

# MEMORANDUM



TO: Mayor and Council  
FROM: Mark Day, Municipal Budget Director  
THROUGH: Tom Duensing, Deputy City Manager - CFO  
DATE: March 11, 2022  
SUBJECT: Quarterly Financial Report for FY 2021-22 Q2

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Attached is the Quarterly Financial Report for the second quarter of Fiscal Year 2021-22, the quarter ending December 31, 2021. The Municipal Budget Office prepares quarterly financial reports for all the major operating funds, revenue sources and departments that reflect budget to actual comparisons and highlight major variances that may require additional monitoring or action.

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

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

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



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## Quarterly Financial Performance Report

Through the Second Quarter Ended December 31, 2021

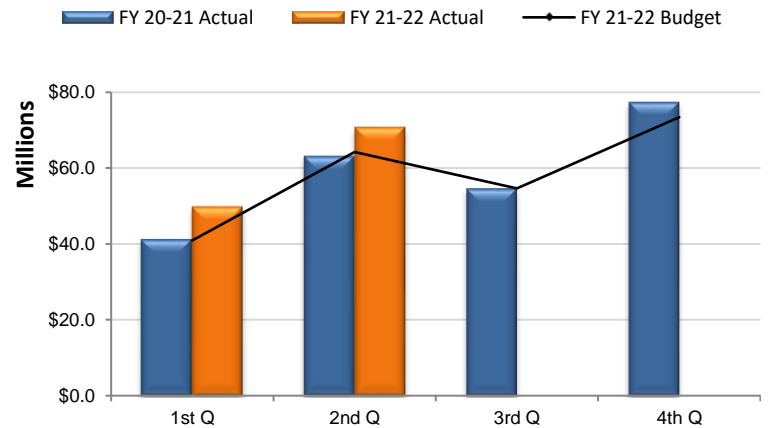
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### Performance Ratings Key

- 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 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 40,947,957	\$ 49,937,646	21.4%	17.6%
2nd Q	Oct-Dec 21	64,284,659	70,825,187	30.4%	27.6%
3rd Q	Jan-Mar 22	54,641,145			
4th Q	Apr-Jun 22	73,428,794			
<b>Total</b>		<b>\$ 233,302,555</b>	<b>\$ 120,762,833</b>	<b>51.8%</b>	<b>45.2%</b>
Variance from Budget			\$ 15,530,217	6.6%	



**Positive**

Through the second quarter of FY 2021-22, General Fund revenue is 51.8% of budget, compared with a historical percentage of 45.2%. In terms of budget-to-actual variance, total collections are above the anticipated revenue target for the second quarter by \$15.5 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.



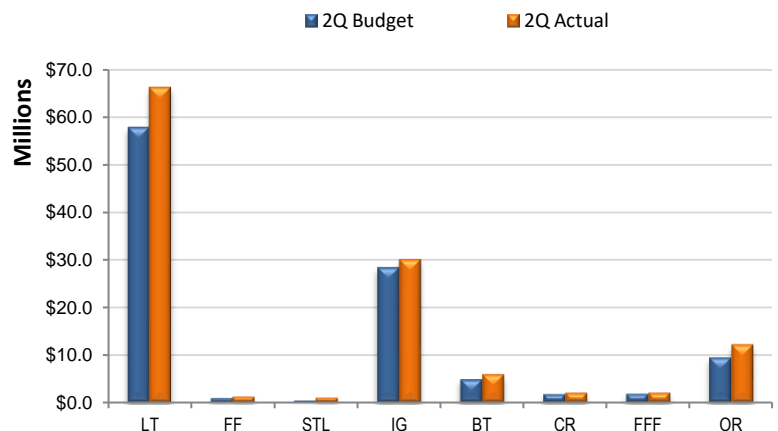
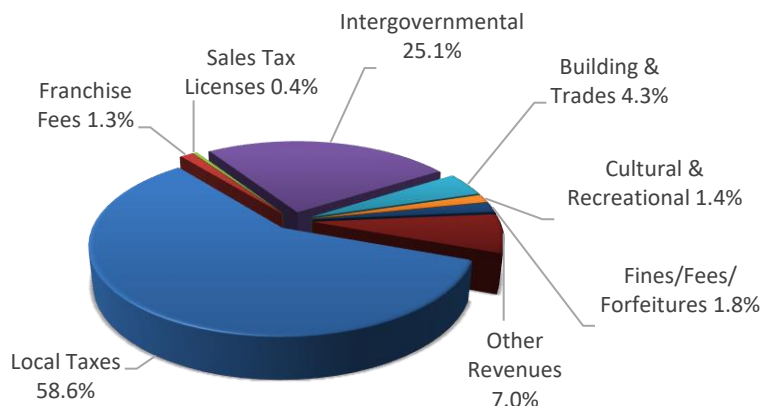
General Fund Revenue by Category

Revenue Categories	FY 21-22 Annual Budget	% of Annual Budget
Local Taxes	\$ 136,720,430	58.6%
Franchise Fees	2,929,250	1.3%
Sales Tax Licenses	1,040,000	0.4%
Intergovernmental	58,547,617	25.1%
Building & Trades	10,133,550	4.3%
Cultural & Recreational	3,371,950	1.4%
Fines/Fees/ Forfeitures	4,220,155	1.8%
Other Revenues	16,339,603	7.0%
<b>Total</b>	<b>\$ 233,302,555</b>	<b>100.0%</b>

Cumulative Revenue through 2Q 2021-2022

	2Q Budget Target	2Q Actual Revenue	% of Budget Target
Local Taxes (LT)	\$ 57,866,061	\$ 66,304,747	115%
Franchise Fees (FF)	896,351	1,218,502	136%
Sales Tax Licenses (STL)	315,120	975,991	310%
Intergovernmental (IG)	28,395,594	30,095,523	106%
Building & Trades (BT)	4,884,371	5,916,892	121%
Cultural & Recreational (CR)	1,682,603	2,051,225	122%
Fines/Fees/Forfeitures (FFF)	1,780,905	1,985,924	112%
Other Revenues (OR)	9,411,611	12,214,029	130%
<b>Total</b>	<b>\$ 105,232,616</b>	<b>\$ 120,762,833</b>	<b>115%</b>

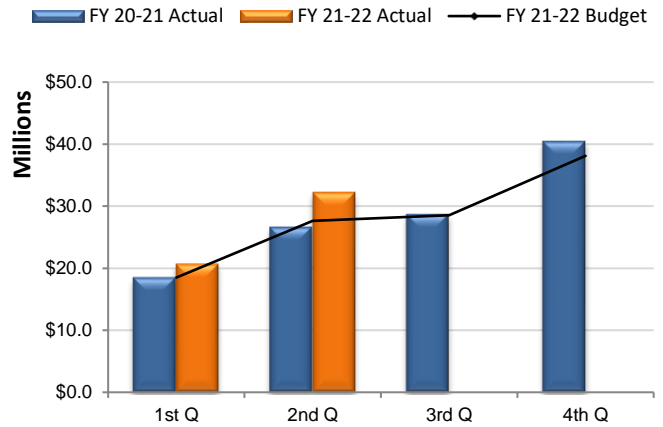
FY 21-22 Budget





**Sales Tax**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 18,490,872	\$ 20,645,942	18.3%	16.4%
2nd Q	Oct-Dec 21	27,623,558	32,158,359	28.5%	24.5%
3rd Q	Jan-Mar 22	28,525,552			
4th Q	Apr-Jun 22	38,109,236			
<b>Total</b>		<b>\$ 112,749,218</b>	<b>\$ 52,804,300</b>	<b>46.8%</b>	<b>40.9%</b>
Variance from Budget			\$ 6,689,870	5.9%	



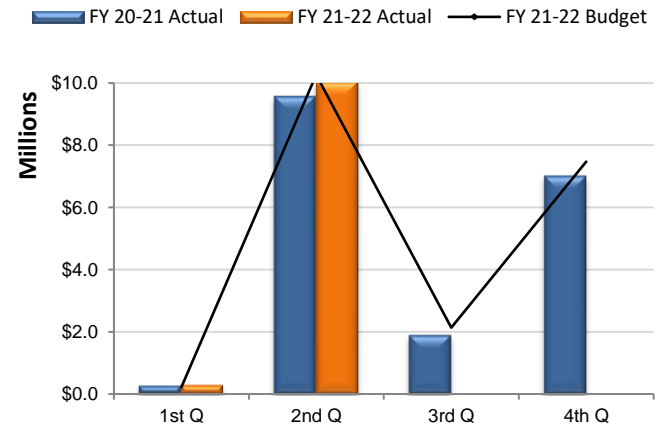
**Positive**

City Sales Taxes are generated by a 1.8% levy on sales transactions in the city. Of the total 1.8% rate, 1.2% is deposited in the General Fund, 0.5% is dedicated for Transit purposes, and the remaining 0.1% is deposited in the Arts & Culture Fund. The amount deposited in the General Fund is depicted in the table and graph above. This revenue source contributes 48.3% of the General Fund budget in FY 2021-22 making it the City's largest revenue source. Through the second quarter of FY 2021-22, Sales Tax collections are 46.8% of budget, which is above the historical average of 40.9%. In terms of budget-to-actual variance, collections are 5.9% above the budgeted value.



**Property Tax**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 220,955	\$ 302,950	1.5%	1.1%
2nd Q	Oct-Dec 21	10,264,361	10,053,876	50.1%	51.1%
3rd Q	Jan-Mar 22	2,129,202			
4th Q	Apr-Jun 22	7,472,294			
<b>Total</b>		<b>\$ 20,086,813</b>	<b>\$ 10,356,826</b>	<b>51.6%</b>	<b>52.2%</b>
Variance from Budget			\$ (128,490)	-0.6%	



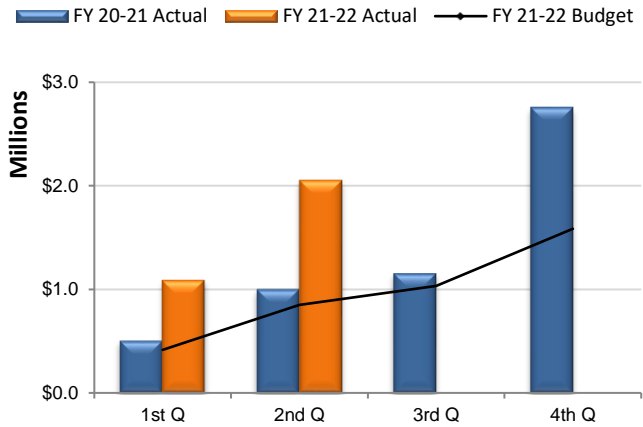
**Positive**

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 2021-22, Property Tax contributes 8.6% of budgeted General Fund revenue. Through the second quarter of FY 2021-22, Property Tax collections are 51.6% of budget, which is under the historical average of 52.2%. In terms of budget-to-actual variance, Property Tax is 0.6% below the budgeted value.



