

MEMORANDUM



FROM: Mark Day, Municipal Budget Director
SUBJECT: Quarterly Financial Report for Fiscal Year 2020-21 Q3

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. These reports are normally prepared for the first three quarters of the fiscal year as the fourth quarter would reflect the total revenue and expenses for the fiscal year and no monitoring or action would be required.

A third quarter financial report for Fiscal Year 2020-21, quarter ending March 31, 2021, was prepared to document and gain insight into total revenue and expense performance for the fiscal year for all major operating funds, revenue sources and departments in comparison to budget.

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.



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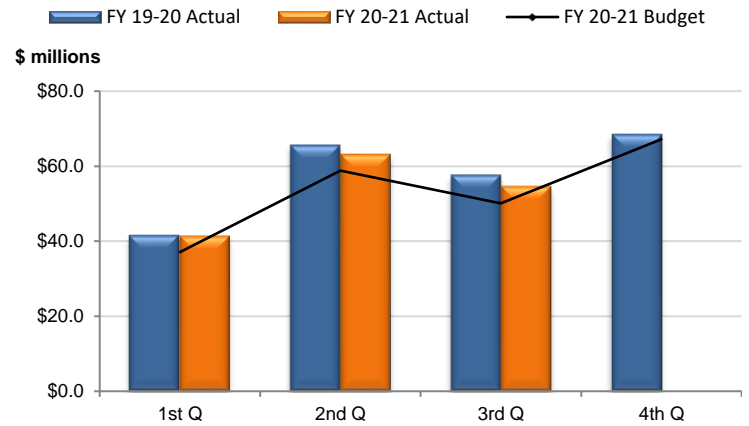
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Performance Ratings Key

- 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 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 37,094,341	\$ 41,369,261	19.4%	17.4%
2nd Q	Oct-Dec 20	58,801,957	63,168,587	29.6%	27.6%
3rd Q	Jan-Mar 21	50,088,561	54,639,421	25.6%	23.5%
4th Q	Apr-Jun 21	67,161,753			
Total		\$ 213,146,611	\$ 159,177,268	74.7%	68.5%
Variance from Budget			\$ 13,192,410	6.2%	



Positive

Through the third quarter of FY 2020-21, General Fund revenue is 74.7% of budget, compared with a historical percentage of 68.5%. In terms of budget-to-actual variance, total collections are above the anticipated revenue target for the third quarter by \$13.2 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.



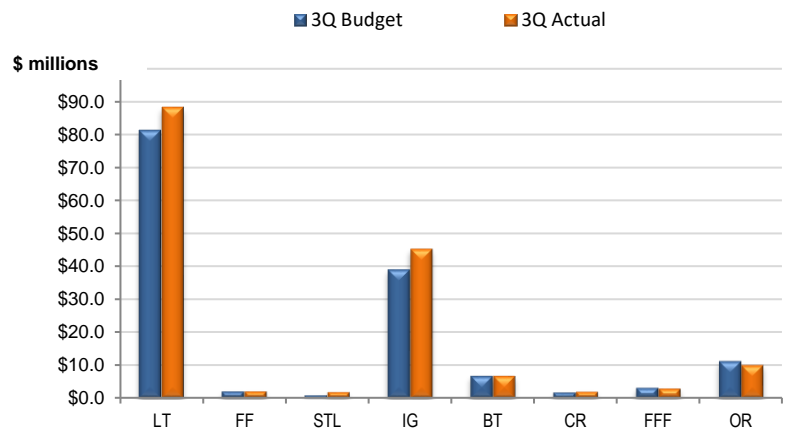
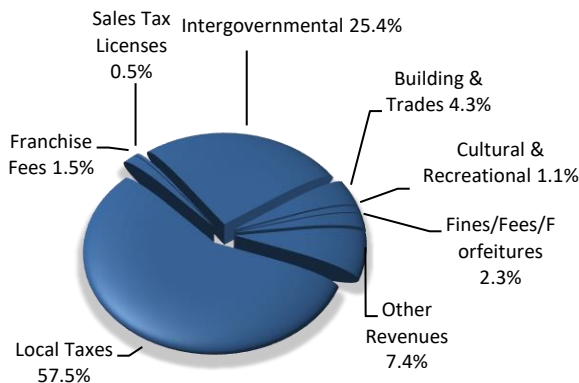
General Fund Revenue by Category

Revenue Categories	FY 20-21 Annual Budget	% of Annual Budget
Local Taxes	\$ 122,532,779	57.5%
Franchise Fees	3,191,124	1.5%
Sales Tax Licenses	1,023,523	0.5%
Intergovernmental	54,206,994	25.4%
Building & Trades	9,129,224	4.3%
Cultural & Recreational	2,386,698	1.1%
Fines/Fees/Forfeitures	4,924,665	2.3%
Other Revenues	15,751,604	7.4%
Total	\$ 213,146,611	100.0%

Cumulative Revenue through 3Q 2020-2021

	3Q Budget Target	3Q Actual Revenue	% of Budget Target
Local Taxes (LT)	\$ 81,188,391	\$ 88,208,290	109%
Franchise Fees (FF)	2,085,157	2,028,197	97%
Sales Tax Licenses (STL)	841,232	1,813,999	216%
Intergovernmental (IG)	38,981,747	45,255,557	116%
Building & Trades (BT)	6,744,032	6,779,546	101%
Cultural & Recreational (CR)	1,706,466	2,014,329	118%
Fines/Fees/Forfeitures (FFF)	3,163,560	2,975,124	94%
Other Revenues (OR)	11,274,272	10,102,227	90%
Total	\$ 145,984,858	\$ 159,177,268	109%

FY 20-21 Budget

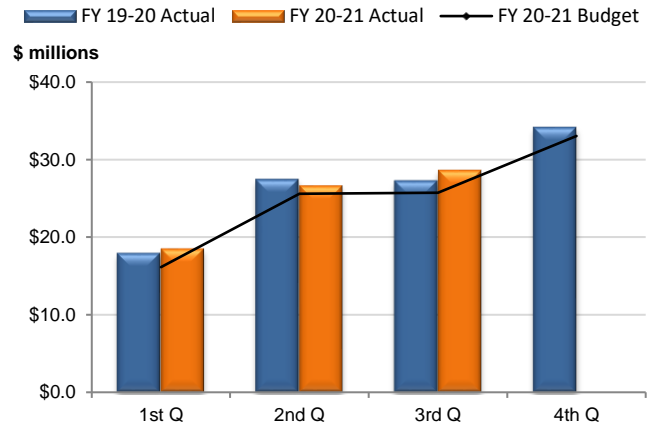


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Sales Tax

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 16,138,894	\$ 18,528,437	18.4%	16.1%
2nd Q	Oct-Dec 20	25,583,751	26,623,591	26.5%	25.5%
3rd Q	Jan-Mar 21	25,740,388	28,626,906	28.5%	25.6%
4th Q	Apr-Jun 21	33,050,311			
Total		\$ 100,513,344	\$ 73,778,935	73.4%	67.2%
Variance from Budget			\$ 6,315,902	6.2%	



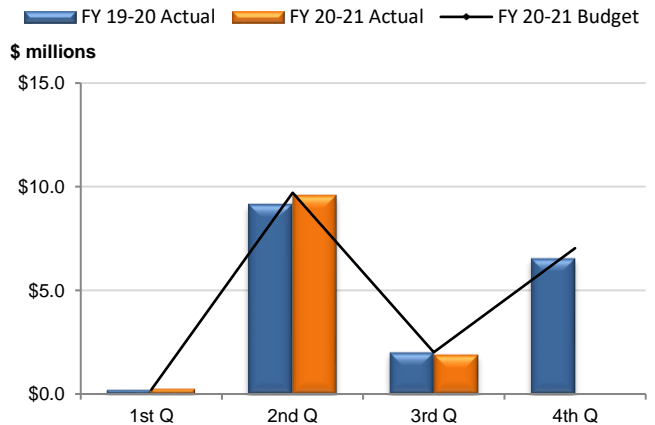
Positive

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 & Cultural Fund. The amount deposited in the General Fund is depicted in the table and graph above. This revenue source contributes 47.2% of the General Fund budget in FY 2020-21 making it the City's largest revenue source. Through the third quarter of FY 2020-21, Sales Tax collections are 73.4% of budget, which is above the historical average of 67.2%. In terms of budget-to-actual variance, collections are 6.2% above the budgeted value.



Property Tax

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 209,939	\$ 272,736	1.4%	1.1%
2nd Q	Oct-Dec 20	9,708,665	9,580,235	50.5%	51.2%
3rd Q	Jan-Mar 21	2,020,330	1,912,652	10.1%	10.6%
4th Q	Apr-Jun 21	7,041,541			
Total		\$ 18,980,475	\$ 11,765,623	62.0%	62.9%
Variance from Budget			\$ (173,310)	-0.9%	



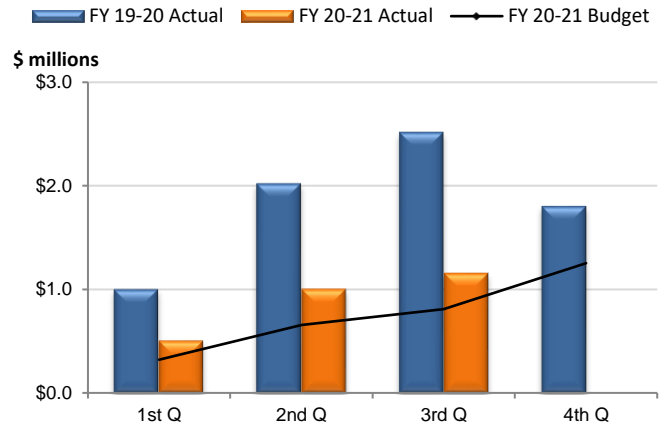
Positive

Property Tax revenue in the General Fund is generated by a \$0.89 charge per \$100 of the primary assessed valuation of real and personal property. In FY 2020-21, Property Tax contributes 8.9% of budgeted General Fund revenue. Through the third quarter of FY 2020-21, Property Tax collections are 62.0% of budget, which is below the historical average of 62.9%. In terms of budget-to-actual variance, Property Tax is 0.9% below the budgeted value. It is anticipated that this variance will normalize during the remainder of the fiscal year.



