

# MEMORANDUM



DATE: August 12, 2020

SUBJECT: Quarterly Financial Report for FY 2019-20 Q3

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Attached is the Quarterly Financial Report for the third quarter of Fiscal Year 2019-20, the quarter ending March 31, 2020. 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.

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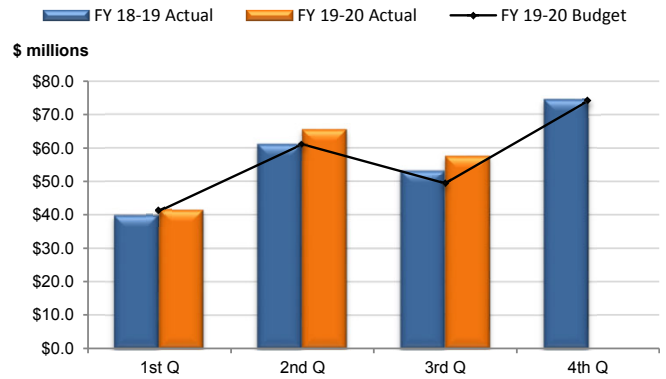
### Performance Ratings Key

- 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 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 41,217,166	\$ 41,543,101	18.4%	18.3%
2nd Q	Oct-Dec 19	61,092,253	65,525,663	29.0%	27.1%
3rd Q	Jan-Mar 20	49,373,319	57,587,828	25.5%	21.9%
4th Q	Apr-Jun 20	74,062,150			
<b>Total</b>		<b>\$ 225,744,888</b>	<b>\$ 164,656,593</b>	<b>72.9%</b>	<b>67.3%</b>
Variance from Budget			\$ 12,973,854	5.6%	

**Positive**



Through the third quarter of FY 2019-20, General Fund revenue is 72.9% of budget, compared with a historical percentage of 67.3%. In terms of budget-to-actual variance, total collections are above the anticipated revenue target for the third quarter. 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.



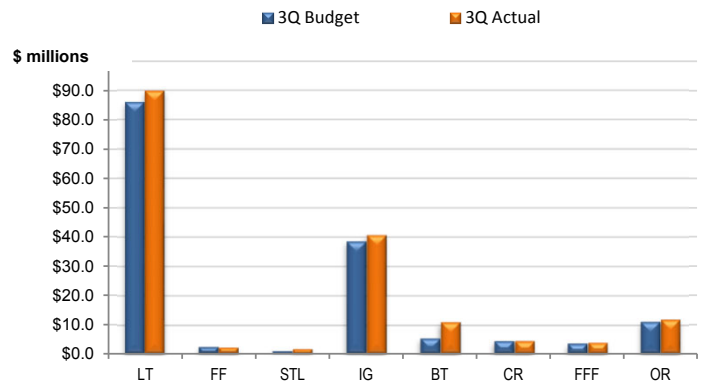
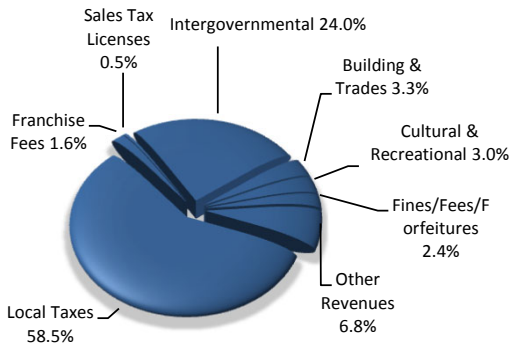
General Fund Revenue by Category

Revenue Categories	FY 19-20 Annual Budget	% of Annual Budget
Local Taxes	\$ 131,954,621	58.5%
Franchise Fees	3,604,170	1.6%
Sales Tax Licenses	1,055,000	0.5%
Intergovernmental	54,148,051	24.0%
Building & Trades	7,475,442	3.3%
Cultural & Recreational	6,751,048	3.0%
Fines/Fees/Forfeitures	5,389,064	2.4%
Other Revenues	15,367,492	6.8%
<b>Total</b>	<b>\$ 225,744,888</b>	<b>100.0%</b>

Cumulative Revenue through 3Q 2019-2020

	3Q Budget Target	3Q Actual Revenue	% of Budget Target
Local Taxes (LT)	\$ 85,954,686	\$ 89,711,349	104%
Franchise Fees (FF)	2,247,734	2,171,580	97%
Sales Tax Licenses (STL)	826,801	1,690,694	204%
Intergovernmental (IG)	38,513,729	40,430,990	105%
Building & Trades (BT)	5,301,725	10,783,660	203%
Cultural & Recreational (CR)	4,427,710	4,349,012	98%
Fines/Fees/Forfeitures (FFF)	3,487,314	3,807,238	109%
Other Revenues (OR)	10,923,039	11,712,070	107%
<b>Total</b>	<b>\$ 151,682,738</b>	<b>\$ 164,656,593</b>	<b>109%</b>

FY 19-20 Budget



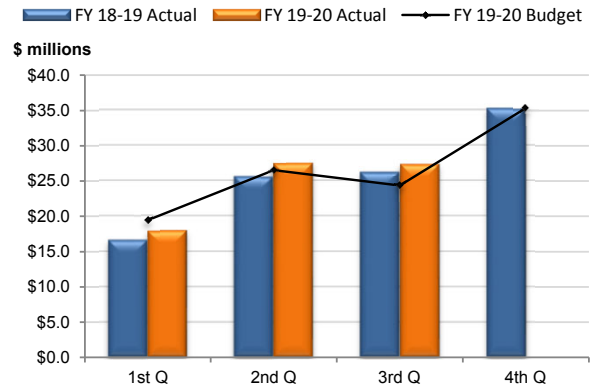
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**Sales Tax**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 19,460,084	\$ 17,987,249	17.0%	18.4%
2nd Q	Oct-Dec 19	26,572,185	27,492,216	26.0%	25.1%
3rd Q	Jan-Mar 20	24,384,210	27,332,080	25.8%	23.1%
4th Q	Apr-Jun 20	35,323,910			
<b>Total</b>		<b>\$ 105,740,389</b>	<b>\$ 72,811,545</b>	<b>68.9%</b>	<b>66.6%</b>
Variance from Budget			\$ 2,395,067	2.3%	

**Positive**



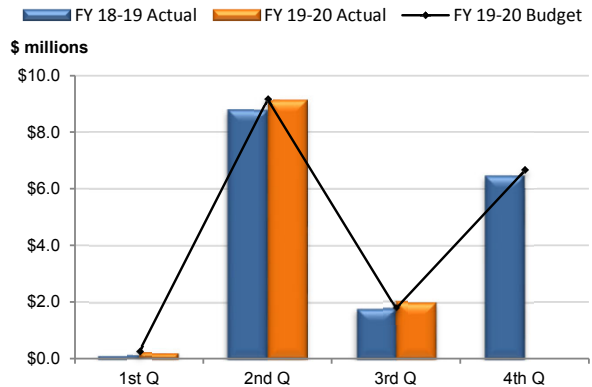
City Sales Taxes are generated by a 1.8% levy on sales transactions in the city. Of the total 1.8% rate, 1.2% is deposited in the General Fund, 0.5% is dedicated for Transit purposes, and the remaining 0.1% is deposited in the Performing Arts Fund. The amount deposited in the General Fund is depicted in the table and graph above. This revenue source contributes 44.6% of the General Fund budget in FY 2019-20 making it the City's largest revenue source. Through the third quarter of FY 2019-20, Sales Tax collections are 68.9% of budget, which is above the historical average of 66.6%. In terms of budget-to-actual variance, collections are 2.3% above the budgeted value.



**Property Tax**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 231,607	\$ 217,946	1.2%	1.3%
2nd Q	Oct-Dec 19	9,159,710	9,132,156	51.3%	51.4%
3rd Q	Jan-Mar 20	1,775,233	2,008,543	11.3%	10.0%
4th Q	Apr-Jun 20	6,637,028			
<b>Total</b>		<b>\$ 17,803,579</b>	<b>\$ 11,358,645</b>	<b>63.8%</b>	<b>62.7%</b>
Variance from Budget			\$ 192,095	1.1%	

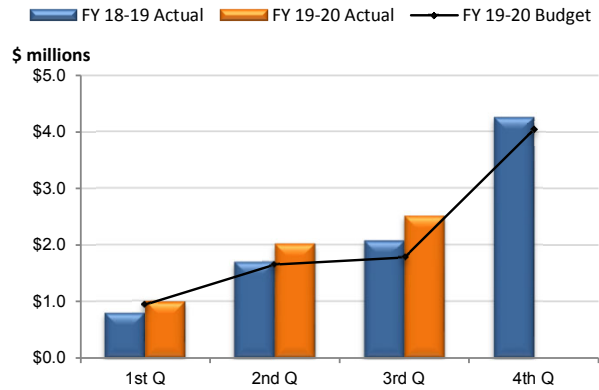
**Positive**



Property Tax revenue in the General Fund is generated by a \$0.90 charge per \$100 of the primary assessed valuation of real and personal property. In FY 2019-20, Property Tax contributes 7.5% of budgeted General Fund revenue. Through the third quarter of FY 2019-20, Property Tax collections are 63.8% of budget, which is above the historical average of 62.7%. In terms of budget-to-actual variance, Property Tax is 1.1% above the budgeted value.

**Bed Tax**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 943,214	\$ 1,002,122	11.9%	11.2%
2nd Q	Oct-Dec 19	1,651,611	2,023,212	24.1%	19.6%
3rd Q	Jan-Mar 20	1,776,832	2,515,824	29.9%	21.1%
4th Q	Apr-Jun 20	4,038,997			
<b>Total</b>		<b>\$ 8,410,653</b>	<b>\$ 5,541,158</b>	<b>65.9%</b>	<b>51.9%</b>
Variance from Budget			\$ 1,169,501	14.0%	

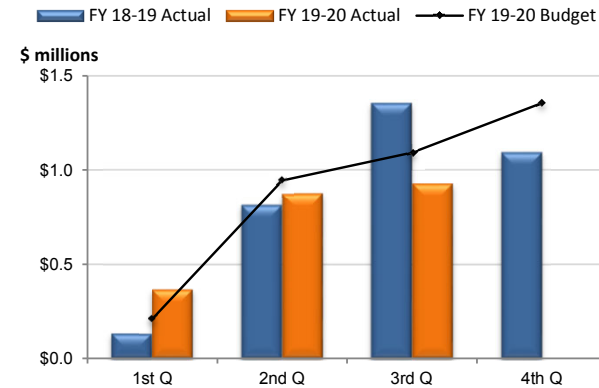


**Positive**

The Transient Lodging Tax, or Bed Tax, is a 5.0% levy on hotel and motel sales that contributes approximately 3.6% of budgeted General Fund revenue in FY 2019-20. Bed Tax collections through the third quarter of FY 2019-20 are 65.9% of budget, which is higher than the historical average of 51.9%. In terms of budget-to-actual variance, collections are \$1.2 million above the budgeted value.