**Bed Tax**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 415,631	\$ 1,091,983	28.1%	10.7%
2nd Q	Oct-Dec 21	850,683	2,051,637	52.8%	21.9%
3rd Q	Jan-Mar 22	1,033,250			
4th Q	Apr-Jun 22	1,584,835			
<b>Total</b>		<b>\$ 3,884,399</b>	<b>\$ 3,143,621</b>	<b>80.9%</b>	<b>32.6%</b>
Variance from Budget			\$ 1,877,307	48.3%	



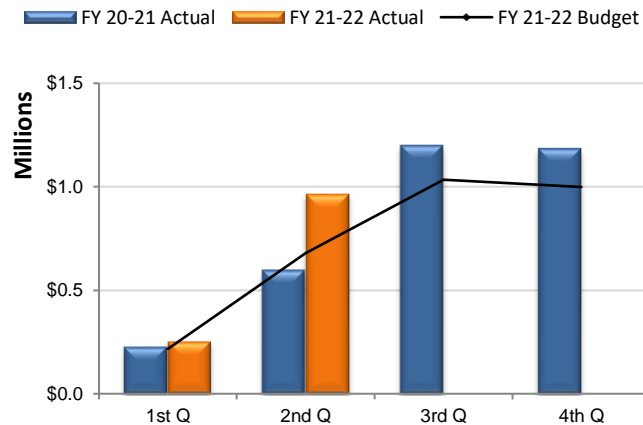
**Positive**

The Transient Lodging Tax, or Bed Tax, is a 5.0% levy on hotel and motel sales that contributes approximately 1.7% of budgeted General Fund revenue in FY 2021-22. Bed Tax collections through the second quarter of FY 2021-22 are 80.9% of budget, which is higher than the historical average of 32.6%. In terms of budget-to-actual variance, collections are \$1.9 million above the budgeted value.



**Franchise Fees**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 216,765	\$ 254,405	8.7%	7.4%
2nd Q	Oct-Dec 21	679,586	964,097	32.9%	23.2%
3rd Q	Jan-Mar 22	1,034,025			
4th Q	Apr-Jun 22	998,874			
<b>Total</b>		<b>\$ 2,929,250</b>	<b>\$ 1,218,502</b>	<b>41.6%</b>	<b>30.6%</b>
Variance from Budget			\$ 322,151	11.0%	



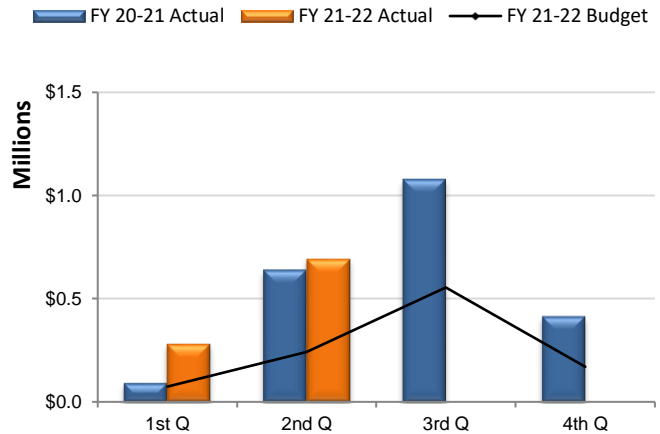
**Positive**

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 1.3% of annual General Fund revenue. Franchise Fee payments are 41.6% of the budgeted amount through the second quarter of FY 2021-22, compared to 30.6% historically. In terms of budget-to-actual variance, collections are \$322 thousand above the expected amount.



**Sales Tax Licenses**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 73,840	\$ 283,071	27.2%	7.1%
2nd Q	Oct-Dec 21	241,280	692,920	66.6%	23.2%
3rd Q	Jan-Mar 22	554,320			
4th Q	Apr-Jun 22	170,560			
<b>Total</b>		<b>\$ 1,040,000</b>	<b>\$ 975,991</b>	<b>93.8%</b>	<b>30.3%</b>
Variance from Budget			\$ 660,871	63.5%	



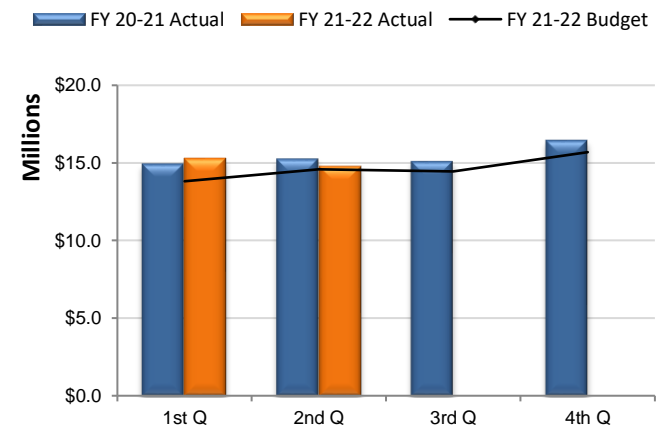
**Positive**

The City requires taxable business activities to be licensed, with the annual licensing fee amount varying by business type. Starting in 2017, the Arizona Department of Revenue (ADOR) began collecting the fees for Tempe's Sales Tax Licenses. Sales Tax License collections through the second quarter of FY 2021-22 were 93.8% of budget, compared to the historical average of 30.3%. Sales Tax Licenses contribute 0.4% of annual General Fund revenue. In terms of budget-to-actual variance, collections are 63.5% above budget, or \$661 thousand.



**Intergovernmental**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 13,817,238	\$ 15,306,356	26.1%	23.6%
2nd Q	Oct-Dec 21	14,578,357	14,789,167	25.3%	24.9%
3rd Q	Jan-Mar 22	14,461,261			
4th Q	Apr-Jun 22	15,690,761			
<b>Total</b>		<b>\$ 58,547,617</b>	<b>\$ 30,095,523</b>	<b>51.4%</b>	<b>48.5%</b>
Variance from Budget			\$ 1,699,929	2.9%	



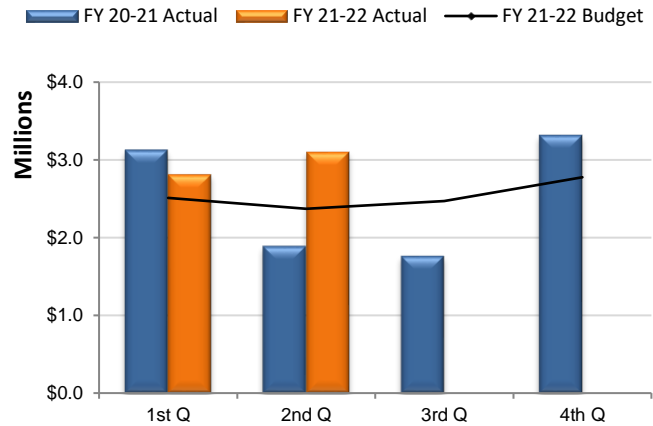
**Positive**

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 25.1% of budgeted revenue for FY 2021-22, making this the second largest General Fund revenue source after Sales Taxes. Through the second quarter of FY 2021-22, actual collections are 51.4% of budget, compared to a historical average of 48.5%. In terms of budget-to-actual variance, collections are 2.9% above budget.



**Building & Trades**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 2,513,120	\$ 2,815,038	27.8%	24.8%
2nd Q	Oct-Dec 21	2,371,251	3,101,855	30.6%	23.4%
3rd Q	Jan-Mar 22	2,472,586			
4th Q	Apr-Jun 22	2,776,593			
<b>Total</b>		<b>\$ 10,133,550</b>	<b>\$ 5,916,892</b>	<b>58.4%</b>	<b>48.2%</b>
Variance from Budget			\$ 1,032,521	10.2%	



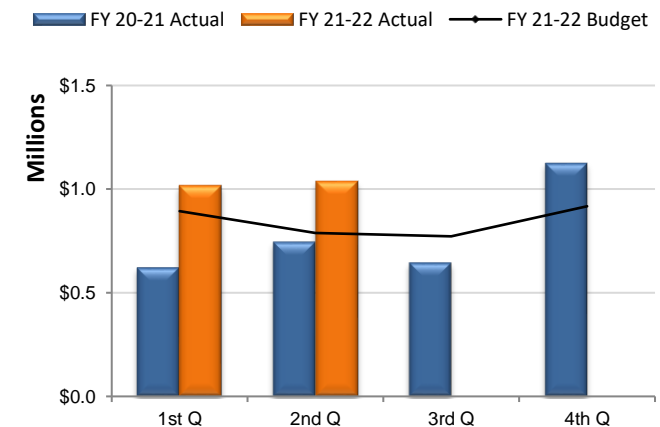
**Positive**

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 2021-22, this revenue source contributes 4.3% of budgeted General Fund revenue. Through the second quarter of FY 2021-22, actual collections are 58.4% of budget, compared to a historical average of 48.2%. Thus far, in terms of budget-to-actual variance, collections are 10.2% above the budgeted estimate.



**Cultural & Recreational**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 893,567	\$ 1,015,688	30.1%	26.5%
2nd Q	Oct-Dec 21	789,036	1,035,538	30.7%	23.4%
3rd Q	Jan-Mar 22	772,177			
4th Q	Apr-Jun 22	917,170			
<b>Total</b>		<b>\$ 3,371,950</b>	<b>\$ 2,051,225</b>	<b>60.8%</b>	<b>49.9%</b>
Variance from Budget			\$ 368,622	10.9%	



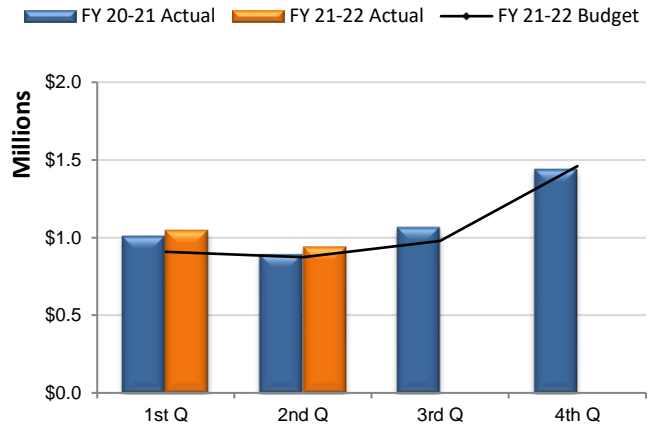
**Positive**

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 1.4% of total budgeted General Fund revenue for FY 2021-22. Through the second quarter of FY 2021-22, Cultural and Recreational fee collections are 60.8% of budget, compared to the historical average of 49.9%, for a total positive variance of 10.9%. In terms of budget-to-actual variance, collections are \$369 thousand above the budgeted estimate.



**Fines, Fees & Forfeitures**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 907,333	\$ 1,046,762	24.8%	21.5%
2nd Q	Oct-Dec 21	873,572	939,161	22.3%	20.7%
3rd Q	Jan-Mar 22	979,076			
4th Q	Apr-Jun 22	1,460,174			
<b>Total</b>		<b>\$ 4,220,155</b>	<b>\$ 1,985,924</b>	<b>47.1%</b>	<b>42.2%</b>
Variance from Budget			\$ 205,018	4.9%	



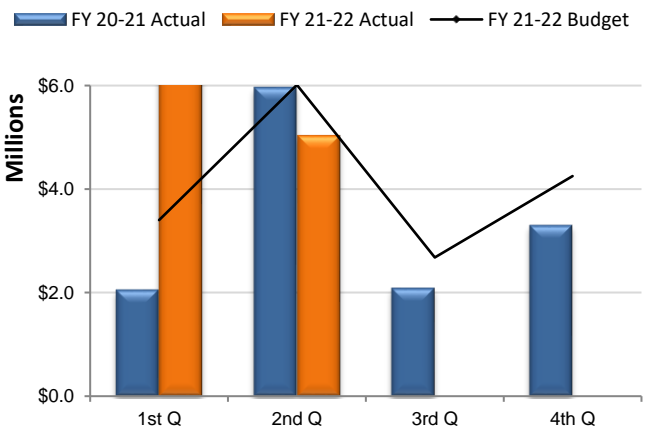
**Positive**

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 1.8% of total budgeted General Fund revenue for FY 2021-22. Through the second quarter of FY 2021-22, 47.1% of budgeted revenues have been collected, compared to a historical average of 42.2%. In terms of budget-to-actual variance, this category is 4.9% above the expected value through the second quarter.



