

# Quarterly Financial Status Report FY 2018/2019 1st Quarter

**Executive Summary:**

The City of Mesa has closed the first quarter of the 2018/19 fiscal year, July through September. This snapshot shows the financial projection for the year compared to the adopted budget.

The General Governmental Funds year end estimates for revenues and expenditures are on track with budget. Some revenues are estimated slightly higher than budget due to sales tax revenues increasing. Fines and Forfeitures revenue estimates for criminal and civil fines are below budget due to lower than anticipated filings at the Municipal Court. Some expenditures are estimated slightly higher than budget due to public safety items including increased security at light rail stops, increased vehicle maintenance and repair budget to offset new vehicle purchases, and a public safety pension cost adjustment.

Overall, the Enterprise Fund net sources and uses is on track with the adopted budget. Year to date actuals for net sources and uses appears large due to normal quarter 1 seasonal activity.

For additional detail on the City's budget and expenditure data, please visit the City of Mesa Open Data Portal at [data.mesaaz.gov](http://data.mesaaz.gov).

Legend	General Government Funds		Enterprise Fund
	Revenues	Expenditures	Net Sources and Uses
Exceeding	Taxes	Community Development and Services	Electric
On Track	Intergovernmental	Parks and Library	Natural Gas
Caution	Sales and Charges for Services	Law Enforcement	Solid Waste
Monitoring	Licenses, Fees, and Permits	Fire and Medical	Wastewater
	Fines and Forfeitures	Other Departments	Water
	Other Revenues	Transfers Out	Other/Non-Utility
	Transfer In		

## FY 18/19 1st Quarter: Net Financial Status Summary

The data below represents the net financial status of the General Governmental Funds and the Enterprise Fund.

	General Government Funds		Net
	Revenues	Expenditures	
Adopted Budget	\$ 432,534	\$ 450,251	\$ (17,717)
Year to Date Actuals	\$ 78,518	\$ 91,868	\$ (13,351)
Year End Estimate	\$ 434,892	\$ 452,552	\$ (17,660)

(In Thousands)

	Enterprise Fund		Net
	Sources	Uses	
Adopted Budget	\$ 379,630	\$389,052	\$ (9,421)
Year to Date Actuals	\$ 108,423	\$85,806	\$ 22,617
Year End Estimate	\$ 380,320	\$388,553	\$ (8,233)

(In Thousands)

Exceeding
On Track
Caution
Monitoring

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## General Fund and Quality of Life - Revenues

Revenue Categories	Adopted Budget	Year to Date Actuals	Year End Estimate
<a href="#">Taxes</a>	\$ 142,185	\$ 13,055	\$ 142,789
<a href="#">Intergovernmental</a>	\$ 132,363	\$ 30,349	\$ 133,365
<a href="#">Sales and Charges for Services</a>	\$ 11,695	\$ 2,624	\$ 12,002
<a href="#">Licenses, Fees, and Permits</a>	\$ 20,502	\$ 4,033	\$ 20,807
<a href="#">Fines and Forfeitures</a>	\$ 4,264	\$ 994	\$ 3,994
<a href="#">Other Revenues</a>	\$ 1,260	\$ 367	\$ 1,318
<a href="#">Transfers In</a>	\$ 120,265	\$ 27,097	\$ 120,615
<b>Total</b>	<b>\$ 432,534</b>	<b>\$ 78,518</b>	<b>\$ 434,892</b>

(In Thousands)

Exceeding
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Monitoring

## FY 18/19 1st Quarter Revenues: Taxes Summary

The data below represents revenue collections from sales and use taxes in the General Fund and Quality of Life Fund.

	Adopted Budget	Year to Date Actuals	Year End Estimate
General Fund	\$ 117,675	\$ 11,012	\$ 118,176
Quality of Life Fund	\$ 24,509	\$ 2,043	\$ 24,614
<b>Total Tax Revenue</b>	<b>\$ 142,185</b>	<b>\$ 13,055</b>	<b>\$ 142,789</b>

(In Thousands)

### Taxes - Revenues



The continued growth in sales activity has driven the year end estimate slightly higher than the adopted budget.

Year to date actuals appear to lag FY 17/18 due to the timing of revenues received from the Arizona Department of Revenue. FY 17/18 sales tax recorded an additional week of revenues through the 1st quarter compared to FY 18/19.

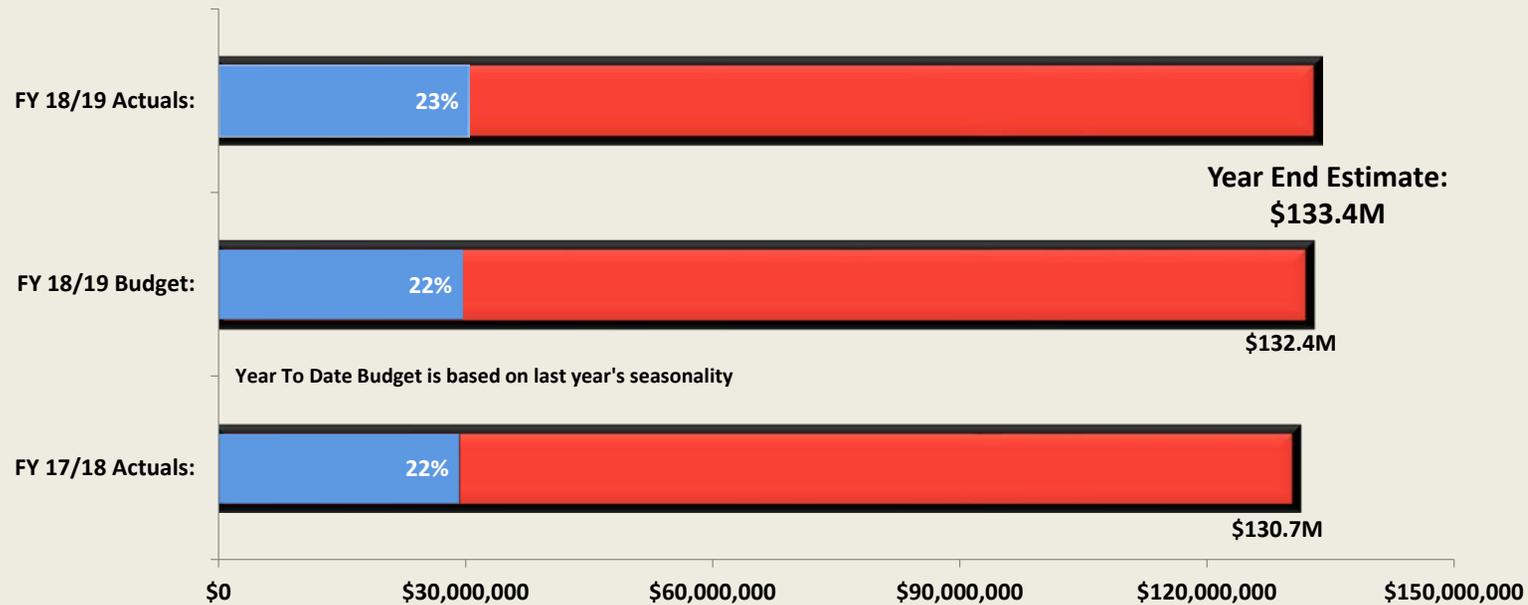
### FY 18/19 1st Quarter Revenues: Intergovernmental Summary

The data below represents revenue collections from federal grants and reimbursements, urban revenue sharing (state income tax), state shared sales tax, vehicle license tax, state grants and reimbursements, and county and other government revenues in the General Fund and Quality of Life Fund.

	Adopted Budget	Year to Date Actuals	Year End Estimate
Urban Revenue Sharing	\$ 59,487	\$ 15,028	\$ 60,112
State Shared Sales Tax	\$ 47,653	\$ 9,976	\$ 48,625
Vehicle License Tax	\$ 20,722	\$ 4,571	\$ 20,127
Other	\$ 4,502	\$ 774	\$ 4,502
<b>Total Intergovt Revenue</b>	<b>\$ 132,363</b>	<b>\$ 30,349</b>	<b>\$ 133,365</b>

(In Thousands)

#### Intergovernmental - Revenues



Overall, Intergovernmental revenues are on track, projecting a slight increase in revenues collected from Urban Revenue Sharing and State Shared Sales Tax, which are received based on the City's share of the state population. The latest Census Bureau population estimate showed the City's share of the state population increased, resulting in increased revenue. Additionally, stronger State Sales Tax revenues, similar to City Sales Tax trends, has pushed the year end estimate slightly above budget.