**Franchise Fees**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 210,071	\$ 369,156	10.2%	5.8%
2nd Q	Oct-Dec 19	945,302	875,162	24.3%	26.2%
3rd Q	Jan-Mar 20	1,092,360	927,262	25.7%	30.3%
4th Q	Apr-Jun 20	1,356,436			
<b>Total</b>		<b>\$ 3,604,170</b>	<b>\$ 2,171,580</b>	<b>60.3%</b>	<b>62.3%</b>
Variance from Budget			\$ (76,154)	-2.0%	



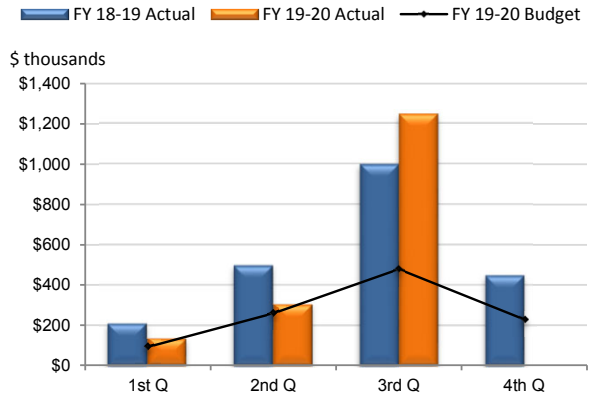
**Watch**

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 1.5% of annual General Fund revenue. Franchise Fee payments are 60.3% of the budgeted amount through the third quarter of FY 2019-20, compared to 62.3% historically. In terms of budget-to-actual variance, collections are \$76 thousand below the expected amount. Prior agreements with telecommunications service providers included an annual right-of-way fee of approximately \$250 thousand due in the first quarter. This annual fee is no longer collected.



**Sales Tax Licenses**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 90,733	\$ 136,875	13.0%	8.6%
2nd Q	Oct-Dec 19	258,338	305,591	29.0%	24.5%
3rd Q	Jan-Mar 20	477,730	1,248,227	118.3%	45.3%
4th Q	Apr-Jun 20	228,199			
<b>Total</b>		<b>\$ 1,055,000</b>	<b>\$ 1,690,694</b>	<b>160.3%</b>	<b>78.4%</b>
Variance from Budget			\$ 863,892	81.9%	



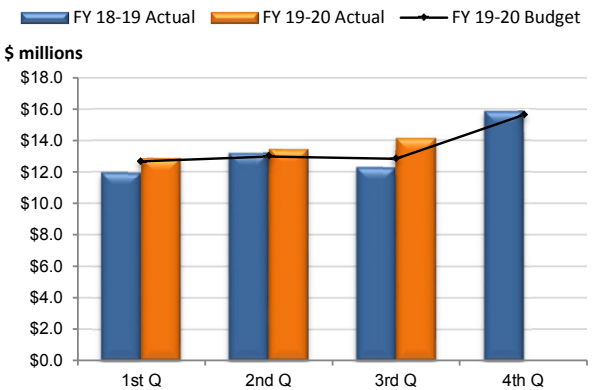
**Positive**

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. Due to the change, the reporting of the revenue by ADOR has been delayed and past payments are now being received, creating a one-time surplus of revenue. Sales Tax License collections through the third quarter of FY 2019-20 were 160.3% of budget, compared to the historical average of 78.4%. Sales Tax Licenses contribute 0.4% of annual General Fund revenue. In terms of budget-to-actual variance, collections are 81.9% above budget, or \$864 thousand.



**Intergovernmental**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 12,682,722	\$ 12,860,569	23.8%	23.4%
2nd Q	Oct-Dec 19	12,986,626	13,431,799	24.8%	24.0%
3rd Q	Jan-Mar 20	12,844,380	14,138,623	26.1%	23.7%
4th Q	Apr-Jun 20	15,634,322			
<b>Total</b>		<b>\$ 54,148,051</b>	<b>\$ 40,430,990</b>	<b>74.7%</b>	<b>71.1%</b>
Variance from Budget			\$ 1,917,261	3.6%	



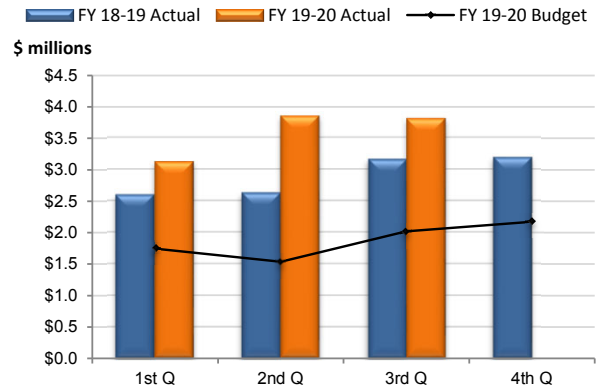
**Positive**

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 22.9% of budgeted revenue for FY 2019-20, making this the second largest General Fund revenue source after Sales Taxes. Through the third quarter of FY 2019-20, actual collections are 74.7% of budget, compared to a historical average of 71.1%. In terms of budget-to-actual variance, collections are 3.6% above budget.



**Building & Trades**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,748,403	\$ 3,126,351	41.8%	23.4%
2nd Q	Oct-Dec 19	1,534,922	3,848,576	51.5%	20.5%
3rd Q	Jan-Mar 20	2,018,400	3,808,733	50.9%	27.0%
4th Q	Apr-Jun 20	2,173,717			
<b>Total</b>		<b>\$ 7,475,442</b>	<b>\$ 10,783,660</b>	<b>144.3%</b>	<b>70.9%</b>
Variance from Budget			\$ 5,481,935	73.4%	



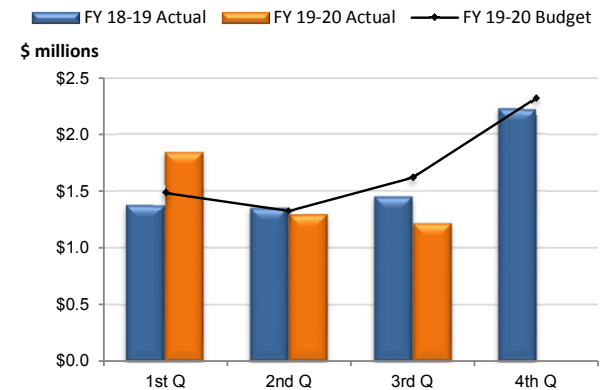
**Positive**

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 2019-20, this revenue source contributes 3.2% of budgeted General Fund revenue. Through the third quarter of FY 2019-20, actual collections are 144.3% of budget, compared to a historical average of 70.9%. Thus far, in terms of budget-to-actual variance, collections are 73.4% above the budgeted estimate. This is due to the level of development activity that has continued to outperform revenue estimates.



**Cultural & Recreational**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,484,713	\$ 1,840,909	27.3%	22.0%
2nd Q	Oct-Dec 19	1,324,655	1,293,660	19.2%	19.6%
3rd Q	Jan-Mar 20	1,618,342	1,214,443	18.0%	24.0%
4th Q	Apr-Jun 20	2,323,338			
<b>Total</b>		<b>\$ 6,751,048</b>	<b>\$ 4,349,012</b>	<b>64.4%</b>	<b>65.6%</b>
Variance from Budget			\$ (78,698)	-1.2%	



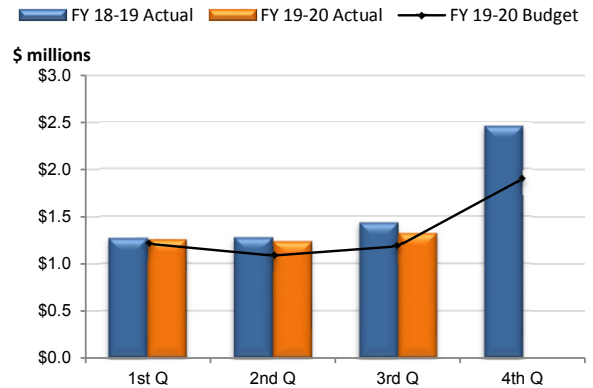
**Positive**

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 2.9% of total budgeted General Fund revenue for FY 2019-20. Through the third quarter of FY 2019-20, Cultural and Recreational fee collections are 64.4% of budget, compared to the historical average of 65.6%, for a total negative variance of 1.2%. In terms of budget-to-actual variance, collections are \$79 thousand below the budgeted estimate.



**Fines, Fees & Forfeitures**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,214,204	\$ 1,253,174	23.3%	22.5%
2nd Q	Oct-Dec 19	1,087,311	1,232,771	22.9%	20.2%
3rd Q	Jan-Mar 20	1,185,799	1,321,292	24.5%	22.0%
4th Q	Apr-Jun 20	1,901,750			
<b>Total</b>		<b>\$ 5,389,064</b>	<b>\$ 3,807,238</b>	<b>70.6%</b>	<b>64.7%</b>
Variance from Budget			\$ 319,923	5.9%	



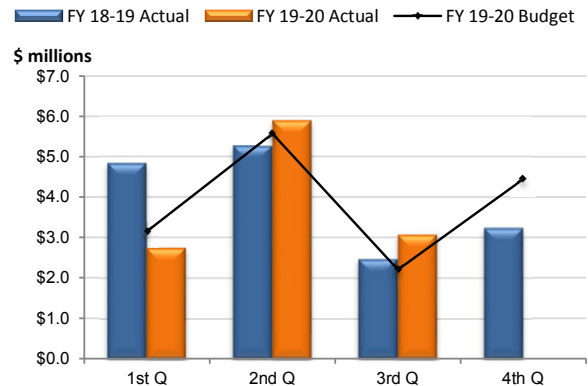
**Positive**

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 2.3% of total budgeted General Fund revenue for FY 2019-20. Through the third quarter of FY 2019-20, 70.6% of budgeted revenues have been collected, compared to a historical average of 64.7%. In terms of budget-to-actual variance, this category is 5.9% above the expected value through the third quarter.