**Other Revenues**

		FY 21-22 Adopted Budget	FY 21-22 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 21	\$ 3,398,637	\$ 7,175,452	43.9%	20.8%
2nd Q	Oct-Dec 21	6,012,974	5,038,577	30.8%	36.8%
3rd Q	Jan-Mar 22	2,679,695			
4th Q	Apr-Jun 22	4,248,297			
<b>Total</b>		<b>\$ 16,339,603</b>	<b>\$ 12,214,029</b>	<b>74.8%</b>	<b>57.6%</b>
Variance from Budget			\$ 2,802,417	17.2%	



**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 2021-22, this revenue source contributes 7.0% of budgeted General Fund revenue. Through the second quarter of the fiscal year, collections of Other Revenue are 74.8% of the FY 2021-22 budget, compared to a historical tracking percentage of 57.6%.



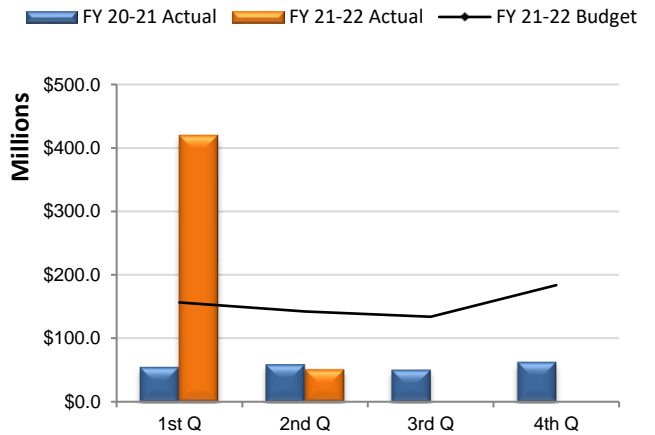


		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 156,533,333	\$ 419,105,431	68.0%	25.4%
2nd Q	Oct-Dec 21	142,235,265	51,703,063	8.4%	23.1%
3rd Q	Jan-Mar 22	133,941,431			
4th Q	Apr-Jun 22	183,770,278			
<b>Total</b>		<b>\$ 616,480,307</b>	<b>\$ 470,808,494</b>	<b>76.4%</b>	<b>48.5%</b>

Variance from Budget \$ (172,039,896) -27.9%

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

**Negative**

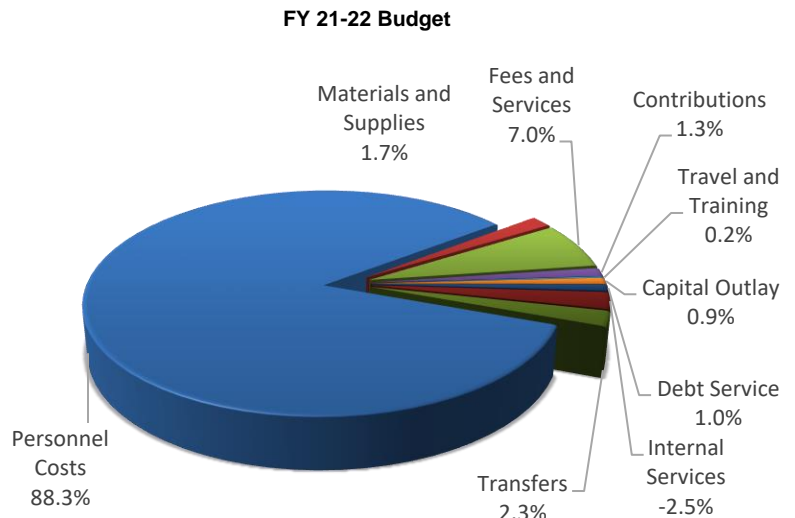


Through the second quarter of FY 2021-22, General Fund expenditures are 76.4% of budget, compared with a historical percentage of 48.5%. In terms of budget-to-actual variance, General Fund expenditures are 27.9% above budget through the second quarter. This negative variance versus the historical average was caused by the pre-payment of the entire current year PSPRS employer contribution, as well as an additional \$343.0 million to pay off the City's accumulated unfunded PSPRS liability from prior years, during the first quarter. Departmental quarterly expenditure tracking data can be found on pages 8 through 17 of this report.



## City Manager's Office

Categories	FY 21-22 Adopted Budget	% of Adopted Budget
Personnel Costs	\$ 544,075,172	88.3%
Materials and Supplies	10,433,166	1.7%
Fees and Services	42,972,347	7.0%
Contributions	7,904,290	1.3%
Travel and Training	930,132	0.2%
Capital Outlay	5,743,557	0.9%
Debt Service	6,014,891	1.0%
Internal Services	(15,573,006)	-2.5%
Transfers	13,979,758	2.3%
<b>Total</b>	<b>\$ 616,480,307</b>	<b>100.0%</b>



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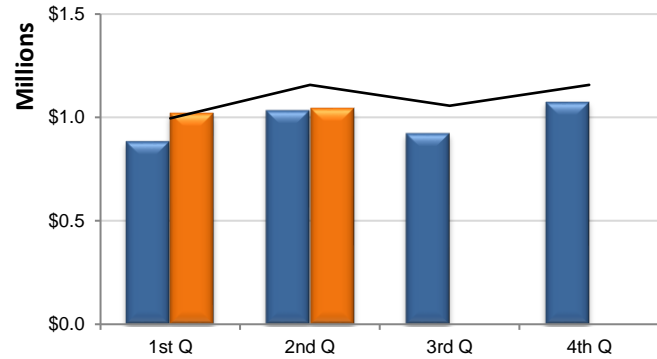
**City Attorney's Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 21	\$ 995,983	\$ 1,019,510	23.3%	22.8%
2nd Q	Oct-Dec 21	1,157,611	1,042,424	23.9%	26.5%
3rd Q	Jan-Mar 22	1,057,139			
4th Q	Apr-Jun 22	1,157,611			
<b>Total</b>		<b>\$ 4,368,345</b>	<b>\$ 2,061,934</b>	<b>47.2%</b>	<b>49.3%</b>

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

Variance from Budget \$ 91,660 2.1%

FY 20-21 Actual FY 21-22 Actual FY 21-22 Budget



**Positive**

The City Attorney's Office spent 47.% of its FY 2021-22 budget through the second quarter, compared to a historical average of 49.3%. In terms of budget-to-actual variance, expenditures are \$92 thousand or 2.1% less than budgeted through the second quarter.



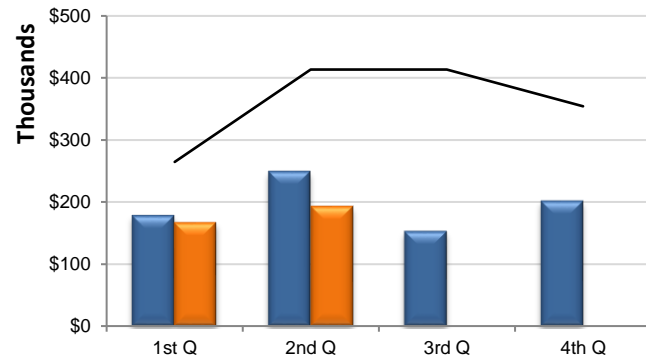
**City Clerk's Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 21	\$ 264,619	\$ 166,834	11.5%	18.3%
2nd Q	Oct-Dec 21	413,558	192,431	13.3%	28.6%
3rd Q	Jan-Mar 22	413,558			
4th Q	Apr-Jun 22	354,272			
<b>Total</b>		<b>\$ 1,446,007</b>	<b>\$ 359,265</b>	<b>24.8%</b>	<b>46.9%</b>

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

Variance from Budget \$ 318,912 22.1%

FY 20-21 Actual FY 21-22 Actual FY 21-22 Budget



**Positive**

The City Clerk's Office has spent 24.8% of its FY 2021-22 budget through the second quarter, compared to a historical average of 46.9%. In terms of variance from the budget through the second quarter, expenditures are \$319 thousand or 22.1% below the expected amount.



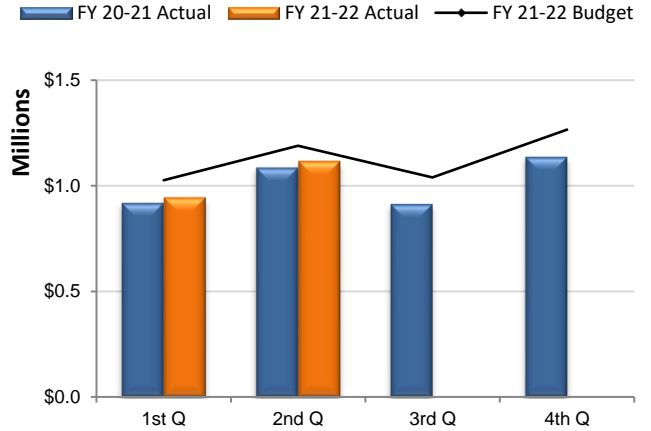
**City Court**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 1,026,232	\$ 942,793	20.9%	22.7%
2nd Q	Oct-Dec 21	1,188,982	1,115,673	24.7%	26.3%
3rd Q	Jan-Mar 22	1,039,794			
4th Q	Apr-Jun 22	1,265,836			
<b>Total</b>		<b>\$ 4,520,844</b>	<b>\$ 2,058,466</b>	<b>45.5%</b>	<b>49.0%</b>

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

Variance from Budget \$ 156,748 3.5%

**Positive**



The City Court has spent 45.5% of its FY 2021-22 budget through the second quarter compared to the historical average of 49.0%. In terms of variance from the budget through the second quarter, expenditures are \$157 thousand or 3.5% below the budgeted amount.



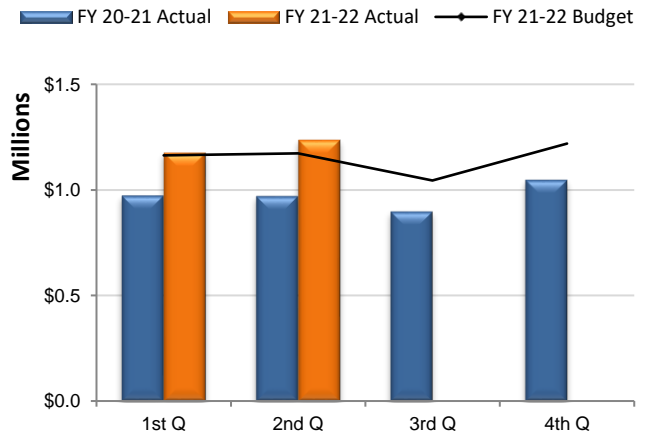
**City Manager's Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 1,164,029	\$ 1,173,901	25.5%	25.3%
2nd Q	Oct-Dec 21	1,173,231	1,235,297	26.8%	25.5%
3rd Q	Jan-Mar 22	1,044,405			
4th Q	Apr-Jun 22	1,219,240			
<b>Total</b>		<b>\$ 4,600,905</b>	<b>\$ 2,409,198</b>	<b>52.4%</b>	<b>50.8%</b>

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

Variance from Budget \$ (71,938) -1.6%

**Positive**



The City Manager's Office has spent 52.4% of its FY 2021-22 budget through the second quarter, compared to the historical average of 50.8%. In terms of variance from the budget in the second quarter, expenditures are \$72 thousand or 1.6% above the expected amount.