Bed Tax

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 320,594	\$ 505,404	16.6%	10.5%
2nd Q	Oct-Dec 20	655,493	1,004,009	33.0%	21.6%
3rd Q	Jan-Mar 21	810,338	1,154,319	38.0%	26.7%
4th Q	Apr-Jun 21	1,252,535			
Total		\$ 3,038,960	\$ 2,663,732	87.7%	58.8%
Variance from Budget			\$ 877,307	28.9%	



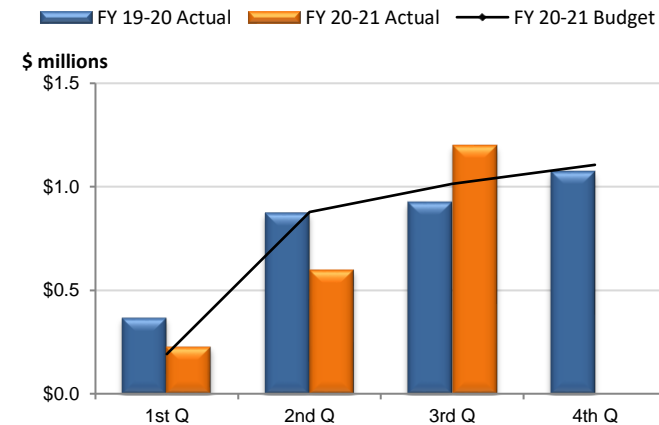
Positive

The Transient Lodging Tax, or Bed Tax, is a 5.0% levy on hotel and motel sales that contributes approximately 1.4% of budgeted General Fund revenue in FY 2020-21. This revenue category normally contributes approximately 3.0% to 4.0% of budgeted General Fund revenue, however, the budgeted amount for FY 2020-21 reflects the economic impact of the COVID-19 pandemic on transient lodging revenues. Bed Tax collections through the third quarter of FY 2020-21 are 87.7% of budget, which is higher than the historical average of 58.8%. In terms of budget-to-actual variance, collections are \$877 thousand above the budgeted value.



Franchise Fees

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 191,559	\$ 228,200	7.2%	6.0%
2nd Q	Oct-Dec 20	878,731	600,046	18.8%	27.5%
3rd Q	Jan-Mar 21	1,014,867	1,199,950	37.6%	31.8%
4th Q	Apr-Jun 21	1,105,967			
Total		\$ 3,191,124	\$ 2,028,197	63.6%	65.3%
Variance from Budget			\$ (56,960)	-1.7%	



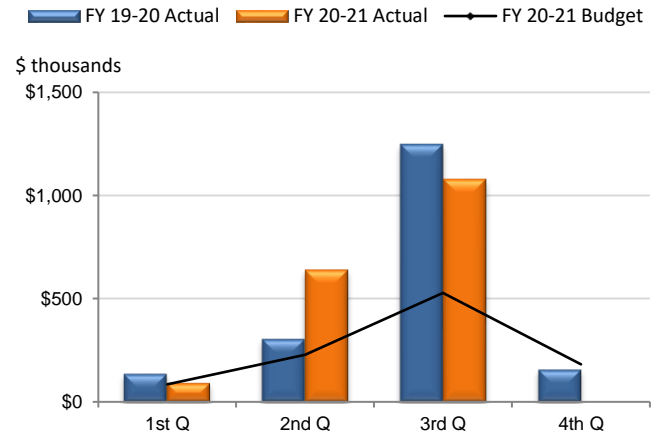
Positive

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 1.5% of annual General Fund revenue. Franchise Fee payments are 63.6% of the budgeted amount through the third quarter of FY 2020-21, compared to 65.3% historically. In terms of budget-to-actual variance, collections are \$57 thousand below the expected amount. It is anticipated that this variance will normalize during the remainder of the fiscal year.



Sales Tax Licenses

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 84,731	\$ 93,736	9.2%	8.3%
2nd Q	Oct-Dec 20	228,641	641,228	62.6%	22.3%
3rd Q	Jan-Mar 21	527,860	1,079,034	105.4%	51.6%
4th Q	Apr-Jun 21	182,291			
Total		\$ 1,023,523	\$ 1,813,999	177.2%	82.2%
Variance from Budget			\$ 972,766	95.0%	



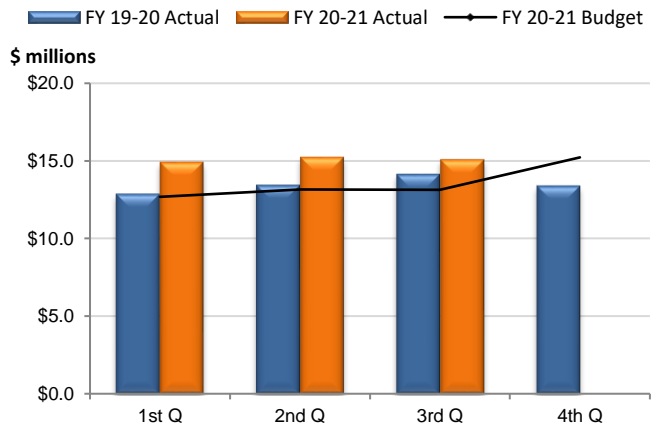
Positive

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 third quarter of FY 2020-21 were 177.2% of budget, compared to the historical average of 82.2%. Sales Tax Licenses contribute 0.5% of annual General Fund revenue. In terms of budget-to-actual variance, collections are 95.0% above budget, or \$973 thousand.



Intergovernmental

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 12,684,235	\$ 14,924,839	27.5%	23.4%
2nd Q	Oct-Dec 20	13,154,709	15,234,971	28.1%	24.3%
3rd Q	Jan-Mar 21	13,142,803	15,095,747	27.8%	24.2%
4th Q	Apr-Jun 21	15,225,247			
Total		\$ 54,206,994	\$ 45,255,557	83.5%	71.9%
Variance from Budget			\$ 6,273,810	11.6%	



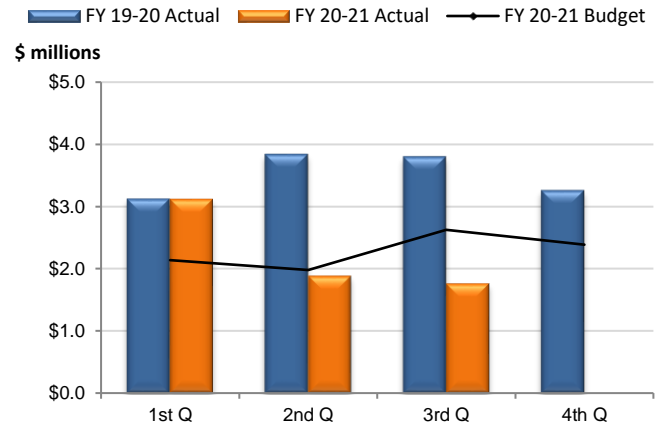
Positive

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 25.4% of budgeted revenue for FY 2020-21, making this the second largest General Fund revenue source after Sales Taxes. Through the third quarter of FY 2020-21, actual collections are 83.5% of budget, compared to a historical average of 71.9%. In terms of budget-to-actual variance, collections are 11.6% above budget.



Building & Trades

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 2,139,046	\$ 3,124,925	34.2%	23.4%
2nd Q	Oct-Dec 20	1,979,327	1,891,051	20.7%	21.7%
3rd Q	Jan-Mar 21	2,625,660	1,763,569	19.3%	28.8%
4th Q	Apr-Jun 21	2,385,192			
Total		\$ 9,129,224	\$ 6,779,546	74.3%	73.9%
Variance from Budget			\$ 35,513	0.4%	



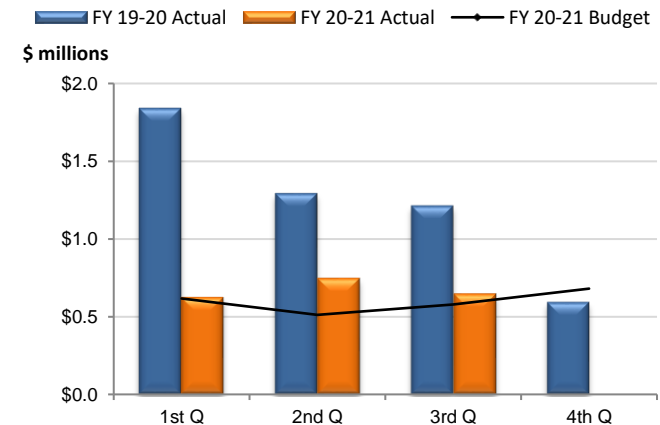
Positive

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 2020-21, this revenue source contributes 4.3% of budgeted General Fund revenue. Through the third quarter of FY 2020-21, actual collections are 74.3% of budget, compared to a historical average of 73.9%. Thus far, in terms of budget-to-actual variance, collections are 0.4% above the budgeted estimate.



Cultural & Recreational

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 616,388	\$ 622,661	26.1%	25.8%
2nd Q	Oct-Dec 20	511,418	745,449	31.2%	21.4%
3rd Q	Jan-Mar 21	578,660	646,220	27.1%	24.2%
4th Q	Apr-Jun 21	680,232			
Total		\$ 2,386,698	\$ 2,014,329	84.4%	71.4%
Variance from Budget			\$ 307,863	13.0%	



Positive

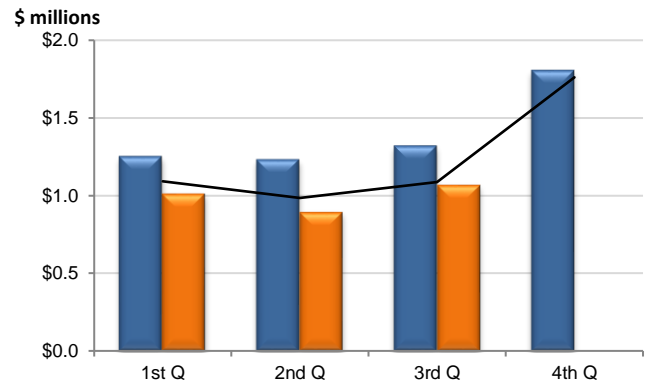
Cultural and Recreational revenues include fees and charges to recover a portion of the costs of providing the City's cultural and recreational programs. The majority of this revenue source is generated from fees charged for the City's Kid Zone program. In total, Cultural and Recreational fees represent 1.1% of total budgeted General Fund revenue for FY 2020-21. This revenue category normally represents 3.0% of the total budgeted General Fund revenue, however the FY 2020-21 revenue amount was adjusted to reflect impact of the COVID-19 pandemic on structured recreational classes and limited cultural activities. Through the third quarter of FY 2020-21, Cultural and Recreational fee collections are 84.4% of budget, compared to the historical average of 71.4%, for a total positive variance of 13.0%. In terms of budget-to-actual variance, collections are \$308 thousand above the budgeted estimate.