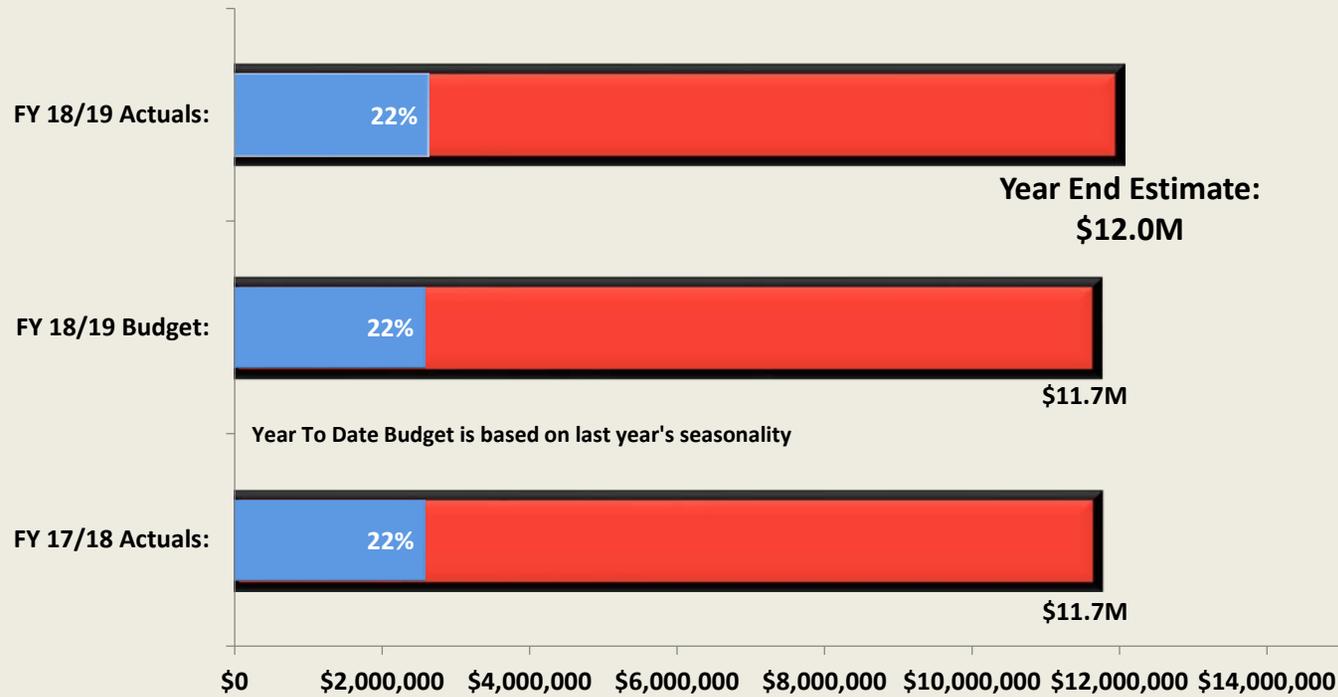
## FY 18/19 1st Quarter Revenues: Sales and Charges for Services Summary

The data below represents revenue collections from general services, culture and recreation services, and enterprise services in the General Fund and Quality of Life Fund.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 11,695	\$ 2,624	\$12,002

(In Thousands)

### Sales and Charges for Services - Revenues



Sales and Charges for Services revenues are on track.

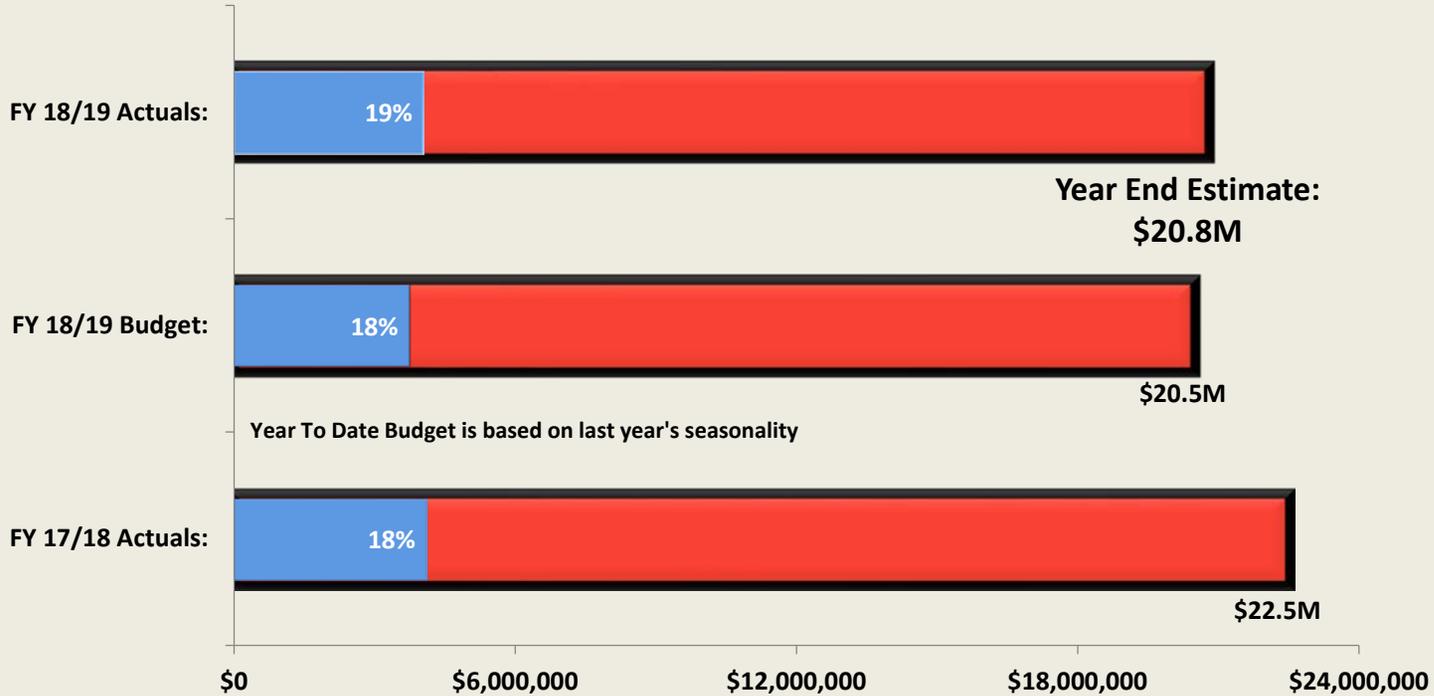
## FY 18/19 1st Quarter Revenues: Licenses, Fees, and Permits Summary

The data below represents revenue collections from business licenses, permits, fees, court fees, and culture and recreation fees in the General Fund and Quality of Life Fund.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 20,502	\$ 4,033	\$ 20,807

(In Thousands)

### Licenses, Fees, and Permits - Revenues



Licenses, Fees and Permits revenues are on track.

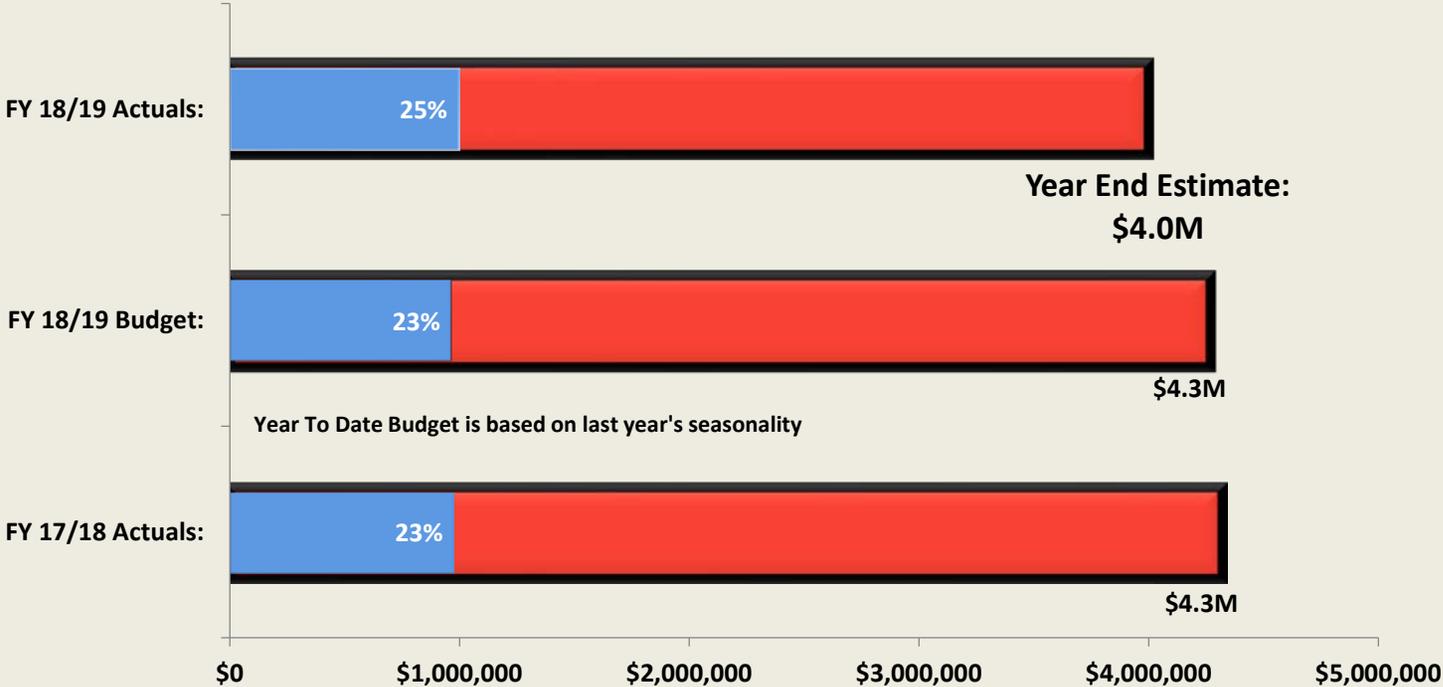
### FY 18/19 1st Quarter Revenues: Fines and Forfeitures Summary

The data below represents revenue collections from court and other fines in the General Fund and Quality of Life Fund.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 4,264	\$ 994	\$ 3,994

(In Thousands)

#### Fines and Forfeitures - Revenues



Fines and Forfeitures revenues are below budget due to revised estimates for criminal and civil fines, which were reduced to reflect lower than anticipated year-to-date filings at the Municipal Court.