**Other Revenues**

		FY 19-20 Adopted Budget	FY 19-20 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 19	\$ 3,151,415	\$ 2,748,749	17.9%	20.5%
2nd Q	Oct-Dec 19	5,571,593	5,890,520	38.3%	36.3%
3rd Q	Jan-Mar 20	2,200,032	3,072,801	20.0%	14.3%
4th Q	Apr-Jun 20	4,444,453			
<b>Total</b>		<b>\$ 15,367,492</b>	<b>\$ 11,712,070</b>	<b>76.2%</b>	<b>71.1%</b>
Variance from Budget			\$ 789,031	5.1%	



**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 2019-20, this revenue source contributes 6.5% of budgeted General Fund revenue. Through the third quarter of the fiscal year, collections of Other Revenue are 76.2% of the FY 2019-20 budget, compared to a historical tracking percentage of 71.1%.



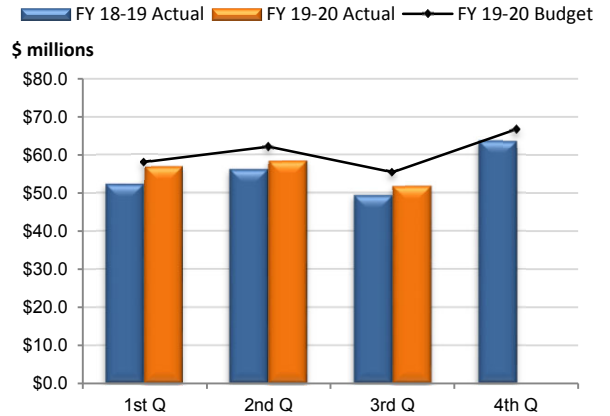


		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 58,125,883	\$ 57,027,283	23.5%	24.0%
2nd Q	Oct-Dec 19	62,239,447	58,470,421	24.1%	25.7%
3rd Q	Jan-Mar 20	55,430,690	51,824,248	21.4%	22.9%
4th Q	Apr-Jun 20	66,695,715			
<b>Total</b>		<b>\$ 242,491,735</b>	<b>\$ 167,321,952</b>	<b>69.0%</b>	<b>72.6%</b>

Variance from Budget \$ 8,474,068 3.6%

\*Budget excludes a \$1.5 million contingency appropriation, encumbrances and inventory

**Positive**

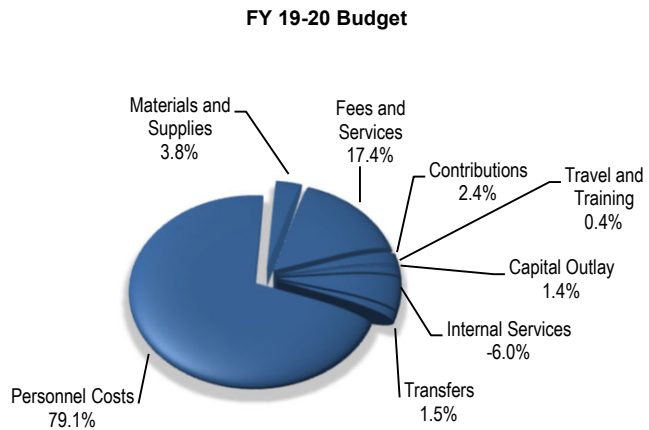


Through the third quarter of FY 2019-20, General Fund expenditures are 69.0% of budget, compared with a historical percentage of 72.6%. In terms of budget-to-actual variance, General Fund expenditures are 3.6% below budget through the third quarter. Departmental quarterly expenditure tracking data can be found on pages 8 through 17 of this report.



## General Fund Expenditures By Category

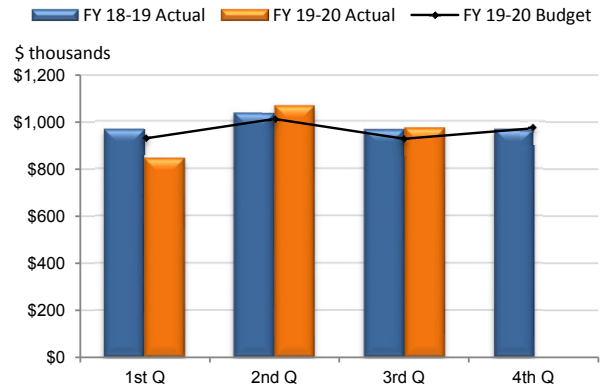
Categories	FY 19-20 Adopted Budget	% of Adopted Budget
Personnel Costs	\$ 191,866,873	79.1%
Materials and Supplies	9,134,880	3.8%
Fees and Services	42,142,153	17.4%
Contributions	5,804,382	2.4%
Travel and Training	911,735	0.4%
Capital Outlay	3,466,180	1.4%
Internal Services	(14,573,706)	-6.0%
Transfers	3,739,238	1.5%
<b>Total</b>	<b>\$ 242,491,735</b>	<b>100.0%</b>





**City Attorney's Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 19	\$ 931,592	\$ 844,907	22.0%	24.2%
2nd Q	Oct-Dec 19	1,013,637	1,067,848	27.7%	26.3%
3rd Q	Jan-Mar 20	929,106	972,813	25.3%	24.1%
4th Q	Apr-Jun 20	974,482			
<b>Total</b>		<b>\$ 3,848,817</b>	<b>\$ 2,885,568</b>	<b>75.0%</b>	<b>74.6%</b>
*amounts are net of internal service charges, and exclude transfers					
Variance from Budget			\$ (11,233)	-0.4%	



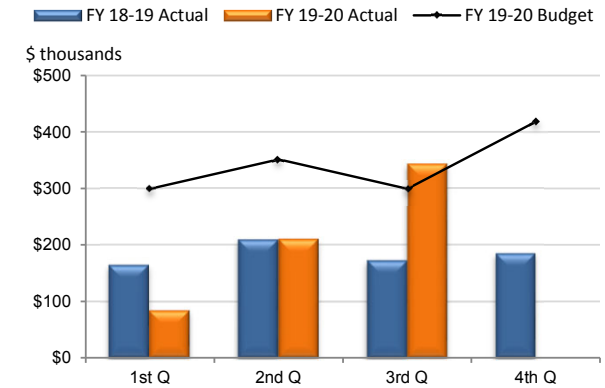
**Positive**

The City Attorney's Office spent 75.0% of its FY 2019-20 budget through the third quarter, compared to a historical average of 74.6%. In terms of budget-to-actual variance, expenditures are 0.4% more than budgeted through the third quarter.



**City Clerk's Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 19	\$ 299,452	\$ 84,409	6.2%	21.9%
2nd Q	Oct-Dec 19	351,462	210,526	15.4%	25.7%
3rd Q	Jan-Mar 20	299,277	342,971	25.1%	21.9%
4th Q	Apr-Jun 20	418,314			
<b>Total</b>		<b>\$ 1,368,505</b>	<b>\$ 637,907</b>	<b>46.6%</b>	<b>69.5%</b>
*amounts are net of internal service charges, and exclude transfers					
Variance from Budget			\$ 312,284	22.9%	



**Positive**

The City Clerk's Office has spent 46.6% of its FY 2019-20 budget through the third quarter, compared to a historical average of 69.5%. In terms of variance from the budget through the third quarter, expenditures are 22.9% below the expected amount. The variance is due primarily to vacancies.



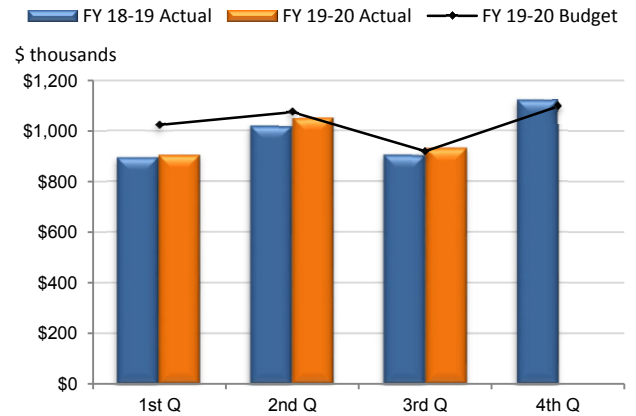
**City Court**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,024,051	\$ 905,187	22.0%	24.9%
2nd Q	Oct-Dec 19	1,075,481	1,052,714	25.6%	26.1%
3rd Q	Jan-Mar 20	920,259	933,800	22.7%	22.3%
4th Q	Apr-Jun 20	1,097,994			
<b>Total</b>		<b>\$ 4,117,786</b>	<b>\$ 2,891,701</b>	<b>70.2%</b>	<b>73.3%</b>

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

Variance from Budget \$ 128,091 3.1%

**Positive**



The City Court has spent 70.2% of its FY 2019-20 budget through the third quarter compared to the historical average of 73.3%. In terms of variance from the budget through the third quarter, expenditures are \$128 thousand or 3.1% below the budgeted amount.



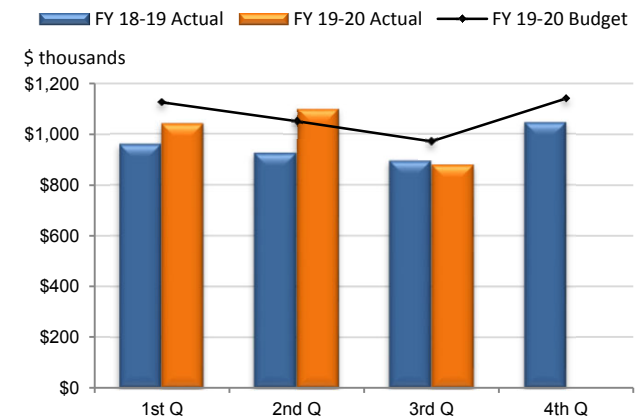
**City Manager's Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,126,070	\$ 1,040,239	24.2%	26.2%
2nd Q	Oct-Dec 19	1,051,562	1,097,598	25.6%	24.5%
3rd Q	Jan-Mar 20	971,935	878,585	20.5%	22.7%
4th Q	Apr-Jun 20	1,140,597			
<b>Total</b>		<b>\$ 4,290,164</b>	<b>\$ 3,016,422</b>	<b>70.3%</b>	<b>73.4%</b>

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

Variance from Budget \$ 133,145 3.1%

**Positive**



The City Manager's Office has spent 70.3% of its FY 2019-20 budget through the third quarter, compared to the historical average of 73.4%. In terms of variance from the budget in the third quarter, expenditures are \$133 thousand or 3.1% below the expected amount.