Fines, Fees & Forfeitures

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 1,091,800	\$ 1,012,032	20.6%	22.2%
2nd Q	Oct-Dec 20	984,737	894,041	18.2%	20.0%
3rd Q	Jan-Mar 21	1,087,022	1,069,051	21.7%	22.1%
4th Q	Apr-Jun 21	1,761,105			
Total		\$ 4,924,665	\$ 2,975,124	60.4%	64.3%
Variance from Budget			\$ (188,435)	-3.9%	

FY 19-20 Actual FY 20-21 Actual FY 20-21 Budget



Watch

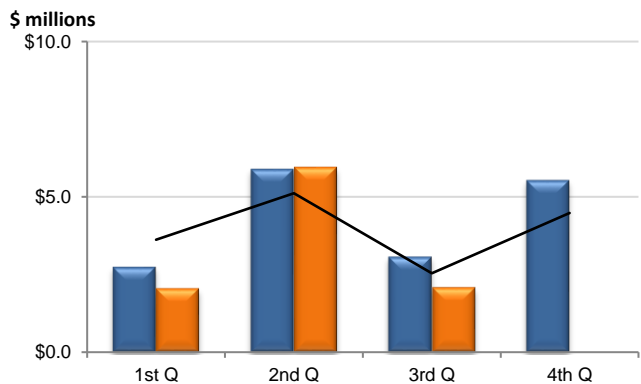
Fines, Fees, and Forfeiture revenue derives from fines and other payments related to violations of state laws and local ordinances, including parking, traffic, and criminal enforcement activities. In total, Fines, Fees, and Forfeitures represent 2.3% of total budgeted General Fund revenue for FY 2020-21. Through the third quarter of FY 2020-21, 60.4% of budgeted revenues have been collected, compared to a historical average of 64.3%. In terms of budget-to-actual variance, this category is 3.9% below the expected value through the third quarter. Due to the economic impacts of the COVID-19 pandemic, this revenue category may not experience the same level of activity this fiscal year compared to historical trends.



Other Revenues

		FY 20-21 Adopted Budget	FY 20-21 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 20	\$ 3,617,156	\$ 2,056,290	13.1%	23.0%
2nd Q	Oct-Dec 20	5,116,484	5,953,965	37.8%	32.5%
3rd Q	Jan-Mar 21	2,540,633	2,091,972	13.3%	16.1%
4th Q	Apr-Jun 21	4,477,332			
Total		\$ 15,751,604	\$ 10,102,227	64.1%	71.6%
Variance from Budget			\$ (1,172,046)	-7.5%	

FY 19-20 Actual FY 20-21 Actual FY 20-21 Budget



Negative

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 2020-21, this revenue source contributes 7.4% of budgeted General Fund revenue. Through the third quarter of the fiscal year, collections of Other Revenue are 64.1% of the FY 2020-21 budget, compared to a historical tracking percentage of 71.6%. The variance appears to be due primarily to the timing of receipt of payments and it is anticipated that this negative variance will normalize during the remainder of the fiscal year.

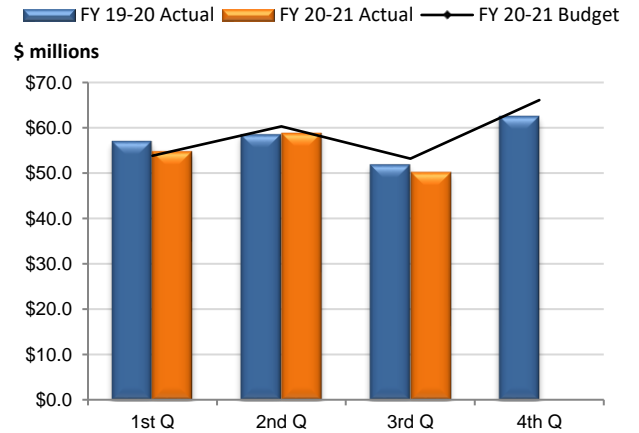


		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 53,825,612	\$ 54,779,793	23.5%	23.1%
2nd Q	Oct-Dec 20	60,335,151	58,838,510	25.2%	25.8%
3rd Q	Jan-Mar 21	53,199,337	50,211,777	21.5%	22.8%
4th Q	Apr-Jun 21	66,116,966			
Total		\$ 233,477,065	\$ 163,830,079	70.2%	71.7%

Variance from Budget \$ 3,530,020 1.5%

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

Positive

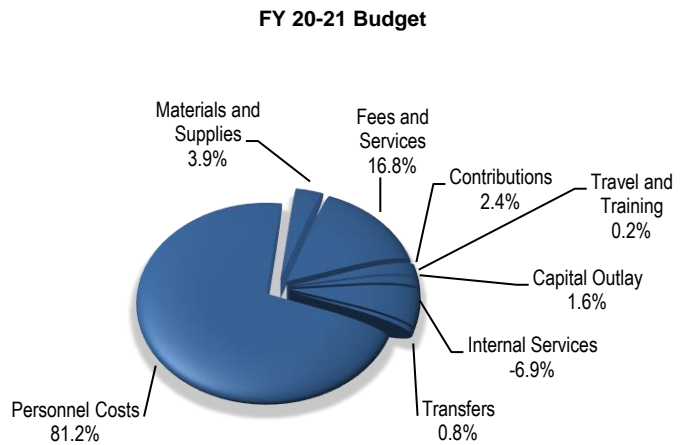


Through the third quarter of FY 2020-21, General Fund expenditures are 70.2% of budget, compared with a historical percentage of 71.7%. In terms of budget-to-actual variance, General Fund expenditures are 1.5% below budget through the third quarter. Departmental quarterly expenditure tracking data can be found on pages 8 through 17 of this report.



General Fund Expenditures By Category

Categories	FY 20-21 Adopted Budget	% of Adopted Budget
Personnel Costs	\$ 189,486,403	81.2%
Materials and Supplies	9,112,082	3.9%
Fees and Services	39,183,107	16.8%
Contributions	5,516,261	2.4%
Travel and Training	573,723	0.2%
Capital Outlay	3,658,287	1.6%
Internal Services	(16,010,465)	-6.9%
Transfers	1,957,667	0.8%
Total	\$ 233,477,065	100.0%



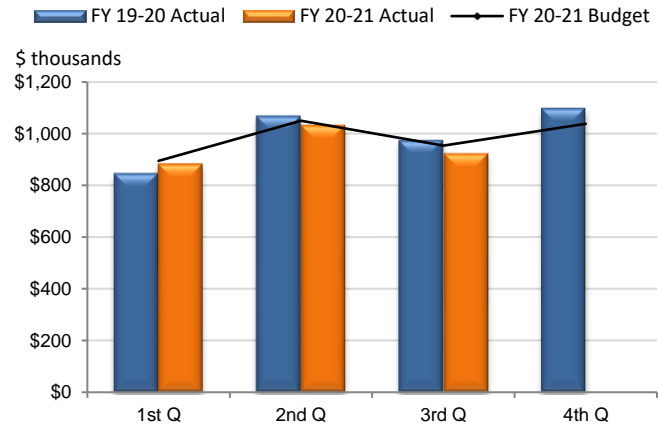


City Attorney's Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 20	\$ 895,122	\$ 885,291	22.5%	22.7%
2nd Q	Oct-Dec 20	1,050,457	1,034,370	26.3%	26.7%
3rd Q	Jan-Mar 21	954,928	924,587	23.5%	24.2%
4th Q	Apr-Jun 21	1,039,057			
Total		\$ 3,939,564	\$ 2,844,248	72.2%	73.6%

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

Variance from Budget \$ 56,259 1.4%



Positive

The City Attorney's Office spent 72.2% of its FY 2020-21 budget through the third quarter, compared to a historical average of 73.6%. In terms of budget-to-actual variance, expenditures are \$56 thousand or 1.4% less than budgeted through the third quarter.

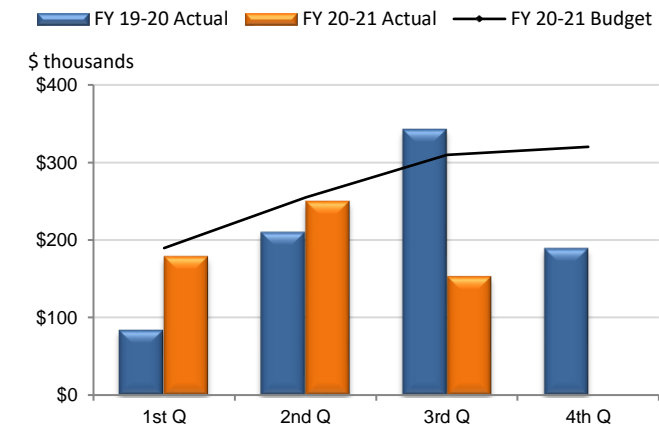


City Clerk's Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 20	\$ 189,579	\$ 178,450	16.6%	17.6%
2nd Q	Oct-Dec 20	254,664	249,300	23.2%	23.7%
3rd Q	Jan-Mar 21	309,922	152,896	14.2%	28.8%
4th Q	Apr-Jun 21	320,154			
Total		\$ 1,074,319	\$ 580,646	54.0%	70.1%

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

Variance from Budget \$ 173,520 16.1%



Positive

The City Clerk's Office has spent 54.0% of its FY 2020-21 budget through the third quarter, compared to a historical average of 70.1%. In terms of variance from the budget through the third quarter, expenditures are \$174 thousand or 16.1% below the expected amount.



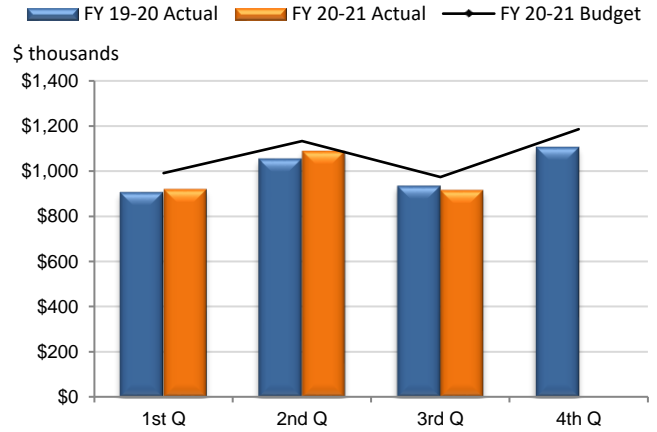
City Court

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 991,919	\$ 917,724	21.4%	23.1%
2nd Q	Oct-Dec 20	1,133,777	1,085,739	25.3%	26.5%
3rd Q	Jan-Mar 21	973,901	912,487	21.3%	22.7%
4th Q	Apr-Jun 21	1,185,867			
Total		\$ 4,285,464	\$ 2,915,950	68.0%	72.3%

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

Variance from Budget \$ 183,647 4.3%

Positive



The City Court has spent 68.0% of its FY 2020-21 budget through the third quarter compared to the historical average of 72.3%. In terms of variance from the budget through the third quarter, expenditures are \$184 thousand or 4.3% below the budgeted amount.