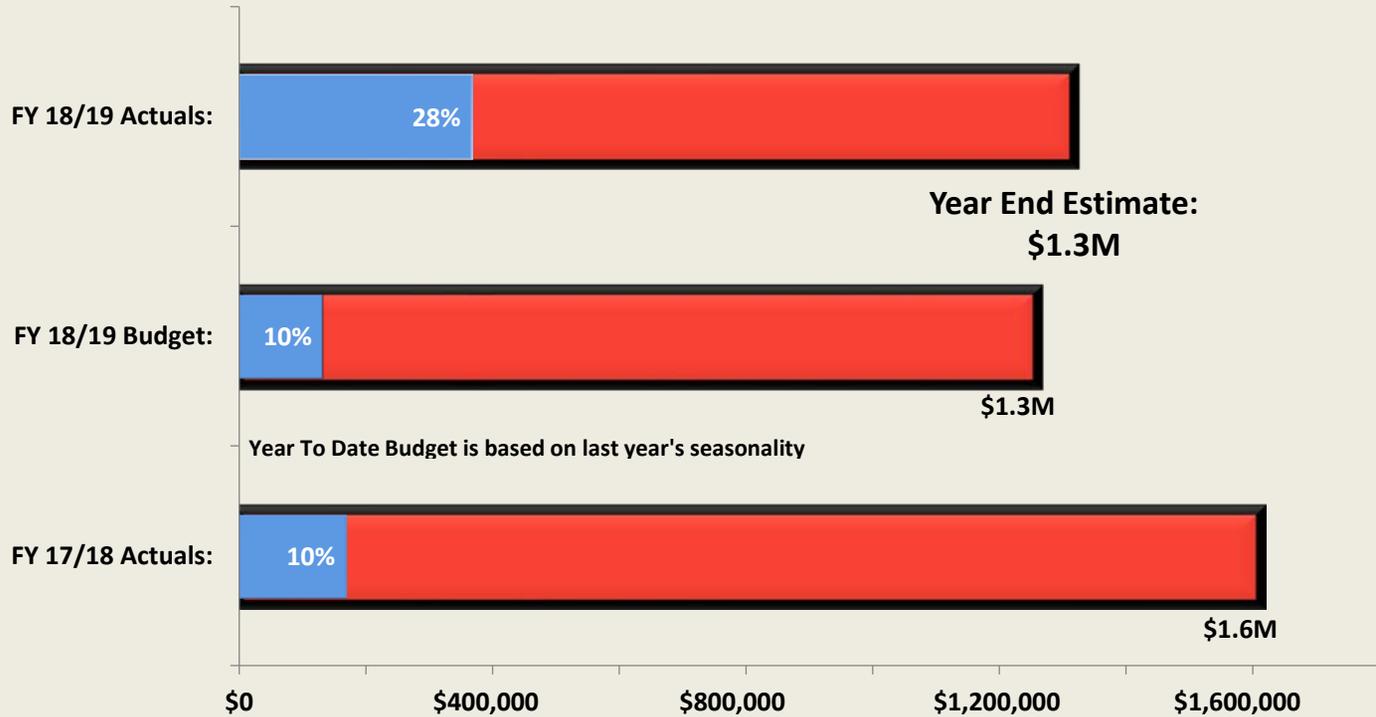
## FY 18/19 1st Quarter Revenues: Other Revenues Summary

The data below represents revenue collections from interest, contributions and donations, other financing sources, sale of property, self insurance contributions, and other revenues in the General Fund and Quality of Life Fund.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 1,260	\$ 367	\$ 1,318

(In Thousands)

### Other Revenues - Revenues



Other Revenues year end estimate is on track with the budget. The year to date actuals in FY 18/19 appear higher due to receiving a larger rebate for purchasing card services than last year.

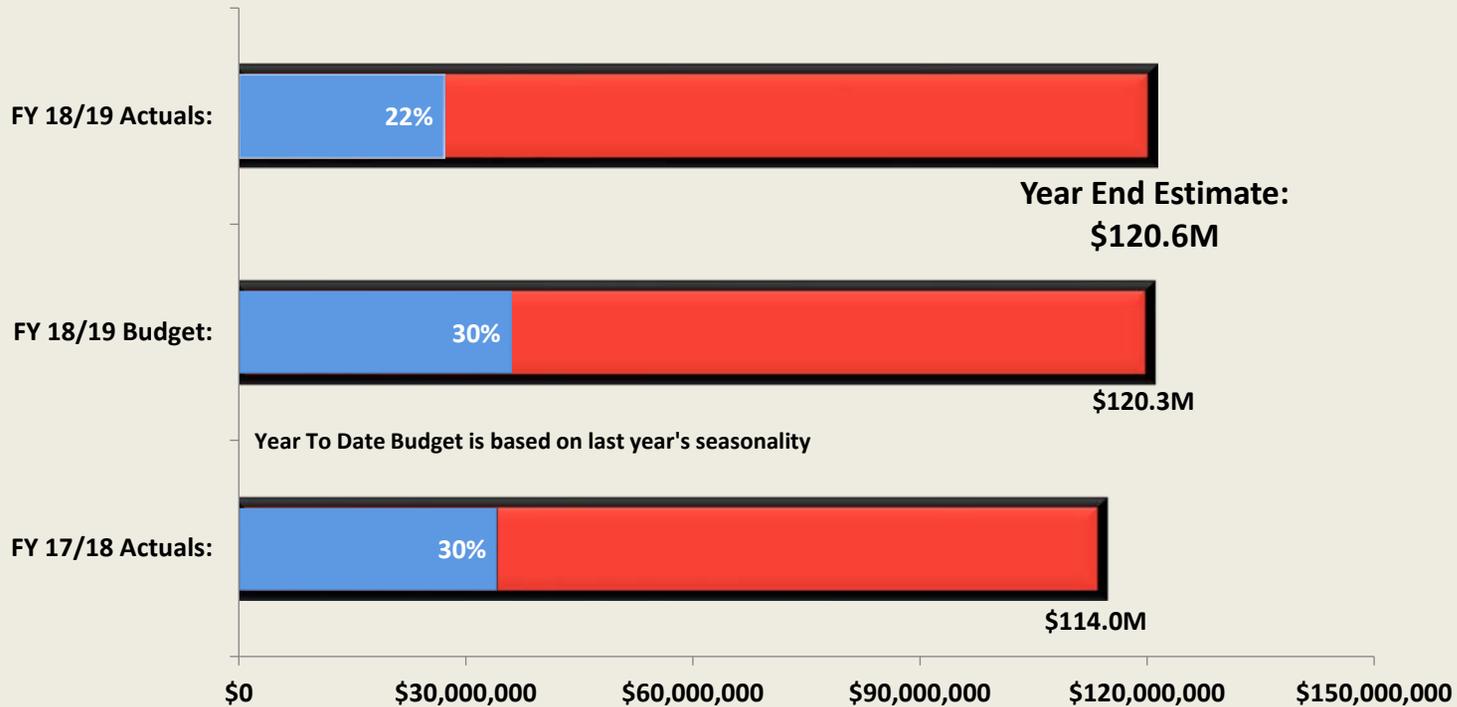
## FY 18/19 1st Quarter Revenues: Transfers In Summary

The data below represents transfers into the General Fund and Quality of Life Fund from other funds within the city.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 120,265	\$ 27,097	\$ 120,615

(In Thousands)

### Transfers In - Revenues



Transfers In are on track. Transfers into the General Fund are mainly comprised of the quarterly contribution from the Enterprise Fund. The year end estimate is slightly above budget due to a release of public safety life cycle funds for the implementation of a data warehouse. Public safety life cycle funds are comprised of operational savings from prior years.

