.6%</b>
Operating	\$ 61,334,910	\$ 4,154,342	6.8%
Capital	75,000	3,961	5.3%
Debt Service	4,691,992	4,572	0.1%
Transfers Out	6,446,941	5,946,941	92.2%
<b>Total Expenses</b>	<b>\$ 72,548,843</b>	<b>\$ 10,109,816</b>	<b>13.9%</b>
<b>Net Rev/Exp</b>	<b>\$ (5,859,804)</b>	<b>\$ 14,932,116</b>	

\*amounts exclude contingencies and encumbrances

**Positive**



The Transit Fund accounts for the receipt of the Mass Transit Tax, a 0.5% tax on sales. Fund resources are dedicated to transit system planning, design, and operations, community outreach, and debt service. Through the end of the second quarter, there is an operating surplus in the Transit Fund of \$14.9 million. Transit Fund revenue is at 37.6% of budget which is below the historical tracking percentage of 45.7%. Expenditures are 13.9% of budget while the historical tracking percentage is 60.7%. The net result is an operating surplus through the second quarter of the fiscal year. The lower than anticipated expenditures is due to a timing difference in payment for fixed-route and light rail services. It is anticipated that both revenues and expenditures will normalize as the fiscal year progresses.

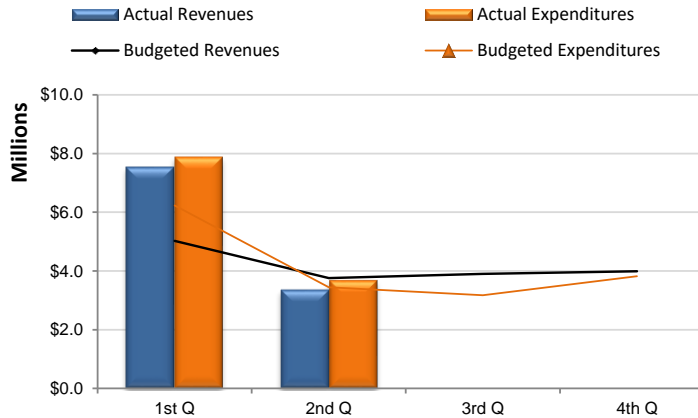


**Highway User Revenue Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 15,173,165	\$ 9,405,653	62.0%
Transfers In	1,500,000	1,500,000	0.0%
<b>Total Revenues</b>	<b>\$ 16,673,165</b>	<b>\$ 10,905,653</b>	<b>65.4%</b>
Operating	\$ 12,476,539	\$ 7,988,446	64.0%
Capital	1,635,751	1,025,573	62.7%
Debt Service	-	-	0.0%
Transfers Out	2,554,547	2,554,376	100.0%
<b>Total Expenses</b>	<b>\$ 16,666,837</b>	<b>\$ 11,568,395</b>	<b>69.4%</b>
<b>Net Rev/Exp</b>	<b>\$ 6,328</b>	<b>\$ (662,742)</b>	

\*amounts exclude encumbrances

**Positive**



The Highway User Revenue Fund (HURF) accounts for the receipt of HURF distributions from the state. These revenues are derived largely from fuel taxes and vehicle registration fees and are allocated based on Tempe's share of state population as well as other factors. HURF resources are dedicated to Street and Traffic Operations, Maintenance, and Construction activities in the City. Revenues are 65.4% of budget compared to a historical average of 52.7%, expenditures are 69.4% of budget compared to the three year historical trend of 58.0%. The net result is an operating deficit through the second quarter of \$662 thousand. The revenue and expense variances are anticipated to normalize as the fiscal year progresses.