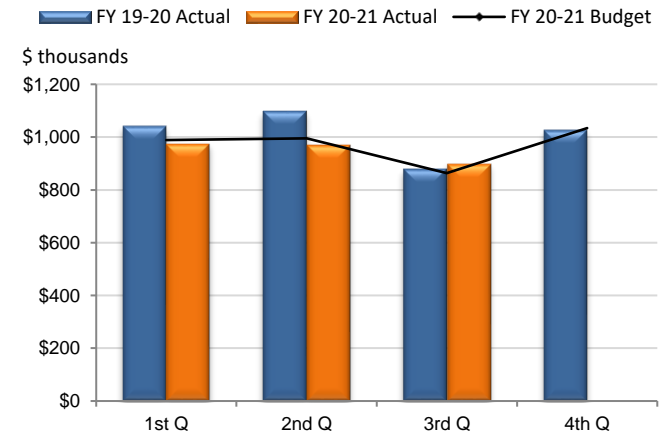
City Manager's Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 989,446	\$ 974,112	25.1%	25.5%
2nd Q	Oct-Dec 20	995,227	970,337	25.0%	25.6%
3rd Q	Jan-Mar 21	863,468	897,553	23.1%	22.2%
4th Q	Apr-Jun 21	1,033,973			
Total		\$ 3,882,114	\$ 2,842,002	73.2%	73.3%

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

Variance from Budget \$ 6,140 0.1%

Positive



The City Manager's Office has spent 73.2% of its FY 2020-21 budget through the third quarter, compared to the historical average of 73.3%. In terms of variance from the budget in the third quarter, expenditures are \$6 thousand or 0.1% below the expected amount.



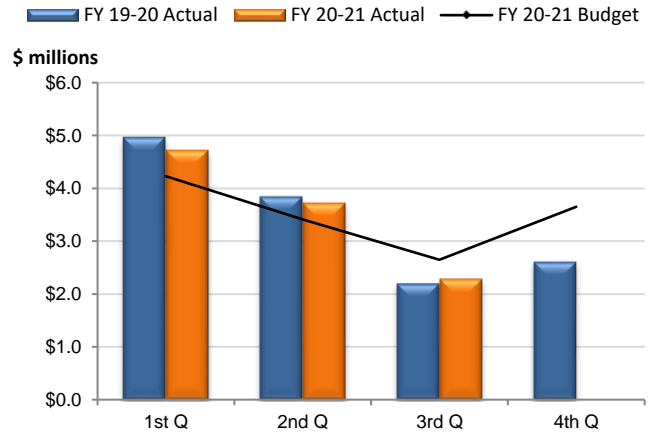
Community Development

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 4,228,349	\$ 4,723,912	33.9%	30.3%
2nd Q	Oct-Dec 20	3,412,151	3,725,595	26.7%	24.5%
3rd Q	Jan-Mar 21	2,647,667	2,293,628	16.5%	19.0%
4th Q	Apr-Jun 21	3,651,901			
Total		\$ 13,940,068	\$ 10,743,134	77.1%	73.8%

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

Variance from Budget \$ (454,967) -3.3%

Watch



The Community Development Department has spent 77.1% of its FY 2020-21 budget through the third quarter, compared to the historical value of 73.8%. In terms of variance from the budget, expenditures are \$455 thousand or 3.3% above the expected amount. It is anticipated that this variance will normalize during the remainder of the fiscal year.



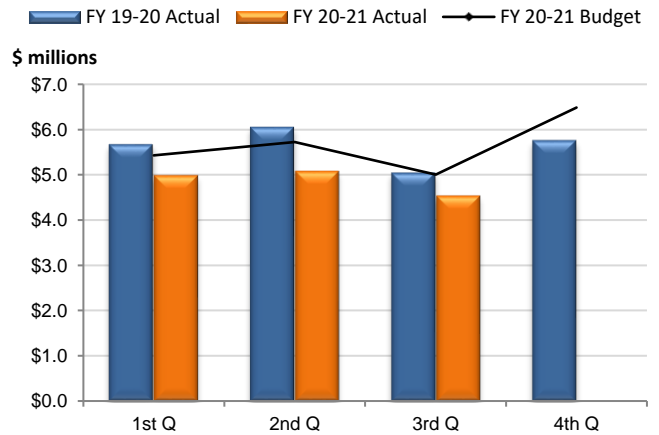
Community Services

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 5,425,963	\$ 4,985,476	22.0%	24.0%
2nd Q	Oct-Dec 20	5,723,870	5,086,066	22.5%	25.3%
3rd Q	Jan-Mar 21	5,004,550	4,536,668	20.0%	22.1%
4th Q	Apr-Jun 21	6,486,295			
Total		\$ 22,640,678	\$ 14,608,210	64.5%	71.4%

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

Variance from Budget \$ 1,546,174 6.9%

Positive



The Community Services Department spent 64.5% of its FY 2020-21 budget through the third quarter, compared to the historical average of 71.4%. In terms of variance from the budget through the third quarter, expenditures are \$1.5 million or 6.9% below the expected amount.



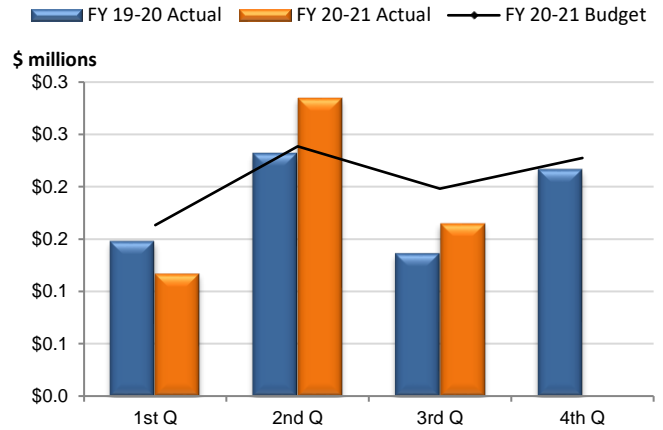
Economic Development Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 163,368	\$ 116,932	14.1%	19.7%
2nd Q	Oct-Dec 20	238,615	284,962	34.4%	28.8%
3rd Q	Jan-Mar 21	198,266	165,066	19.9%	23.9%
4th Q	Apr-Jun 21	227,619			
Total		\$ 827,868	\$ 566,960	68.5%	72.4%

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

Variance from Budget \$ 33,289 3.9%

Positive



The Economic Development Office has spent 68.5% of its FY 2020-21 budget through the third quarter, compared with a historical percentage of 72.4%. In terms of variance from the budget through the third quarter, expenditures are \$33 thousand or 3.9% below the expected amount.



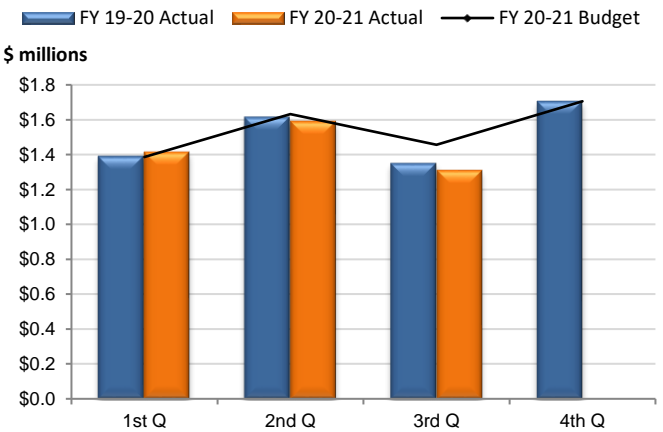
Engineering & Transportation

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 1,386,331	\$ 1,414,121	22.9%	22.4%
2nd Q	Oct-Dec 20	1,632,242	1,590,286	25.7%	26.4%
3rd Q	Jan-Mar 21	1,457,055	1,310,334	21.2%	23.6%
4th Q	Apr-Jun 21	1,705,687			
Total		\$ 6,181,315	\$ 4,314,740	69.8%	72.4%

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

Variance from Budget \$ 160,888 2.6%

Positive



The Engineering and Transportation Department spent 69.8% of its FY 2020-21 budget through the third quarter, compared to a historical average of 72.4%. In terms of variance from the budget in the third quarter, expenditures are \$161 thousand or 2.6% below the expected amount.



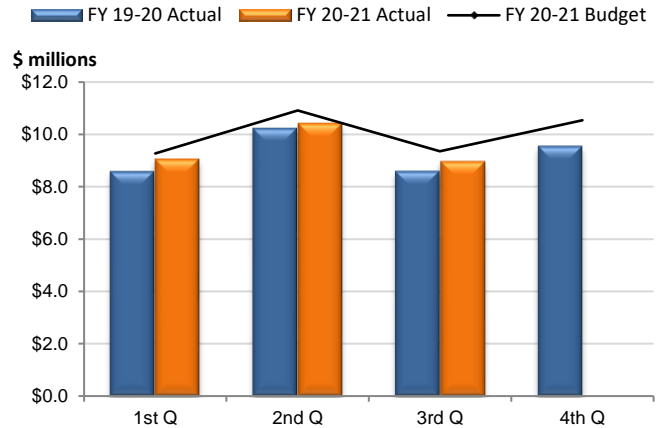
Fire Medical Rescue

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 9,273,332	\$ 9,036,908	22.5%	23.1%
2nd Q	Oct-Dec 20	10,917,602	10,403,164	26.0%	27.2%
3rd Q	Jan-Mar 21	9,353,109	8,944,998	22.3%	23.3%
4th Q	Apr-Jun 21	10,537,058			
Total		\$ 40,081,101	\$ 28,385,070	70.8%	73.6%

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

Variance from Budget \$ 1,158,973 2.8%

Positive



The Fire Medical Rescue Department has spent 70.8% of its FY 2020-21 budget through the third quarter, compared with a historical percentage of 73.6%. In terms of variance from the budget through the third quarter, expenditures are \$1.2 million or 2.8% below the expected amount.