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## General Fund and Quality of Life - Expenditures

Expenditures	Adopted Budget	Year to Date Actuals	Year End Estimate
<a href="#">Community Development and Services</a>	\$ 11,645	\$ 2,475	\$ 11,384
<a href="#">Parks and Library</a>	\$ 25,616	\$ 6,077	\$ 25,597
<a href="#">Law Enforcement</a>	\$ 183,699	\$ 41,410	\$ 185,419
<a href="#">Fire and Medical</a>	\$ 78,762	\$ 18,295	\$ 78,913
<a href="#">Other Departments</a>	\$ 100,557	\$ 20,358	\$ 99,841
<a href="#">Transfers Out</a>	\$ 49,973	\$ 3,253	\$ 51,398
<b>Total</b>	<b>\$ 450,251</b>	<b>\$ 91,868</b>	<b>\$ 452,552</b>

(In Thousands)

Exceeding
On Track
Caution
Monitoring

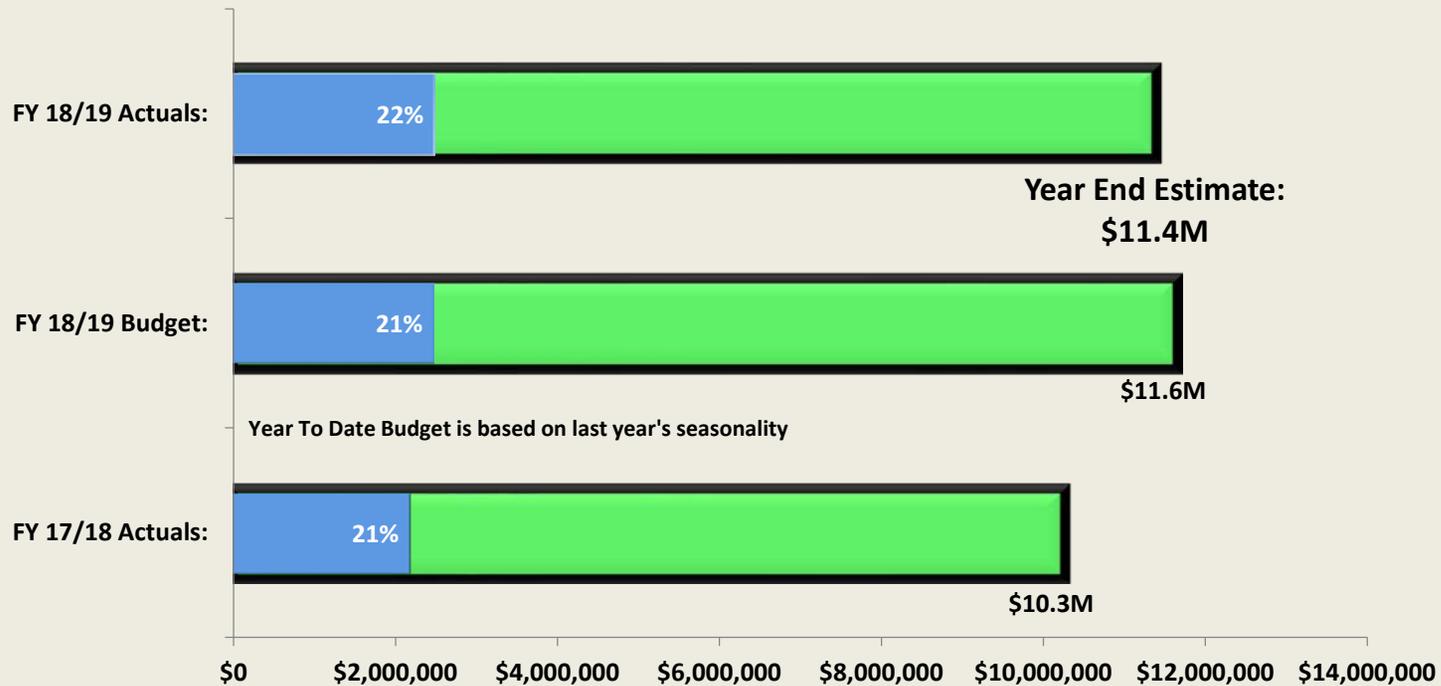
## FY 18/19 1st Quarter Expenditures: Community Development and Services Summary

The data below represents posted expenditures in the General Fund and Quality of Life Fund from the Development Services Department and the Community Services Department.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 11,645	\$ 2,475	\$ 11,384

(In Thousands)

### Community Development and Services - Expenditures



Community Development and Services expenditures are on track.

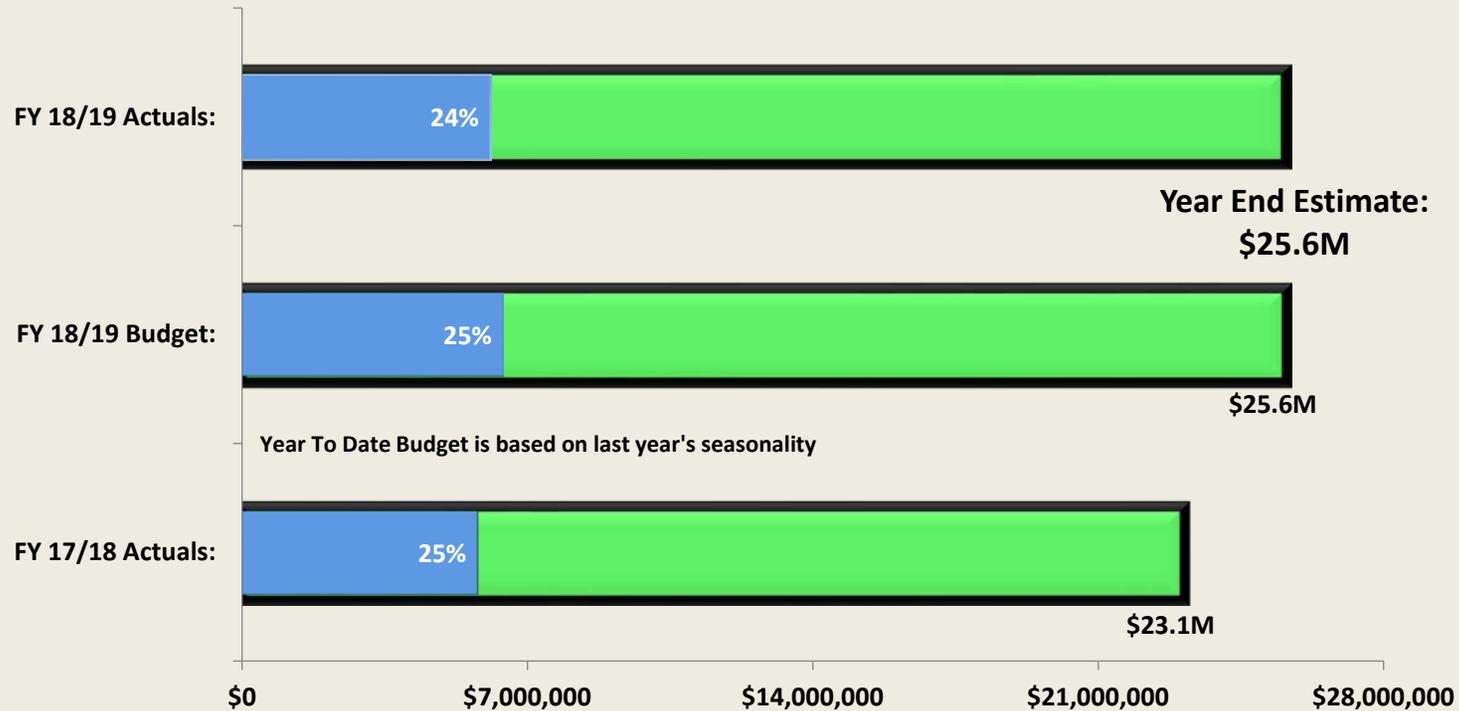
## FY 18/19 1st Quarter Expenditures: Parks and Library Summary

The data below represents posted expenditures in the General Fund and Quality of Life Fund from the Library Department and the Parks, Recreation and Community Facilities Department.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 25,616	\$ 6,077	\$ 25,597

(In Thousands)

### Parks and Culture - Expenditures



The Parks and Library budgets are on track.

