

# MEMORANDUM



TO: Mayor and Council  
FROM: Mark Day, Municipal Budget Director  
THROUGH: Tom Duensing, Deputy City Manager  
DATE: December 2, 2022  
SUBJECT: Quarterly Financial Report for FY 2022-23 Q1

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Attached is the Quarterly Financial Report for the first quarter of Fiscal Year 2022-23, the quarter ending September 30, 2022. The Municipal Budget Office prepares quarterly financial reports for all the major operating funds, revenue sources and departments that reflect budget to actual comparisons and highlight major variances that may require additional monitoring or action.

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

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

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



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## Quarterly Financial Performance Report

Through the First Quarter Ended September 30, 2022

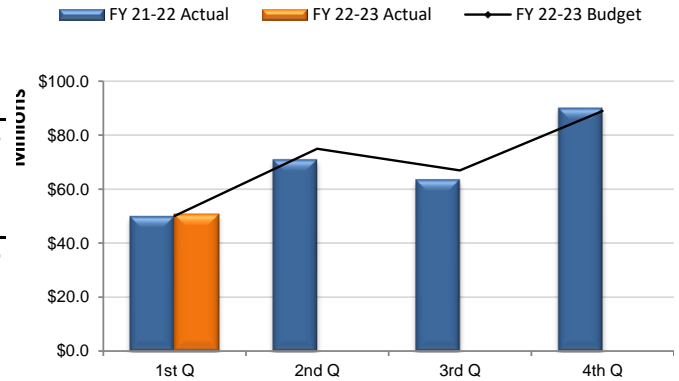
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### Performance Ratings Key

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



		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 50,068,691	\$ 50,777,938	18.1%	17.8%
2nd Q	Oct-Dec 22	75,013,711			
3rd Q	Jan-Mar 23	66,909,273			
4th Q	Apr-Jun 23	88,966,563			
Total		\$ 280,958,238	\$ 50,777,938	18.1%	17.8%
Variance from Budget			\$ 709,247	0.3%	



**Positive**

Through the first quarter of FY 2022-23, General Fund revenue is 18.1% of budget, compared with a historical percentage of 17.8%. In terms of budget-to-actual variance, total collections are above the anticipated revenue target for the first quarter by \$709 thousand. The scope of budget-to-actual variance for each category can be seen in the table and graph at the bottom-right corner of this page. Quarterly collection detail by category can be found on pages 2 through 6 of this reports.



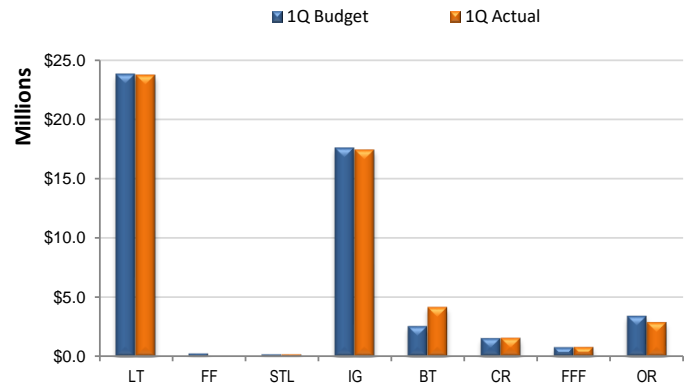
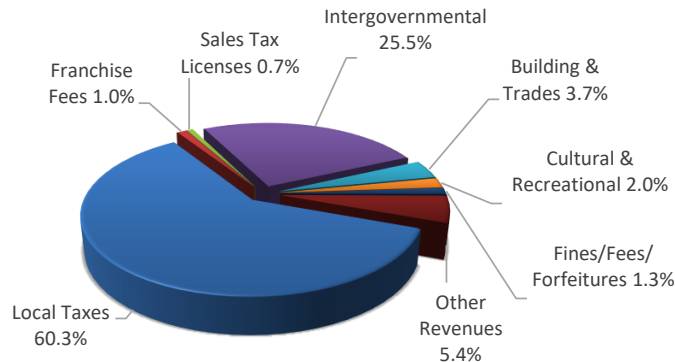
## General Fund Revenue by Category

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

Cumulative Revenue through 1Q 2022-2023

	1Q Budget Target	1Q Actual Revenue	% of Budget Target
Local Taxes (LT)	\$ 23,773,995	\$ 23,730,854	100%
Franchise Fees (FF)	252,410	22,960	9%
Sales Tax Licenses (STL)	163,160	164,668	101%
Intergovernmental (IG)	17,581,519	17,426,613	99%
Building & Trades (BT)	2,559,669	4,162,638	163%
Cultural & Recreational (CR)	1,535,930	1,575,298	103%
Fines/Fees/Forfeitures (FFF)	784,649	796,026	101%
Other Revenues (OR)	3,417,360	2,898,880	85%
Total	\$ 50,068,691	\$ 50,777,938	101%

FY 22-23 Budget

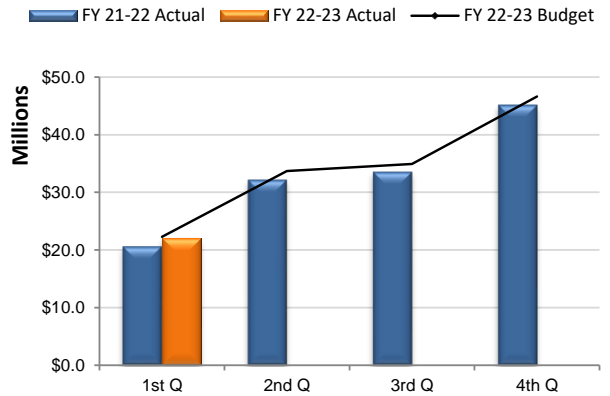


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**Sales Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 22,284,111	\$ 22,023,232	16.0%	16.2%
2nd Q	Oct-Dec 22	33,701,280			
3rd Q	Jan-Mar 23	34,939,286			
4th Q	Apr-Jun 23	46,631,566			
<b>Total</b>		<b>\$ 137,556,243</b>	<b>\$ 22,023,232</b>	<b>16.0%</b>	<b>16.2%</b>
Variance from Budget			\$ (260,879)	-0.2%	



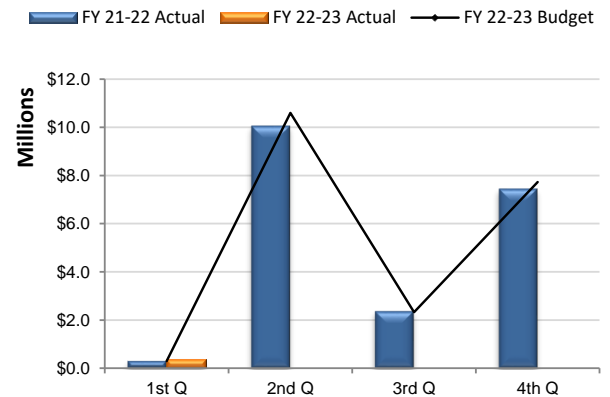
**Positive**

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 & Culture Fund. The amount deposited in the General Fund is depicted in the table and graph above. This revenue source contributes 49% of the General Fund budget in FY 2022-23 making it the City's largest revenue source. Through the first quarter of FY 2022-23, Sales Tax collections are 16.0% of budget, which is slightly below the historical average of 16.2%. In terms of budget-to-actual variance, collections are \$261 thousand below the budgeted value.



**Property Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 293,281	\$ 370,846	1.8%	1.4%
2nd Q	Oct-Dec 22	10,600,016			
3rd Q	Jan-Mar 23	2,325,300			
4th Q	Apr-Jun 23	7,730,051			
<b>Total</b>		<b>\$ 20,948,649</b>	<b>\$ 370,846</b>	<b>1.8%</b>	<b>1.4%</b>
Variance from Budget			\$ 77,564	0.4%	



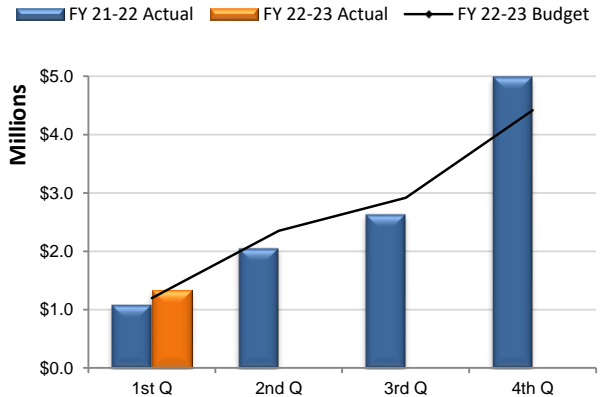
**Positive**

Property Tax revenue in the General Fund is generated by a \$0.87 charge per \$100 of the primary assessed valuation of real and personal property. In FY 2022-23, Property Tax contributes 7.5% of budgeted General Fund revenue. Through the first quarter of FY 2022-23, Property Tax collections are 1.8% of budget, slightly above the historical average of 1.4%. In terms of budget-to-actual variance, Property Tax is \$77 thousand above the budgeted value.

**Bed Tax**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,196,602	\$ 1,336,777	12.3%	11.0%
2nd Q	Oct-Dec 22	2,349,691			
3rd Q	Jan-Mar 23	2,915,358			
4th Q	Apr-Jun 23	4,416,550			
<b>Total</b>		<b>\$ 10,878,201</b>	<b>\$ 1,336,777</b>	<b>12.3%</b>	<b>11.0%</b>
Variance from Budget			\$ 140,175	1.3%	

**Positive**

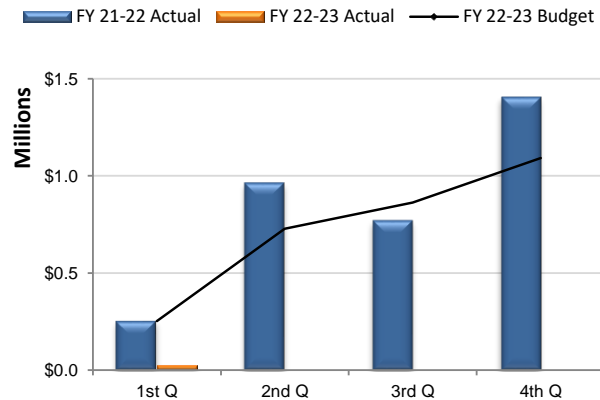


The Transient Lodging Tax, or Bed Tax, is a 5.0% levy on hotel and motel sales that contributes approximately 3.9% of budgeted General Fund revenue in FY 2022-23. Bed Tax collections through the first quarter of FY 2022-23 are 12.3% of budget, which is higher than the historical average of 11.0%. In terms of budget-to-actual variance, collections are \$140 thousand above the budgeted value.