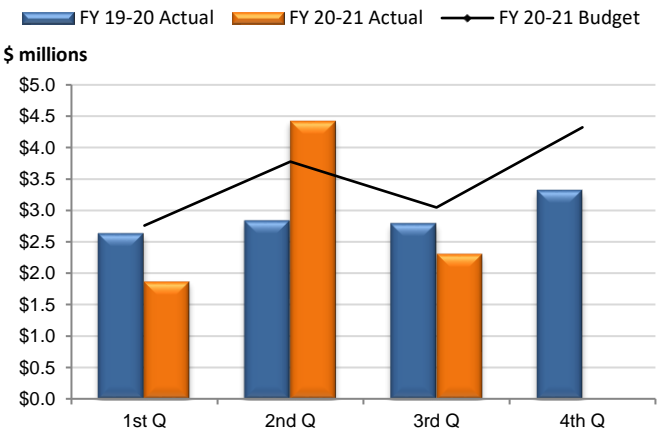
Human Services

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 2,759,365	\$ 1,871,693	13.5%	19.8%
2nd Q	Oct-Dec 20	3,776,704	4,428,393	31.8%	27.2%
3rd Q	Jan-Mar 21	3,049,636	2,312,990	16.6%	21.9%
4th Q	Apr-Jun 21	4,323,420			
Total		\$ 13,909,126	\$ 8,613,077	61.9%	68.9%

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

Variance from Budget \$ 972,629 7.0%

Positive



The Human Services Department spent 61.9% of its FY 2020-21 budget through the third quarter, compared to a historical average of 68.9%. In terms of variance from the budget in the third quarter, expenditures are \$973 thousand or 7.0% below the expected amount.



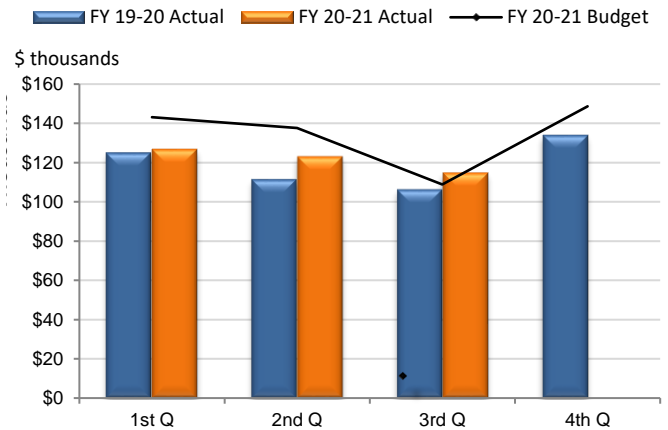
Internal Audit Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 143,177	\$ 126,507	23.5%	26.6%
2nd Q	Oct-Dec 20	137,600	122,705	22.8%	25.6%
3rd Q	Jan-Mar 21	108,872	114,455	21.3%	20.2%
4th Q	Apr-Jun 21	148,678			
Total		\$ 538,327	\$ 363,667	67.6%	72.4%

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

Variance from Budget \$ 25,982 4.8%

Positive



The Internal Audit Office has spent 67.6% of its FY 2020-21 budget through the third quarter, compared with a historical average of 72.4%. In terms of variance from the budget through the third quarter, expenditures are \$26 thousand or 4.8% below the expected amount.



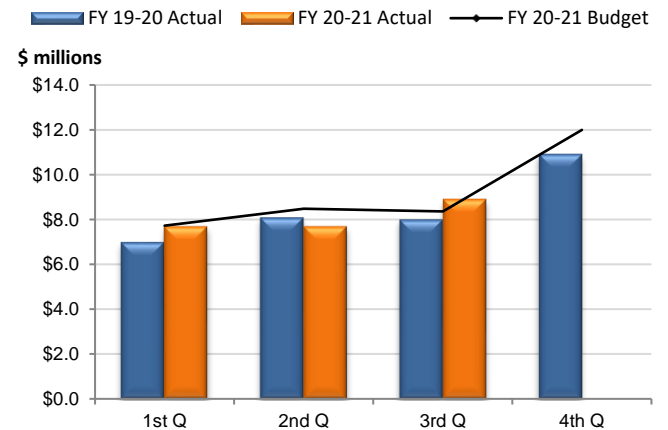
Internal Services

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 7,724,976	\$ 7,677,449	21.0%	21.1%
2nd Q	Oct-Dec 20	8,480,011	7,680,345	21.0%	23.2%
3rd Q	Jan-Mar 21	8,363,243	8,904,063	24.4%	22.9%
4th Q	Apr-Jun 21	11,995,485			
Total		\$ 36,563,714	\$ 24,261,856	66.4%	67.2%

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

Variance from Budget \$ 306,373 0.8%

Positive



The Internal Services Department has spent 66.4% of its FY 2020-21 budget through the end of the third quarter, compared to the historical pattern of 67.2% during this period. In terms of variance from the budget in the third quarter, expenditures are \$306 thousand or 0.8% below the expected amount.



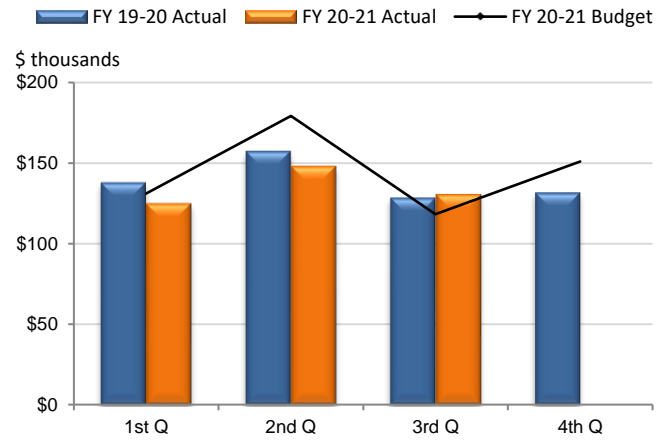
Mayor & Council

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 131,023	\$ 124,584	21.5%	22.6%
2nd Q	Oct-Dec 20	179,264	147,544	25.5%	30.9%
3rd Q	Jan-Mar 21	118,233	130,256	22.5%	20.4%
4th Q	Apr-Jun 21	150,954			
Total		\$ 579,474	\$ 402,385	69.4%	73.9%

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

Variance from Budget \$ 26,136 4.5%

Positive



The Mayor and Council has spent 69.4% of its FY 2020-21 budget through the third quarter, compared with a historical average of 73.9%. In terms of variance from the budget in the third quarter, expenditures are \$26 thousand or 4.5% below the expected amount.



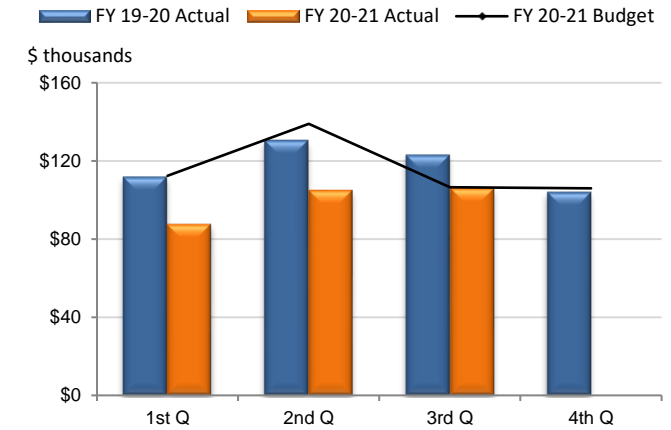
Municipal Budget Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 112,341	\$ 87,607	18.9%	24.2%
2nd Q	Oct-Dec 20	138,987	104,899	22.6%	30.0%
3rd Q	Jan-Mar 21	106,547	105,969	22.8%	23.0%
4th Q	Apr-Jun 21	105,976			
Total		\$ 463,851	\$ 298,475	64.3%	77.2%

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

Variance from Budget \$ 59,400 12.9%

Positive



The Municipal Budget Office has spent 64.3% of its FY 2020-21 budget through the third quarter, compared to a historical average of 77.2%. In terms of variance from the budget through the third quarter, expenditures are \$59 thousand or 12.9% below the expected amount.

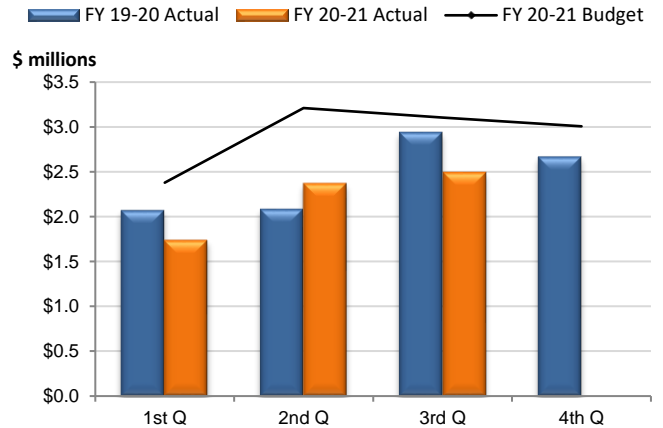


Municipal Utilities

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 2,379,038	\$ 1,734,311	14.8%	20.3%
2nd Q	Oct-Dec 20	3,211,016	2,366,263	20.2%	27.4%
3rd Q	Jan-Mar 21	3,103,689	2,489,420	21.3%	26.5%
4th Q	Apr-Jun 21	3,006,382			
Total		\$ 11,700,125	\$ 6,589,994	56.3%	74.2%

*amounts are net of internal service charges, and exclude transfers
 Variance from Budget \$ 2,103,748 17.9%

Positive



The Municipal Utilities Department has spent 56.3% of its FY 2020-21 budget through the third quarter, compared to a historical average of 74.2%. In terms of variance from the budget through the third quarter, expenditures are \$2.1 million or 17.9% below the expected amount.

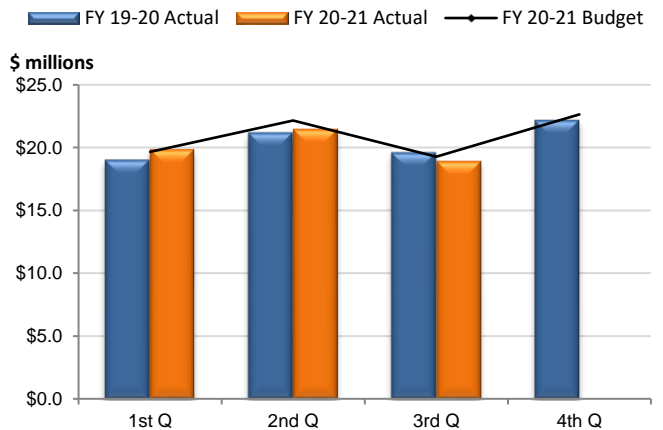


Police

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 19,655,468	\$ 19,863,729	23.7%	23.5%
2nd Q	Oct-Dec 20	22,156,650	21,455,213	25.6%	26.5%
3rd Q	Jan-Mar 21	19,280,433	18,906,971	22.6%	23.0%
4th Q	Apr-Jun 21	22,646,972			
Total		\$ 83,739,523	\$ 60,225,912	71.9%	73.0%

*amounts are net of internal service charges, and exclude transfers
 Variance from Budget \$ 866,639 1.1%

Positive



The Police Department has spent 71.9% of its FY 2020-21 General Fund budget through the third quarter, compared with a historical average of 73.0%. In terms of variance from the budget through the third quarter, expenditures are \$867 thousand or 1.1% below the expected amount.