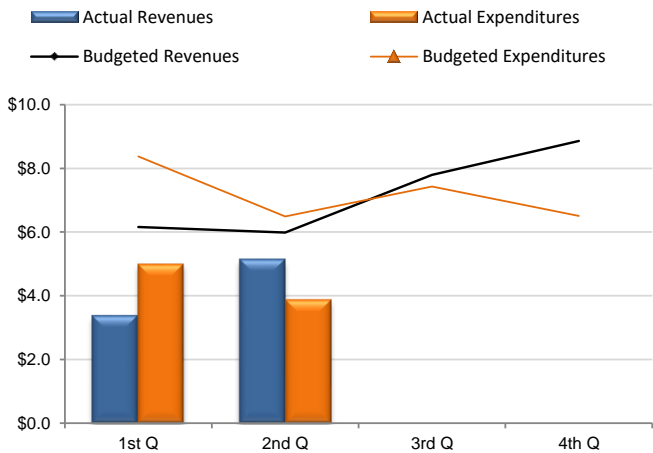


**CDBG/Section 8 Funds**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 28,802,189	\$ 8,521,326	29.6%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 28,802,189</b>	<b>\$ 8,521,326</b>	<b>29.6%</b>
Operating	\$ 28,096,567	\$ 8,366,486	29.8%
Capital	165,046	-	0.0%
Debt Service	540,576	507,563	93.9%
Transfers Out	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 28,802,189</b>	<b>\$ 8,874,048</b>	<b>30.8%</b>
<b>Net Rev/Exp</b>	<b>\$ -</b>	<b>\$ (352,723)</b>	

\*amounts exclude encumbrances

**Positive**



The Community Development Block Grant (CDBG) and Section 8 Funds are established to account for the receipt and expenditure of federal grants for redevelopment and rental subsidies for low income residents. Revenues through the second quarter total 29.6% of the FY 2022-23 budget, compared to the historical percentage of 42.2%. Expenditures through the second quarter total 30.8% of the FY 2022-23 budget, compared to the historical percentage of 51.6%. The net effect on the fund status through the second quarter is an operating deficit of \$352 thousand. This is largely due to the timing of grant revenue receipts from the federal government.

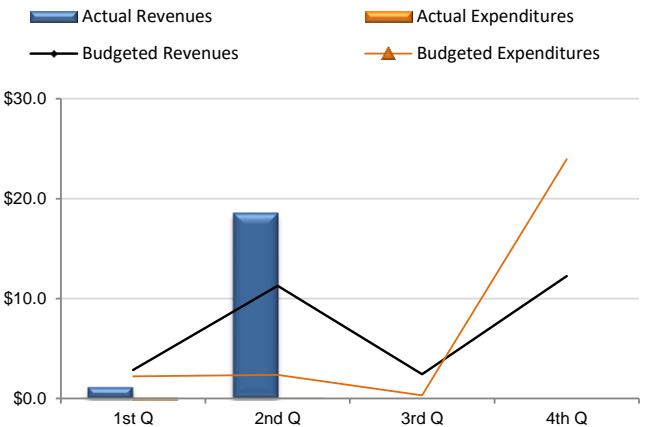


**Debt Service Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 35,773,957	\$ 19,153,526	53.5%
Transfers In	6,069,862	510,363	8.4%
<b>Total Revenues</b>	<b>\$ 41,843,819</b>	<b>\$ 19,663,889</b>	<b>47.0%</b>
Operating	\$ -	\$ -	0.0%
Capital	-	-	0.0%
Debt Service	32,862,152	(111,840)	-0.3%
Transfers Out	8,249,379	-	0.0%
<b>Total Expenses</b>	<b>\$ 41,111,531</b>	<b>\$ (111,840)</b>	<b>-0.3%</b>
<b>Net Rev/Exp</b>	<b>\$ 732,288</b>	<b>\$ 19,775,729</b>	

\*amounts exclude encumbrances

**Positive**



The Debt Service Fund accounts for the receipt of secondary property taxes to be used for payment of debt service on the City's tax supported debt. The City receives significant revenue from the Maricopa County Treasurer's Office in October and May, coinciding with the property tax due dates. The annual secondary tax levy includes the amount necessary to make the annual payments of principal and interest on existing bonds, payments of principal and interest on new debt planned for the ensuing year, plus a reasonable delinquency factor. The majority of the debt service payments as well as all transfers out occur during the last quarter of the fiscal year. Actual revenues through the second quarter are 47.0% of budget compared to the historical tracking percentages of 49.1%. Actual expenditures through the second quarter are (0.3%) of budget, compared to the historical tracking percentages of 15.8%. The net result is an operating surplus of \$19.7 million. The variances in both revenues and expenditures are primarily due to the timing of receipts and bond payments.