**Franchise Fees**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 252,410	\$ 22,960	0.8%	8.6%
2nd Q	Oct-Dec 22	727,879			
3rd Q	Jan-Mar 23	862,889			
4th Q	Apr-Jun 23	1,091,819			
<b>Total</b>		<b>\$ 2,934,996</b>	<b>\$ 22,960</b>	<b>0.8%</b>	<b>8.6%</b>
Variance from Budget			\$ (229,449)	-7.8%	

**Negative**



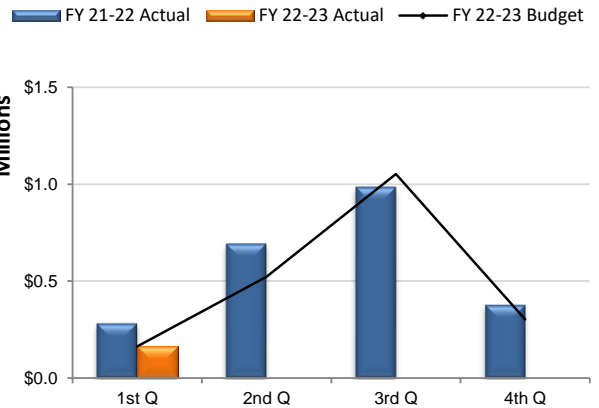
Franchise Fee revenues are collected based on specific agreements with service providers in the city, including Arizona Public Service (2.0% of revenue), Cox Communications (5.0% of gross revenue), and Southwest Gas (2.0% of gross revenue). These fees contribute 1.0% of annual General Fund revenue. Franchise Fee payments are 0.8% of the budgeted amount through the first quarter of FY 2022-23, compared to 8.6% historically. In terms of budget-to-actual variance, collections are \$229 thousand below the expected amount. It is anticipated that variance will normalize during the remainder of the fiscal year.



**Sales Tax Licenses**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 163,160	\$ 164,668	8.1%	8.0%
2nd Q	Oct-Dec 22	522,112			
3rd Q	Jan-Mar 23	1,052,382			
4th Q	Apr-Jun 23	301,846			
Total		\$ 2,039,500	\$ 164,668	8.1%	8.0%
Variance from Budget			\$ 1,508	0.1%	

**Positive**



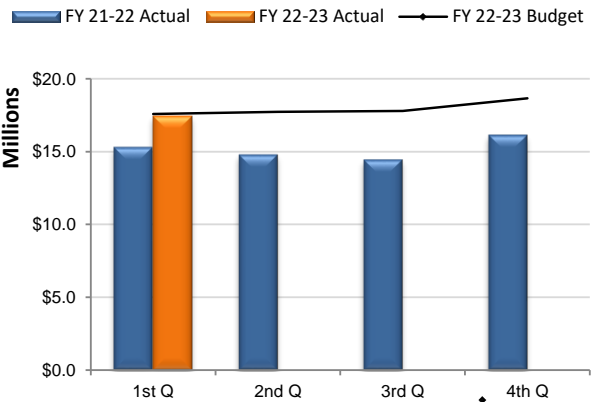
The City requires taxable business activities to be licensed, with the annual licensing fee amount varying by business type. Starting in 2017, the Arizona Department of Revenue (ADOR) began collecting the fees for Tempe's Sales Tax Licenses. Sales Tax License collections through the first quarter of FY 2022-23 were 8.1% of budget, compared to the historical average of 8.0%. Sales Tax Licenses contribute 0.7% of annual General Fund revenue. In terms of budget-to-actual variance, collections are 0.1% above budget, or \$1.5 thousand.



**Intergovernmental**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 17,581,519	\$ 17,426,613	24.3%	24.5%
2nd Q	Oct-Dec 22	17,725,042			
3rd Q	Jan-Mar 23	17,796,803			
4th Q	Apr-Jun 23	18,657,939			
Total		\$ 71,761,302	\$ 17,426,613	24.3%	24.5%
Variance from Budget			\$ (154,906)	-0.2%	

**Positive**



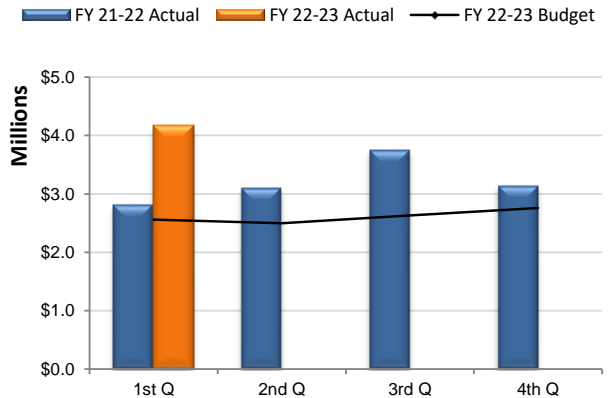
Intergovernmental Revenue includes distributions of State Income Taxes, State Sales Taxes, and State Vehicle License Taxes. These revenues are distributed based on Tempe's share of the state urban population as determined by the U.S. Census. In total, these revenues constitute 25.5% of budgeted revenue for FY 2022-23, making this the second largest General Fund revenue source after Sales Taxes. Through the first quarter of FY 2022-23, actual collections are 24.3% of budget, compared to a historical average of 24.5%. In terms of budget-to-actual variance, collections are 0.2% below budget.



**Building & Trades**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 2,559,669	\$ 4,162,638	39.8%	24.5%
2nd Q	Oct-Dec 22	2,496,984			
3rd Q	Jan-Mar 23	2,632,803			
4th Q	Apr-Jun 23	2,758,174			
Total		\$ 10,447,630	\$ 4,162,638	39.8%	24.5%
Variance from Budget			\$ 1,602,969	15.3%	

**Positive**



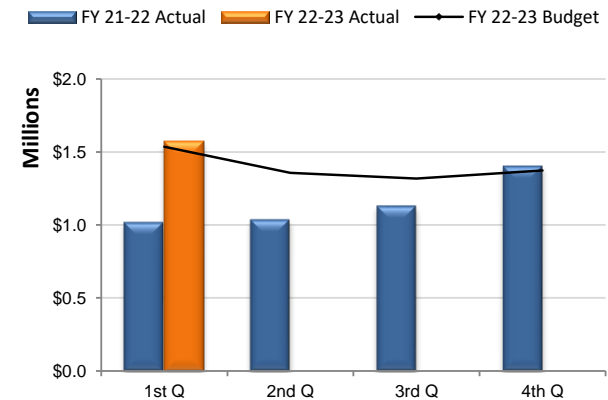
Building and Trade revenues consist of Building Permit Fees, Plan Check Fees, and other miscellaneous engineering and permitting fees generated by development. These fees are charged to recover a portion of the cost of regulating development. In FY 2022-23, this revenue source contributes 3.7% of budgeted General Fund revenue. Through the first quarter of FY 2022-23, actual collections are 39.8% of budget, compared to a historical average of 24.5%. Thus far, in terms of budget-to-actual variance, collections are 15.3% above the budgeted estimate, or \$1.6 million.



**Cultural & Recreational**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,535,930	\$ 1,575,298	28.2%	27.5%
2nd Q	Oct-Dec 22	1,357,204			
3rd Q	Jan-Mar 23	1,318,107			
4th Q	Apr-Jun 23	1,373,959			
Total		\$ 5,585,200	\$ 1,575,298	28.2%	27.5%
Variance from Budget			\$ 39,368	0.7%	

**Positive**



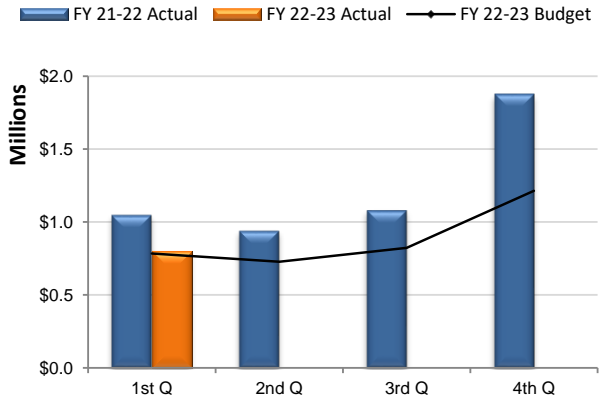
Cultural and Recreational revenues include fees and charges to recover a portion of the costs of providing the City's cultural and recreational programs. The majority of this revenue source is generated from fees charged for the City's Kid Zone program. In total, Cultural and Recreational fees represent 2.0% of total budgeted General Fund revenue for FY 2022-23. Through the first quarter of FY 2022-23, Cultural and Recreational fee collections are 28.2% of budget, compared to the historical average of 27.5%, for a total positive variance of 0.7%. In terms of budget-to-actual variance, collections are \$39 thousand above the budgeted estimate.



**Fines, Fees & Forfeitures**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 784,649	\$ 796,026	22.4%	22.1%
2nd Q	Oct-Dec 22	727,841			
3rd Q	Jan-Mar 23	823,703			
4th Q	Apr-Jun 23	1,214,253			
<b>Total</b>		<b>\$ 3,550,446</b>	<b>\$ 796,026</b>	<b>22.4%</b>	<b>22.1%</b>
Variance from Budget			\$ 11,378	0.3%	

**Positive**



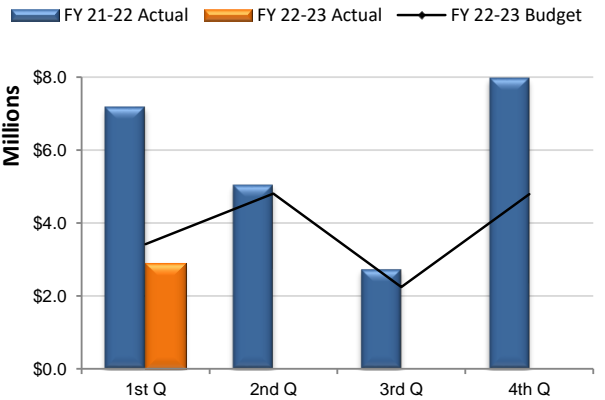
Fines, Fees, and Forfeiture revenue derives from fines and other payments related to violations of state laws and local ordinances, including parking, traffic, and criminal enforcement activities. In total, Fines, Fees, and Forfeitures represent 1.3% of total budgeted General Fund revenue for FY 2022-23. Through the first quarter of FY 2022-23, 22.4% of budgeted revenues have been collected, compared to a historical average of 22.1%. In terms of budget-to-actual variance, this category is 0.3% above the expected value through the first quarter.