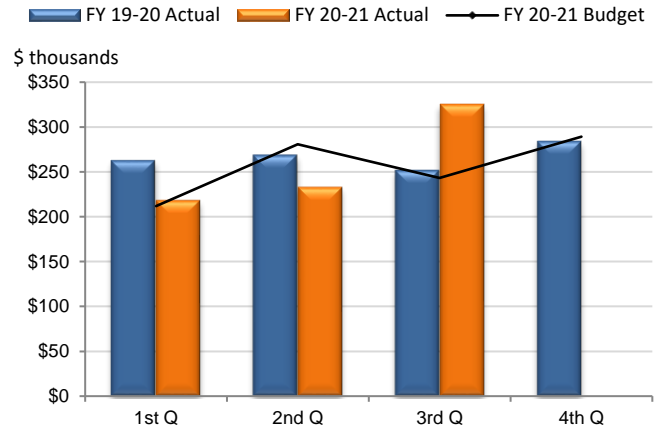
Strategic Management & Diversity Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 211,862	\$ 218,410	21.3%	20.7%
2nd Q	Oct-Dec 20	280,963	233,172	22.7%	27.4%
3rd Q	Jan-Mar 21	243,306	325,350	31.7%	23.7%
4th Q	Apr-Jun 21	289,238			
Total		\$ 1,025,368	\$ 776,932	75.8%	71.8%

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

Variance from Budget \$ (40,802) -4.0%

Watch



The Strategic Management and Diversity Office has spent 75.8% of its FY 2020-21 budget through the third quarter, compared to a historical average of 71.8%. In terms of variance from the budget through the third quarter, expenditures are \$41 thousand or 4.0% above the expected amount. The Strategic Management and Diversity Office will monitor expenditures during the remainder of the fiscal year and will address variances from budget.



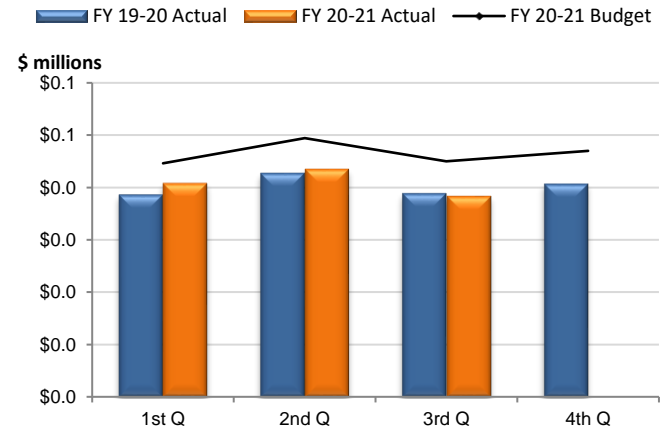
Sustainability Office

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 44,623	\$ 40,674	21.9%	24.0%
2nd Q	Oct-Dec 20	49,437	43,426	23.3%	26.6%
3rd Q	Jan-Mar 21	44,974	38,230	20.5%	24.2%
4th Q	Apr-Jun 21	47,015			
Total		\$ 186,049	\$ 122,330	65.8%	74.8%

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

Variance from Budget \$ 16,704 9.0%

Positive



The Sustainability Office has spent 65.8% of its FY 2020-21 budget through the third quarter, compared to a historical average of 74.8%. In terms of variance from the budget through the third quarter, expenditures are \$17 thousand or 9.0% below the expected amount.



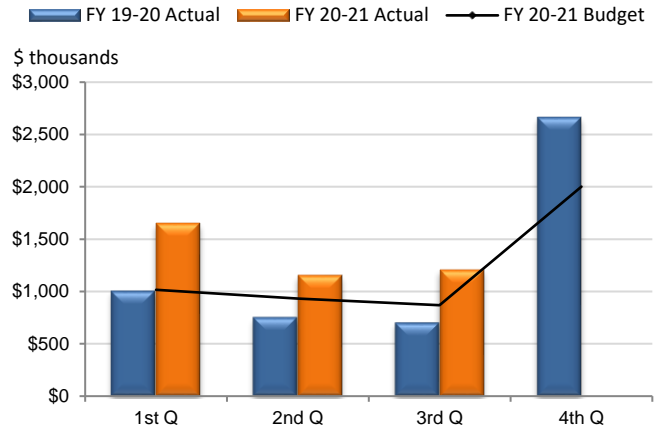
Non-Departmental

		FY 20-21 Adopted Budget*	FY 20-21 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 20	\$ 1,017,058	\$ 1,651,017	34.2%	21.1%
2nd Q	Oct-Dec 20	933,903	1,154,165	23.9%	19.4%
3rd Q	Jan-Mar 21	868,928	1,205,148	25.0%	18.0%
4th Q	Apr-Jun 21	2,001,805			
Total		\$ 4,821,694	\$ 4,010,329	83.2%	58.5%

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

Variance from Budget \$ (1,190,440) -24.7%

Negative



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 20-21, Non-Departmental expenditures are 83.2% of the budget compared to the historical pattern of 58.5%. In terms of variance from the budget through the third quarter, expenditures are \$1.1 million or 24.7% above budget. The increases in expenditures were due to emergency and protective measures implemented to address the impact of the COVID-19 pandemic on the city's workforce and residents.

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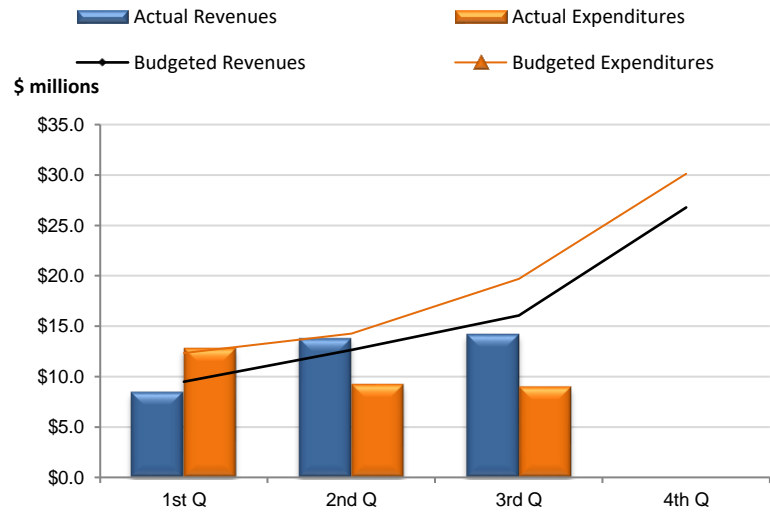


Transit Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 64,982,102	\$ 36,339,985	55.9%
Transfers In	-	-	0.0%
Total Revenues	\$ 64,982,102	\$ 36,339,985	55.9%
Operating	\$ 63,044,798	\$ 21,537,233	34.2%
Capital	111,000	21,730	19.6%
Debt Service	4,983,620	1,118,858	22.5%
Transfers Out	8,286,787	8,286,787	100.0%
Total Expenses	\$ 76,426,205	\$ 30,964,608	40.5%
Net Rev/Exp	\$ (11,444,103)	\$ 5,375,377	

*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 third quarter, there is an operating surplus in the Transit Fund of \$5.3 million. Transit Fund revenue is at 55.9% of budget which is slightly below the historical tracking percentage of 58.8%. Expenditures are 40.5% of budget while the historical tracking percentage is 60.6%. The net result is an operating surplus through the third quarter of the fiscal year.

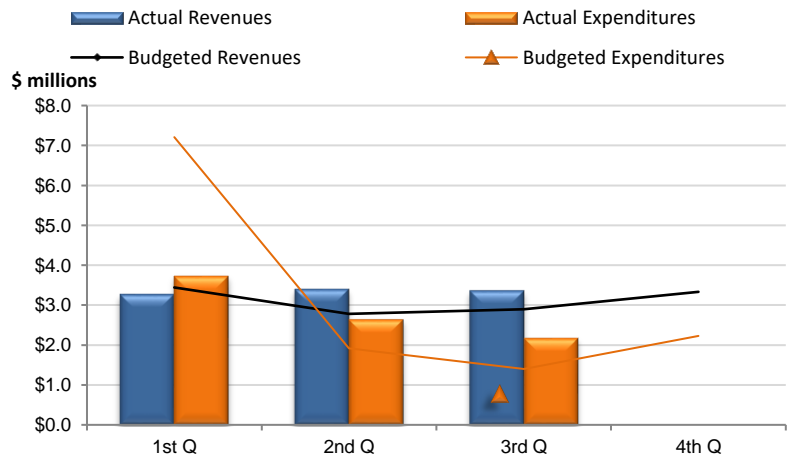


Highway User Revenue Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 10,952,134	\$ 10,019,049	91.5%
Transfers In	1,500,000	-	0.0%
Total Revenues	\$ 12,452,134	\$ 10,019,049	80.5%
Operating	\$ 11,220,352	\$ 6,909,851	61.6%
Capital	197,074	121,451	61.6%
Debt Service	-	-	0.0%
Transfers Out	1,335,571	1,528,940	114.5%
Total Expenses	\$ 12,752,997	\$ 8,560,241	67.1%
Net Rev/Exp	\$ (300,863)	\$ 1,458,808	

*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 80.5% of budget compared to a historical average of 73.2%, expenditures are 67.1% of budget compared to the three year historical trend of 82.5%. The net result is an operating surplus through the third quarter of \$1.4 million.