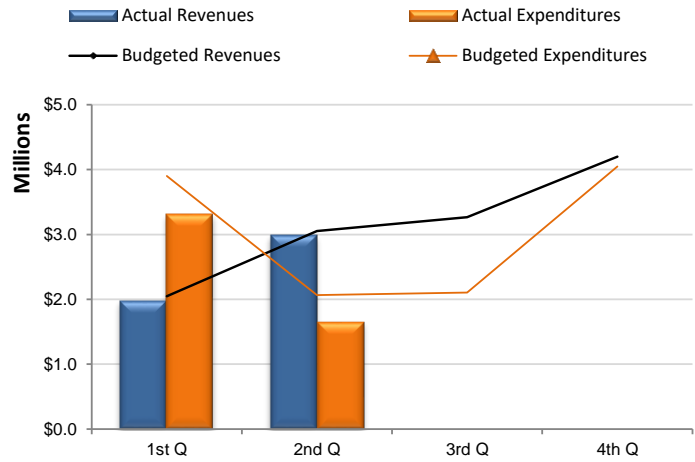


**Arts & Cultural Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$12,316,542	\$4,967,212	40.3%
Transfers In	250,000	-	0.0%
<b>Total Revenues</b>	<b>\$12,566,542</b>	<b>\$4,967,212</b>	<b>39.5%</b>
Operating	\$ 9,992,051	\$ 3,530,429	35.3%
Capital	121,940	6,131	100.0%
Debt Service	583,250	1,500	0.0%
Transfers Out	1,419,500	1,419,500	0.0%
<b>Total Expenses</b>	<b>\$ 12,116,741</b>	<b>\$ 4,957,560</b>	<b>40.9%</b>
<b>Net Rev/Exp</b>	<b>\$ 449,801</b>	<b>\$ 9,652</b>	

\*amounts exclude encumbrances

**Positive**



The Arts & Culture Fund accounts for the receipt of the 0.1% Arts & Cultural Sales Tax, which is used to fund operating expenses associated with the Tempe Center for the Arts (TCA), Tempe History Museum, Edna Vihel Arts Center and other arts and cultural programming. Revenues through the second quarter of FY 2022-23 are 39.5% of budget, compared to the historical tracking percentage of 40.6%. Total expenditures are 40.9% of budget, compared to a historical average of 49.2%. The net result is an operating surplus of \$9.7 thousand.