**Other Revenues**

		FY 22-23 Adopted Budget	FY 22-23 Actual Revenue	% of Budget Collected	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,417,360	\$ 2,898,880	19.0%	22.4%
2nd Q	Oct-Dec 22	4,805,662			
3rd Q	Jan-Mar 23	2,242,642			
4th Q	Apr-Jun 23	4,790,406			
<b>Total</b>		<b>\$ 15,256,071</b>	<b>\$ 2,898,880</b>	<b>19.0%</b>	<b>22.4%</b>
Variance from Budget			\$ (518,480)	-3.4%	

**Watch**



Other Revenues include collections from a variety of sources not otherwise accounted for in the major revenue categories. Primary components of Other Revenues are Land Sales, Interest Earnings, Land and Building Facility Rental, and SRP In-Lieu Payments. In FY 2022-23, this revenue source contributes 5.4% of budgeted General Fund revenue. Through the first quarter of the fiscal year, collections of Other Revenue are 19.0% of the FY 2022-23 budget, compared to a historical tracking percentage of 22.4%. It is anticipated that this variance will normalize as the fiscal year progresses.



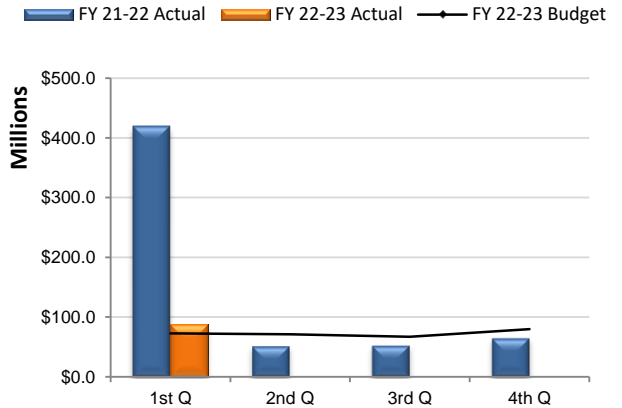


		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 72,546,660	\$ 86,990,444	29.9%	25.0%
2nd Q	Oct-Dec 22	71,261,162			
3rd Q	Jan-Mar 23	67,032,424			
4th Q	Apr-Jun 23	79,815,881			
<b>Total</b>		<b>\$ 290,656,127</b>	<b>\$ 86,990,444</b>	<b>29.9%</b>	<b>25.0%</b>

Variance from Budget \$ (14,443,784) -4.9%

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

**Watch**

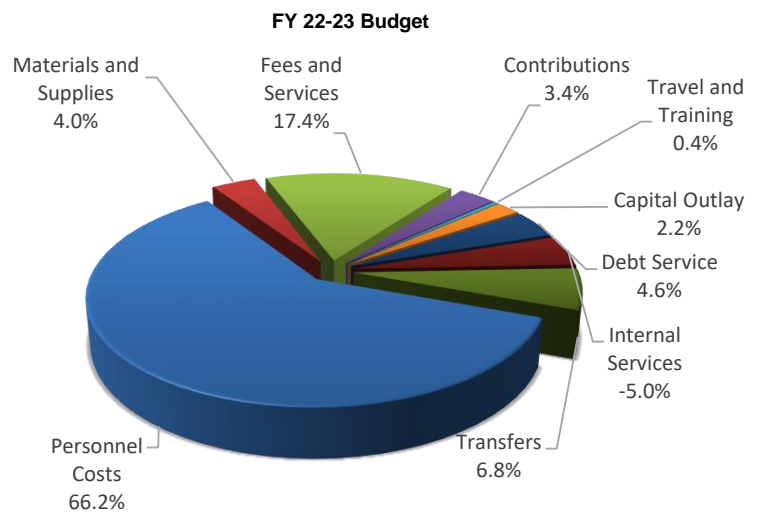


Through the first quarter of FY 2022-23, General Fund expenditures are 29.9% of budget, compared with a historical percentage of 25.0%. In terms of budget-to-actual variance, General Fund expenditures are 4.9% above budget through the first quarter. This negative variance versus the historical average was caused by the CIP pay-as-you-go payments to the capital funds, during the first quarter, that were significantly larger than the historical averages. It is anticipated that this expense variance will normalize as the fiscal year progresses. Departmental quarterly expenditure tracking data can be found on pages 8 through 17 of this report.



## General Fund Expenditures By Category

Categories	FY 22-23 Adopted Budget	% of Adopted Budget
Personnel Costs	\$ 192,272,304	66.2%
Materials and Supplies	11,698,391	4.0%
Fees and Services	50,559,677	17.4%
Contributions	9,959,172	3.4%
Travel and Training	1,112,381	0.4%
Capital Outlay	6,474,564	2.2%
Debt Service	13,368,120	4.6%
Internal Services	(14,620,650)	-5.0%
Transfers	19,832,168	6.8%
<b>Total</b>	<b>\$ 290,656,127</b>	<b>100.0%</b>



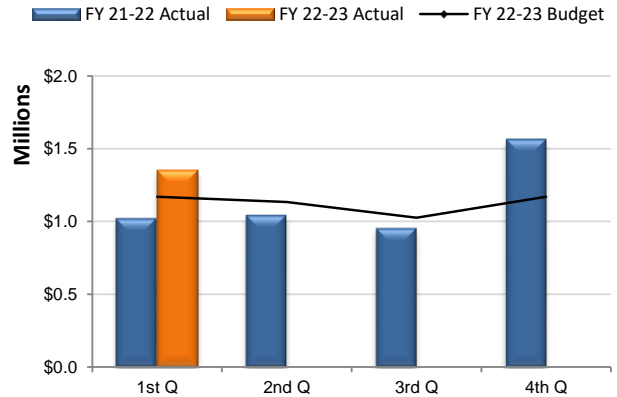


**City Attorney's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,170,012	\$ 1,349,828	30.0%	26.0%
2nd Q	Oct-Dec 22	1,134,012			
3rd Q	Jan-Mar 23	1,026,011			
4th Q	Apr-Jun 23	1,170,012			
<b>Total</b>		<b>\$ 4,500,048</b>	<b>\$ 1,349,828</b>	<b>30.0%</b>	<b>26.0%</b>

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

Variance from Budget \$ (179,816) -4.0%



**Watch**

The City Attorney's Office spent 30.0% of its FY 2022-23 budget through the first quarter, compared to a historical average of 26.0%. In terms of budget-to-actual variance, expenditures are \$180 thousand or 4.0% more than budgeted through the first quarter.

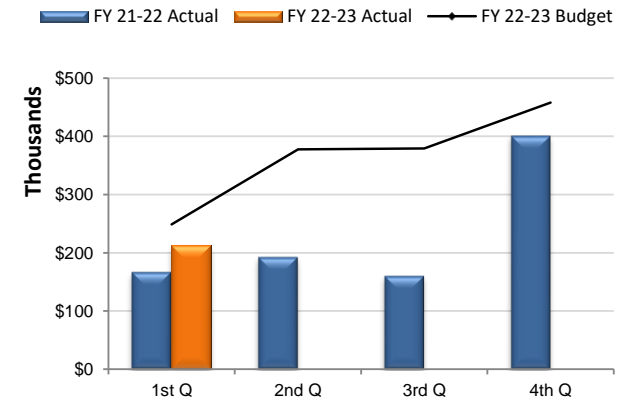


**City Clerk's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Spent	% of Budget Hist
1st Q	Jul-Sep 22	\$ 248,768	\$ 212,197	14.5%	17.0%
2nd Q	Oct-Dec 22	377,543			
3rd Q	Jan-Mar 23	379,006			
4th Q	Apr-Jun 23	458,027			
<b>Total</b>		<b>\$ 1,463,344</b>	<b>\$ 212,197</b>	<b>14.5%</b>	<b>17.0%</b>

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

Variance from Budget \$ 36,572 2.5%



**Positive**

The City Clerk's Office has spent 14.5% of its FY 2022-23 budget through the first quarter, compared to a historical average of 17.0%. In terms of variance from the budget through the first quarter, expenditures are \$37 thousand or 2.5% below the expected amount.



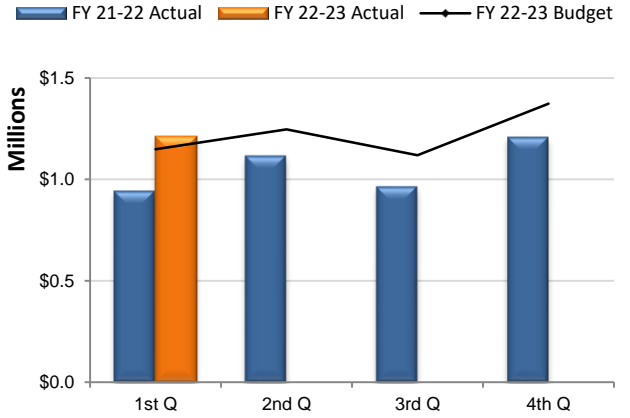
**City Court**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,148,667	\$ 1,211,865	24.8%	23.5%
2nd Q	Oct-Dec 22	1,246,426			
3rd Q	Jan-Mar 23	1,119,339			
4th Q	Apr-Jun 23	1,373,512			
<b>Total</b>		<b>\$ 4,887,944</b>	<b>\$ 1,211,865</b>	<b>24.8%</b>	<b>23.5%</b>

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

Variance from Budget \$ (63,198) -1.3%

**Positive**



The City Court has spent 24.8% of its FY 2022-23 budget through the first quarter compared to the historical average of 23.5%. In terms of variance from the budget through the first quarter, expenditures are \$63 thousand or 1.3% above the budgeted amount.



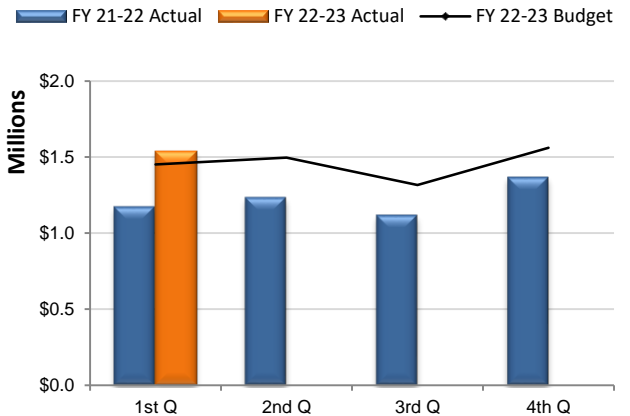
**City Manager's Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,451,009	\$ 1,540,862	26.4%	24.9%
2nd Q	Oct-Dec 22	1,497,628			
3rd Q	Jan-Mar 23	1,316,980			
4th Q	Apr-Jun 23	1,561,728			
<b>Total</b>		<b>\$ 5,827,345</b>	<b>\$ 1,540,862</b>	<b>26.4%</b>	<b>24.9%</b>

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

Variance from Budget \$ (89,853) -1.5%

**Positive**



The City Manager's Office has spent 26.4% of its FY 2022-23 budget through the first quarter, compared to the historical average of 24.9%. In terms of variance from the budget in the first quarter, expenditures are \$90 thousand or 1.5% above the expected amount.