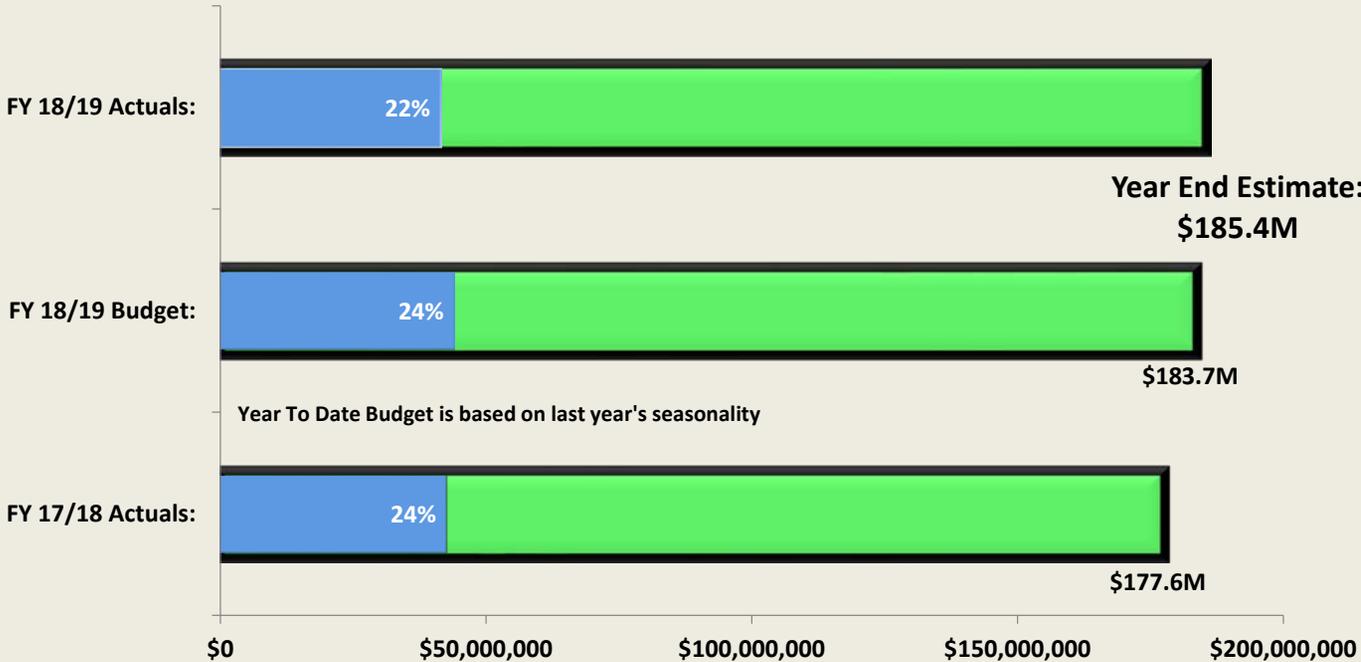
### FY 18/19 1st Quarter Expenditures: Law Enforcement Summary

The data below represents posted expenditures in the General Fund and Quality of Life Fund from the Police Department and the Municipal Court Department.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 183,699	\$ 41,410	\$ 185,419

(In Thousands)

#### Law Enforcement - Expenditures



The year end estimate for Law Enforcement is slightly above budget due to a public safety pension cost adjustment (\$750K), additional security at Light Rail stops in Mesa (\$250K) and vehicle maintenance and repair funds (\$250K) that will be offset by a decrease in new vehicle purchases. The department will construct a data warehouse (\$350K) that will be used to improve the department's ability to conduct analysis. Funding for the data warehouse item will come from operational savings set aside in a previous fiscal year and is included in the Transfers In page within the Revenues section.

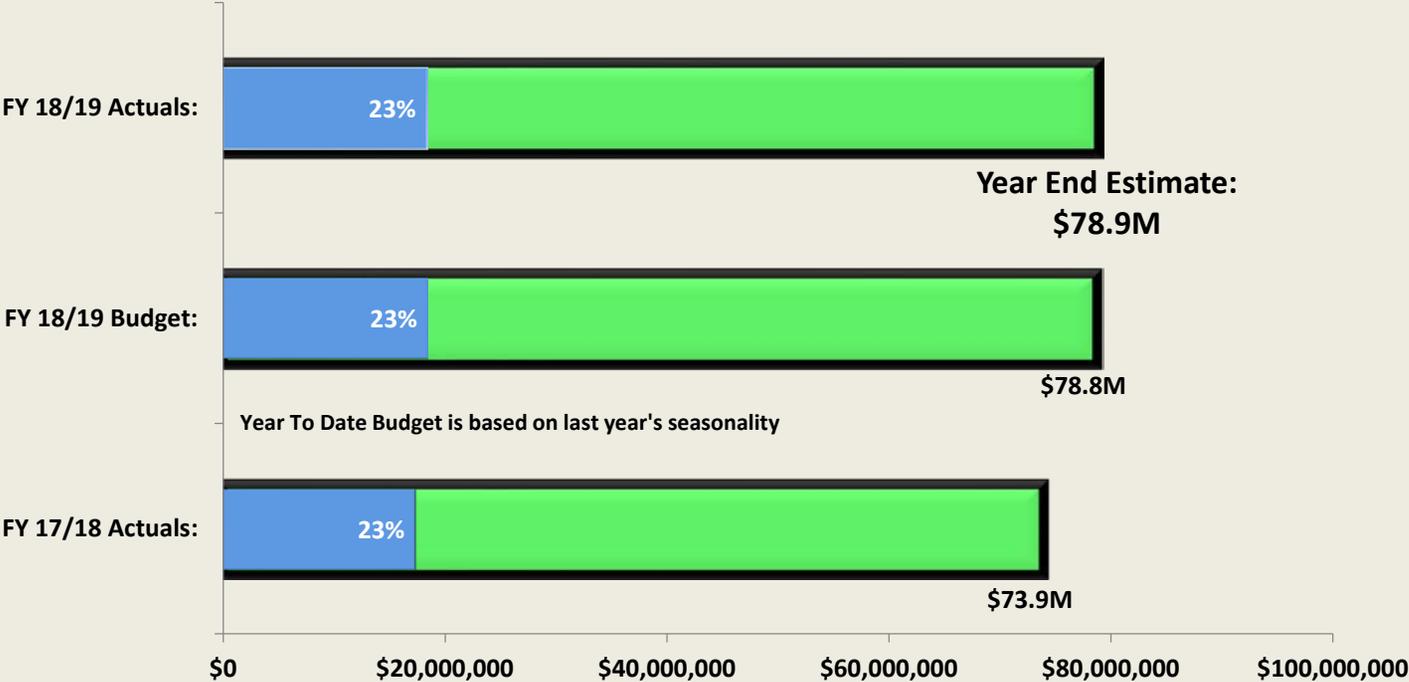
### FY 18/19 1st Quarter Expenditures: Fire and Medical Summary

The data below represents posted expenditures in the General Fund and Quality of Life Fund from the Fire and Medical Department.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 78,762	\$ 18,295	\$ 78,913

(In Thousands)

#### Fire and Medical - Expenditures



The year end estimate for Fire and Medical is slightly above budget due to a public safety pension cost adjustment (\$115K).

## FY 18/19 1st Quarter Expenditures: Other Departments Summary

The data below represents posted expenditures in the General Fund and Quality of Life Fund from the departments of:

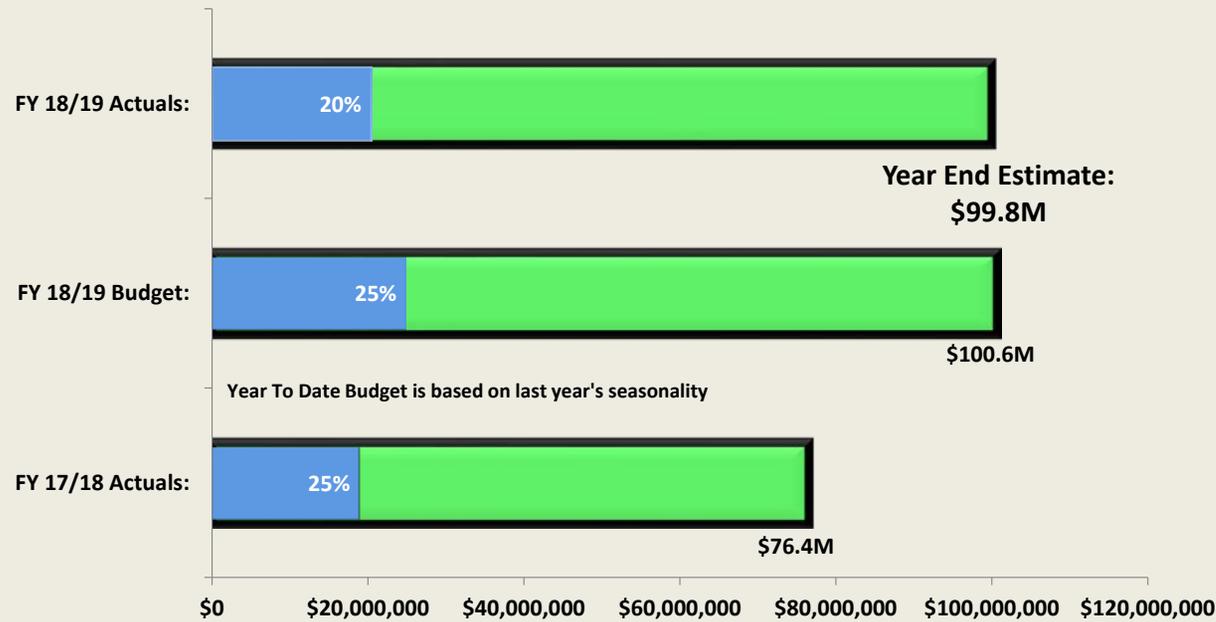
- |                            |                        |                          |                                       |
|----------------------------|------------------------|--------------------------|---------------------------------------|
| Business Services          | Communications         | Financial Services       | Office of Management and Budget       |
| Centralized Appropriations | Economic Development   | Fleet Services           | Public Information and Communications |
| City Attorney              | Energy Resources       | Human Resources          | Environmental Mgmt and Sustainability |
| City Auditor               | Engineering            | Information Technology   | Transit Services                      |
| City Clerk                 | Facilities Maintenance | Mayor and Council        | Transportation                        |
| City Manager               | Falcon Field Airport   | Office of ERP Management | Water Resources                       |

*Includes all departments not identified elsewhere. Some departments may not have expenditures in these funds.*

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 100,557	\$ 20,358	\$ 99,841

(In Thousands)

### Other Departments - Expenditures



The Other Departments expenditures are on track.