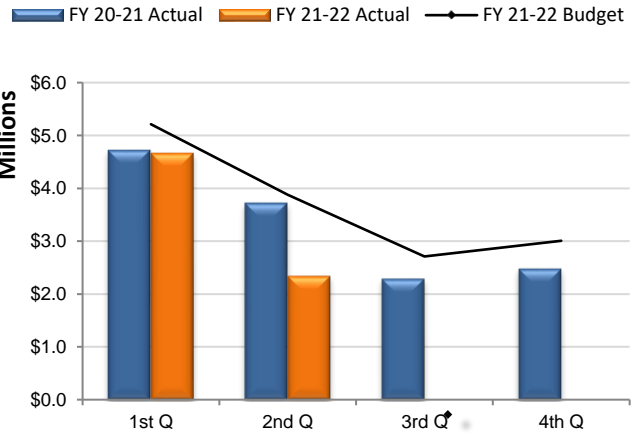
**Community Development**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 5,212,871	\$ 4,671,459	31.5%	35.2%
2nd Q	Oct-Dec 21	3,880,035	2,348,998	15.9%	26.2%
3rd Q	Jan-Mar 22	2,710,100			
4th Q	Apr-Jun 22	3,006,286			
<b>Total</b>		<b>\$ 14,809,292</b>	<b>\$ 7,020,457</b>	<b>47.4%</b>	<b>61.4%</b>

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

Variance from Budget \$ 2,072,448 14.0%

**Positive**



The Community Development Department has spent 47.4% of its FY 2021-22 budget through the second quarter, compared to the historical value of 61.4%. In terms of variance from the budget, expenditures are \$2.1 million or 14.0% below the expected amount.



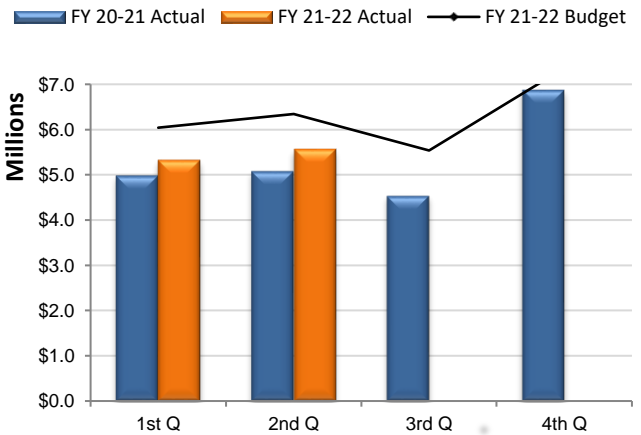
**Community Services**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 6,043,088	\$ 5,329,093	21.1%	23.9%
2nd Q	Oct-Dec 21	6,346,507	5,567,901	22.0%	25.1%
3rd Q	Jan-Mar 22	5,537,391			
4th Q	Apr-Jun 22	7,357,903			
<b>Total</b>		<b>\$ 25,284,889</b>	<b>\$ 10,896,994</b>	<b>43.1%</b>	<b>49.0%</b>

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

Variance from Budget \$ 1,492,601 5.9%

**Positive**



The Community Services Department spent 43.1% of its FY 2021-22 budget through the second quarter, compared to the historical average of 49.0%. In terms of variance from the budget through the secondquarter, expenditures are \$1.5 million or 5.9% below the expected amount.



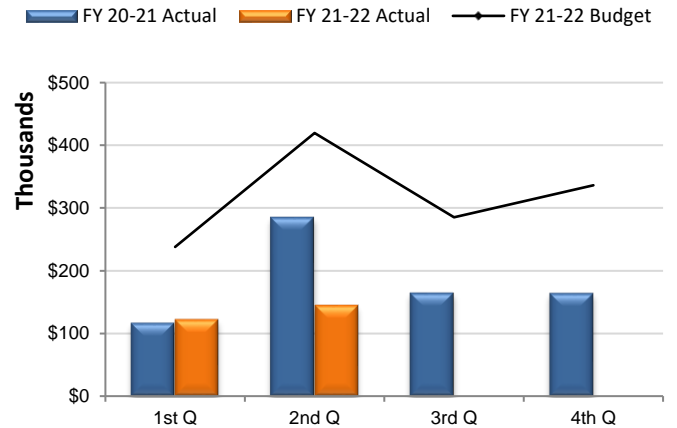
**Economic Development Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 237,959	\$ 121,186	9.5%	18.6%
2nd Q	Oct-Dec 21	419,627	143,983	11.3%	32.8%
3rd Q	Jan-Mar 22	285,295			
4th Q	Apr-Jun 22	336,470			
<b>Total</b>		<b>\$ 1,279,352</b>	<b>\$ 265,169</b>	<b>20.7%</b>	<b>51.4%</b>

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

Variance from Budget \$ 392,418 30.7%

**Positive**



The Economic Development Office has spent 20.7% of its FY 2021-22 budget through the second quarter, compared with a historical percentage of 51.4%. In terms of variance from the budget through the second quarter, expenditures are \$392 thousand or 30.7% below the expected amount.



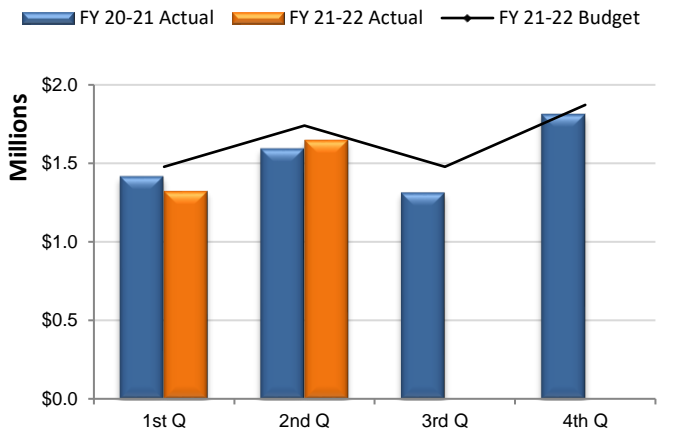
**Engineering & Transportation**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 1,478,038	\$ 1,320,918	20.1%	22.5%
2nd Q	Oct-Dec 21	1,740,800	1,643,474	25.0%	26.5%
3rd Q	Jan-Mar 22	1,478,038			
4th Q	Apr-Jun 22	1,872,181			
<b>Total</b>		<b>\$ 6,569,057</b>	<b>\$ 2,964,391</b>	<b>45.1%</b>	<b>49.0%</b>

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

Variance from Budget \$ 254,447 3.9%

**Positive**



The Engineering and Transportation Department spent 45.1% of its FY 2021-22 budget through the second quarter, compared to a historical average of 49.0%. In terms of variance from the budget in the second quarter, expenditures are \$254 thousand or 3.9% below the expected amount.



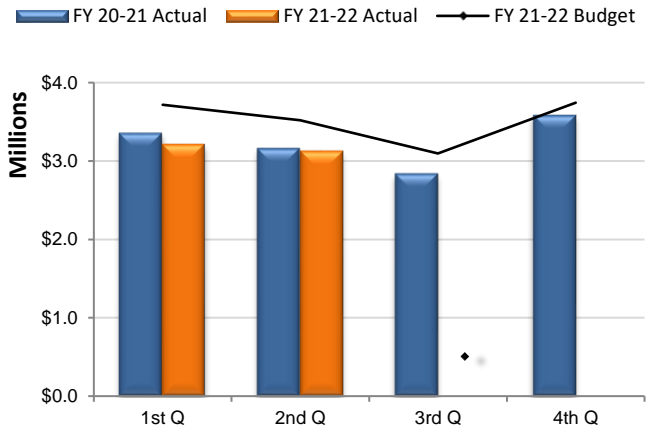
**Financial Services**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 3,715,490	\$ 3,206,334	22.8%	26.4%
2nd Q	Oct-Dec 21	3,518,456	3,121,599	22.2%	25.0%
3rd Q	Jan-Mar 22	3,096,242			
4th Q	Apr-Jun 22	3,743,637			
<b>Total</b>		<b>\$ 14,073,825</b>	<b>\$ 6,327,933</b>	<b>45.0%</b>	<b>51.4%</b>

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

Variance from Budget \$ 906,013 6.4%

**Positive**



The Financial Services Department has spent 45.0% of its FY 2021-22 budget through the second quarter, compared with a historical percentage of 51.4%. In terms of variance from the budget through the second quarter, expenditures are \$906 thousand or 6.4% above the expected amount.



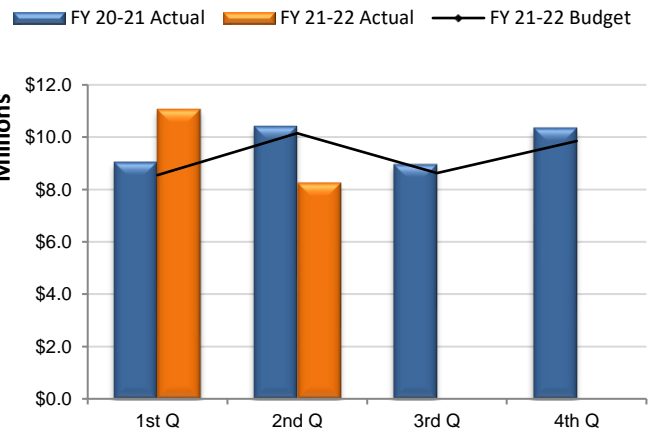
**Fire Medical Rescue**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 8,551,258	\$ 11,059,878	29.7%	23.0%
2nd Q	Oct-Dec 21	10,149,971	8,252,098	22.2%	27.3%
3rd Q	Jan-Mar 22	8,625,617			
4th Q	Apr-Jun 22	9,852,536			
<b>Total</b>		<b>\$ 37,179,382</b>	<b>\$ 19,311,976</b>	<b>51.9%</b>	<b>50.3%</b>

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

Variance from Budget \$ (610,747) -1.6%

**Positive**



The Fire Medical Rescue Department has spent 51.9% of its FY 2021-22 budget through the second quarter, compared with a historical percentage of 50.3%. In terms of variance from the budget through the second quarter, expenditures are \$611 thousand or 1.6% above the expected amount. Expenditures during the second quarter are higher than the historical average due to the pre-payment of the entire year's PSPRS employer contribution.



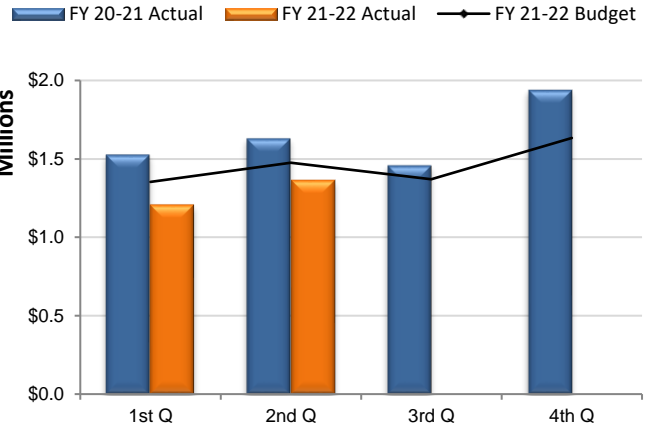
**Human Resources**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 1,353,193	\$ 1,206,514	20.7%	23.2%
2nd Q	Oct-Dec 21	1,475,680	1,363,740	23.4%	25.3%
3rd Q	Jan-Mar 22	1,370,691			
4th Q	Apr-Jun 22	1,633,164			
<b>Total</b>		<b>\$ 5,832,727</b>	<b>\$ 2,570,254</b>	<b>44.1%</b>	<b>48.5%</b>

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

Variance from Budget \$ 258,619 4.4%

**Positive**



The Human Resources Department has spent 44.1% of its FY 2021-22 budget through the second quarter, compared with a historical average of 48.5%. In terms of variance from the budget through the second quarter, expenditures are \$259 thousand or 4.4% below the expected amount.