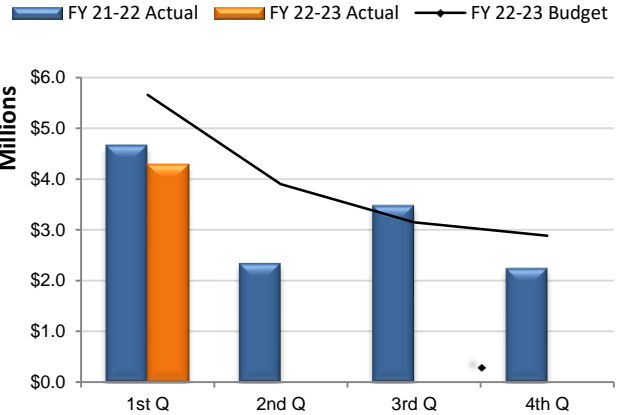
**Community Development**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 5,659,897	\$ 4,293,971	27.5%	36.3%
2nd Q	Oct-Dec 22	3,898,001			
3rd Q	Jan-Mar 23	3,149,585			
4th Q	Apr-Jun 23	2,884,521			
<b>Total</b>		<b>\$ 15,592,004</b>	<b>\$ 4,293,971</b>	<b>27.5%</b>	<b>36.3%</b>

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

Variance from Budget \$ 1,365,926 8.8%

**Positive**



The Community Development Department has spent 27.5% of its FY 2022-23 budget through the first quarter, compared to the historical value of 36.3%. In terms of variance from the budget, expenditures are \$1.4 million or 8.8% below the expected amount.



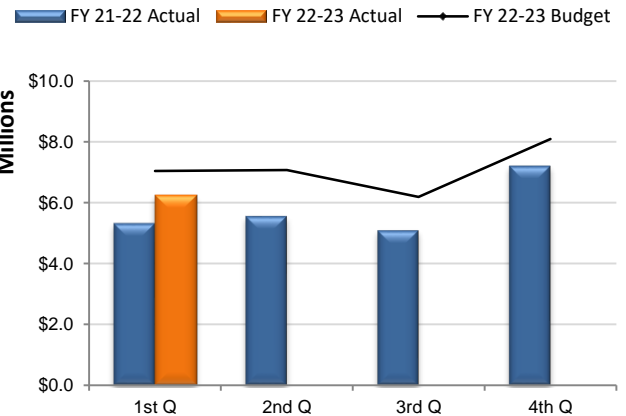
**Community Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 7,045,314	\$ 6,262,403	22.0%	24.8%
2nd Q	Oct-Dec 22	7,073,722			
3rd Q	Jan-Mar 23	6,193,058			
4th Q	Apr-Jun 23	8,096,429			
<b>Total</b>		<b>\$ 28,408,523</b>	<b>\$ 6,262,403</b>	<b>22.0%</b>	<b>24.8%</b>

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

Variance from Budget \$ 782,911 2.8%

**Positive**



The Community Services Department spent 22.0% of its FY 2022-23 budget through the first quarter, compared to the historical average of 24.8%. In terms of variance from the budget through the first quarter, expenditures are \$783 thousand or 2.8% below the expected amount.



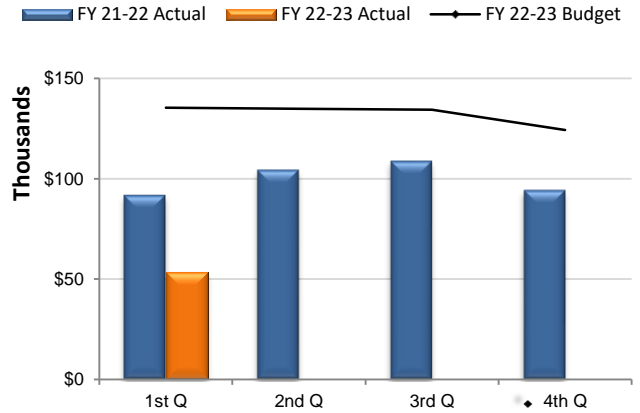
**Diversity, Equity & Inclusion**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 135,384	\$ 53,303	10.1%	25.6%
2nd Q	Oct-Dec 22	134,855			
3rd Q	Jan-Mar 23	134,326			
4th Q	Apr-Jun 23	124,278			
<b>Total</b>		<b>\$ 528,842</b>	<b>\$ 53,303</b>	<b>10.1%</b>	<b>25.6%</b>

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

Variance from Budget \$ 82,080 15.5%

**Positive**



The Diversity, Equity and Inclusion has spent 10.1% of its FY 2022-23 budget through the first quarter, compared with a historical percentage of 25.6%. In terms of variance from the budget through the first quarter, expenditures are \$82 thousand or 15.5% below the expected amount.



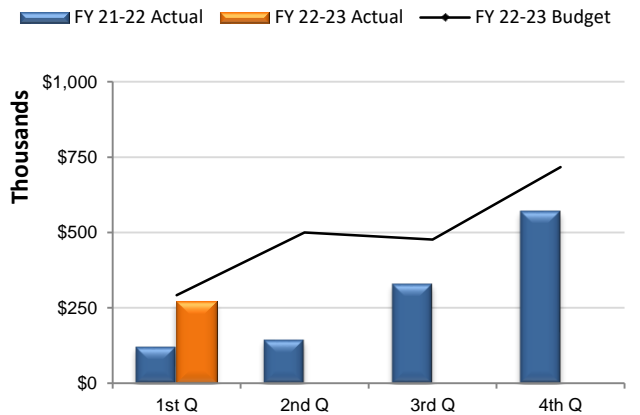
**Economic Development Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 291,867	\$ 272,016	13.7%	14.7%
2nd Q	Oct-Dec 22	500,344			
3rd Q	Jan-Mar 23	476,518			
4th Q	Apr-Jun 23	716,762			
<b>Total</b>		<b>\$ 1,985,491</b>	<b>\$ 272,016</b>	<b>13.7%</b>	<b>14.7%</b>

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

Variance from Budget \$ 19,851 1.0%

**Positive**



The Economic Development Office has spent 13.7% of its FY 2022-23 budget through the first quarter, compared with a historical percentage of 14.7%. In terms of variance from the budget through the first quarter, expenditures are \$20 thousand or 1.0% below the expected amount.



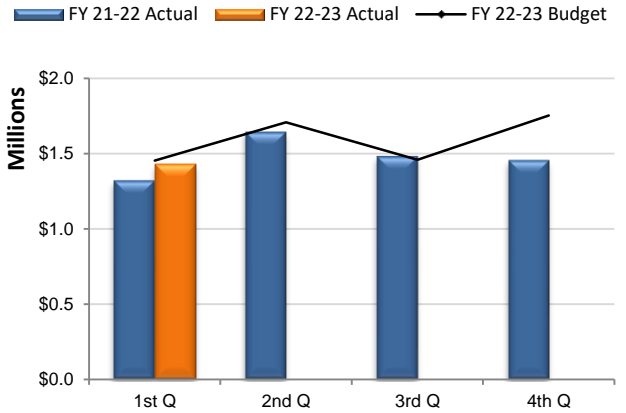
**Engineering & Transportation**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,453,778	\$ 1,427,167	22.4%	22.8%
2nd Q	Oct-Dec 22	1,708,827			
3rd Q	Jan-Mar 23	1,460,154			
4th Q	Apr-Jun 23	1,753,460			
<b>Total</b>		<b>\$ 6,376,219</b>	<b>\$ 1,427,167</b>	<b>22.4%</b>	<b>22.8%</b>

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

Variance from Budget \$ 26,611 0.4%

**Positive**



The Engineering and Transportation Department has spent 22.4% of its FY 2022-23 budget through the first quarter, compared with a historical percentage of 22.8%. In terms of variance from the budget through the first quarter, expenditures are \$27 thousand or 0.4% below the expected amount.



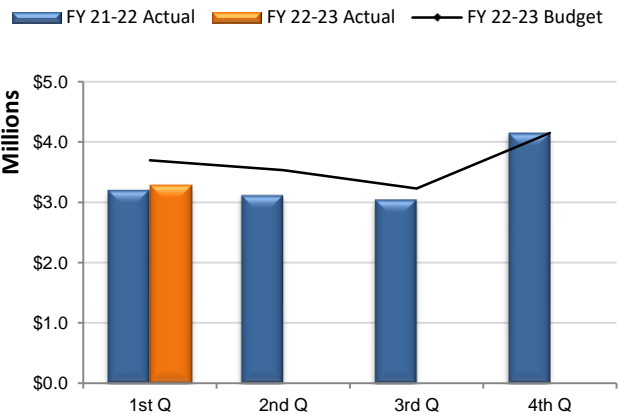
**Financial Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,696,595	\$ 3,287,286	22.5%	25.3%
2nd Q	Oct-Dec 22	3,535,873			
3rd Q	Jan-Mar 23	3,229,041			
4th Q	Apr-Jun 23	4,149,537			
<b>Total</b>		<b>\$ 14,611,046</b>	<b>\$ 3,287,286</b>	<b>22.5%</b>	<b>25.3%</b>

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

Variance from Budget \$ 409,309 2.8%

**Positive**



The Financial Services Department has spent 22.5% of its FY 2022-23 budget through the first quarter, compared with a historical percentage of 25.3%. In terms of variance from the budget through the first quarter, expenditures are \$409 thousand or 2.8% below the expected amount.



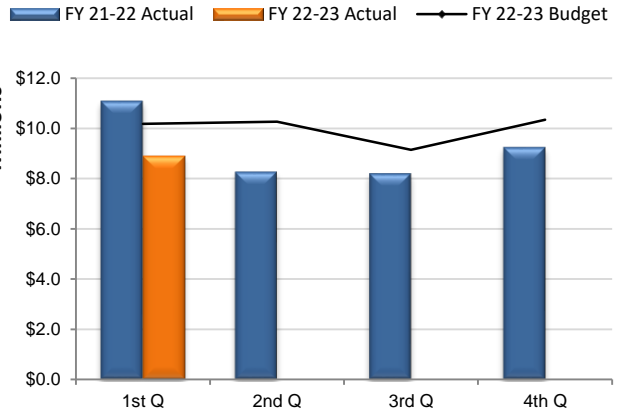
**Fire Medical Rescue**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Exp*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 10,185,658	\$ 8,899,036	22.3%	25.5%
2nd Q	Oct-Dec 22	10,265,545			
3rd Q	Jan-Mar 23	9,147,120			
4th Q	Apr-Jun 23	10,345,433			
<b>Total</b>		<b>\$ 39,943,755</b>	<b>\$ 8,899,036</b>	<b>22.3%</b>	<b>25.5%</b>

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

Variance from Budget \$ 1,286,621 3.2%

**Positive**



The Fire Medical Rescue Department has spent 22.3% of its FY 2022-23 budget through the first quarter, compared with a historical percentage of 25.5%. In terms of variance from the budget through the first quarter, expenditures are \$1.3 million or 3.2% below the expected amount.