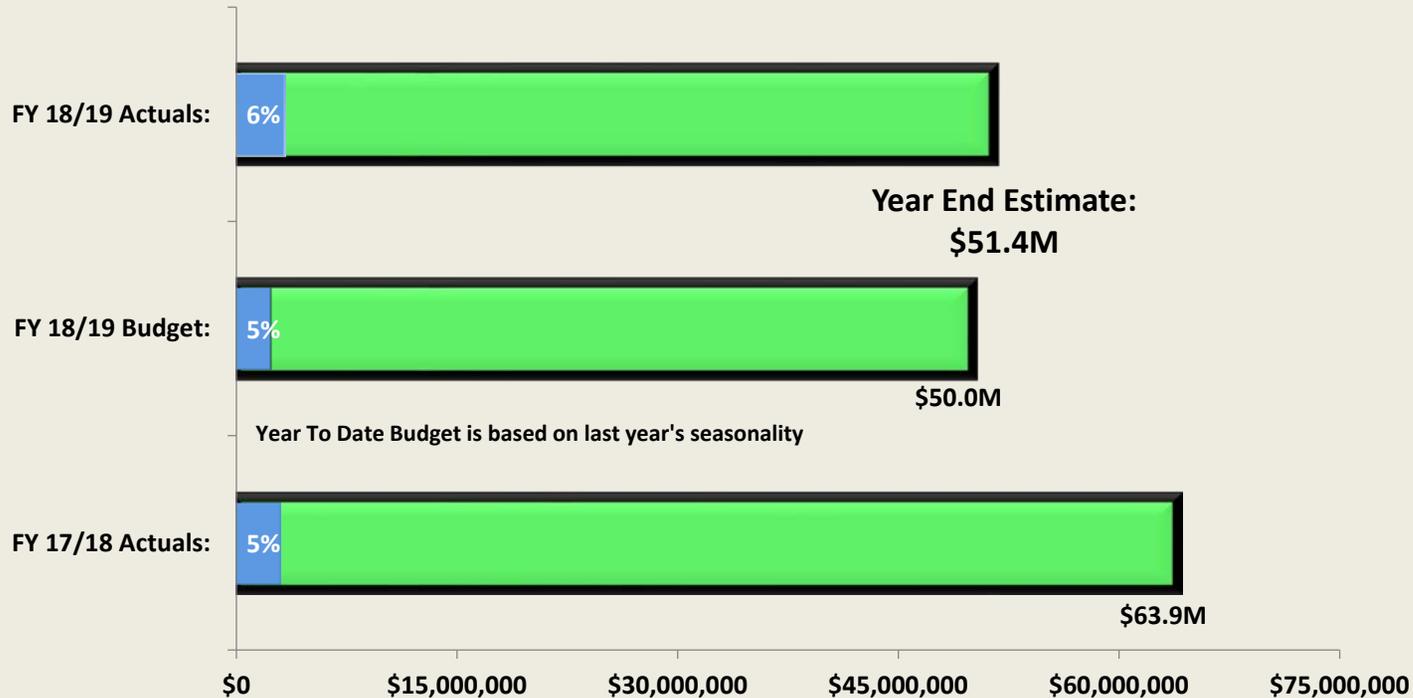
### FY 18/19 1st Quarter Expenditures: Transfers Out Summary

The data below represents transfers out of the General Fund and Quality of Life Fund to the Vehicle Replacement Fund, Capital - General Fund, Impact Fees Funds, General Obligation Debt and Transit Fund.

Adopted Budget	Year to Date Actuals	Year End Estimate
\$ 49,973	\$ 3,253	\$ 51,398

(In Thousands)

#### Transfers Out - Expenditures



Almost all transfers from the General Fund occur at the end of the fiscal year, except for the quarterly transfers for vehicle replacements and the transfer to the Arts & Culture Fund. The year end estimate for the General Capital Fund transfer is above budget due to the timing of project expenditures between FY 17/18 and FY 18/19.

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### Enterprise Fund

Utility Net Sources and Uses	Adopted Budget	Year to Date Actuals	Year End Estimate
<a href="#">Electric</a>	\$ 942	\$ 3,489	\$ 948
<a href="#">Natural Gas</a>	\$ 1,250	\$ 2,114	\$ 1,871
<a href="#">Solid Waste</a>	\$ (913)	\$ 3,310	\$ (1,076)
<a href="#">Wastewater</a>	\$ (1,587)	\$ 3,439	\$ (1,741)
<a href="#">Water</a>	\$ (3,787)	\$ 11,743	\$ (3,180)
<b>Total</b>	<b>\$ (4,094)</b>	<b>\$ 24,095</b>	<b>\$ (3,178)</b>

Other/Non-Utility Net Sources and Uses	Adopted Budget	Year to Date Actuals	Year End Estimate
<a href="#">Convention Center</a>	\$ (2,032)	\$ (560)	\$ (2,032)
<a href="#">Cubs/Sloan Park</a>	\$ (1,554)	\$ (549)	\$ (1,282)
<a href="#">District Cooling</a>	\$ 432	\$ 189	\$ 432
<a href="#">Golf Course</a>	\$ (960)	\$ (300)	\$ (960)
<a href="#">Hohokam</a>	\$ (1,212)	\$ (254)	\$ (1,212)
<b>Total</b>	<b>\$ (5,327)</b>	<b>\$ (1,473)</b>	<b>\$ (5,055)</b>

<b>Total Enterprise Fund</b>	<b>\$ (9,421)</b>	<b>\$ 22,623</b>	<b>\$ (8,233)</b>
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(In Thousands)

Exceeding
On Track
Caution
Monitoring

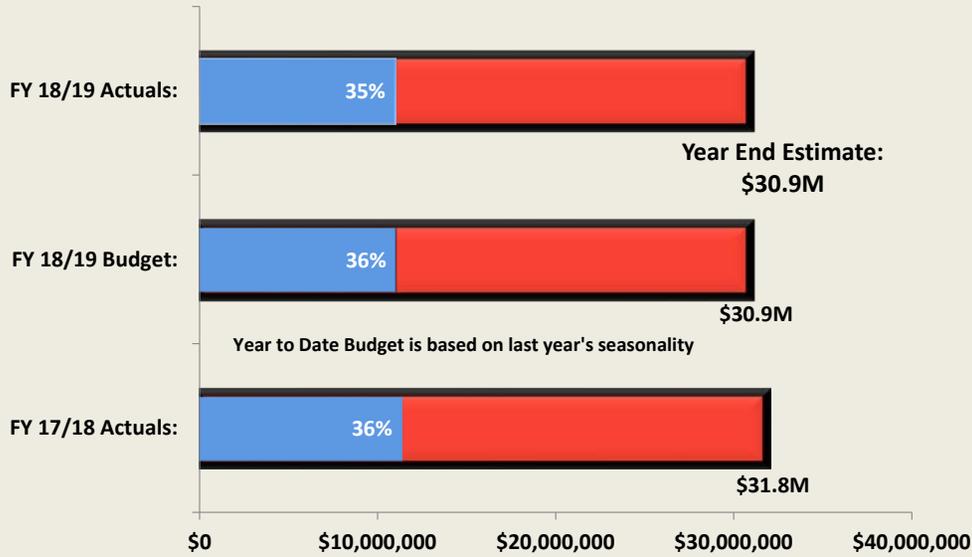
### FY 18/19 1st Quarter Electric Summary

The data below represents financial information for the Enterprise Fund for the Electric sub-fund.  
Both direct (Energy Resources Department) and indirect (citywide) expenses are included.