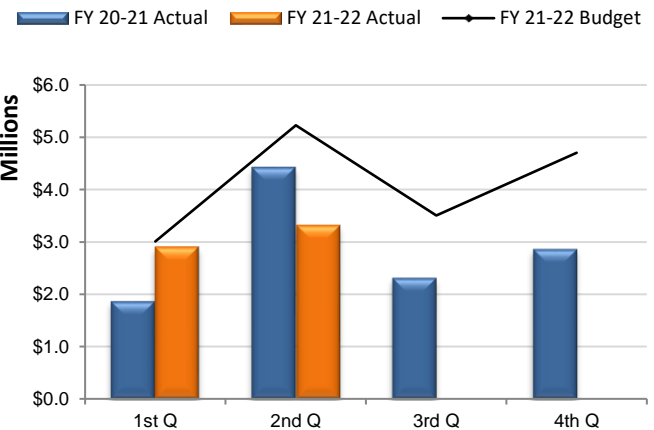
**Human Services**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 3,009,275	\$ 2,907,566	17.7%	18.3%
2nd Q	Oct-Dec 21	5,229,231	3,320,591	20.2%	31.8%
3rd Q	Jan-Mar 22	3,502,598			
4th Q	Apr-Jun 22	4,703,019			
<b>Total</b>		<b>\$ 16,444,124</b>	<b>\$ 6,228,157</b>	<b>37.9%</b>	<b>50.1%</b>

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

Variance from Budget \$ 2,010,349 12.2%

**Positive**



The Human Services Department spent 37.9% of its FY 2021-22 budget through the second quarter, compared to a historical average of 50.1%. In terms of variance from the budget in the second quarter, expenditures are \$2.0 million or 12.2% below the expected amount.



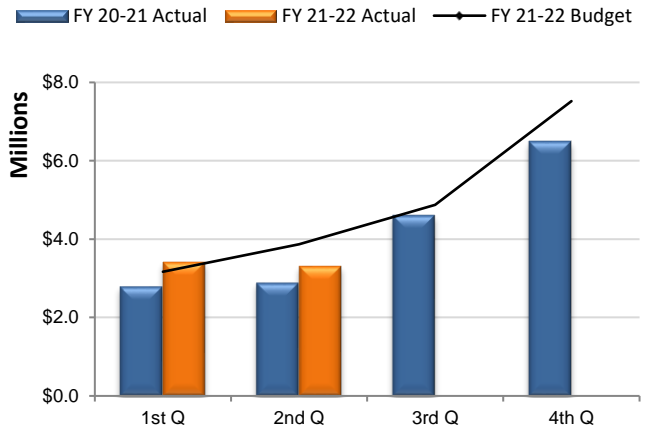
**Information Technology**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 3,168,219	\$ 3,417,572	17.6%	16.3%
2nd Q	Oct-Dec 21	3,867,948	3,307,826	17.0%	19.9%
3rd Q	Jan-Mar 22	4,878,669			
4th Q	Apr-Jun 22	7,522,091			
<b>Total</b>		<b>\$ 19,436,927</b>	<b>\$ 6,725,398</b>	<b>34.6%</b>	<b>36.2%</b>

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

Variance from Budget \$ 310,770 1.6%

**Positive**



The Information Technology Department has spent 34.6% of its FY 2021-22 budget through the second quarter, compared with a historical average of 36.2%. In terms of variance from the budget in the second quarter, expenditures are \$311 thousand or 1.6% below the expected amount.



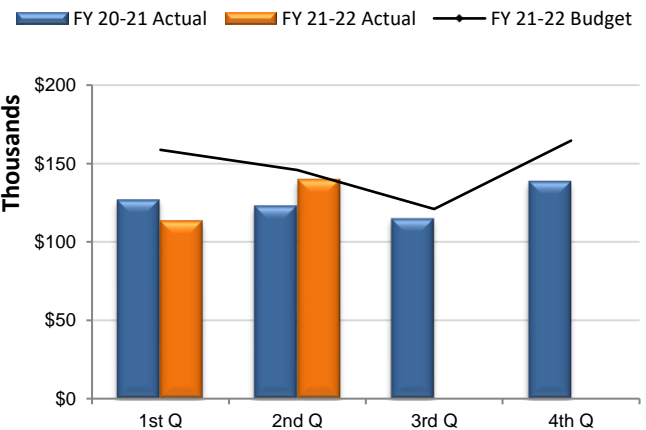
**Internal Audit Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 158,713	\$ 113,239	19.2%	26.9%
2nd Q	Oct-Dec 21	145,732	139,644	23.7%	24.7%
3rd Q	Jan-Mar 22	120,952			
4th Q	Apr-Jun 22	164,613			
<b>Total</b>		<b>\$ 590,010</b>	<b>\$ 252,883</b>	<b>42.9%</b>	<b>51.6%</b>

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

Variance from Budget \$ 51,562 8.7%

**Positive**



The Internal Audit Office has spent 42.9% of its FY 2021-22 budget through the second quarter, compared with a historical average of 51.6%. In terms of variance from the budget through the second quarter, expenditures are \$52 thousand or 8.7% below the expected amount.





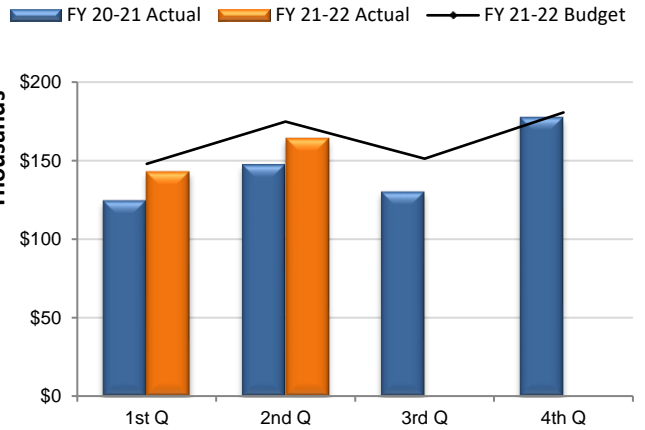
**Mayor & Council**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 147,927	\$ 142,576	21.8%	22.6%
2nd Q	Oct-Dec 21	174,763	163,870	25.0%	26.7%
3rd Q	Jan-Mar 22	151,200			
4th Q	Apr-Jun 22	180,654			
<b>Total</b>		<b>\$ 654,544</b>	<b>\$ 306,447</b>	<b>46.8%</b>	<b>49.3%</b>

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

Variance from Budget \$ 16,244 2.5%

**Positive**



The Mayor and Council Department has spent 46.8% of its FY 2021-22 budget through the second quarter, compared with a historical average of 49.3%. In terms of variance from the budget in the second quarter, expenditures are \$16 thousand or 2.5% below the expected amount.



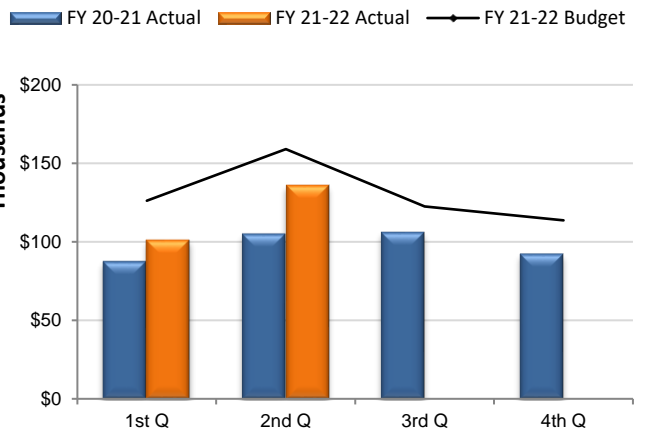
**Municipal Budget Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 126,207	\$ 101,264	19.4%	24.2%
2nd Q	Oct-Dec 21	159,062	136,083	26.1%	30.5%
3rd Q	Jan-Mar 22	122,556			
4th Q	Apr-Jun 22	113,690			
<b>Total</b>		<b>\$ 521,515</b>	<b>\$ 237,347</b>	<b>45.5%</b>	<b>54.7%</b>

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

Variance from Budget \$ 47,922 9.2%

**Positive**



The Municipal Budget Office has spent 45.5% of its FY 2021-22 budget through the second quarter, compared to a historical average of 54.7%. In terms of variance from the budget through the second quarter, expenditures are \$48 thousand or 9.2% below the expected amount.



**Municipal Utilities**

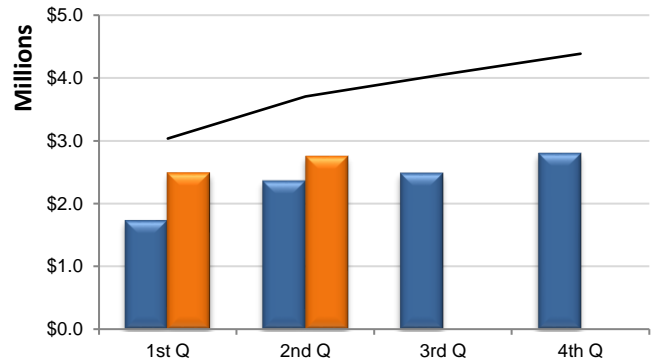
		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 3,035,392	\$ 2,493,529	16.4%	20.0%
2nd Q	Oct-Dec 21	3,703,178	2,757,787	18.2%	24.4%
3rd Q	Jan-Mar 22	4,052,248			
4th Q	Apr-Jun 22	4,386,141			
<b>Total</b>		<b>\$ 15,176,960</b>	<b>\$ 5,251,316</b>	<b>34.6%</b>	<b>44.4%</b>

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

Variance from Budget \$ 1,487,254 9.8%

**Positive**

FY 20-21 Actual FY 21-22 Actual FY 21-22 Budget



The Municipal Utilities Department has spent 34.6% of its FY 2021-22 budget through the second quarter, compared to a historical average of 44.4%. In terms of variance from the budget through the second quarter, expenditures are \$1.5 million or 9.8% below the expected amount.



**Police**

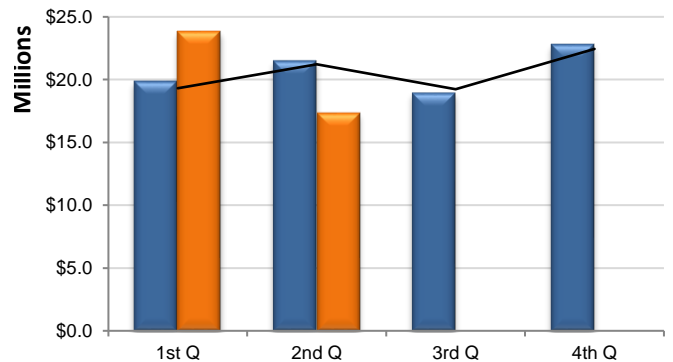
		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 19,319,831	\$ 23,858,615	29.0%	23.5%
2nd Q	Oct-Dec 21	21,210,708	17,356,959	21.1%	25.8%
3rd Q	Jan-Mar 22	19,237,619			
4th Q	Apr-Jun 22	22,443,889			
<b>Total</b>		<b>\$ 82,212,046</b>	<b>\$ 41,215,574</b>	<b>50.1%</b>	<b>49.3%</b>

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

Variance from Budget \$ (685,036) -0.8%

**Positive**

FY 20-21 Actual FY 21-22 Actual FY 21-22 Budget



The Police Department has spent 50.1% of its FY 2021-22 General Fund budget through the second quarter, compared with a historical average of 49.3%. In terms of variance from the budget through the second quarter, expenditures are \$685 thousand or 0.8% above the expected amount. Expenditures during the second quarter are higher than the historical average due to the pre-payment of the entire year's PSPRS employer contribution.