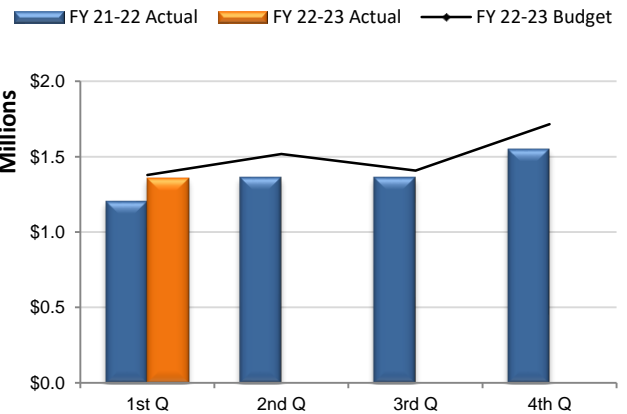
**Human Resources**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,378,106	\$ 1,356,257	22.5%	22.9%
2nd Q	Oct-Dec 22	1,516,518			
3rd Q	Jan-Mar 23	1,408,196			
4th Q	Apr-Jun 23	1,715,110			
<b>Total</b>		<b>\$ 6,017,930</b>	<b>\$ 1,356,257</b>	<b>22.5%</b>	<b>22.9%</b>

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

Variance from Budget \$ 21,849 0.4%

**Positive**



The Human Resources Department has spent 22.5% of its FY 2022-23 budget through the first quarter, compared with a historical average of 22.9%. In terms of variance from the budget through the first quarter, expenditures are \$22 thousand or 0.4% below the expected amount.



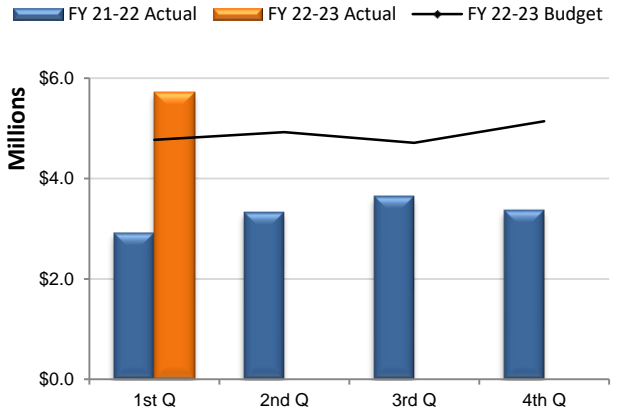
**Human Services**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 4,769,739	\$ 5,713,714	29.2%	24.4%
2nd Q	Oct-Dec 22	4,926,124			
3rd Q	Jan-Mar 23	4,711,095			
4th Q	Apr-Jun 23	5,141,153			
<b>Total</b>		<b>\$ 19,548,112</b>	<b>\$ 5,713,714</b>	<b>29.2%</b>	<b>24.4%</b>

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

Variance from Budget \$ (943,975) -4.8%

**Watch**



The Human Services Department spent 29.2% of its FY 2022-23 budget through the first quarter, compared to a historical average of 24.4%. In terms of variance from the budget in the first quarter, expenditures are \$944 thousand or 4.8% above the expected amount. It is anticipated that this variance will normalize as the fiscal year progresses.



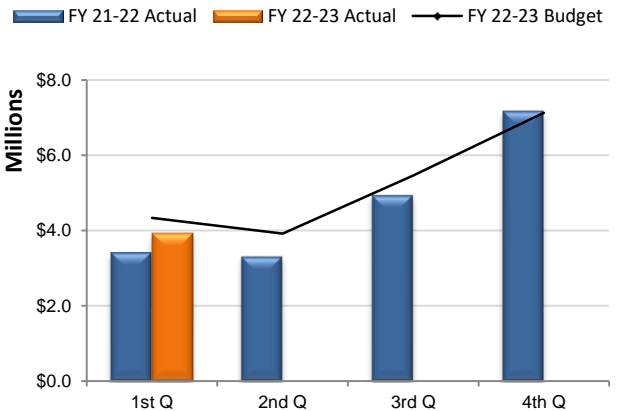
**Information Technology**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 4,335,105	\$ 3,930,019	18.9%	20.8%
2nd Q	Oct-Dec 22	3,918,268			
3rd Q	Jan-Mar 23	5,460,565			
4th Q	Apr-Jun 23	7,127,913			
<b>Total</b>		<b>\$ 20,841,850</b>	<b>\$ 3,930,019</b>	<b>18.9%</b>	<b>20.8%</b>

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

Variance from Budget \$ 405,086 1.9%

**Positive**



The Information Technology Department has spent 18.9% of its FY 2022-23 budget through the first quarter, compared with a historical average of 20.8%. In terms of variance from the budget in the first quarter, expenditures are \$405 thousand or 1.9% below expected amount.





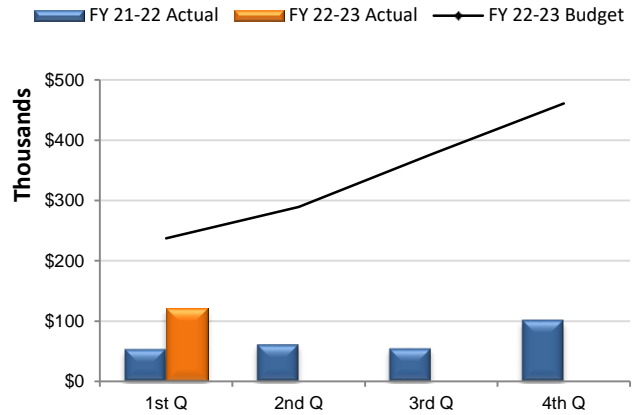
**Strategic Mgmt and Innovation Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 237,241	\$ 121,580	8.9%	17.4%
2nd Q	Oct-Dec 22	289,052			
3rd Q	Jan-Mar 23	376,313			
4th Q	Apr-Jun 23	460,847			
Total		\$ 1,363,452	\$ 121,580	8.9%	17.4%

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

Variance from Budget \$ 115,661 8.5%

**Positive**



The Strategic Management and Innovation Office has spent 8.9% of its FY 2022-23 budget through the first quarter, compared with a historical average of 17.4%. In terms of variance from the budget through the first quarter, expenditures are \$116 thousand or 8.5% below the expected amount.



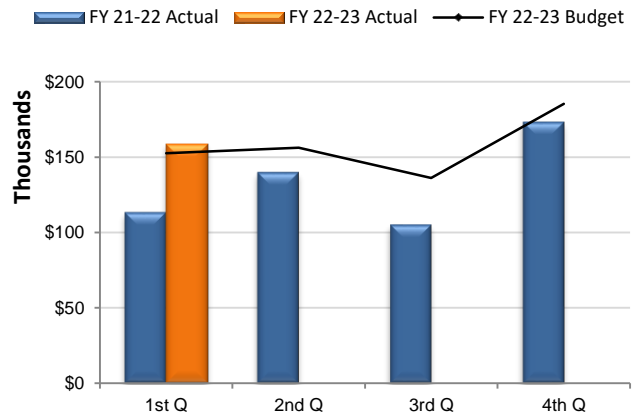
**Internal Audit Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 152,533	\$ 158,599	25.2%	24.2%
2nd Q	Oct-Dec 22	156,315			
3rd Q	Jan-Mar 23	136,145			
4th Q	Apr-Jun 23	185,309			
Total		\$ 630,303	\$ 158,599	25.2%	24.2%

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

Variance from Budget \$ (6,066) -1.0%

**Positive**



The Internal Audit Office has spent 25.2% of its FY 2022-23 budget through the first quarter, compared with a historical average of 24.2%. In terms of variance from the budget through the first quarter, expenditures are \$6 thousand or 1.0% above the expected amount.



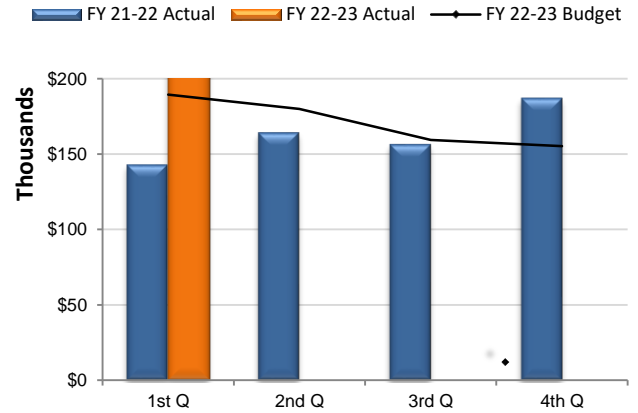
**Mayor & Council**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 189,444	\$ 215,395	31.5%	27.7%
2nd Q	Oct-Dec 22	179,870			
3rd Q	Jan-Mar 23	159,352			
4th Q	Apr-Jun 23	155,249			
<b>Total</b>		<b>\$ 683,915</b>	<b>\$ 215,395</b>	<b>31.5%</b>	<b>27.7%</b>

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

Variance from Budget \$ (25,950) -3.8%

**Watch**



The Mayor and Council Department has spent 31.5% of its FY 2022-23 budget through the first quarter, compared with a historical average of 27.7%. In terms of variance from the budget in the first quarter, expenditures are \$26 thousand or 3.8% above the expected amount. It is anticipated that this variance will normalize as the fiscal year progresses.



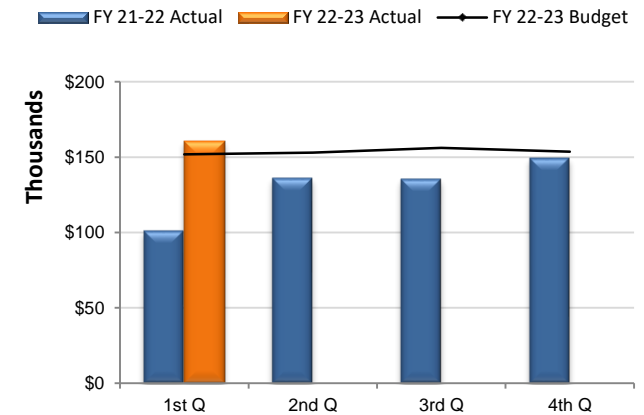
**Municipal Budget Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 151,809	\$ 160,673	26.1%	24.7%
2nd Q	Oct-Dec 22	153,038			
3rd Q	Jan-Mar 23	156,111			
4th Q	Apr-Jun 23	153,653			
<b>Total</b>		<b>\$ 614,611</b>	<b>\$ 160,673</b>	<b>26.1%</b>	<b>24.7%</b>

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

Variance from Budget \$ (8,864) -1.4%

**Positive**



The Municipal Budget Office has spent 26.1% of its FY 2022-23 budget through the first quarter, compared to a historical average of 24.7%. In terms of variance from the budget through the first quarter, expenditures are \$9 thousand or 1.4% above the expected amount.