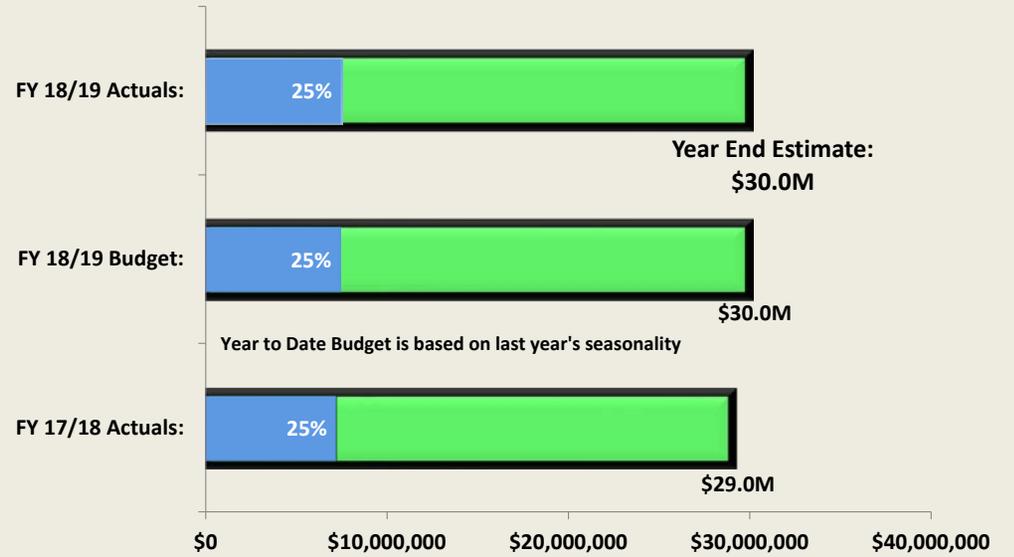
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 30,903	\$ 10,946	\$ 30,903
Uses	\$ 20,442	\$ 5,166	\$ 20,437
Debt/Capital Transfers Out	\$ 2,743	\$ 596	\$ 2,742
General Fund Transfers Out	\$ 6,776	\$ 1,694	\$ 6,776
Net Sources and Uses	\$ 942	\$ 3,489	\$ 948

(In Thousands)

**Electric - Sources**



**Electric - Uses and Transfers**



The year end estimate for sources and uses is on track with budget.

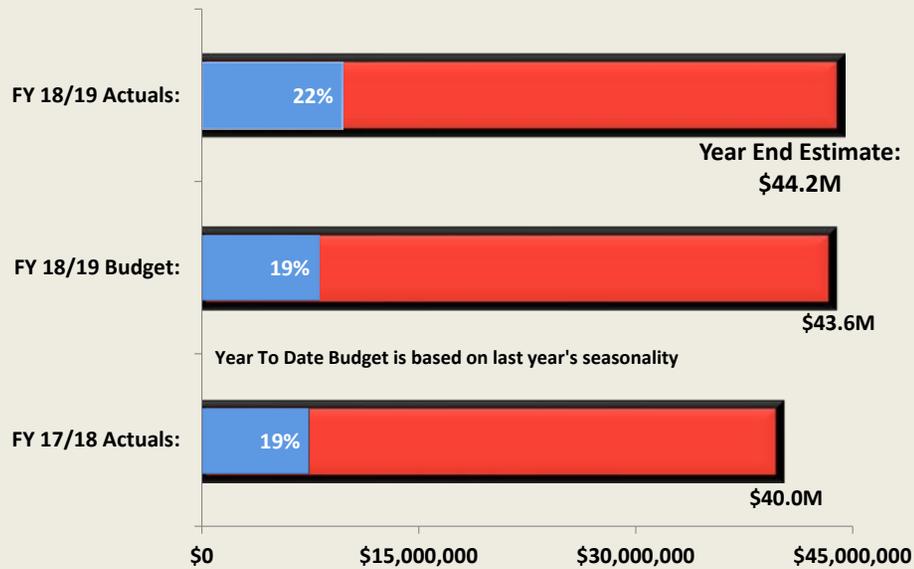
### FY 18/19 1st Quarter Natural Gas Summary

The data below represents financial information for the Enterprise Fund for the Natural Gas sub-fund. Both direct (Energy Resources Department) and indirect (citywide) expenses are included.

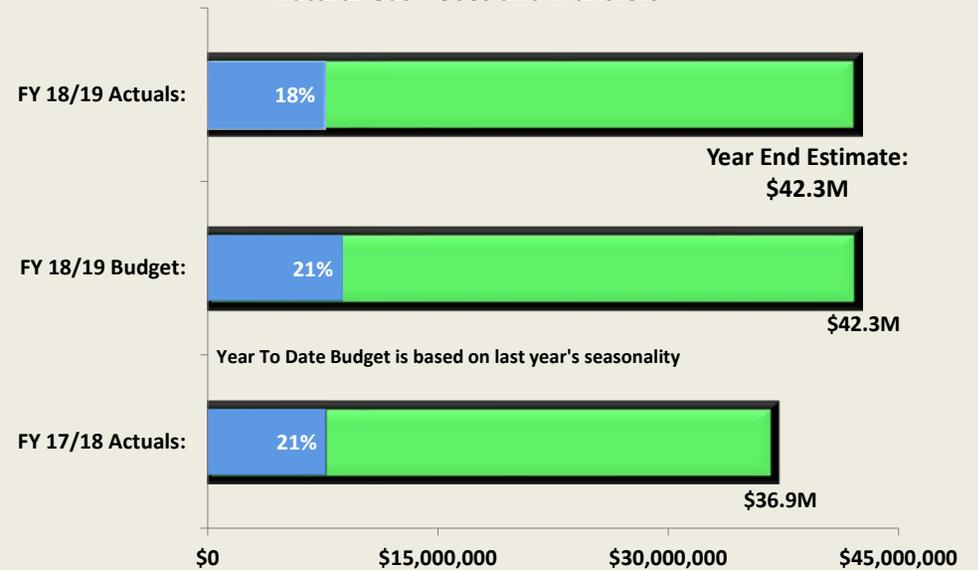
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 43,588	\$ 9,707	\$ 44,164
Uses	\$ 27,146	\$ 3,966	\$ 27,147
Debt/Capital Transfers Out	\$ 7,094	\$ 1,603	\$ 7,048
General Fund Transfers Out	\$ 8,098	\$ 2,025	\$ 8,098
Net Sources and Uses	\$ 1,250	\$ 2,114	\$ 1,871

(In Thousands)

**Natural Gas - Sources**



**Natural Gas - Uses and Transfers**



The year end estimates for sources and uses are on track. Year to date actuals for sources appear high due to a large refund that was incorrectly recorded in the fund. This will be corrected in quarter 2.

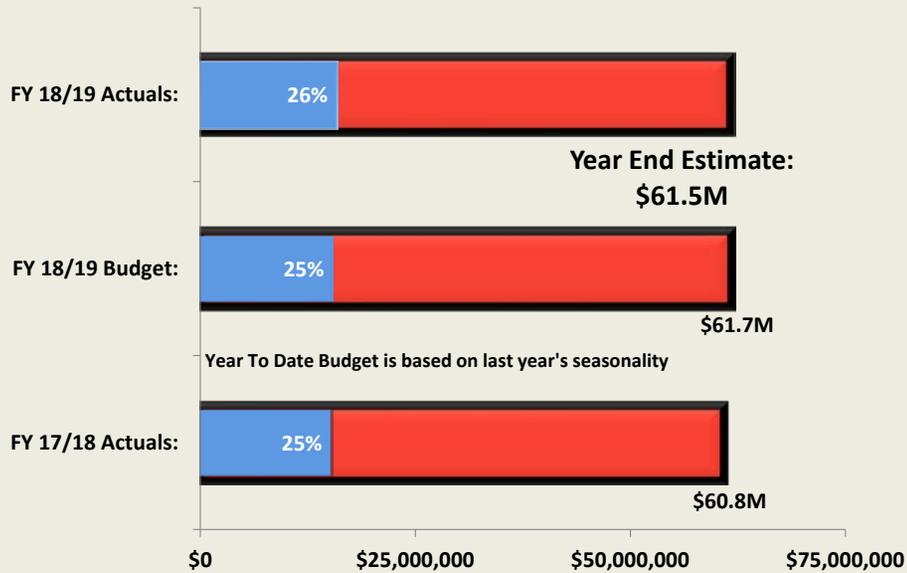
### FY 18/19 1st Quarter Solid Waste Summary

The data below represents financial information from the Enterprise Fund for the Solid Waste sub fund. Both direct (Environmental Management and Sustainability Department) and indirect (citywide) expenses are included.

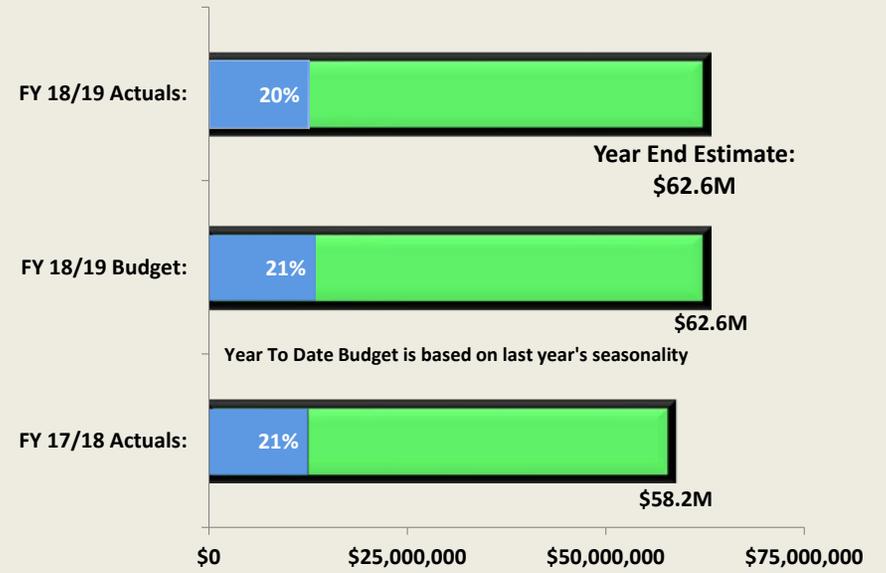
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 61,692	\$ 15,856	\$ 61,533
Uses	\$ 37,002	\$ 6,669	\$ 37,002
Debt/Capital Transfers Out	\$ 3,787	\$ 423	\$ 3,791
General Fund Transfers Out	\$ 21,816	\$ 5,454	\$ 21,816
Net Sources and Uses	\$ (913)	\$ 3,310	\$ (1,076)

(In Thousands)

**Solid Waste - Sources**



**Solid Waste - Uses and Transfers**



The year end estimate for sources is slightly below budget due to a new contract for recycled materials. The year end estimate for uses is on track with budget.