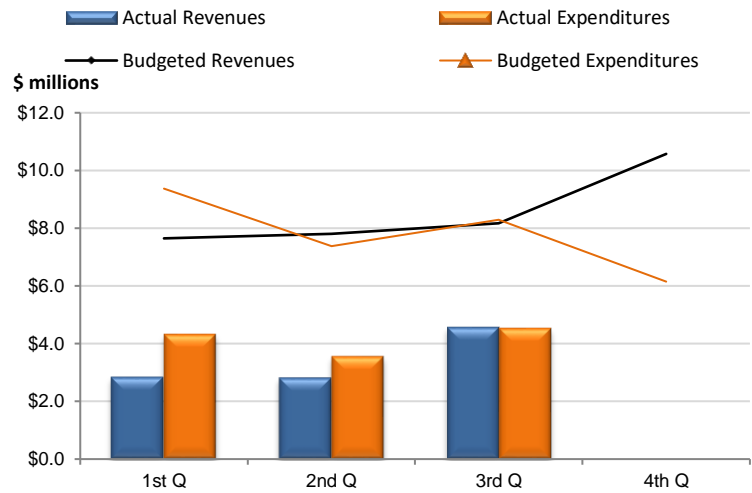


CDBG/Section 8 Funds

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 34,192,320	\$ 10,221,947	29.9%
Transfers In	-	-	0.0%
Total Revenues	\$ 34,192,320	\$ 10,221,947	29.9%
Operating	\$ 30,559,351	\$ 11,937,058	39.1%
Capital	113,000	615	0.5%
Debt Service	520,651	494,308	94.9%
Transfers Out	-	-	0.0%
Total Expenses	\$ 31,193,002	\$ 12,431,981	39.9%
Net Rev/Exp	\$ 2,999,318	\$ (2,210,034)	

*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 29.9% of the FY 2020-21 budget, compared to the historical percentage of 69.1%. Expenditures through the third quarter total 39.9% of the FY 2020-21 budget, compared to the historical percentage of 80.3%. The net effect on the fund status through the third quarter is an operating deficit of \$2.2 million. This is largely due to the timing of grant revenue receipts from the federal government.

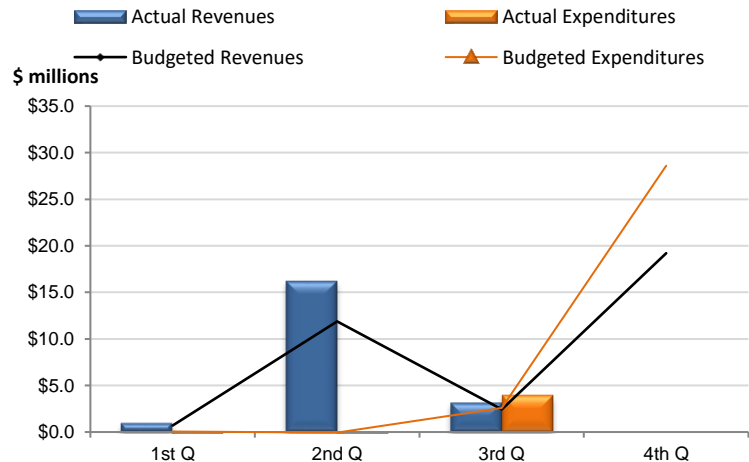


Debt Service Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 32,017,977	\$ 19,864,693	62.0%
Transfers In	6,166,005	549,363	8.9%
Total Revenues	\$ 38,183,982	\$ 20,414,056	53.5%
Operating	\$ -	\$ -	0.0%
Capital	-	-	0.0%
Debt Service	27,786,948	3,645,082	13.1%
Transfers Out	8,323,261	-	0.0%
Total Expenses	\$ 36,110,209	\$ 3,645,082	10.1%
Net Rev/Exp	\$ 2,073,773	\$ 16,768,974	

*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 third 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. The majority of the debt service payments as well as all transfers out occur during the last quarter of the fiscal year.

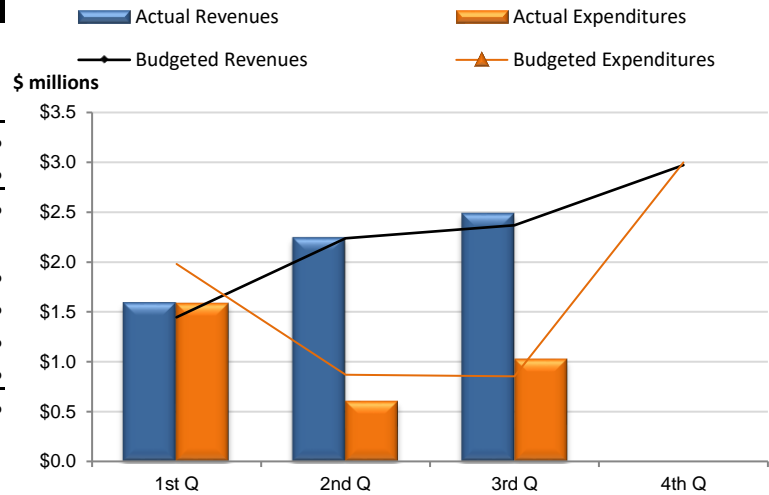


Arts & Cultural Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$8,776,080	\$6,316,226	72.0%
Transfers In	250,000	-	0.0%
Total Revenues	\$9,026,080	\$6,316,226	70.0%
Operating	\$ 6,928,164	\$ 3,381,819	48.8%
Capital	-	19,147	100.0%
Debt Service	-	-	0.0%
Transfers Out	(225,650)	(190,635)	0.0%
Total Expenses	\$ 6,702,514	\$ 3,210,332	47.9%
Net Rev/Exp	\$ 2,323,566	\$ 3,105,895	

*amounts exclude encumbrances

Positive



The Arts & Cultural 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 third quarter of FY 2020-21 are 70.0% of budget, compared to the historical tracking percentage of 67.1%. Total expenditures are 47.9% of budget, compared to a historical average of 55.3%. This was due primarily to the closure of the Tempe Center for the Arts (TCA) due to the COVID-19 pandemic. The net result is an operating surplus of \$3.1 million.

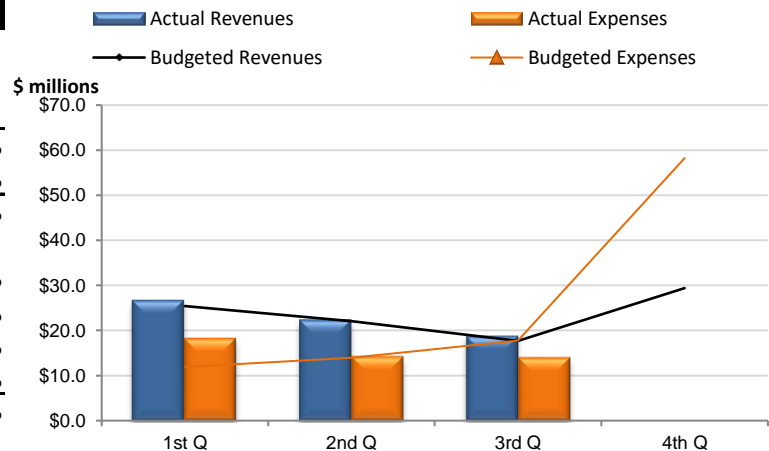


Water/Wastewater Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 88,928,732	\$ 67,800,756	76.2%
Transfers In	5,601,520	-	0.0%
Total Revenues	\$ 94,530,252	\$ 67,800,756	71.7%
Operating	\$ 50,166,414	\$ 33,154,202	66.1%
Capital	1,446,244	1,712,965	118.4%
Debt Service	38,767,374	5,343,378	13.8%
Transfers Out	11,507,013	6,395,255	0.0%
Total Expenses	\$ 101,887,045	\$ 46,605,800	45.7%
Net Rev/Exp	\$ (7,356,793)	\$ 21,194,956	

*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 2020-21 are 71.7%, which is in line with historical averages. Total expenses through the third quarter are 45.7% of budget compared to 42.8% historically. Through the third quarter, the fund posted a \$21.2 million surplus, which is in line with expectations.

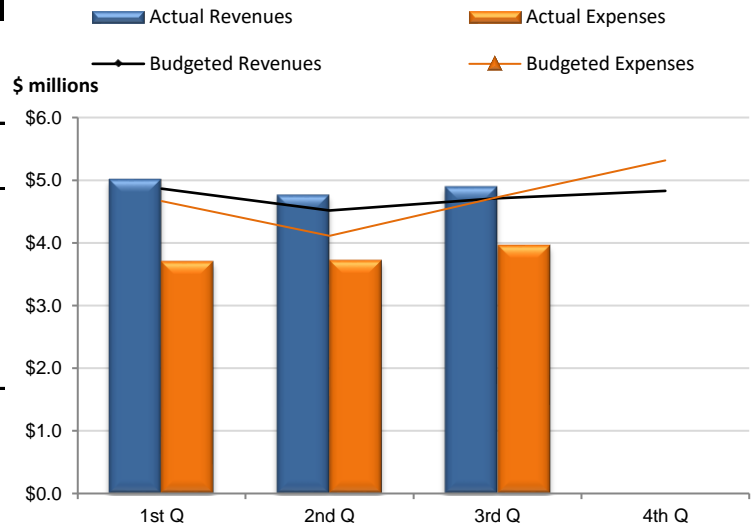


Solid Waste Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$18,920,395	\$14,687,710	77.6%
Transfers In	-	-	0.0%
Total Revenues	\$18,920,395	\$14,687,710	77.6%
Operating	\$ 16,574,215	\$ 10,905,926	65.8%
Capital	1,835,375	62,623	3.4%
Debt Service	-	-	0.0%
Transfers Out	408,324	408,123	100.0%
Total Expenses	\$ 18,817,914	\$ 11,376,672	60.5%
Net Rev/Exp	\$ 102,481	\$ 3,311,038	

*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 2020-21 are 77.6% of budget compared to 74.5% historically. Total expenses through the third quarter are 60.5% of budget compared to 71.8% historically. Through the third quarter, the fund posted a \$3.3 million surplus.

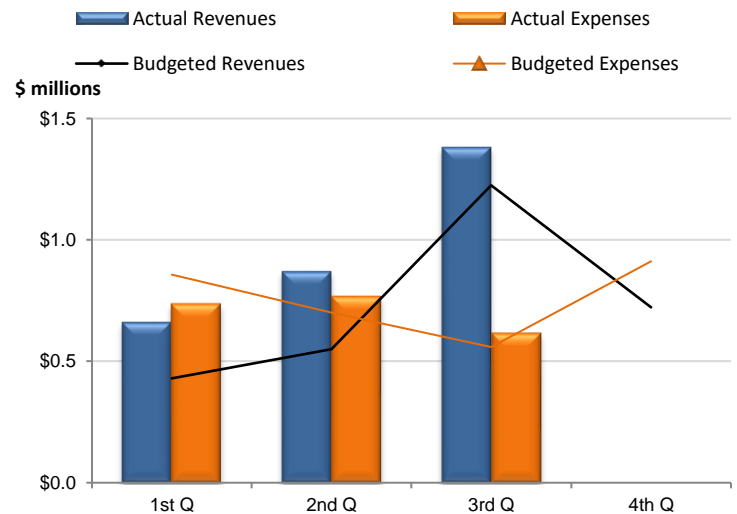


Golf Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$2,853,250	\$2,841,806	99.6%
Transfers In	74,000	74,000	100.0%
Total Revenues	\$2,927,250	\$2,915,806	99.6%
Operating	\$ 2,391,598	\$ 1,816,888	76.0%
Capital	455,108	304,453	66.9%
Debt Service	-	-	0.0%
Transfers Out	182,450	-	0.0%
Total Expenses	\$ 3,029,156	\$ 2,121,341	70.0%
Net Rev/Exp	\$ (101,906)	\$ 794,465	

*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 third quarter of FY 2020-21 are 99.6% compared to the historical tracking percentage of 75.3%. Total expenses through the third quarter are 70.0% of budget compared to the historical tracking percentage of 69.9%. Through the third quarter, the fund has an operating surplus of \$794 thousand.