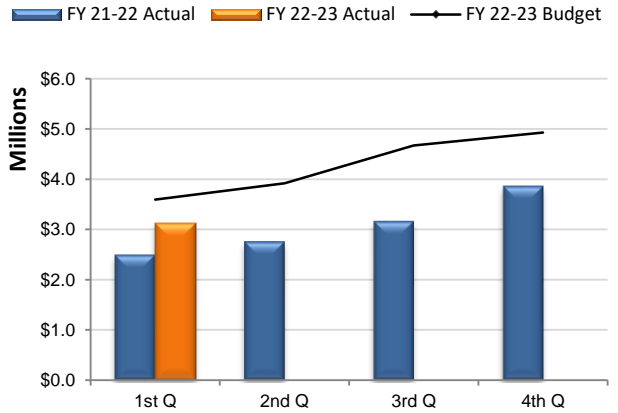
**Municipal Utilities**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 3,593,602	\$ 3,125,654	18.3%	21.0%
2nd Q	Oct-Dec 22	3,918,738			
3rd Q	Jan-Mar 23	4,671,683			
4th Q	Apr-Jun 23	4,928,369			
<b>Total</b>		<b>\$ 17,112,391</b>	<b>\$ 3,125,654</b>	<b>18.3%</b>	<b>21.0%</b>

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

Variance from Budget \$ 467,948 2.7%

**Positive**



The Municipal Utilities Department has spent 18.3% of its FY 2022-23 budget through the first quarter, compared to a historical average of 21.0%. In terms of variance from the budget through the first quarter, expenditures are \$468 thousand or 2.7% below the expected amount.



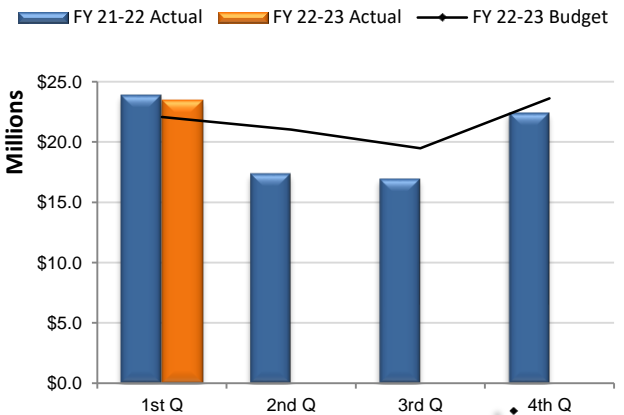
**Police**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 22,066,051	\$ 23,511,162	27.3%	25.6%
2nd Q	Oct-Dec 22	21,031,705			
3rd Q	Jan-Mar 23	19,480,186			
4th Q	Apr-Jun 23	23,617,571			
<b>Total</b>		<b>\$ 86,195,513</b>	<b>\$ 23,511,162</b>	<b>27.3%</b>	<b>25.6%</b>

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

Variance from Budget \$ (1,445,110) -1.7%

**Positive**



The Police Department has spent 27.3% of its FY 2022-23 General Fund budget through the first quarter, compared with a historical average of 25.6%. In terms of variance from the budget through the first quarter, expenditures are \$1.5 million or 1.7% above the expected amount.



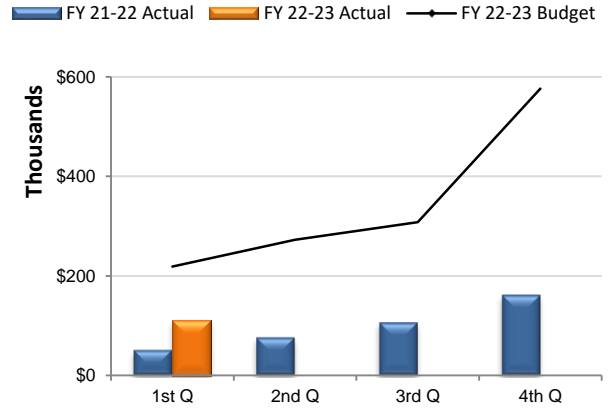
**Sustainability Office**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 218,749	\$ 110,900	8.1%	15.9%
2nd Q	Oct-Dec 22	272,404			
3rd Q	Jan-Mar 23	308,174			
4th Q	Apr-Jun 23	576,451			
Total		\$ 1,375,778	\$ 110,900	8.1%	15.9%

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

Variance from Budget \$ 107,849 7.8%

**Positive**



The Sustainability Office has spent 8.1% of its FY 2022-23 budget through the first quarter, compared to a historical average of 15.9%. In terms of variance from the budget through the first quarter, expenditures are \$108 thousand or 7.8% below the expected amount.



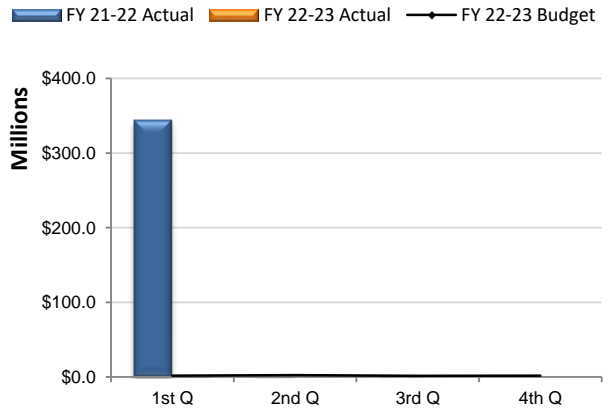
**Non-Departmental**

		FY 22-23 Adopted Budget*	FY 22-23 Actual Expend*	% of Budget Exp	% of Budget Hist
1st Q	Jul-Sep 22	\$ 1,813,657	\$ 1,058,931	14.1%	24.1%
2nd Q	Oct-Dec 22	2,393,124			
3rd Q	Jan-Mar 23	1,467,481			
4th Q	Apr-Jun 23	1,851,284			
Total		\$ 7,525,546	\$ 1,058,931	14.1%	24.1%

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

Variance from Budget \$ 754,725 10.0%

**Positive**



The Non-Departmental category of the budget includes items not directly related to the operations of any one City operating department. One example includes the payment of the Tempe Tourism Office's portion of the Bed Tax. Through the first quarter of FY 22-23, Non-Departmental expenditures are 14.1% of the budget compared to the historical pattern of 24.1%. In terms of variance from the budget through the first quarter, expenditures are \$755 thousand or 10.0% below budget.

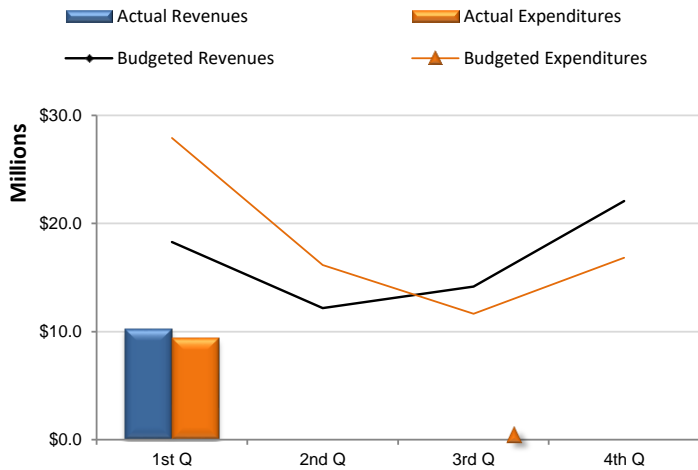


**Transit Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 66,639,039	\$ 10,224,031	15.3%
Transfers In	50,000	-	0.0%
<b>Total Revenues</b>	<b>\$ 66,689,039</b>	<b>\$ 10,224,031</b>	<b>15.3%</b>
Operating	\$ 61,334,910	\$ 3,403,360	5.5%
Capital	75,000	-	0.0%
Debt Service	4,691,992	1,500	0.0%
Transfers Out	6,446,941	5,946,941	92.2%
<b>Total Expenses</b>	<b>\$ 72,548,843</b>	<b>\$ 9,351,801</b>	<b>12.9%</b>
<b>Net Rev/Exp</b>	<b>\$ (5,859,804)</b>	<b>\$ 872,230</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 first quarter, there is an operating surplus in the Transit Fund of 872 thousand. Transit Fund revenue is at 15.3% of budget which is below the historical tracking percentage of 27.4%. Expenditures are 12.9% of budget while the historical tracking percentage is 38.5%. The net result is an operating surplus through the first quarter of the fiscal year. It is anticipated that both revenues and expenditures will normalize as the fiscal year progresses.

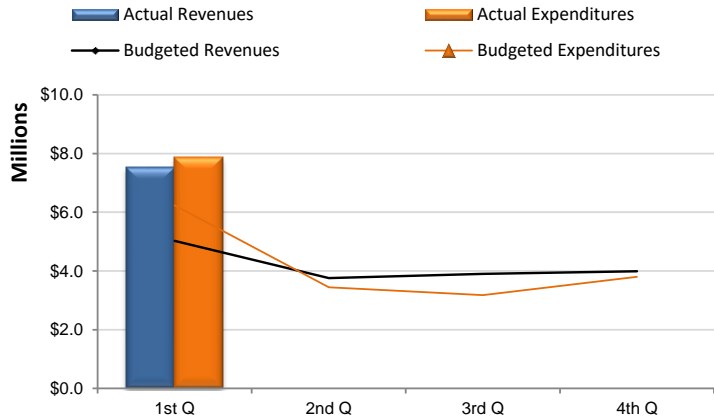


**Highway User Revenue Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 15,173,165	\$ 6,043,263	39.8%
Transfers In	1,500,000	1,500,000	0.0%
<b>Total Revenues</b>	<b>\$ 16,673,165</b>	<b>\$ 7,543,263</b>	<b>45.2%</b>
Operating	\$ 12,476,539	\$ 5,324,415	42.7%
Capital	1,635,751	4,103	0.3%
Debt Service	-	-	0.0%
Transfers Out	2,554,547	2,554,376	100.0%
<b>Total Expenses</b>	<b>\$ 16,666,837</b>	<b>\$ 7,882,893</b>	<b>47.3%</b>
<b>Net Rev/Exp</b>	<b>\$ 6,328</b>	<b>\$ (339,629)</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 45.2% of budget compared to a historical average of 30.1%, expenditures are 47.3% of budget compared to the three year historical trend of 37.4%. The net result is an operating deficit through the first quarter of \$339 thousand. The revenue and expense variances are due to one-time transfers that occurred during the first quarter.