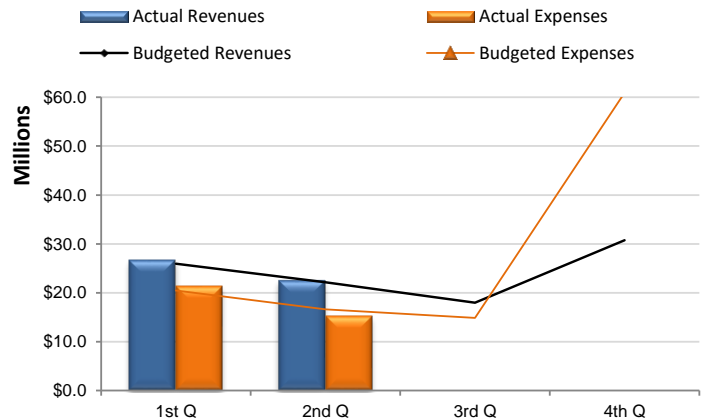


**Water/Wastewater Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 91,225,959	\$ 49,161,390	53.9%
Transfers In	5,552,867	-	0.0%
<b>Total Revenues</b>	<b>\$ 96,778,826</b>	<b>\$ 49,161,390</b>	<b>50.8%</b>
Operating	\$ 51,809,257	\$ 26,072,466	50.3%
Capital	1,541,631	177,996	11.5%
Debt Service	44,286,282	81,947	0.2%
Transfers Out	15,174,821	10,185,210	0.0%
<b>Total Expenses</b>	<b>\$ 112,811,991</b>	<b>\$ 36,517,619</b>	<b>32.4%</b>
<b>Net Rev/Exp</b>	<b>\$ (16,033,165)</b>	<b>\$ 12,643,771</b>	

\*Budget excludes a \$1 million contingency appropriation, encumbrances and inventory

**Positive**



The Water/Wastewater Fund is an enterprise fund used to account for all water and wastewater treatment operations in the City. Total revenues through the second quarter of FY 2022-23 are 50.8%, compared to the historical tracking percentage of 49.7%. Total expenses through the second quarter are 32.4% of budget compared to 32.8% historically. Through the second quarter, the fund posted a \$12.6 million surplus.



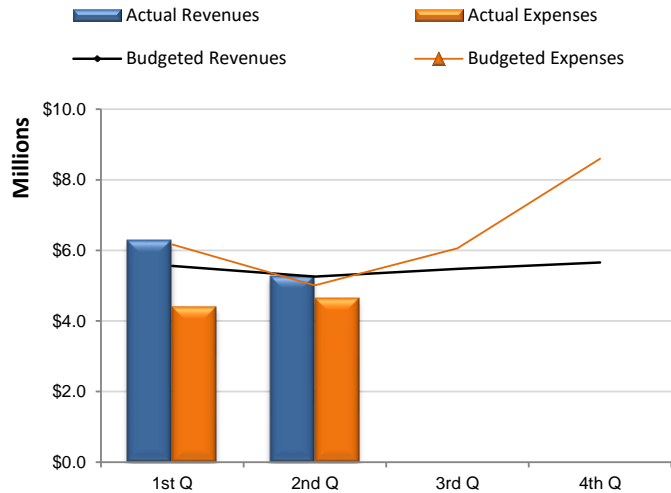
**Solid Waste Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$21,008,724	\$10,602,393	50.5%
Transfers In	939,826	939,826	0.0%
<b>Total Revenues</b>	<b>\$21,948,550</b>	<b>\$11,542,219</b>	<b>52.6%</b>
Operating	\$ 18,991,104	\$ 8,632,085	45.5%
Capital	6,735,481	204,501	3.0%
Debt Service	-	-	0.0%
Transfers Out	108,282	222,853	205.8%
<b>Total Expenses</b>	<b>\$ 25,834,867</b>	<b>\$ 9,059,438</b>	<b>35.1%</b>

Net Rev/Exp \$ (3,886,317) \$ 2,482,780

\*Budget excludes a contingency appropriation and encumbrances

**Positive**



The Solid Waste Fund is an enterprise fund that accounts for the operating, maintenance, and capital costs of providing residential and commercial solid waste services. Total revenues through the second quarter of FY 2022-23 are 52.6% of budget compared to 49.3% historically. Total expenses through the second quarter are 35.1% of budget compared to 43.3% historically. Through the second quarter, the fund posted a \$2.5 million surplus.