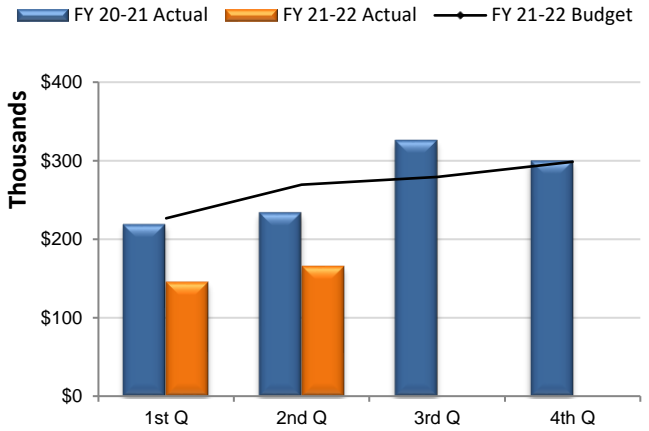
**Strategic Management & Diversity Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 226,601	\$ 144,835	13.5%	21.1%
2nd Q	Oct-Dec 21	269,559	164,990	15.4%	25.1%
3rd Q	Jan-Mar 22	279,224			
4th Q	Apr-Jun 22	298,555			
<b>Total</b>		<b>\$ 1,073,939</b>	<b>\$ 309,825</b>	<b>28.8%</b>	<b>46.2%</b>

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

Variance from Budget \$ 186,335 17.4%

**Positive**



The Strategic Management and Diversity Office has spent 28.8% of its FY 2021-22 budget through the second quarter, compared to a historical average of 46.2%. In terms of variance from the budget through the second quarter, expenditures are \$186 thousand or 17.4% below the expected amount.



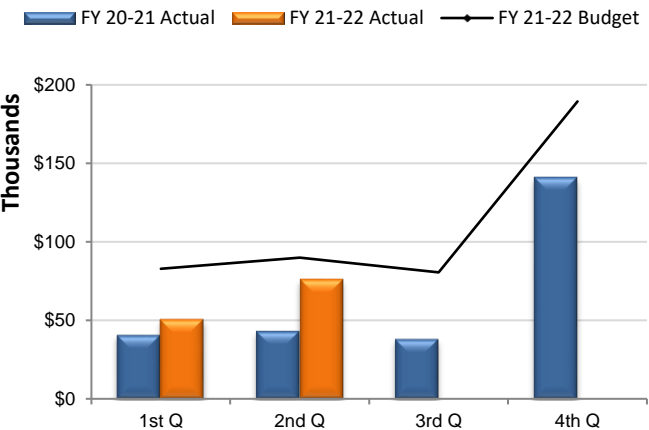
**Sustainability Office**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 82,764	\$ 50,651	11.4%	18.7%
2nd Q	Oct-Dec 21	89,845	75,948	17.2%	20.3%
3rd Q	Jan-Mar 22	80,551			
4th Q	Apr-Jun 22	189,427			
<b>Total</b>		<b>\$ 442,586</b>	<b>\$ 126,599</b>	<b>28.6%</b>	<b>39.0%</b>

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

Variance from Budget \$ 46,009 10.4%

**Positive**



The Sustainability Office has spent 28.6% of its FY 2021-22 budget through the second quarter, compared to a historical average of 39.0%. In terms of variance from the budget through the second quarter, expenditures are \$46 thousand or 10.4% below the expected amount.

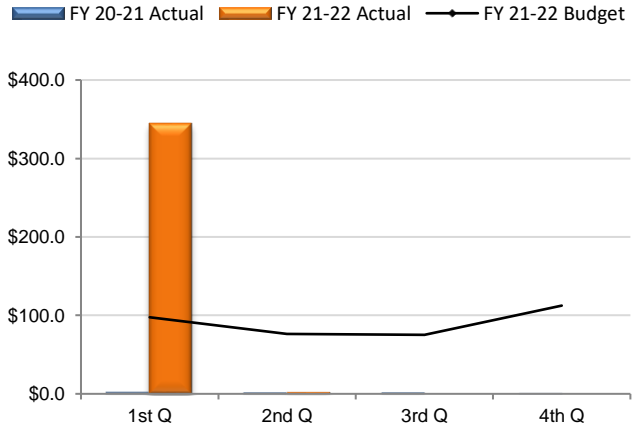


**Non-Departmental**

		FY 21-22 Adopted Budget*	FY 21-22 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 21	\$ 97,620,195	\$ 343,934,087	95.1%	27.0%
2nd Q	Oct-Dec 21	76,288,375	2,821,472	0.8%	21.1%
3rd Q	Jan-Mar 22	75,203,706			
4th Q	Apr-Jun 22	112,444,003			
<b>Total</b>		<b>\$ 361,556,279</b>	<b>\$ 346,755,559</b>	<b>95.9%</b>	<b>48.1%</b>

\*amounts are net of internal service charges, and exclude transfers  
 Variance from Budget \$ (172,846,989) -47.8%

**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 second quarter of FY 21-22, Non-Departmental expenditures are 95.9% of the budget compared to the historical pattern of 48.1%. In terms of variance from the budget through the second quarter, expenditures are \$172.8 million or 47.8% above budget. The increase in expenditures was due to a \$343.0 million payment to PSPRS for the city's unfunded pension liability.

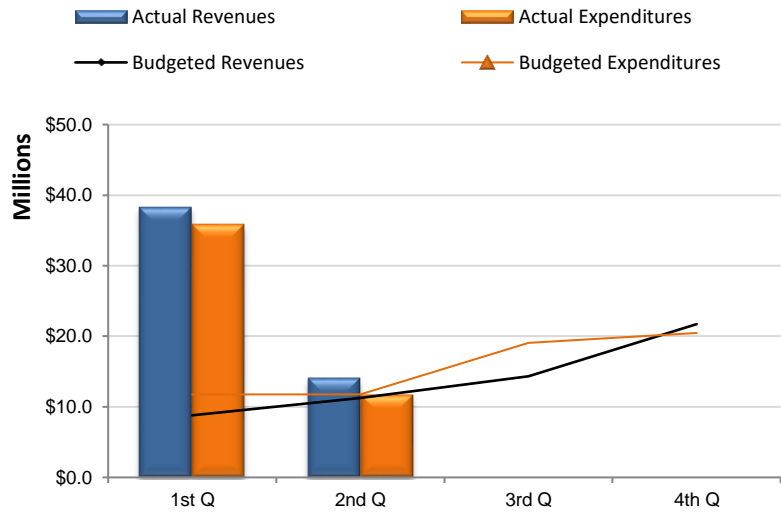


**Transit Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 56,103,332	\$ 52,249,394	93.1%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 56,103,332</b>	<b>\$ 52,249,394</b>	<b>93.1%</b>
Operating	\$ 53,766,021	\$ 13,410,181	24.9%
Capital	158,029	89,316	56.5%
Debt Service	4,981,598	29,898,168	600.2%
Transfers Out	4,177,241	4,177,241	100.0%
<b>Total Expenses</b>	<b>\$ 63,082,889</b>	<b>\$ 47,574,905</b>	<b>75.4%</b>
<b>Net Rev/Exp</b>	<b>\$ (6,979,557)</b>	<b>\$ 4,674,489</b>	

\*amounts exclude contingencies and encumbrances

**Positive**



The Transit Fund accounts for the receipt of the Mass Transit Tax, a 0.5% tax on sales. Fund resources are dedicated to transit system planning, design, and operations, community outreach, and debt service. Through the end of the second quarter, there is an operating surplus in the Transit Fund of \$4.7 million. Transit Fund revenue is at 93.1% of budget which is above the historical tracking percentage of 35.8%. Expenditures are 75.4% of budget while the historical tracking percentage is 37.3%. The net result is an operating surplus through the second quarter of the fiscal year. The variance in revenue is due to one-time proceeds related to a bond refinancing.

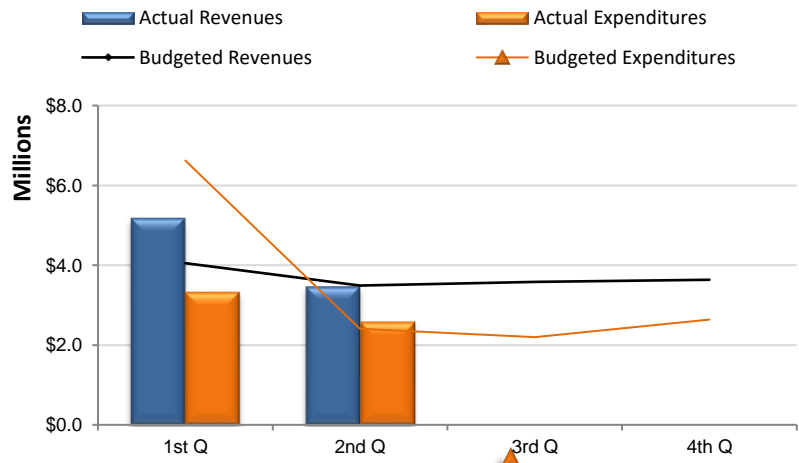


**Highway User Revenue Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 13,261,283	\$ 7,146,116	53.9%
Transfers In	1,500,000	1,500,000	0.0%
<b>Total Revenues</b>	<b>\$ 14,761,283</b>	<b>\$ 8,646,116</b>	<b>58.6%</b>
Operating	\$ 11,701,661	\$ 4,637,129	39.6%
Capital	997,545	92,958	9.3%
Debt Service	-	-	0.0%
Transfers Out	1,164,911	1,164,735	100.0%
<b>Total Expenses</b>	<b>\$ 13,864,117</b>	<b>\$ 5,894,823</b>	<b>42.5%</b>
<b>Net Rev/Exp</b>	<b>\$ 897,166</b>	<b>\$ 2,751,293</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 58.6% of budget compared to a historical average of 51.1%, expenditures are 42.5% of budget compared to the three year historical trend of 65.2%. The net result is an operating surplus through the second quarter of \$2.8 million.