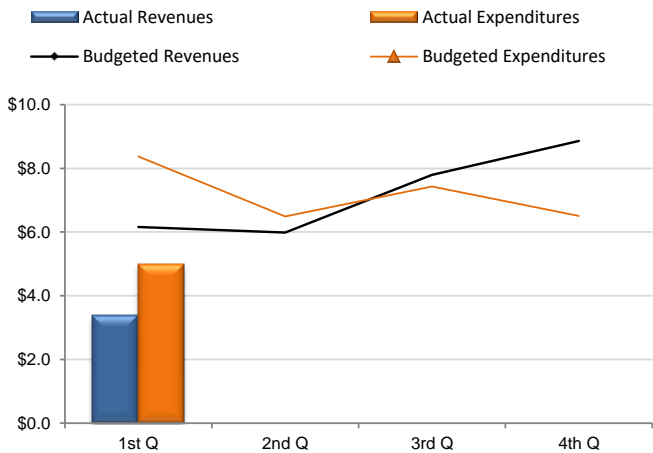


**CDBG/Section 8 Funds**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 28,802,189	\$ 3,381,826	11.7%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 28,802,189</b>	<b>\$ 3,381,826</b>	<b>11.7%</b>
Operating	\$ 28,096,567	\$ 4,487,772	16.0%
Capital	165,046	-	0.0%
Debt Service	540,576	507,563	93.9%
Transfers Out	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 28,802,189</b>	<b>\$ 4,995,334</b>	<b>17.3%</b>
<b>Net Rev/Exp</b>	<b>\$ -</b>	<b>\$ (1,613,509)</b>	

\*amounts exclude encumbrances

**Positive**



The Community Development Block Grant (CDBG) and Section 8 Funds are established to account for the receipt and expenditure of federal grants for redevelopment and rental subsidies for low income residents. Revenues through the first quarter total 11.7% of the FY 2022-23 budget, compared to the historical percentage of 21.4%. Expenditures through the first quarter total 17.3% of the FY 2022-23 budget, compared to the historical percentage of 29.1%. The net effect on the fund status through the first quarter is an operating deficit of \$1.6 million. This is largely due to the timing of grant revenue receipts from the federal government.

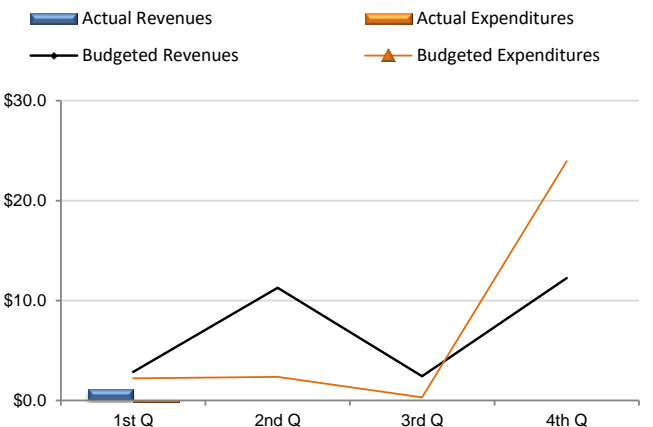


**Debt Service Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 35,773,957	\$ 625,665	1.7%
Transfers In	6,069,862	510,363	8.4%
<b>Total Revenues</b>	<b>\$ 41,843,819</b>	<b>\$ 1,136,028</b>	<b>2.7%</b>
Operating	\$ -	\$ -	0.0%
Capital	-	-	0.0%
Debt Service	32,862,152	(117,276)	-0.4%
Transfers Out	8,249,379	-	0.0%
<b>Total Expenses</b>	<b>\$ 41,111,531</b>	<b>\$ (117,276)</b>	<b>-0.3%</b>
<b>Net Rev/Exp</b>	<b>\$ 732,288</b>	<b>\$ 1,253,304</b>	

\*amounts exclude encumbrances

**Positive**



The Debt Service Fund accounts for the receipt of secondary property taxes to be used for payment of debt service on the City's tax supported debt. The City receives significant revenue from the Maricopa County Treasurer's Office in October and May, coinciding with the property tax due dates. The annual secondary tax levy includes the amount necessary to make the annual payments of principal and interest on existing bonds, payments of principal and interest on new debt planned for the ensuing year, plus a reasonable delinquency factor. The majority of the debt service payments as well as all transfers out occur during the last quarter of the fiscal year. Actual revenues through the first quarter are 2.7% of budget compared to the historical tracking percentages of 9.9%. Actual expenditures through the first quarter are (0.3%) of budget, compared to the historical tracking percentages of 7.6%. The net result is an operating surplus of \$1.3 million. The variances in both revenues and expenditures are primarily due to the timing of receipts and bond payments.

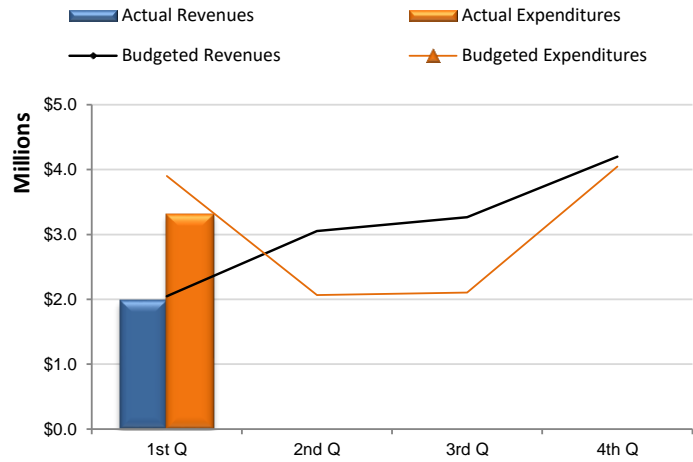


**Arts & Cultural Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$12,316,542	\$1,977,610	16.1%
Transfers In	250,000	-	0.0%
<b>Total Revenues</b>	<b>\$12,566,542</b>	<b>\$1,977,610</b>	<b>15.7%</b>
Operating	\$ 9,992,051	\$ 1,881,487	18.8%
Capital	121,940	5,276	100.0%
Debt Service	583,250	1,500	0.0%
Transfers Out	1,419,500	1,419,500	0.0%
<b>Total Expenses</b>	<b>\$ 12,116,741</b>	<b>\$ 3,307,763</b>	<b>27.3%</b>
<b>Net Rev/Exp</b>	<b>\$ 449,801</b>	<b>\$ (1,330,154)</b>	

\*amounts exclude encumbrances

**Positive**



The Arts & Culture Fund accounts for the receipt of the 0.1% Arts & Cultural Sales Tax, which is used to fund operating expenses associated with the Tempe Center for the Arts (TCA), Tempe History Museum, Edna Vihel Arts Center and other arts and cultural programming. Revenues through the first quarter of FY 2022-23 are 15.7% of budget, compared to the historical tracking percentage of 16.3%. Total expenditures are 27.3% of budget, compared to a historical average of 32.2%. The net result is an operating deficit of \$1.3 million.

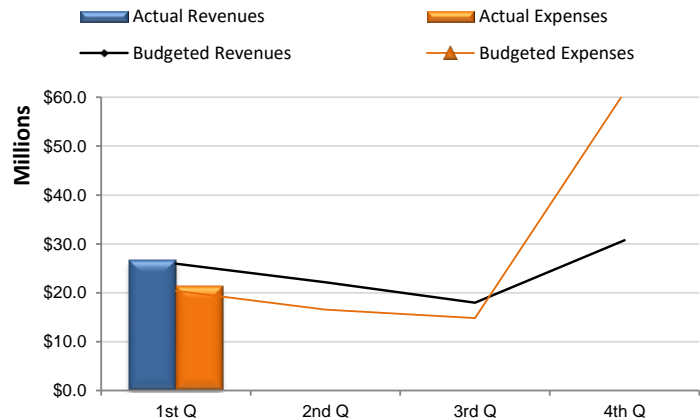


**Water/Wastewater Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 91,225,959	\$ 26,651,824	29.2%
Transfers In	5,552,867	-	0.0%
<b>Total Revenues</b>	<b>\$ 96,778,826</b>	<b>\$ 26,651,824</b>	<b>27.5%</b>
Operating	\$ 51,809,257	\$ 10,920,921	21.1%
Capital	1,541,631	136,385	8.8%
Debt Service	44,286,282	4,953	0.0%
Transfers Out	15,174,821	10,235,187	0.0%
<b>Total Expenses</b>	<b>\$ 112,811,991</b>	<b>\$ 21,297,446</b>	<b>18.9%</b>
<b>Net Rev/Exp</b>	<b>\$ (16,033,165)</b>	<b>\$ 5,354,378</b>	

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

**Watch**



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 first quarter of FY 2022-23 are 27.5%, compared to the historical tracking percentage of 26.8%. Total expenses through the first quarter are 18.9% of budget compared to 18.1% historically. Through the first quarter, the fund posted a \$5.4 million surplus. It is anticipated that the expenditure variance will normalize during the remainder of the fiscal year.



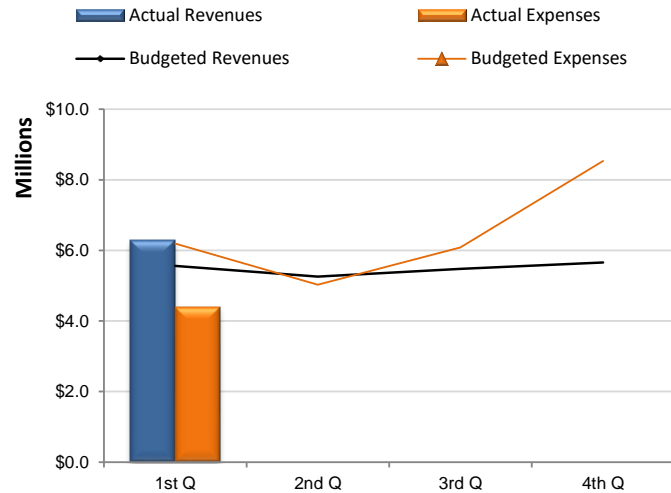
**Solid Waste Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$21,008,724	\$5,337,601	25.4%
Transfers In	939,826	939,826	0.0%
<b>Total Revenues</b>	<b>\$21,948,550</b>	<b>\$6,277,427</b>	<b>28.6%</b>
Operating	\$ 18,991,104	\$ 4,127,979	21.7%
Capital	6,735,481	55,770	0.8%
Debt Service	-	-	0.0%
Transfers Out	108,282	222,853	205.8%
<b>Total Expenses</b>	<b>\$ 25,834,867</b>	<b>\$ 4,406,601</b>	<b>17.1%</b>

Net Rev/Exp \$ (3,886,317) \$ 1,870,825

\*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 first quarter of FY 2022-23 are 28.6% of budget compared to 25.3% historically. Total expenses through the first quarter are 17.1% of budget compared to 24.0% historically. Through the first quarter, the fund posted a \$1.9 million surplus.