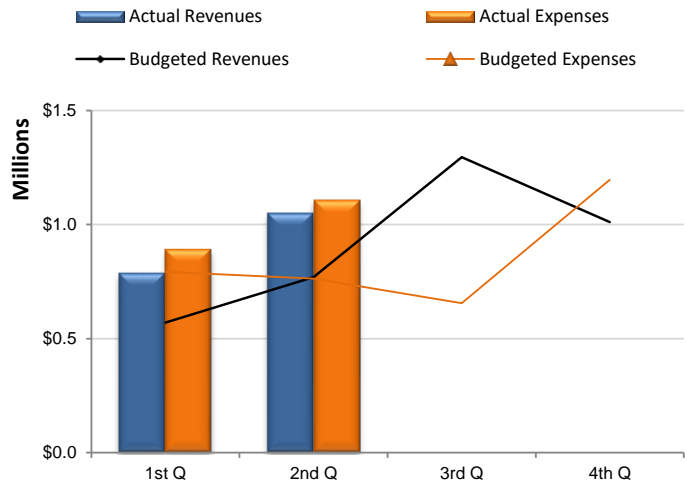
**Golf Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$3,571,659	\$1,761,110	49.3%
Transfers In	74,000	74,000	100.0%
<b>Total Revenues</b>	<b>\$3,645,659</b>	<b>\$1,835,110</b>	<b>50.3%</b>
Operating	\$ 2,577,813	\$ 1,551,947	60.2%
Capital	647,711	386,914	59.7%
Debt Service	-	-	0.0%
Transfers Out	182,450	60,000	32.9%
<b>Total Expenses</b>	<b>\$ 3,407,974</b>	<b>\$ 1,998,861</b>	<b>58.7%</b>

Net Rev/Exp \$ 237,685 \$ (163,751)

\*amounts exclude encumbrances

**Positive**



The Golf Fund is an enterprise fund that accounts for the operations of the city's two municipal golf courses. Revenues generated are used to support the operations of the golf courses, while capital projects on the courses and buildings are funded with bond funds and repaid with secondary property tax. Total revenues through the second quarter of FY 2022-23 are 50.3% compared to the historical tracking percentage of 36.7%. Total expenses through the second quarter are 58.7% of budget compared to the historical tracking percentage of 45.7%. Through the second quarter, the fund has an operating deficit of \$163 thousand.



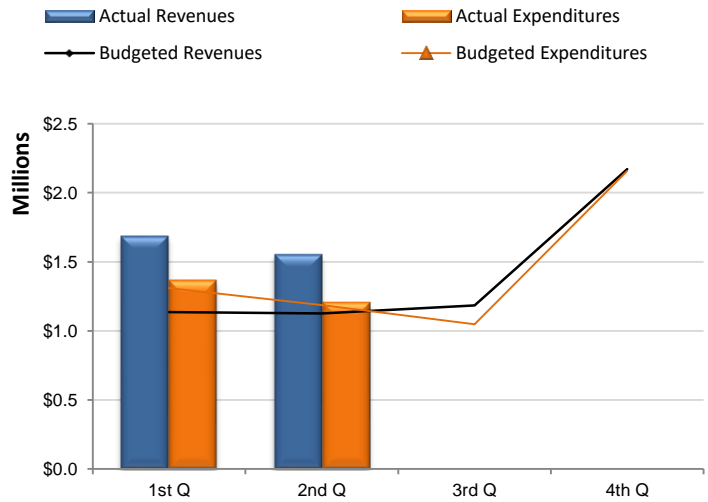


**Emergency Medical Transport**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
Revenues	\$ 5,617,446	\$ 3,241,225	57.7%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 5,617,446</b>	<b>\$ 3,241,225</b>	<b>57.7%</b>
Operating	\$ 5,244,000	\$ 2,565,114	48.9%
Capital	395,000	(81)	0.0%
Debt Service	-	-	0.0%
Transfers Out	63,890	-	0.0%
<b>Total Expenses</b>	<b>\$ 5,702,890</b>	<b>\$ 2,565,033</b>	<b>45.0%</b>
<b>Net Rev/Exp</b>	<b>\$ (85,444)</b>	<b>\$ 676,192</b>	

\*amounts exclude contingencies and encumbrances

**Positive**



The Emergency Medical Transport Fund is in its fifth year as an enterprise fund that provides for operation, maintenance, and debt service costs associated with providing an ambulance service for medical emergencies within the community. Total revenues through the second quarter of FY 2022-23 are 57.7% of budget compared to the historical average of 40.3%. Total expenses through the second quarter are 45.0% of budget compared to the historical average of 43.8%. Through the second quarter, the fund has an operating surplus of \$676 thousand.