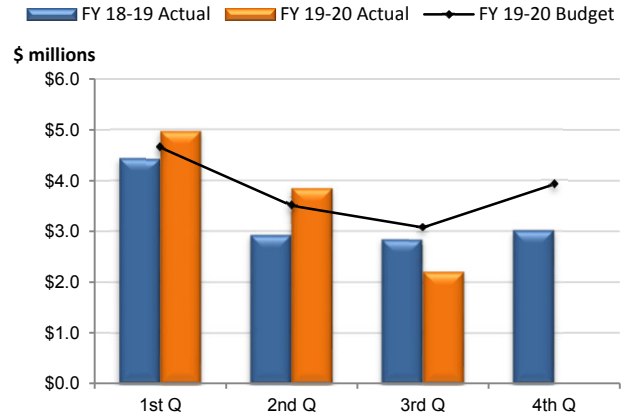
**Community Development**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 4,652,815	\$ 4,972,398	32.8%	30.7%
2nd Q	Oct-Dec 19	3,505,810	3,846,300	25.4%	23.1%
3rd Q	Jan-Mar 20	3,075,535	2,206,860	14.6%	20.3%
4th Q	Apr-Jun 20	3,930,114			
<b>Total</b>		<b>\$ 15,164,275</b>	<b>\$ 11,025,558</b>	<b>72.7%</b>	<b>74.1%</b>

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

Variance from Budget \$ 208,603 1.4%

**Positive**



The Community Development Department has spent 72.7% of its FY 2019-20 budget through the third quarter, compared to the historical value of 74.1%. In terms of variance from the budget, expenditures are \$209 thousand or 1.4% below the expected amount.



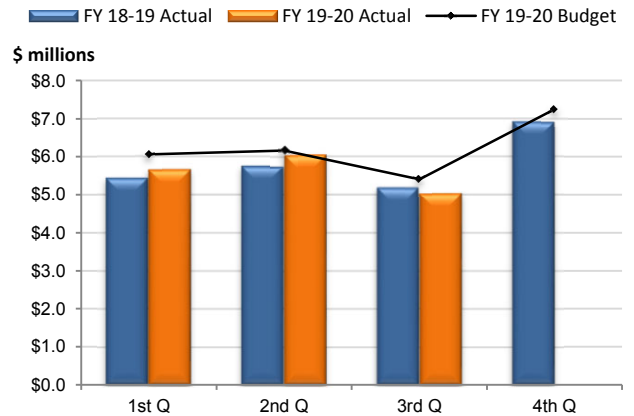
**Community Services**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 6,058,224	\$ 5,667,429	22.8%	24.4%
2nd Q	Oct-Dec 19	6,162,419	6,050,143	24.3%	24.8%
3rd Q	Jan-Mar 20	5,405,103	5,037,142	20.3%	21.7%
4th Q	Apr-Jun 20	7,241,822			
<b>Total</b>		<b>\$ 24,867,568</b>	<b>\$ 16,754,715</b>	<b>67.4%</b>	<b>70.9%</b>

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

Variance from Budget \$ 871,031 3.5%

**Positive**



The Community Services Department spent 67.4% of its FY 2019-20 budget through the third quarter, compared to the historical average of 70.9%. In terms of variance from the budget through the third quarter, expenditures are \$871 thousand or 3.5% below the expected amount.

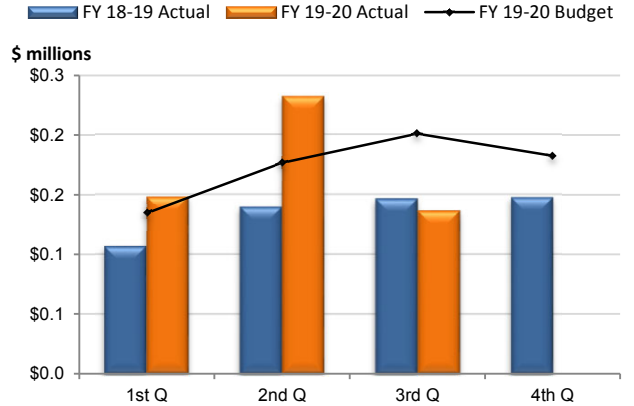


**Economic Development Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 134,673	\$ 148,118	21.3%	19.4%
2nd Q	Oct-Dec 19	176,678	231,922	33.4%	25.4%
3rd Q	Jan-Mar 20	201,323	136,372	19.6%	29.0%
4th Q	Apr-Jun 20	182,558			
Total		\$ 695,232	\$ 516,411	74.3%	73.8%

\*amounts are net of internal service charges, and exclude transfers  
 Variance from Budget \$ (3,737) -0.5%

**Positive**



The Economic Development Office has spent 74.3% of its FY 2019-20 budget through the third quarter, compared with a historical percentage of 73.8%. In terms of variance from the budget through the third quarter, expenditures are \$4 thousand or 0.5% above the expected amount.

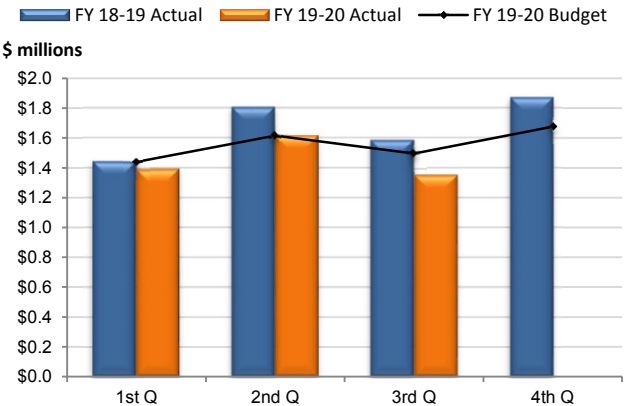


**Engineering & Transportation**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 1,439,445	\$ 1,392,003	22.4%	23.1%
2nd Q	Oct-Dec 19	1,616,472	1,616,946	26.0%	26.0%
3rd Q	Jan-Mar 20	1,494,932	1,352,535	21.7%	24.0%
4th Q	Apr-Jun 20	1,676,097			
Total		\$ 6,226,947	\$ 4,361,484	70.0%	73.1%

\*amounts are net of internal service charges, and exclude transfers  
 Variance from Budget \$ 189,366 3.1%

**Positive**



The Engineering and Transportation Department spent 70.0% of its FY 2019-20 budget through the third quarter, compared to a historical average of 73.1%. In terms of variance from the budget in the third quarter, expenditures are \$189 thousand or 3.1% below the expected amount.



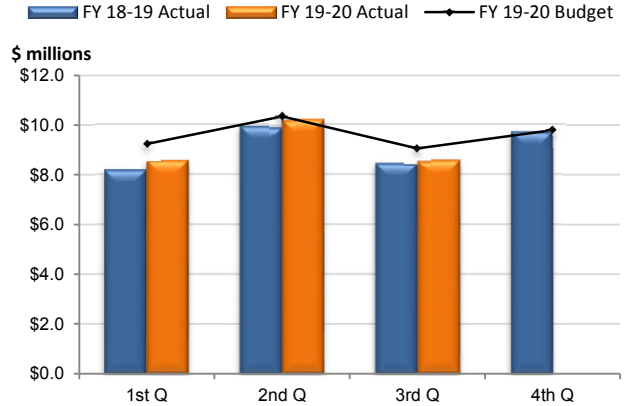
**Fire Medical Rescue**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 9,246,291	\$ 8,568,749	22.3%	24.0%
2nd Q	Oct-Dec 19	10,347,943	10,219,812	26.6%	26.9%
3rd Q	Jan-Mar 20	9,071,359	8,590,232	22.3%	23.6%
4th Q	Apr-Jun 20	9,790,071			
<b>Total</b>		<b>\$ 38,455,664</b>	<b>\$ 27,378,793</b>	<b>71.2%</b>	<b>74.5%</b>

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

Variance from Budget \$ 1,286,801 3.3%

**Positive**



The Fire Medical Rescue Department has spent 71.2% of its FY 2019-20 budget through the third quarter, compared with a historical percentage of 74.5%. In terms of variance from the budget through the third quarter, expenditures are \$1.3 million or 3.3% below the expected amount.



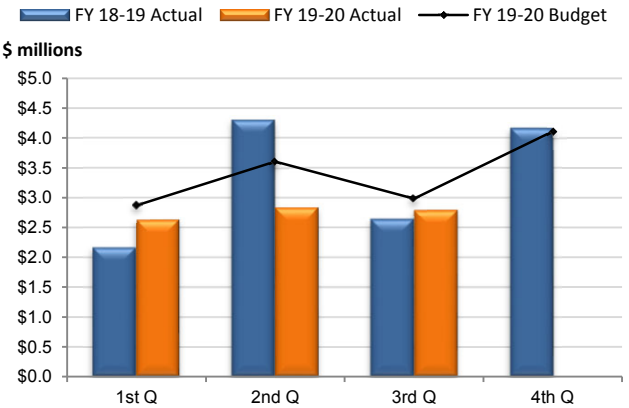
**Human Services**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 2,869,101	\$ 2,627,944	19.4%	21.2%
2nd Q	Oct-Dec 19	3,604,652	2,830,894	20.9%	26.6%
3rd Q	Jan-Mar 20	2,980,784	2,791,084	20.6%	22.0%
4th Q	Apr-Jun 20	4,109,076			
<b>Total</b>		<b>\$ 13,563,613</b>	<b>\$ 8,249,922</b>	<b>60.8%</b>	<b>69.8%</b>

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

Variance from Budget \$ 1,204,615 9.0%

**Positive**



The Human Services Department spent 60.8% of its FY 2019-20 budget through the third quarter, compared to a historical average of 69.8%. In terms of variance from the budget in the third quarter, expenditures are 9.0% below the expected amount.