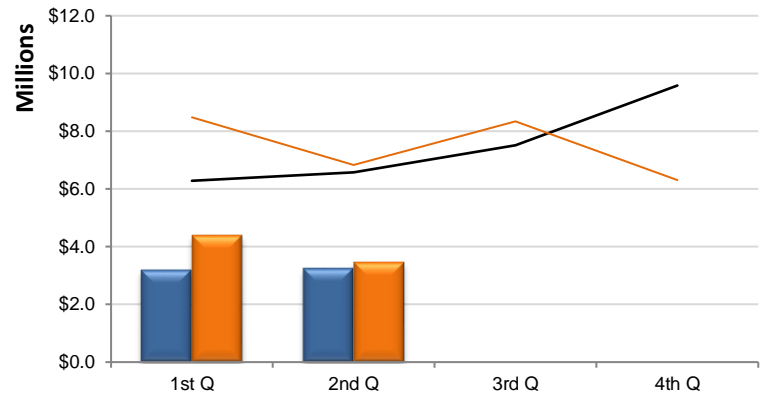
**CDBG/Section 8 Funds**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 29,952,247	\$ 6,430,933	21.5%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 29,952,247</b>	<b>\$ 6,430,933</b>	<b>21.5%</b>
Operating	\$ 29,276,787	\$ 7,318,709	25.0%
Capital	145,046	32,046	22.1%
Debt Service	530,414	486,506	91.7%
Transfers Out	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 29,952,247</b>	<b>\$ 7,837,262</b>	<b>26.2%</b>
<b>Net Rev/Exp</b>	<b>\$ -</b>	<b>\$ (1,406,329)</b>	

\*amounts exclude encumbrances

**Positive**

Actual Revenues Actual Expenditures  
Budgeted Revenues Budgeted Expenditures



The Community Development Block Grant (CDBG) and Section 8 Funds are established to account for the receipt and expenditure of federal grants for redevelopment and rental subsidies for low income residents. Revenues through the second quarter total 21.5% of the FY 2021-22 budget, compared to the historical percentage of 42.9%. Expenditures through the second quarter total 26.2% of the FY 2021-22 budget, compared to the historical percentage of 51.1%. The net effect on the fund status through the second quarter is an operating deficit of \$1.4 million. This is largely due to the timing of grant revenue receipts from the federal government.



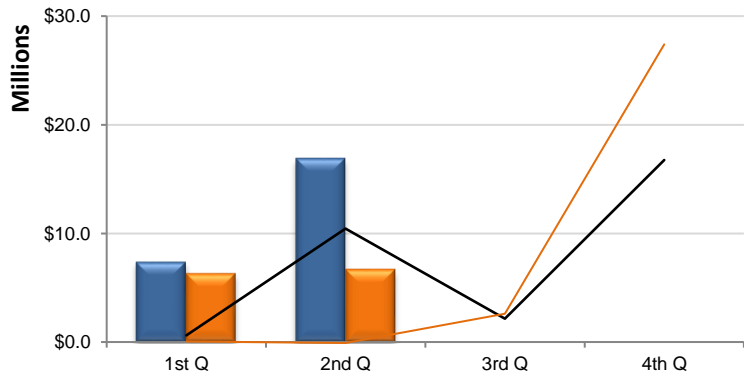
**Debt Service Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 33,620,224	\$ 23,747,147	70.6%
Transfers In	6,169,600	552,363	9.0%
<b>Total Revenues</b>	<b>\$ 39,789,824</b>	<b>\$ 24,299,510</b>	<b>61.1%</b>
Operating	\$ -	\$ -	0.0%
Capital	-	-	0.0%
Debt Service	30,931,358	12,929,310	41.8%
Transfers Out	8,329,592	-	0.0%
<b>Total Expenses</b>	<b>\$ 39,260,950</b>	<b>\$ 12,929,310</b>	<b>32.9%</b>
<b>Net Rev/Exp</b>	<b>\$ 528,874</b>	<b>\$ 11,370,199</b>	

\*amounts exclude encumbrances

**Negative**

Actual Revenues Actual Expenditures  
Budgeted Revenues Budgeted Expenditures



The Debt Service Fund accounts for the receipt of secondary property taxes to be used for payment of debt service on the City's tax supported debt. The City receives significant revenue from the Maricopa County Treasurer's Office in October and May, coinciding with the property tax due dates. The annual secondary tax levy includes the amount necessary to make the annual payments of principal and interest on existing bonds, payments of principal and interest on new debt planned for the ensuing year, plus a reasonable delinquency factor. The majority of the debt service payments as well as all transfers out occur during the last quarter of the fiscal year. Actual revenues through the second quarter are 61.1% of budget compared to the historical tracking percentages of 36.9%. Actual expenditures through the second quarter are 32.9% of budget, compared to the historical tracking percentages of -0.2%. The net result is an operating surplus of \$11.4 million. The expenditure variance is due to the payment of the first half of bond payments in December instead of January. The variance should normalize by the end of the fiscal year.

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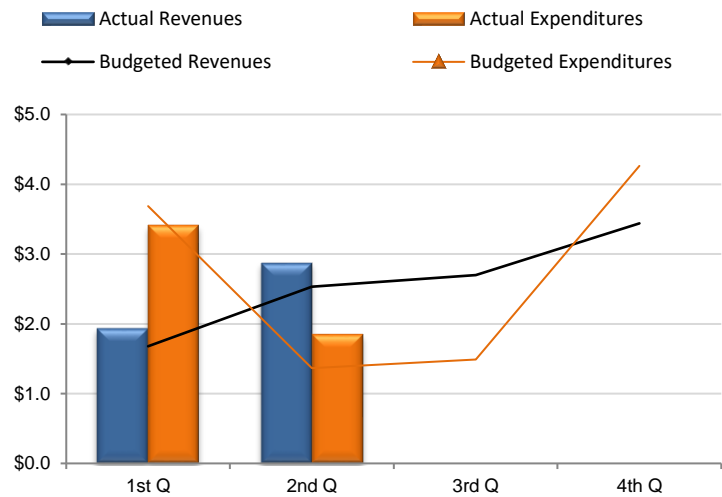


**Arts & Cultural Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$10,099,387	\$4,808,413	47.6%
Transfers In	250,000	-	0.0%
<b>Total Revenues</b>	<b>\$10,349,387</b>	<b>\$4,808,413</b>	<b>46.5%</b>
Operating	\$ 7,888,081	\$ 3,076,863	39.0%
Capital	26,500	23,376	100.0%
Debt Service	883,552	164,853	0.0%
Transfers Out	2,002,500	2,002,500	0.0%
<b>Total Expenses</b>	<b>\$ 10,800,633</b>	<b>\$ 5,267,592</b>	<b>48.8%</b>
<b>Net Rev/Exp</b>	<b>\$ (451,246)</b>	<b>\$ (459,179)</b>	

\*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 second quarter of FY 2021-22 are 46.5% of budget, compared to the historical tracking percentage of 40.7%. Total expenditures are 48.8% of budget, compared to a historical average of 46.8%. The net result is an operating deficit of \$459 thousand.

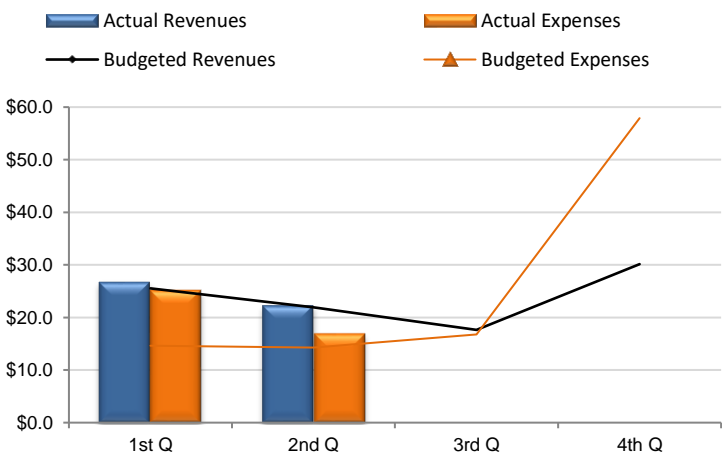


**Water/Wastewater Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 89,640,732	\$ 49,081,596	54.8%
Transfers In	5,605,155	-	0.0%
<b>Total Revenues</b>	<b>\$ 95,245,887</b>	<b>\$ 49,081,596</b>	<b>51.5%</b>
Operating	\$ 49,340,413	\$ 23,375,448	47.4%
Capital	489,613	6,293	1.3%
Debt Service	41,080,958	10,987,039	26.7%
Transfers Out	12,641,920	7,570,462	0.0%
<b>Total Expenses</b>	<b>\$ 103,552,904</b>	<b>\$ 41,939,242</b>	<b>40.5%</b>
<b>Net Rev/Exp</b>	<b>\$ (8,307,017)</b>	<b>\$ 7,142,354</b>	

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

**Negative**



The Water/Wastewater Fund is an enterprise fund used to account for all water and wastewater treatment operations in the City. Total revenues through the second quarter of FY 2021-22 are 51.5%, compared to the historical tracking percentage of 49.8%. Total expenses through the second quarter are 40.5% of budget compared to 27.9% historically. Through the second quarter, the fund posted a \$7.1 million surplus. It is anticipated that the expenditure variance will normalize during the remainder of the fiscal year.

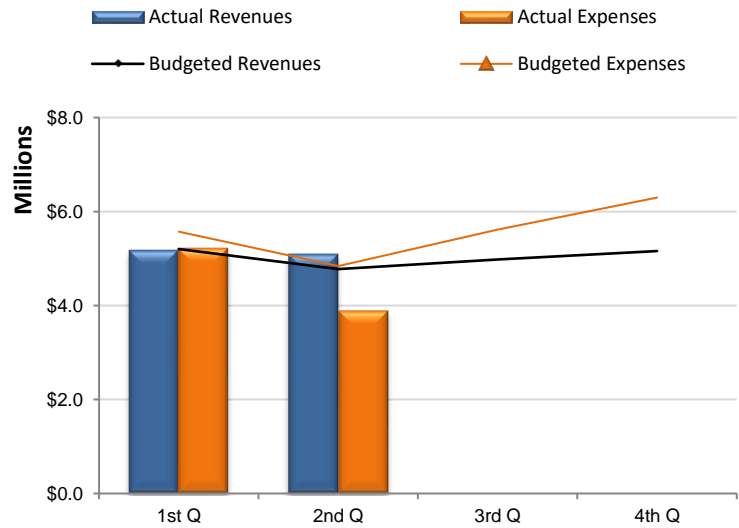


**Solid Waste Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$20,109,094	\$10,245,974	51.0%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$20,109,094</b>	<b>\$10,245,974</b>	<b>51.0%</b>
Operating	\$ 17,370,591	\$ 7,474,355	43.0%
Capital	4,346,355	1,024,187	23.6%
Debt Service	-	-	0.0%
Transfers Out	610,390	610,214	100.0%
<b>Total Expenses</b>	<b>\$ 22,327,336</b>	<b>\$ 9,108,757</b>	<b>40.8%</b>
<b>Net Rev/Exp</b>	<b>\$ (2,218,242)</b>	<b>\$ 1,137,217</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 second quarter of FY 2021-22 are 51.0% of budget compared to 49.6% historically. Total expenses through the second quarter are 40.8% of budget compared to 46.6% historically. Through the second quarter, the fund posted a \$1.2 million surplus.