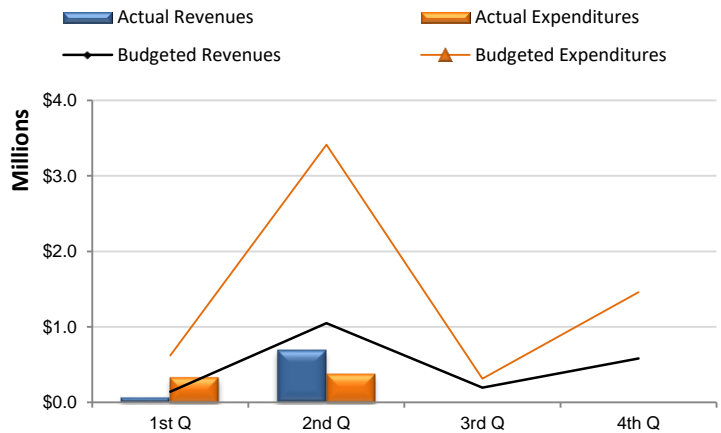


**Restricted Revenue and Donations**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	<b>\$ 1,963,655</b>	<b>\$ 755,438</b>	<b>38.5%</b>
<b>Total Expenses</b>	<b>\$ 5,807,885</b>	<b>\$ 709,420</b>	<b>12.2%</b>
<b>Net Rev/Exp</b>	<b>\$ (3,844,230)</b>	<b>\$ 46,018</b>	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Restricted Revenue and Donations Fund accounts for the receipt and expenditure of restricted revenue and donations related to general governmental activities. Revenues through the second quarter total 38.5%, while expenditures total 12.2% of budget. The \$46 thousand surplus through the second quarter is mostly due to timing of receipt of funds for incurred expenses. It is anticipated that the variance will normalize as the fiscal year progresses.

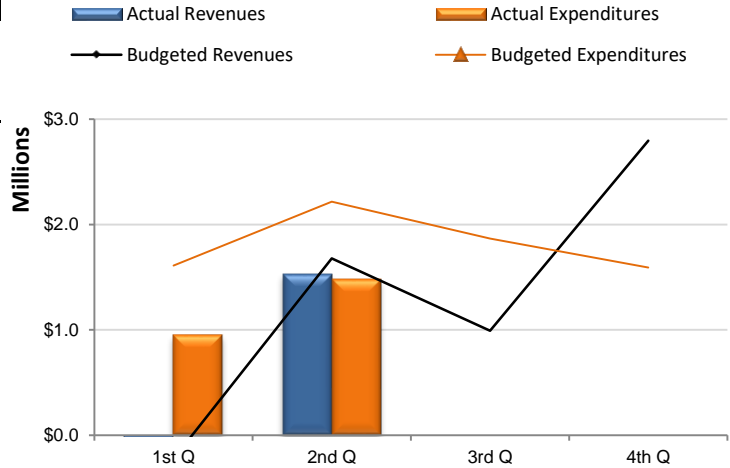


**Police Dept-RICO & Grants**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 5,241,860	\$ 1,099,338	21.0%
<b>Total Expenses</b>	\$ 7,288,999	\$ 2,426,516	33.3%
<b>Net Rev/Exp</b>	\$ (2,047,139)	\$ (1,327,178)	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Police Dept-RICO & Grants Fund accounts for the receipt and expenditure of grants, donations, asset forfeitures, and tow hearing fines associated with Police Department activities. Revenues through the second quarter total 21.0% of the FY 2022-23 budget, compared to the historical percentage of 27.7%. Expenditures through the second quarter total 33.3% of the FY 2022-23 budget, compared to the historical percentage of 52.5%. The net result on the fund's status through the second quarter is an operating deficit of \$1.33 million. The deficit is due largely to the timing of receipt of grant revenue for reimbursement of expended funds.