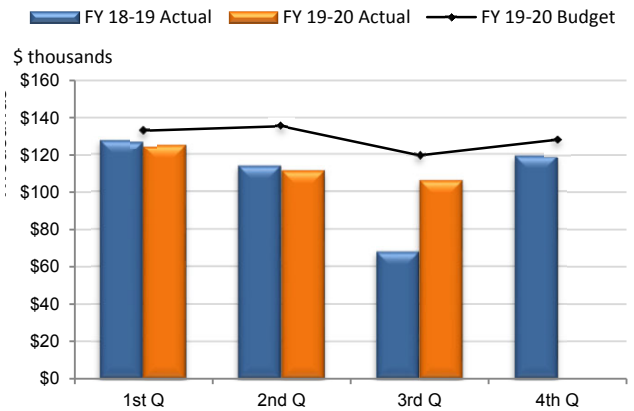
**Internal Audit Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 133,039	\$ 124,736	24.1%	25.8%
2nd Q	Oct-Dec 19	135,525	111,203	21.5%	26.2%
3rd Q	Jan-Mar 20	119,778	106,049	20.5%	23.2%
4th Q	Apr-Jun 20	128,266			
Total		\$ 516,608	\$ 341,988	66.2%	75.2%

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

Variance from Budget \$ 46,355 9.0%

**Positive**



The Internal Audit Office has spent 66.2% of its FY 2019-20 budget through the third quarter, compared with a historical average of 75.2%. In terms of variance from the budget through the third quarter, expenditures are \$46 thousand or 9.0% below the expected amount.



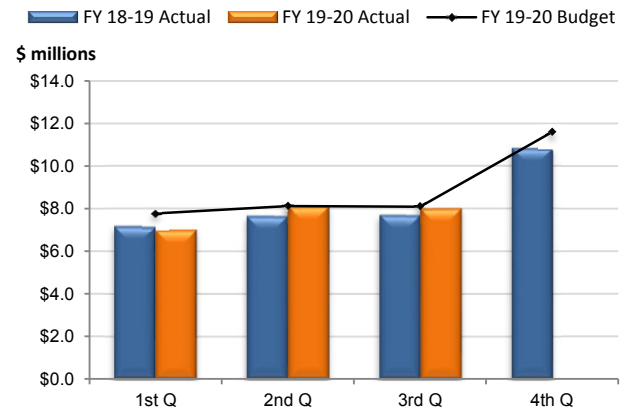
**Internal Services**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 7,767,520	\$ 6,985,518	19.6%	21.8%
2nd Q	Oct-Dec 19	8,119,383	8,086,467	22.7%	22.8%
3rd Q	Jan-Mar 20	8,092,262	8,006,296	22.5%	22.8%
4th Q	Apr-Jun 20	11,584,693			
Total		\$ 35,563,858	\$ 23,078,280	64.9%	67.4%

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

Variance from Budget \$ 900,884 2.5%

**Positive**



The Internal Services Department has spent 64.9% of its FY 2019-20 budget through the end of the third quarter, compared to the historical pattern of 67.4% during this period. In terms of variance from the budget in the third quarter, expenditures are \$901 thousand or 2.5% below the expected amount.



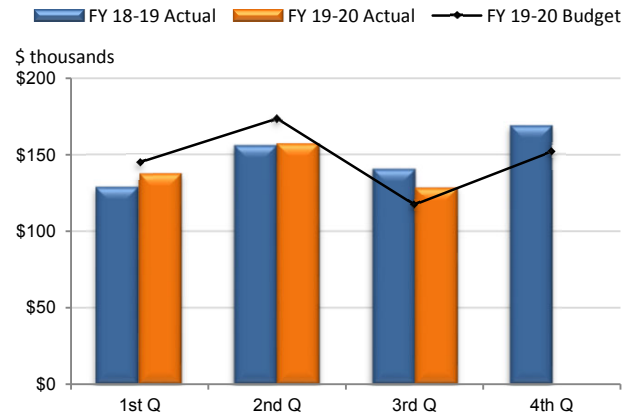
**Mayor & Council**

		<b>FY 19-20 Adopted Budget*</b>	<b>FY 19-20 Actual Expend*</b>	<b>% of Budget Exp</b>	<b>% of Budget Hist</b>
1st Q	Jul-Sep 19	\$ 144,827	\$ 137,681	23.4%	24.6%
2nd Q	Oct-Dec 19	173,546	157,172	26.7%	29.5%
3rd Q	Jan-Mar 20	117,352	128,406	21.8%	20.0%
4th Q	Apr-Jun 20	152,044			
<b>Total</b>		<b>\$ 587,769</b>	<b>\$ 423,259</b>	<b>72.0%</b>	<b>74.1%</b>

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

Variance from Budget \$ 12,466 2.1%

**Positive**



The Mayor and Council has spent 72.0% of its FY 2019-20 budget through the third quarter, compared with a historical average of 74.1%. In terms of variance from the budget in the third quarter, expenditures are \$12 thousand or 2.1% below the expected amount.



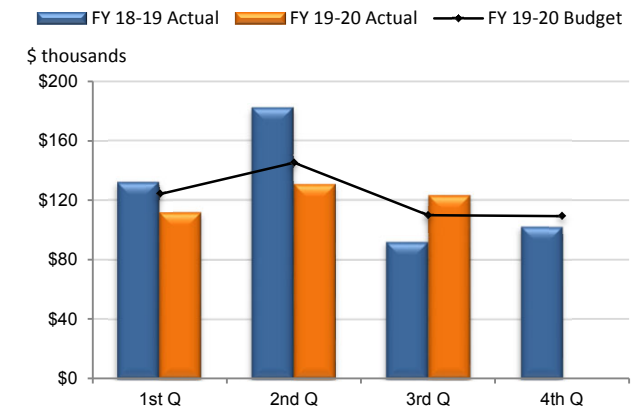
**Municipal Budget Office**

		<b>FY 19-20 Adopted Budget*</b>	<b>FY 19-20 Actual Expend*</b>	<b>% of Budget Exp</b>	<b>% of Budget Hist</b>
1st Q	Jul-Sep 19	\$ 124,212	\$ 111,668	22.9%	25.4%
2nd Q	Oct-Dec 19	145,225	130,486	26.7%	29.7%
3rd Q	Jan-Mar 20	109,793	122,939	25.2%	22.5%
4th Q	Apr-Jun 20	109,255			
<b>Total</b>		<b>\$ 488,485</b>	<b>\$ 365,093</b>	<b>74.7%</b>	<b>77.6%</b>

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

Variance from Budget \$ 14,137 2.9%

**Positive**



The Municipal Budget Office has spent 74.7% of its FY 2019-20 budget through the third quarter, compared to a historical average of 77.6%. In terms of variance from the budget through the third quarter, expenditures are \$14 thousand or 2.9% below the expected amount.





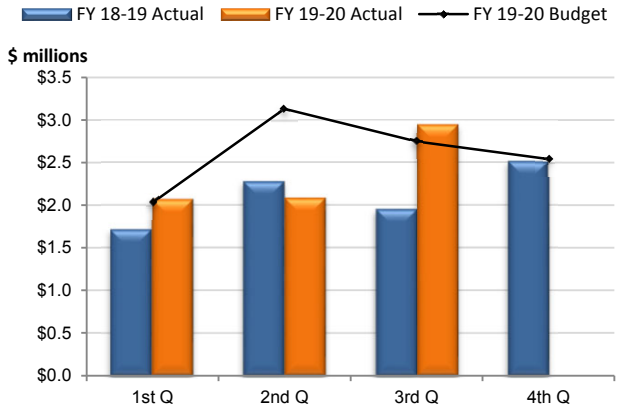
**Municipal Utilities**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 2,032,076	\$ 2,070,265	19.8%	19.4%
2nd Q	Oct-Dec 19	3,133,328	2,085,853	19.9%	30.0%
3rd Q	Jan-Mar 20	2,749,236	2,942,656	28.1%	26.3%
4th Q	Apr-Jun 20	2,543,122			
<b>Total</b>		<b>\$ 10,457,762</b>	<b>\$ 7,098,773</b>	<b>67.9%</b>	<b>75.7%</b>

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

Variance from Budget \$ 815,866 7.8%

**Positive**



The Municipal Utilities Department has spent 67.9% of its FY 2019-20 budget through the third quarter, compared to a historical average of 75.7%. In terms of variance from the budget through the third quarter, expenditures are \$816 thousand or 7.8% below the expected amount.



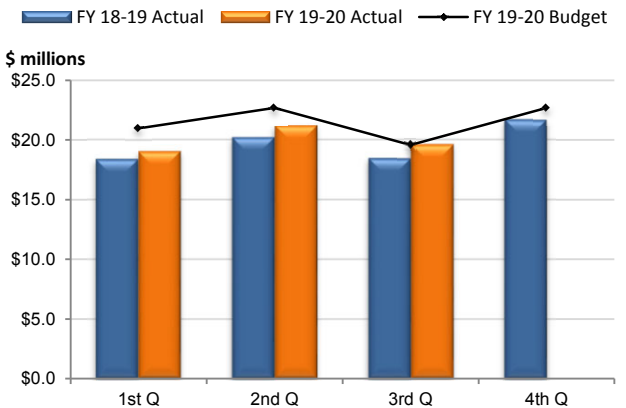
**Police**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 20,970,882	\$ 19,019,736	22.1%	24.4%
2nd Q	Oct-Dec 19	22,689,169	21,181,727	24.6%	26.4%
3rd Q	Jan-Mar 20	19,591,909	19,617,070	22.8%	22.8%
4th Q	Apr-Jun 20	22,688,165			
<b>Total</b>		<b>\$ 85,940,125</b>	<b>\$ 59,818,533</b>	<b>69.6%</b>	<b>73.6%</b>

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

Variance from Budget \$ 3,433,427 4.0%

**Positive**



The Police Department has spent 69.6% of its FY 2019-20 General Fund budget through the third quarter, compared with a historical average of 73.6%. In terms of variance from the budget through the third quarter, expenditures are \$3.4 million or 4.0% below the expected amount.