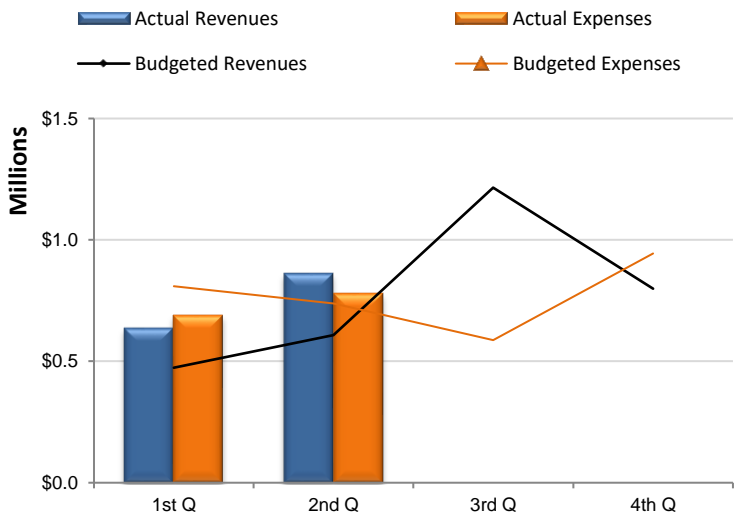


**Golf Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$3,021,791	\$1,427,150	47.2%
Transfers In	74,000	74,000	100.0%
<b>Total Revenues</b>	<b>\$3,095,791</b>	<b>\$1,501,150</b>	<b>48.5%</b>
Operating	\$ 2,444,756	\$ 1,261,127	51.6%
Capital	452,631	210,833	46.6%
Debt Service	-	-	0.0%
Transfers Out	182,450	-	0.0%
<b>Total Expenses</b>	<b>\$ 3,079,837</b>	<b>\$ 1,471,960</b>	<b>47.8%</b>
<b>Net Rev/Exp</b>	<b>\$ 15,954</b>	<b>\$ 29,191</b>	

\*amounts exclude encumbrances

**Positive**



The Golf Fund is an enterprise fund that accounts for the operations of the city's two municipal golf courses. Revenues generated are used to support the operations of the golf courses, while capital projects on the courses and buildings are funded with bond funds and repaid with secondary property tax. Total revenues through the second quarter of FY 2021-22 are 48.5% compared to the historical tracking percentage of 34.9%. Total expenses through the second quarter are 47.8% of budget compared to the historical tracking percentage of 50.3%. Through the second quarter, the fund has an operating surplus of \$29 thousand.



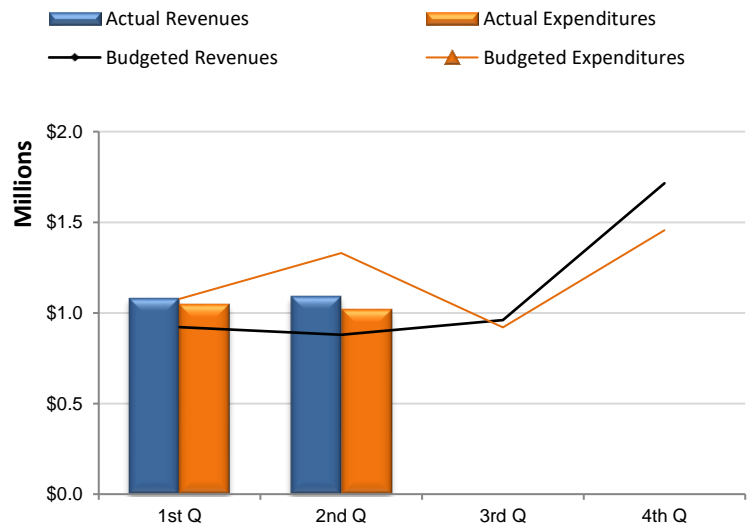


**Emergency Medical Transport**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
Revenues	\$ 4,475,932	\$ 2,168,828	48.5%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 4,475,932</b>	<b>\$ 2,168,828</b>	<b>48.5%</b>
Operating	\$ 4,579,817	\$ 1,818,443	39.7%
Capital	140,000	245,891	175.6%
Debt Service	-	-	0.0%
Transfers Out	63,890	-	0.0%
<b>Total Expenses</b>	<b>\$ 4,783,707</b>	<b>\$ 2,064,334</b>	<b>43.2%</b>
<b>Net Rev/Exp</b>	<b>\$ (307,775)</b>	<b>\$ 104,494</b>	

\*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 second quarter of FY 2021-22 are 48.5% of budget compared to the historical average of 40.2%. Total expenses through the second quarter are 43.2% of budget compared to the historical average of 50.3%. Through the second quarter, the fund has an operating surplus of \$104 thousand.

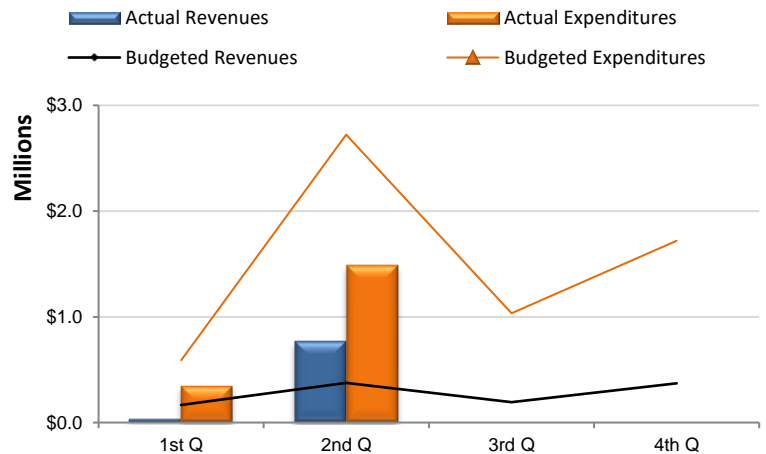


**Restricted Revenue and Donations**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	<b>\$ 1,104,135</b>	<b>\$ 802,064</b>	<b>72.6%</b>
<b>Total Expenses</b>	<b>\$ 6,064,057</b>	<b>\$ 1,836,157</b>	<b>30.3%</b>
<b>Net Rev/Exp</b>	<b>\$ (4,959,922)</b>	<b>\$ (1,034,093)</b>	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Restricted Revenue and Donations Fund accounts for the receipt and expenditure of restricted revenue and donations related to general governmental activities. Revenues through the second quarter total 72.6%, while expenditures total 30.3% of budget. The \$1.0 million deficit through the second quarter is mostly due to timing of receipt of funds for incurred expenses.

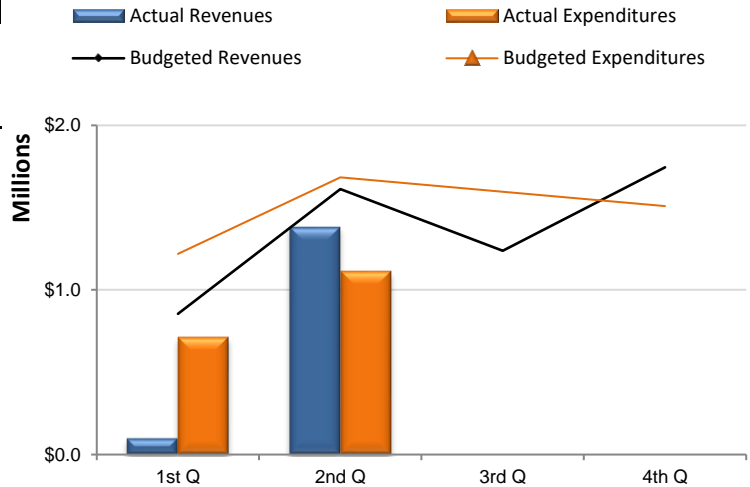


**Police Dept-RICO & Grants**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 5,452,393	\$ 1,479,393	27.1%
<b>Total Expenses</b>	\$ 6,009,318	\$ 1,820,478	30.3%
<b>Net Rev/Exp</b>	\$ (556,925)	\$ (341,085)	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Police Dept-RICO & Grants Fund accounts for the receipt and expenditure of grants, donations, asset forfeitures, and tow hearing fines associated with Police Department activities. Revenues through the second quarter total 27.1% of the FY 2021-22 budget, compared to the historical percentage of 45.3%. Expenditures through the second quarter total 30.3% of the FY 2021-22 budget, compared to the historical percentage of 48.3%. The net result on the fund's status through the second quarter is an operating deficit of \$341 thousand. The deficit is due largely to the timing of receipt of grant revenue for reimbursement of expended funds.

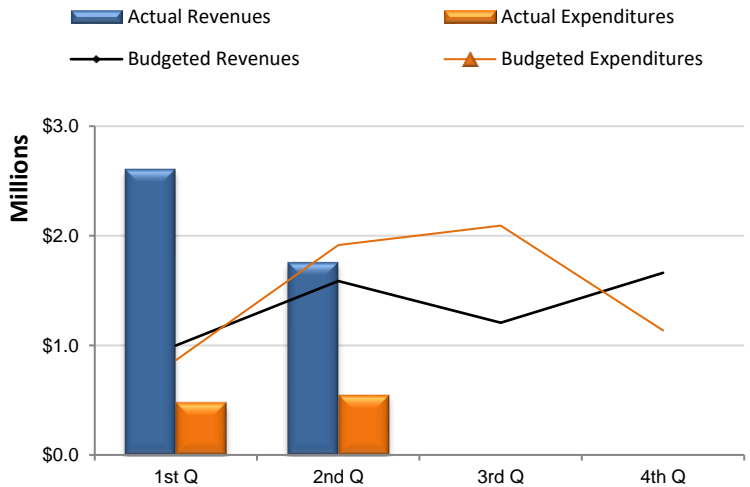


**Governmental Grants**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 7,432,527	\$ 4,367,736	58.8%
<b>Total Expenses</b>	\$ 9,596,170	\$ 1,019,377	10.6%
<b>Net Rev/Exp</b>	\$ (2,163,643)	\$ 3,348,359	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Governmental Grants Fund accounts for the receipt and expenditure of grants related to general governmental activities. Revenues through the second quarter of FY 2021-22 total 58.8%, compared to the historical percentage of 47.4%. Expenditures through the second quarter total 10.6% of the FY 2021-22 budget, compared to the historical percentage of 46.3%.

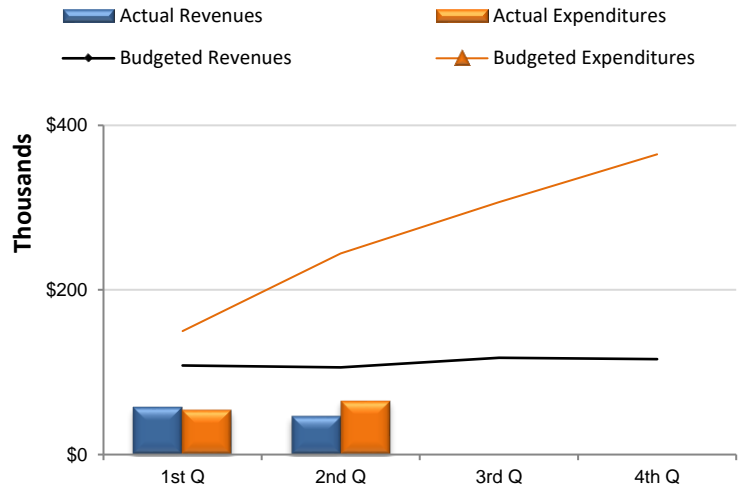


**Court Enhancement Fund**

	FY 21-22 Budget	FY 21-22 2Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 447,558	\$ 102,316	22.9%
<b>Total Expenses</b>	\$ 1,066,290	\$ 118,724	11.1%
<b>Net Rev/Exp</b>	\$ (618,732)	\$ (16,408)	

\*amounts exclude encumbrances and contingency appropriations

**Positive**



The Court Enhancement Fund is established to account for fine, fee and forfeiture revenues dedicated for City Court purposes pursuant to state statute and city code. Revenues through the second quarter total 22.9% of the FY 2021-22 budget, compared to the historical percentage of 47.9%. Expenditures through the second quarter total 11.1% of the FY 2021-22 budget, compared to the historical percentage of 37.0%. This results in a slight deficit of \$16 thousand. It is anticipated that the variance will normalize during the remainder of the fiscal year.