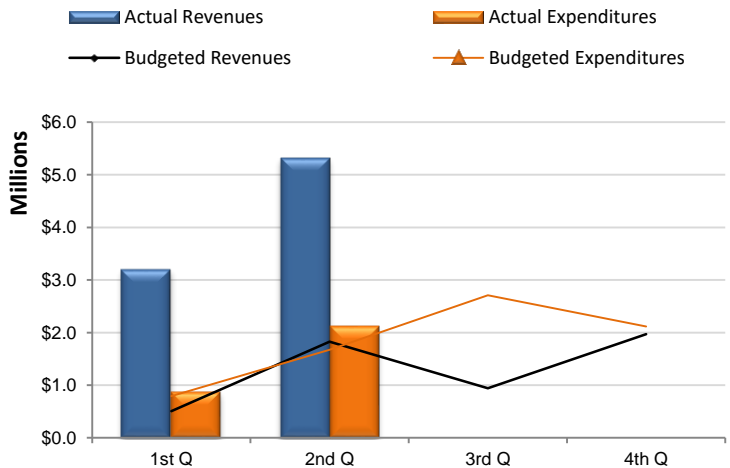


**Governmental Grants**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 9,642,937	\$ 8,525,334	88.4%
<b>Total Expenses</b>	\$ 16,263,445	\$ 2,988,528	18.4%
<b>Net Rev/Exp</b>	\$ (6,620,508)	\$ 5,536,806	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Governmental Grants Fund accounts for the receipt and expenditure of grants related to general governmental activities. Revenues through the second quarter of FY 2022-23 total 88.4%, compared to the historical percentage of 44.5%. Expenditures through the second quarter total 18.4% of the FY 2022-23 budget, compared to the historical percentage of 33.8%.

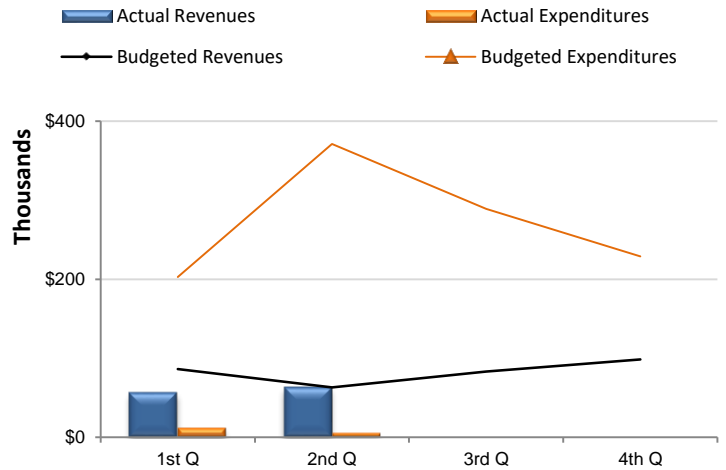


**Court Enhancement Fund**

	FY 22-23 Budget	FY 22-23 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 330,643	\$ 118,899	36.0%
<b>Total Expenses</b>	\$ 1,091,991	\$ 15,805	1.4%
<b>Net Rev/Exp</b>	\$ (761,348)	\$ 103,094	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Court Enhancement Fund is established to account for fine, fee and forfeiture revenues dedicated for City Court purposes pursuant to state statute and city code. Revenues through the second quarter total 36.0% of the FY 2022-23 budget, compared to the historical percentage of 45.1%. Expenditures through the second quarter total 1.4% of the FY 2022-23 budget, compared to the historical percentage of 52.6%. This results in a surplus of \$103 thousand.