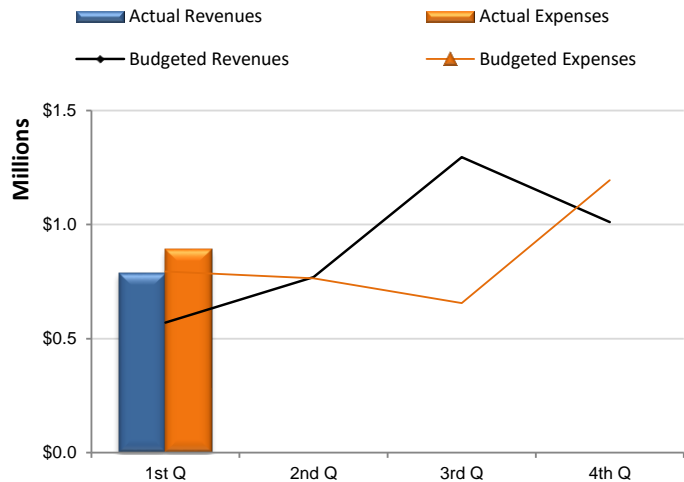
**Golf Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$3,571,659	\$712,366	19.9%
Transfers In	74,000	74,000	100.0%
<b>Total Revenues</b>	<b>\$3,645,659</b>	<b>\$786,366</b>	<b>21.6%</b>
Operating	\$ 2,577,813	\$ 626,921	24.3%
Capital	647,711	204,651	31.6%
Debt Service	-	-	0.0%
Transfers Out	182,450	60,000	32.9%
<b>Total Expenses</b>	<b>\$ 3,407,974</b>	<b>\$ 891,572</b>	<b>26.2%</b>

Net Rev/Exp \$ 237,685 \$ (105,206)

\*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 first quarter of FY 2022-23 are 21.6% compared to the historical tracking percentage of 15.6%. Total expenses through the first quarter are 26.2% of budget compared to the historical tracking percentage of 23.3%. Through the first quarter, the fund has an operating deficit of \$105 thousand.



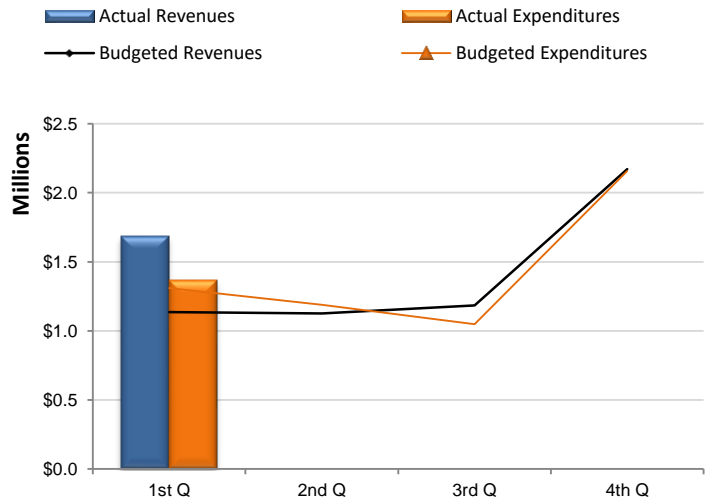


**Emergency Medical Transport**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
Revenues	\$ 5,617,446	\$ 1,687,282	30.0%
Transfers In	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 5,617,446</b>	<b>\$ 1,687,282</b>	<b>30.0%</b>
Operating	\$ 5,244,000	\$ 1,361,596	26.0%
Capital	395,000	(81)	0.0%
Debt Service	-	-	0.0%
Transfers Out	63,890	-	0.0%
<b>Total Expenses</b>	<b>\$ 5,702,890</b>	<b>\$ 1,361,515</b>	<b>23.9%</b>
<b>Net Rev/Exp</b>	<b>\$ (85,444)</b>	<b>\$ 325,767</b>	

\*amounts exclude contingencies and encumbrances

**Positive**



The Emergency Medical Transport Fund is in its fifth year as an enterprise fund that provides for operation, maintenance, and debt service costs associated with providing an ambulance service for medical emergencies within the community. Total revenues through the first quarter of FY 2022-23 are 30.0% of budget compared to the historical average of 20.2%. Total expenses through the first quarter are 23.9% of budget compared to the historical average of 23.0%. Through the first quarter, the fund has an operating surplus of \$326 thousand.

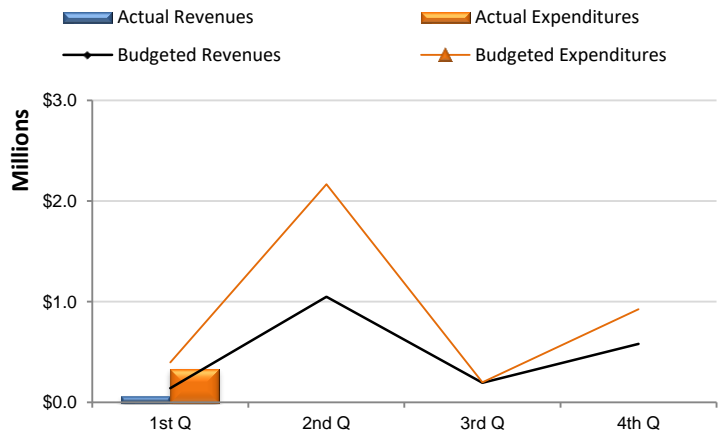


**Restricted Revenue and Donations**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
<b>Total Revenues</b>	<b>\$ 1,963,655</b>	<b>\$ 64,851</b>	<b>3.3%</b>
<b>Total Expenses</b>	<b>\$ 3,686,823</b>	<b>\$ 332,499</b>	<b>9.0%</b>
<b>Net Rev/Exp</b>	<b>\$ (1,723,168)</b>	<b>\$ (267,648)</b>	

\*amounts exclude encumbrances and contingency appropriations

**Negative**



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 first quarter total 3.3%, while expenditures total 9.0% of budget. The \$268 thousand deficit through the first quarter is mostly due to timing of receipt of funds for incurred expenses. It is anticipated that the variance will normalize as the fiscal year progresses.

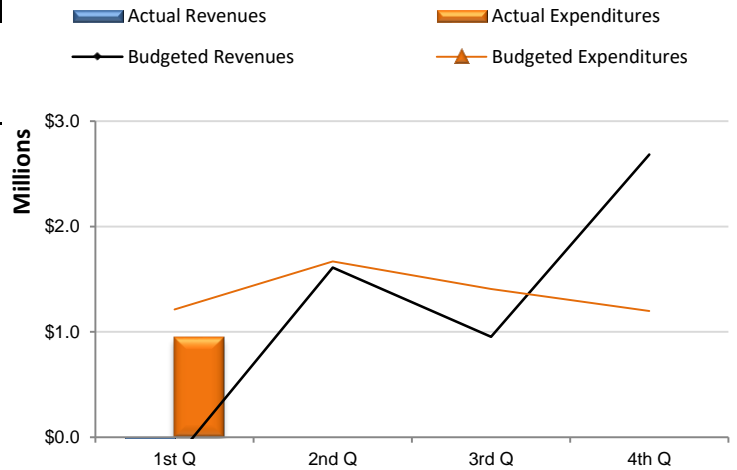


**Police Dept-RICO & Grants**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 5,031,140	\$ (432,871)	-8.6%
<b>Total Expenses</b>	\$ 5,486,607	\$ 951,440	17.3%
<b>Net Rev/Exp</b>	\$ (455,467)	\$ (1,384,311)	

\*amounts exclude encumbrances and contingency appropriations

**Watch**



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 first quarter total (8.6%) of the FY 2022-23 budget, compared to the historical percentage of 4.3%. Expenditures through the first quarter total 17.3% of the FY 2022-23 budget, compared to the historical percentage of 22.1%. The net result on the fund's status through the first quarter is an operating deficit of \$1.4 million. The deficit is due largely to the timing of receipt of grant revenue for reimbursement of expended funds.

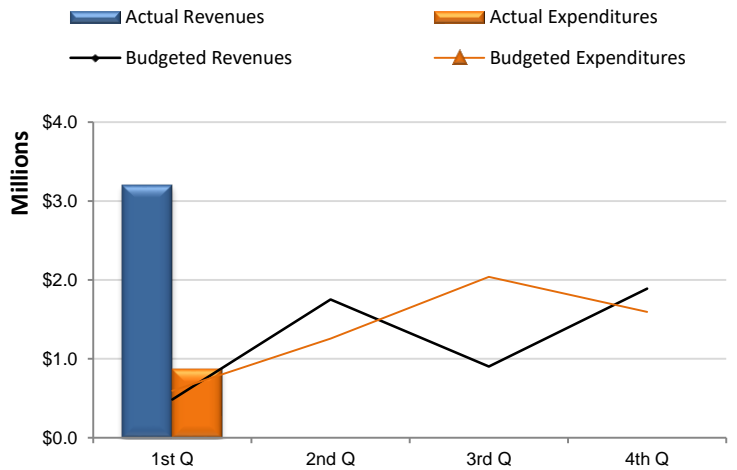


**Governmental Grants**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 9,642,937	\$ 3,208,208	33.3%
<b>Total Expenses</b>	\$ 12,855,506	\$ 876,578	6.8%
<b>Net Rev/Exp</b>	\$ (3,212,569)	\$ 2,331,631	

\*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 first quarter of FY 2022-23 total 33.3%, compared to the historical percentage of 9.6%. Expenditures through the first quarter total 6.8% of the FY 2022-23 budget, compared to the historical percentage of 10.9%.

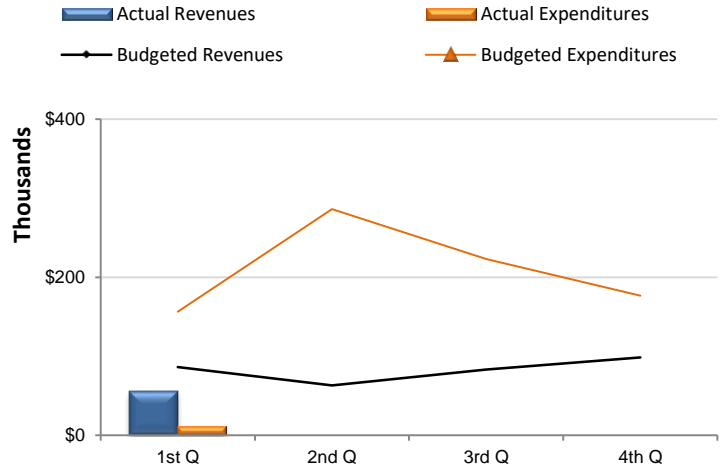


**Court Enhancement Fund**

	FY 22-23 Budget	FY 22-23 1Q Actual*	% Budget to Date
<b>Total Revenues</b>	\$ 330,643	\$ 56,151	17.0%
<b>Total Expenses</b>	\$ 841,991	\$ 10,693	1.3%
<b>Net Rev/Exp</b>	\$ (511,348)	\$ 45,457	

\*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 first quarter total 17.0% of the FY 2022-23 budget, compared to the historical percentage of 26.0%. Expenditures through the first quarter total 1.3% of the FY 2022-23 budget, compared to the historical percentage of 18.6%. This results in a surplus of \$45 thousand.