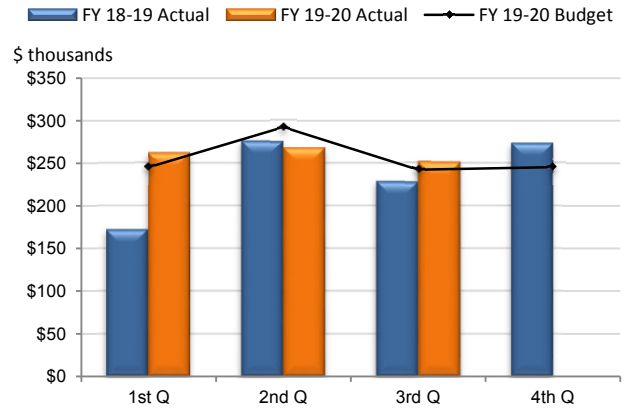
**Strategic Management & Diversity Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 245,607	\$ 262,431	25.6%	23.9%
2nd Q	Oct-Dec 19	292,565	268,311	26.1%	28.5%
3rd Q	Jan-Mar 20	242,766	251,486	24.5%	23.6%
4th Q	Apr-Jun 20	245,607			
<b>Total</b>		<b>\$ 1,026,546</b>	<b>\$ 782,228</b>	<b>76.2%</b>	<b>76.0%</b>

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

Variance from Budget \$ (1,290) -0.2%

**Positive**



The Strategic Management and Diversity Office has spent 76.2% of its FY 2019-20 budget through the third quarter, compared to a historical average of 76.0%. In terms of variance from the budget through the third quarter, expenditures are \$1 thousand or 0.2% above the expected amount.



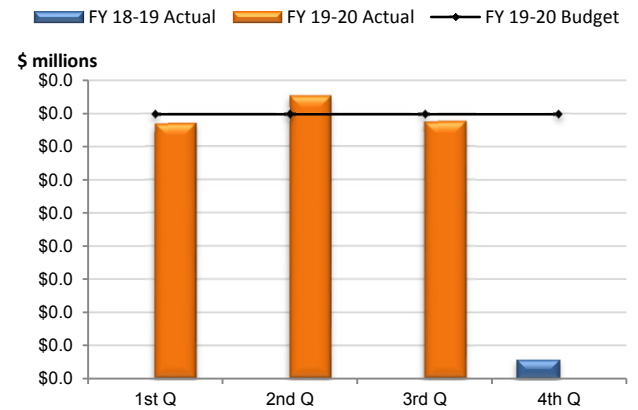
**Sustainability Office**

		FY 19-20 Adopted Budget*	FY 19-20 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 19	\$ 39,882	\$ 38,473	24.1%	25.0%
2nd Q	Oct-Dec 19	39,882	42,623	26.7%	25.0%
3rd Q	Jan-Mar 20	39,882	38,775	24.3%	25.0%
4th Q	Apr-Jun 20	39,882			
<b>Total</b>		<b>\$ 159,529</b>	<b>\$ 119,871</b>	<b>75.1%</b>	<b>75.0%</b>

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

Variance from Budget \$ (225) -0.1%

**Positive**

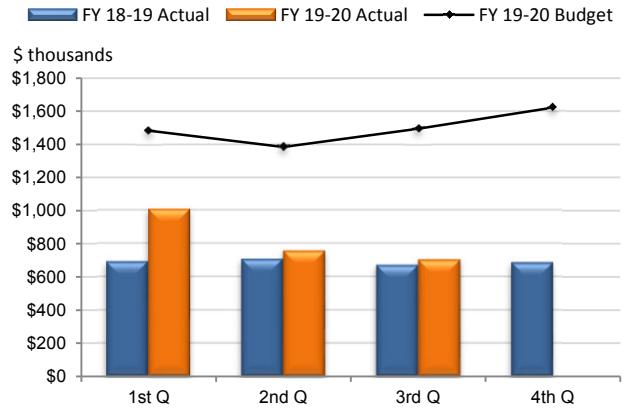


The Sustainability Office has spent 75.1% of its FY 2019-20 budget through the third quarter, compared to a historical average of 75.0%. In terms of variance from the budget through the third quarter, expenditures are 0.1% above the expected amount.



**Non-Departmental**

		<b>FY 19-20 Adopted Budget*</b>	<b>FY 19-20 Actual Expend*</b>	<b>% of Budget Exp</b>	<b>% of Budget Hist</b>
1st Q	Jul-Sep 19	\$ 1,483,173	\$ 1,007,150	16.8%	24.8%
2nd Q	Oct-Dec 19	1,385,546	756,024	12.6%	23.1%
3rd Q	Jan-Mar 20	1,494,729	702,259	11.7%	25.0%
4th Q	Apr-Jun 20	1,623,501			
<b>Total</b>		<b>\$ 5,986,950</b>	<b>\$ 2,465,433</b>	<b>41.2%</b>	<b>72.9%</b>
*amounts are net of internal service charges, and exclude transfers					
Variance from Budget			\$ 1,898,016	31.7%	



**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 third quarter of FY 2019-20, Non-Departmental expenditures are 41.2% of the budget compared to the historical pattern of 72.9%. In terms of variance from the budget through the second quarter, expenditures are \$1.9 million or 31.7% below budget.

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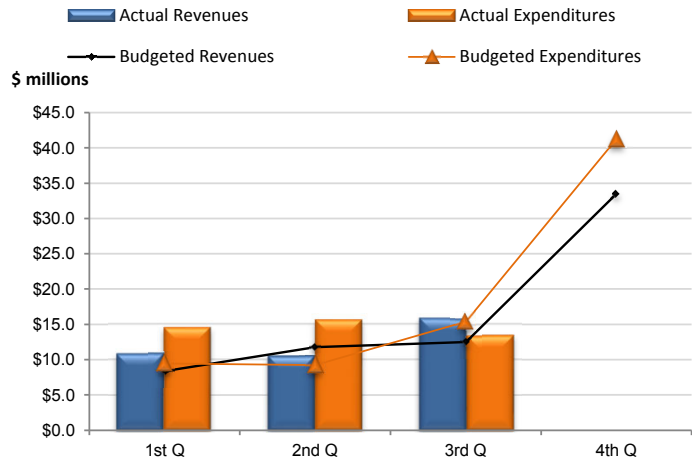


**Transit Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 66,135,355	\$ 37,143,380	56.2%
Transfers In	-	100,000	0.0%
<b>Total Revenues</b>	<b>\$ 66,135,355</b>	<b>\$ 37,243,380</b>	<b>56.3%</b>
Operating	\$ 60,472,378	\$ 32,439,192	53.6%
Capital	32,000	14,100	44.1%
Debt Service	4,123,594	953,707	23.1%
Transfers Out	10,673,922	10,173,922	95.3%
<b>Total Expenses</b>	<b>\$ 75,301,894</b>	<b>\$ 43,580,922</b>	<b>57.9%</b>
<b>Net Rev/Exp</b>	<b>\$ (9,166,539)</b>	<b>\$ (6,337,542)</b>	

\*amounts exclude contingencies and encumbrances

**Negative**



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 third quarter, there is an operating deficit in the Transit Fund of \$6.3 million. Transit Fund revenue is at 56.3% of budget which is higher than the historical tracking percentage of 49.4%. Expenditures are 57.9% of budget while the historical tracking percentage is 45.2%. The large deficit in the third quarter is primarily due to the transfer of cash from the Transit operating fund to the capital program to fund pay-as-you go (cash) CIP projects. It is anticipated that the revenue to expense variance will normalize as the year progresses.

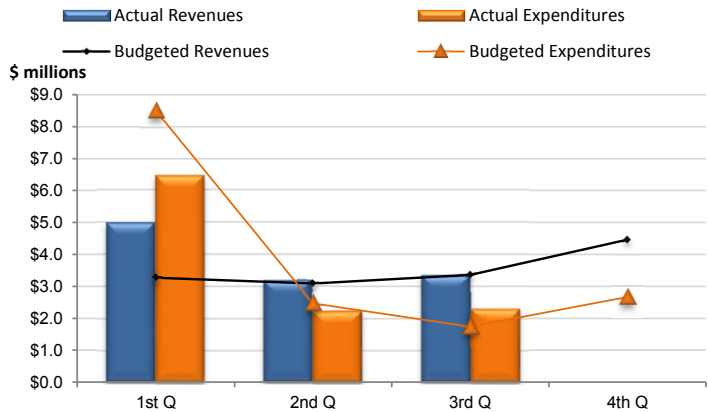


**Highway User Revenue Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 12,668,185	\$ 10,029,002	79.2%
Transfers In	1,500,000	1,500,000	0.0%
<b>Total Revenues</b>	<b>\$ 14,168,185</b>	<b>\$ 11,529,002</b>	<b>81.4%</b>
Operating	\$ 10,633,499	\$ 6,675,908	62.8%
Capital	582,067	190,913	32.8%
Debt Service	-	-	0.0%
Transfers Out	4,138,911	4,138,725	100.0%
<b>Total Expenses</b>	<b>\$ 15,354,477</b>	<b>\$ 11,005,546</b>	<b>71.7%</b>
<b>Net Rev/Exp</b>	<b>\$ (1,186,292)</b>	<b>\$ 523,456</b>	

\*amounts exclude encumbrances

**Positive**



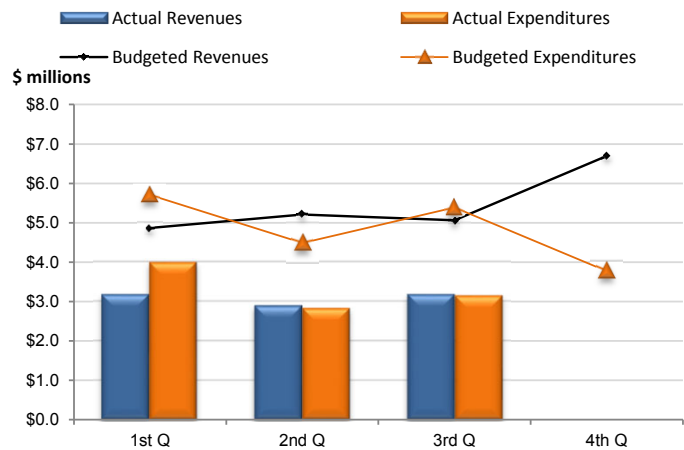
The Highway User Revenue Fund (HURF) accounts for the receipt of HURF distributions from the state. These revenues are derived largely from fuel taxes and vehicle registration fees and are allocated based on Tempe's share of state population as well as other factors. HURF resources are dedicated to Street and Traffic Operations, Maintenance, and Construction activities in the City. Revenues are 81.4% of budget compared to a historical average of 68.5%; expenditures are 71.7% of budget compared to the three year historical trend of 82.7%.