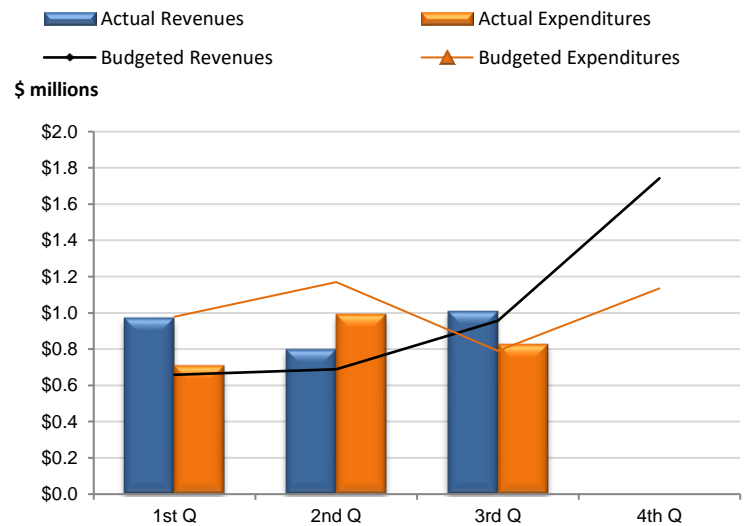


Emergency Medical Transport

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Revenues	\$ 4,045,000	\$ 2,777,535	68.7%
Transfers In	-	-	0.0%
Total Revenues	\$ 4,045,000	\$ 2,777,535	68.7%
Operating	\$ 3,886,201	\$ 2,475,288	63.7%
Capital	60,500	52,179	86.2%
Debt Service	-	-	0.0%
Transfers Out	127,000	-	0.0%
Total Expenses	\$ 4,073,701	\$ 2,527,467	62.0%
Net Rev/Exp	\$ (28,701)	\$ 250,068	

*amounts exclude contingencies and encumbrances

Positive



The Emergency Medical Transport Fund is in its fourth 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 2020-21 are 68.7% of budget compared to the historical average of 56.9%. Total expenses through the third quarter are 62.0% of budget compared to the historical average of 72.1%. Through the third quarter, the fund has an operating surplus of \$250 thousand.

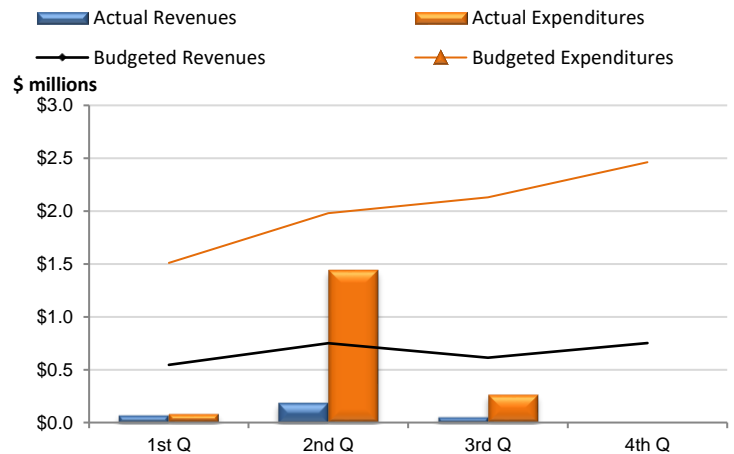


Restricted Revenue and Donations

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Total Revenues	\$ 2,661,245	\$ 299,810	11.3%
Total Expenses	\$ 8,083,282	\$ 1,775,652	22.0%
Net Rev/Exp	\$ (5,422,037)	\$ (1,475,842)	

*amounts exclude encumbrances and contingency appropriations

Positive



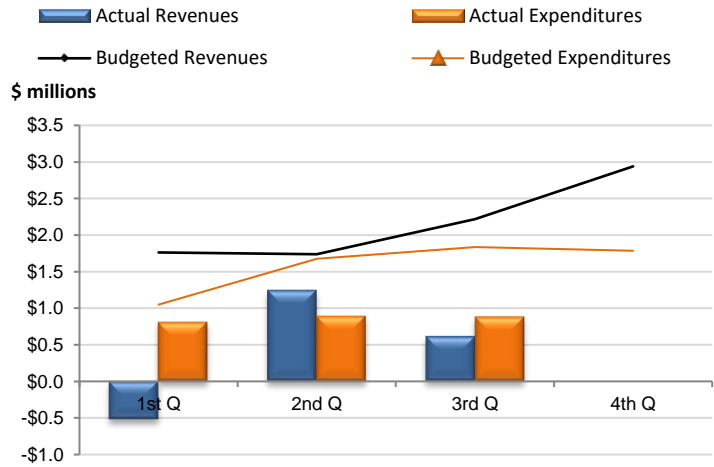
The Restricted Revenue and Donations Fund accounts for the receipt and expenditure of restricted revenue and donations related to general governmental activities. Revenues through the third quarter total 11.3%, while expenditures total 22.0% of budget. The \$1.5 million deficit through the third quarter is mostly due to timing of receipt of funds for incurred expenses.

Police Dept-RICO & Grants

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Total Revenues	\$ 8,655,733	\$ 1,336,561	15.4%
Total Expenses	\$ 6,349,749	\$ 2,603,361	41.0%
Net Rev/Exp	\$ 2,305,984	\$ (1,266,800)	

*amounts exclude encumbrances and contingency appropriations

Negative



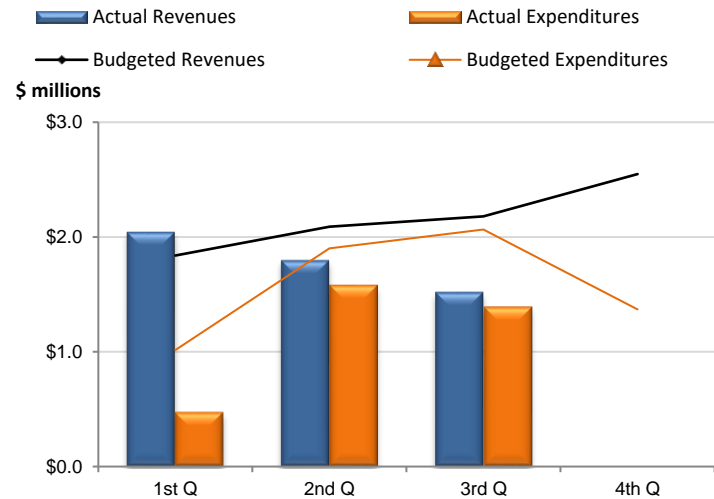
The Police Dept-RICO & Grants Fund accounts for the receipt and expenditure of grants, donations, asset forfeitures, and tow hearing fines associated with Police Department activities. Revenues through the third quarter total 15.4% of the FY 2020-21 budget, compared to the historical percentage of 66.0%. Expenditures through the third quarter total 41.0% of the FY 2020-21 budget, compared to the historical percentage of 71.9%. The net result on the fund's status through the third quarter is an operating deficit of \$1.2 million. The deficit is due largely to the timing of receipt of grant revenue for reimbursement of expended funds. 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 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Total Revenues	\$ 14,016,233	\$ 5,350,183	38.2%
Total Expenses	\$ 11,465,937	\$ 3,432,047	29.9%
Net Rev/Exp	\$ 2,550,296	\$ 1,918,136	

*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 2020-21 total 38.2%, compared to the historical percentage of 70.6%. Expenditures through the third quarter total 29.9% of the FY 2020-21 budget, compared to the historical percentage of 78.5%. The Departments that receive Governmental Grants will be monitoring revenue and expenditures during the fiscal year and will address variances from budget.

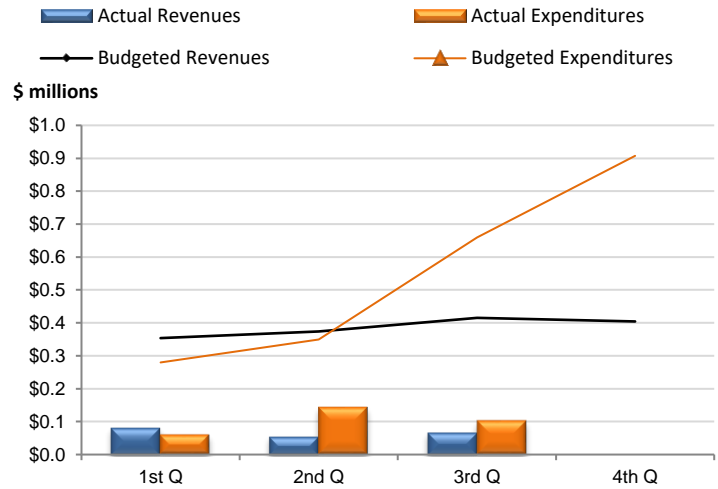


Court Enhancement Fund

	FY 20-21 Budget	FY 20-21 3Q Actual*	% Budget to Date
Total Revenues	\$ 1,547,136	\$ 203,264	13.1%
Total Expenses	\$ 2,196,515	\$ 305,065	13.9%
Net Rev/Exp	\$ (649,379)	\$ (101,800)	

*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 13.1% of the FY 2020-21 budget, compared to the historical percentage of 73.9%. Expenditures through the third quarter total 13.9% of the FY 2020-21 budget, compared to the historical percentage of 58.7%. This results in a slight deficit of \$102 thousand. The revenue and expense variances from historical trends is due primarily to the impact of the COVID-19 pandemic on court activity which has resulted in lower than normal fee collections. The City Court will monitor revenue collections to ensure that expenditures in this fund do not exceed available revenue.