**CDBG/Section 8 Funds**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 21,832,701	\$ 9,258,124	42.4%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 21,832,701</b>	<b>\$ 9,258,124</b>	<b>42.4%</b>
Operating	\$ 18,408,469	\$ 9,490,222	51.6%
Capital	442,000	1,134	0.3%
Debt Service	509,380	479,574	94.1%
Transfers Out	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 19,359,849</b>	<b>\$ 9,970,930</b>	<b>51.5%</b>
<b>Net Rev/Exp</b>	<b>\$ 2,472,852</b>	<b>\$ (712,806)</b>	

\*amounts exclude encumbrances

**Negative**



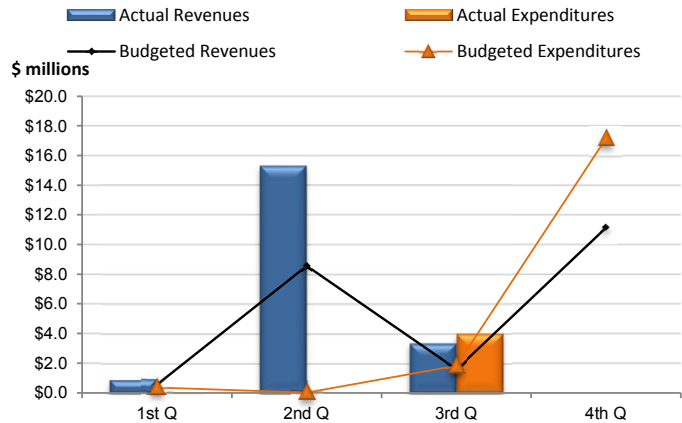
The Community Development Block Grant (CDBG) and Section 8 Funds are established to account for the receipt and expenditure of federal grants for redevelopment and rental subsidies for low income residents. Revenues through the third quarter total 42.4% of the FY 2019-20 budget, compared to the historical percentage of 69.3%. Expenditures through the third quarter total 51.5% of the FY 2019-20 budget, compared to the historical percentage of 80.5%. The net effect on the fund status through the third quarter is an operating deficit of \$713 thousand. This is largely due to the timing of grant revenue receipts from the federal government.

**Debt Service Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 30,177,956	\$ 19,029,040	63.1%
Transfers In	6,796,755	551,113	8.1%
<b>Total Revenues</b>	<b>\$ 36,974,711</b>	<b>\$ 19,580,153</b>	<b>53.0%</b>
Operating	\$ -	\$ -	0.0%
Capital	-	-	0.0%
Debt Service	28,432,370	4,004,334	14.1%
Transfers Out	8,962,907	-	0.0%
<b>Total Expenses</b>	<b>\$ 37,395,277</b>	<b>\$ 4,004,334</b>	<b>10.7%</b>
<b>Net Rev/Exp</b>	<b>\$ (420,566)</b>	<b>\$ 15,575,819</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. Actual revenues and expenditures through the second quarter are in line with historical budget comparisons. 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.

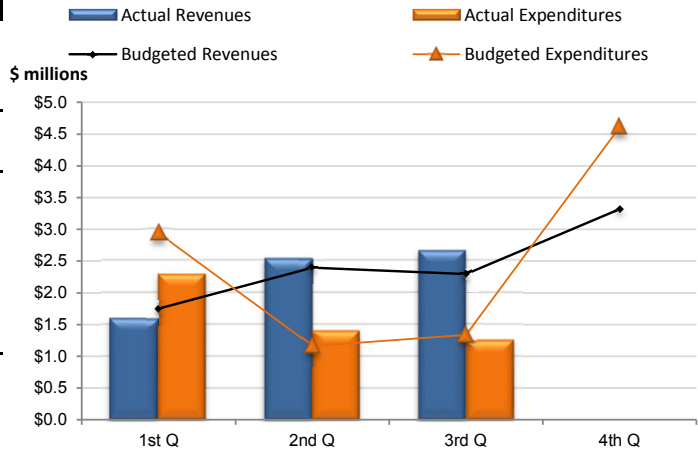


**Performing Arts Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$9,754,211	\$6,795,945	69.7%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$9,754,211</b>	<b>\$6,795,945</b>	<b>69.7%</b>
Operating	\$ 5,352,434	\$ 3,642,054	68.0%
Capital	33,200	9,870	29.7%
Debt Service	3,437,250	71,801	2.1%
Transfers Out	1,226,438	1,226,438	0.0%
<b>Total Expenses</b>	<b>\$ 10,049,322</b>	<b>\$ 4,950,163</b>	<b>49.3%</b>
<b>Net Rev/Exp</b>	<b>\$ (295,111)</b>	<b>\$ 1,845,782</b>	

\*amounts exclude encumbrances

**Positive**



The Performing Arts Fund accounts for the receipt of the 0.1% Performing Arts Sales Tax, which is used to fund operating and debt service expenses associated with the Tempe Center for the Arts (TCA). Revenues through the third quarter of FY 2019-20 are 69.7% of budget, compared to the historical tracking percentage of 66.0%. Total expenditures are 49.3% of budget, compared to a historical average of 54.1%. The net result is an operating surplus of \$1.8 million.

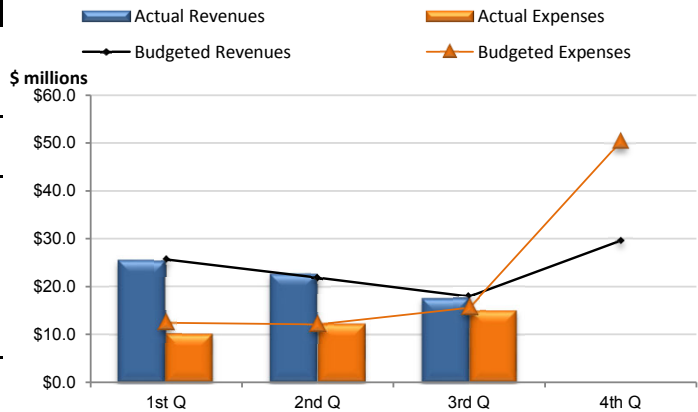


**Water/ Wastewater Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 88,867,256	\$ 65,602,188	73.8%
Transfers In	6,232,151	-	0.0%
<b>Total Revenues</b>	<b>\$ 95,099,407</b>	<b>\$ 65,602,188</b>	<b>69.0%</b>
Operating	\$ 46,772,245	\$ 30,763,197	65.8%
Capital	437,853	121,639	27.8%
Debt Service	36,605,091	5,607,273	15.3%
Transfers Out	6,664,691	860,635	0.0%
<b>Total Expenses</b>	<b>\$ 90,479,880</b>	<b>\$ 37,352,745</b>	<b>41.3%</b>
<b>Net Rev/Exp</b>	<b>\$ 4,619,527</b>	<b>\$ 28,249,443</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 third quarter of FY 2019-20 are 69.0%, which is in line with historical averages. Total expenses through the third quarter are 41.3% of budget compared to 44.4% historically. Through the third quarter, the fund posted a \$28.2 million surplus. This is the result of the timing of debt service payments and payments for regional wastewater services that occur in the fourth quarter.

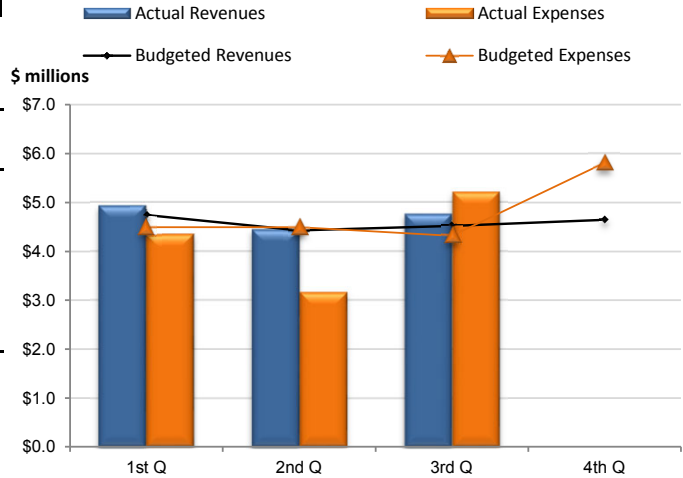


**Solid Waste Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$17,938,984	\$13,744,447	76.6%
Transfers In	400,000	400,000	100.0%
<b>Total Revenues</b>	<b>\$18,338,984</b>	<b>\$14,144,447</b>	<b>77.1%</b>
Operating	\$ 15,490,162	\$ 11,219,201	72.4%
Capital	3,045,715	947,303	31.1%
Debt Service	-	-	0.0%
Transfers Out	582,033	581,847	100.0%
<b>Total Expenses</b>	<b>\$ 19,117,910</b>	<b>\$ 12,748,350</b>	<b>66.7%</b>
<b>Net Rev/Exp</b>	<b>\$ (778,926)</b>	<b>\$ 1,396,097</b>	

\*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 third quarter of FY 2019-20 are 77.1% of budget compared to 74.7% historically. Total expenses through the third quarter are 66.7% of budget compared to 69.6% historically. Through the third quarter, the fund posted a \$1.4 million surplus.

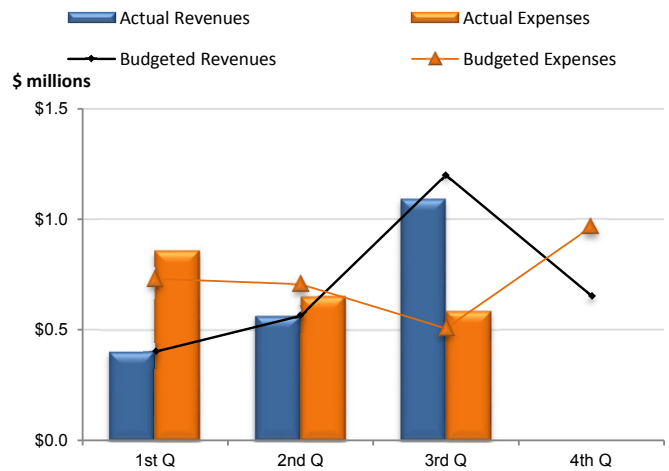


**Golf Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$2,743,712	\$1,981,297	72.2%
Transfers In	74,000	74,000	100.0%
<b>Total Revenues</b>	<b>\$2,817,712</b>	<b>\$2,055,297</b>	<b>72.9%</b>
Operating	\$ 2,327,350	\$ 1,724,489	74.1%
Capital	399,374	372,362	93.2%
Debt Service	-	-	0.0%
Transfers Out	182,450	-	0.0%
<b>Total Expenses</b>	<b>\$ 2,909,174</b>	<b>\$ 2,096,851</b>	<b>72.1%</b>
<b>Net Rev/Exp</b>	<b>\$ (91,462)</b>	<b>\$ (41,554)</b>	

\*amounts exclude encumbrances

**Negative**



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 third quarter of FY 2019-20 are 72.9% compared to the historical tracking percentage of 74.7%. Total expenses through the third quarter are 66.7% of budget compared to the historical tracking percentage of 69.6%. Through the third quarter, the fund has an operating deficit of \$42 thousand. Due to the seasonal nature of golf, where green fees are significantly depressed during the summer months, expenses historically outpace revenues from the beginning of the fiscal year through the end of peak season in April. Large, one-time annual expenses that typically occur in the first half of the year contribute to the deficit. The Community Services Department will be monitoring revenue and expenses during the remainder of the fiscal year and will address variances from budget.

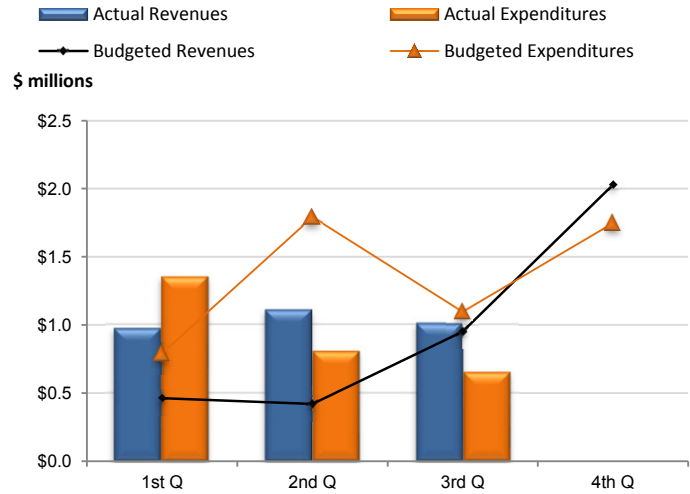


**Emergency Medical Transport**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
Revenues	\$ 3,863,939	\$ 3,092,018	80.0%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 3,863,939</b>	<b>\$ 3,092,018</b>	<b>80.0%</b>
Operating	\$ 3,836,923	\$ 2,107,369	54.9%
Capital	367,000	558	0.2%
Debt Service	13,155	-	0.0%
Transfers Out	1,211,925	700,000	57.8%
<b>Total Expenses</b>	<b>\$ 5,429,003</b>	<b>\$ 2,807,927</b>	<b>51.7%</b>
<b>Net Rev/Exp</b>	<b>\$ (1,565,064)</b>	<b>\$ 284,091</b>	

\*amounts exclude contingencies and encumbrances

**Positive**



The Emergency Medical Transport Fund is in its third 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 third quarter of FY 2019-20 are 80.0% of budget compared to the historical average of 47.5%. Total expenses through the third quarter are 51.7% of budget compared to the historical average of 67.8%. Through the third quarter, the fund has an operating surplus of \$284 thousand.

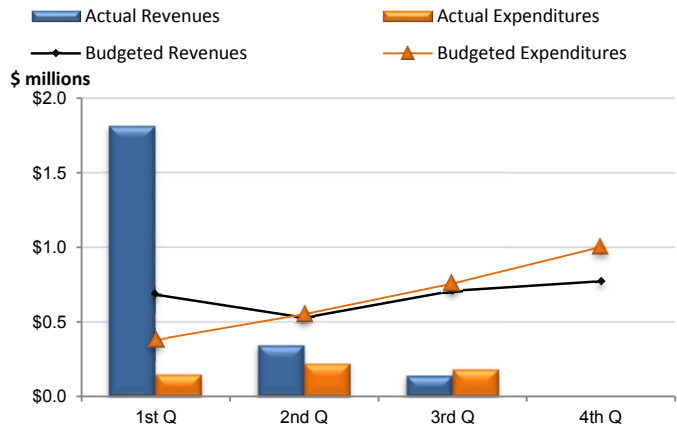


**Restricted Revenue and Donations**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
<b>Total Revenues</b>	<b>\$ 2,691,492</b>	<b>\$ 2,299,442</b>	<b>85.4%</b>
<b>Total Expenses</b>	<b>\$ 2,691,492</b>	<b>\$ 551,610</b>	<b>20.5%</b>
<b>Net Rev/Exp</b>	<b>\$ -</b>	<b>\$ 1,747,833</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 third quarter total 85.4%, while expenditures total 20.5% of budget. The large operating surplus through the third quarter is mostly due to the carry forward of the prior year's revenues, which will be expended during the remainder of the year according to the provisions of the applicable agreements.

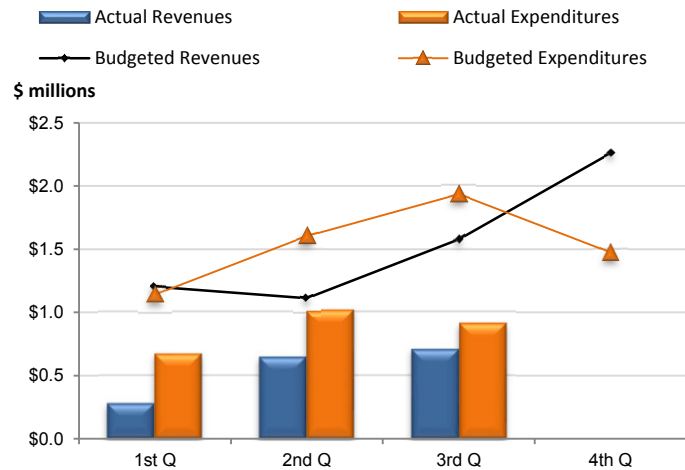


**Police Dept-RICO & Grants**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 6,149,303	\$ 1,632,572	26.5%
<b>Total Expenses</b>	\$ 6,149,303	\$ 2,600,290	42.3%
<b>Net Rev/Exp</b>	\$ -	\$ (967,718)	

\*amounts exclude encumbrances and contingency appropriations

**Negative**



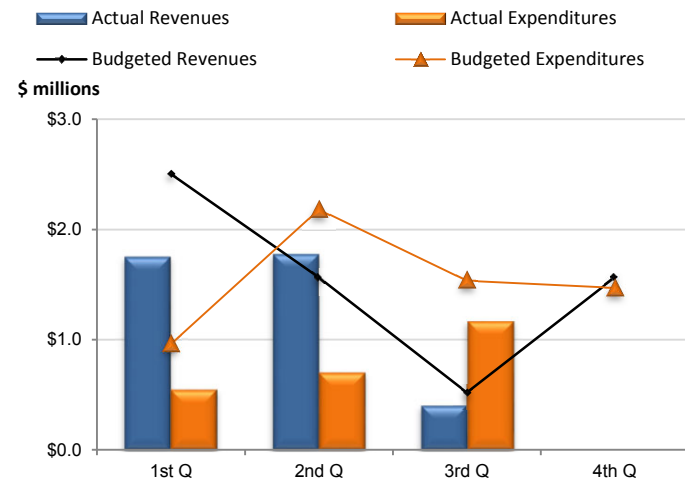
The Police Dept-RICO & Grants Fund accounts for the receipt and expenditure of grants, donations, asset forfeitures, and tow hearing fines associated with Police Department activities. Revenues through the third quarter total 26.5% of the FY 2019-20 budget, compared to the historical percentage of 63.3%. Expenditures through the third quarter total 42.3% of the FY 2019-20 budget, compared to the historical percentage of 76.0%. The net result on the fund's status through the third quarter is an operating deficit of \$968 thousand. This is due largely to the timing of grant receipt revenue. The Police Department will be monitoring revenue and expenditures during the remainder of the fiscal year and will address variances from budget.

**Governmental Grants**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 8,146,356	\$ 3,924,823	48.2%
<b>Total Expenses</b>	\$ 8,146,356	\$ 2,415,696	29.7%
<b>Net Rev/Exp</b>	\$ -	\$ 1,509,126	

\*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 third quarter of FY 2019-20 total 48.2%, compared to the historical percentage of 74.6%. Expenditures through the third quarter total 29.7% of the FY 2019-20 budget, compared to the historical percentage of 76.1%. While the fund is showing an operating surplus due to lower spending through the third quarter, the receipt of grant funds is much lower than has historically been received through the third quarter. The Departments that receive Governmental Grants will be monitoring revenue and expenditures during the remainder of the fiscal year, and will address variances from budget.

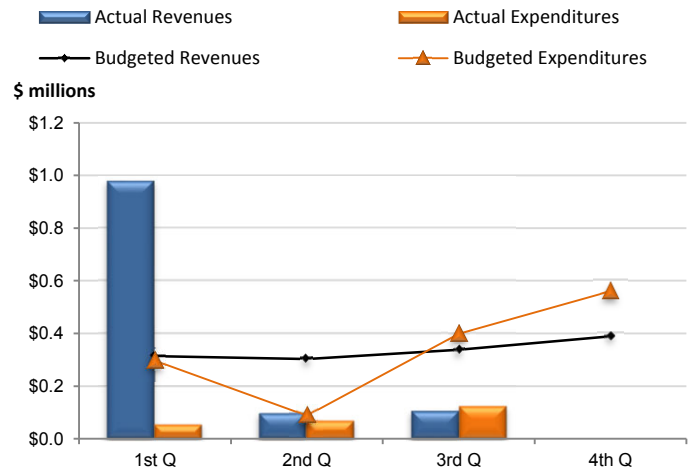


**Court Enhancement Fund**

	FY 19-20 Budget	FY 19-20 3Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 1,344,559	\$ 1,184,140	88.1%
<b>Total Expenses</b>	\$ 1,344,559	\$ 249,081	18.5%
<b>Net Rev/Exp</b>	\$ -	\$ 935,059	

\*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 third quarter total 88.1% of the FY 2019-20 budget, compared to the historical percentage of 71.1%. Expenditures through the third quarter total 18.5% of the FY 2019-20 budget, compared to the historical percentage of 58.3%. The large operating surplus through the third quarter is mostly due to the carry forward of the prior year's grant revenues, which will be expended during the remainder of the year.