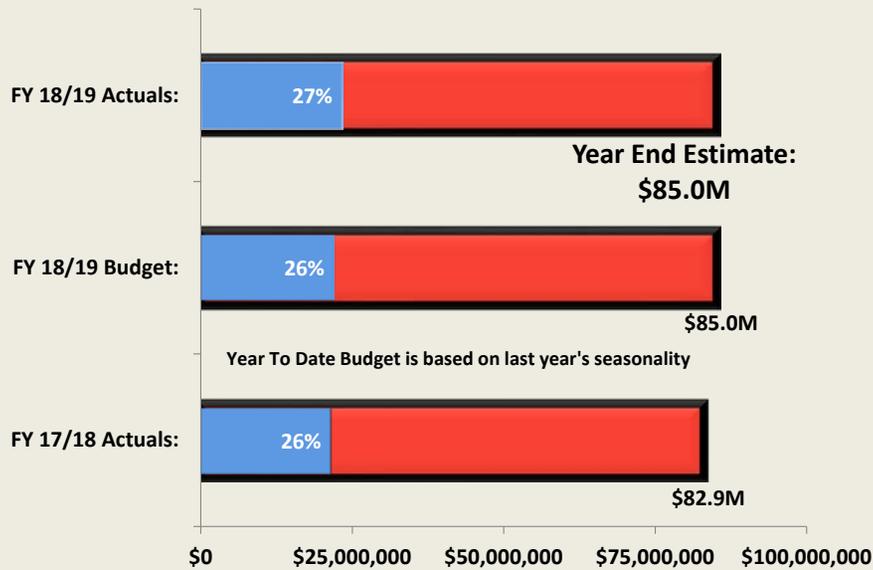
## FY 18/19 1st Quarter Wastewater Summary

The data below represents financial information from the Enterprise Fund for the Wastewater Sub-fund.  
Both direct (Water Resources Department) and indirect (citywide) expenses are included.

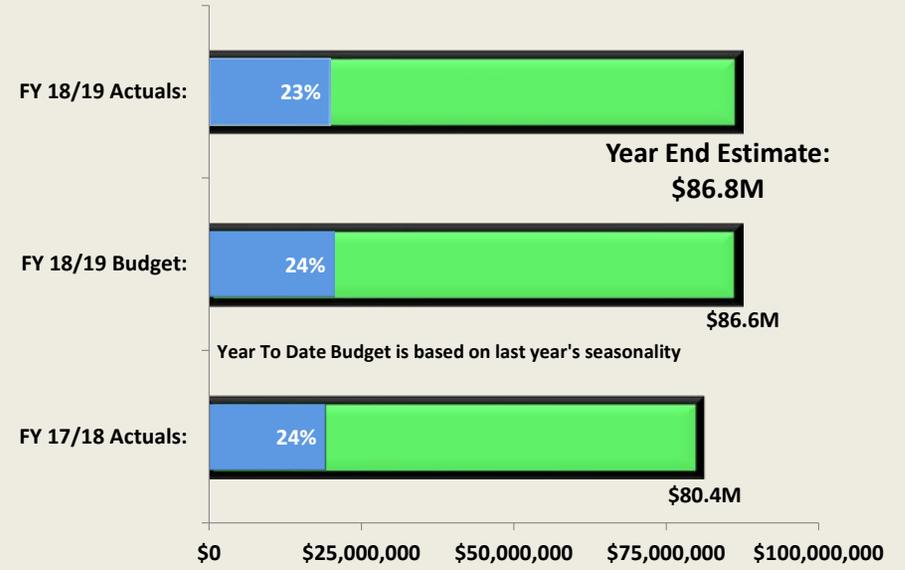
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 85,034	\$ 23,234	\$ 85,034
Uses	\$ 28,065	\$ 5,347	\$ 27,998
Debt/Capital Transfers Out	\$ 42,808	\$ 10,511	\$ 43,029
General Fund Transfers Out	\$ 15,748	\$ 3,937	\$ 15,748
Net Sources and Uses	\$ (1,587)	\$ 3,439	\$ (1,741)

(In Thousands)

**Wastewater - Sources**



**Wastewater - Uses and Transfers**



The year end estimate for sources and uses is on track with budget.

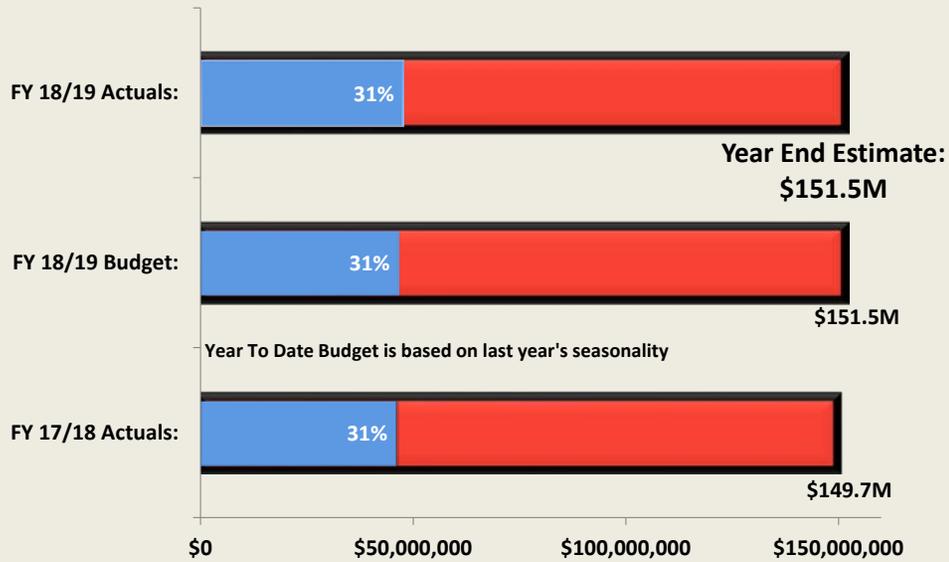
### FY 18/19 1st Quarter Water Summary

The data below represents financial information from the Enterprise Fund for the Water Sub-fund.  
Both direct (Water Resources Department) and indirect (citywide) expenses are included.

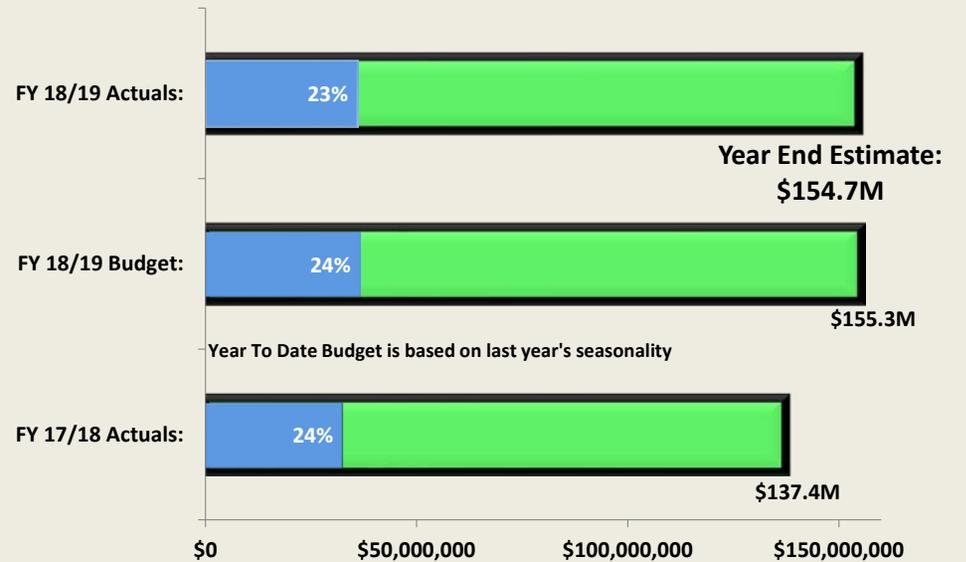
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 151,478	\$ 47,617	\$ 151,478
Uses	\$ 53,569	\$ 11,724	\$ 53,337
Debt/Capital Transfers Out	\$ 45,744	\$ 10,162	\$ 45,370
General Fund Transfers Out	\$ 55,952	\$ 13,988	\$ 55,952
Net Sources and Uses	\$ (3,787)	\$ 11,743	\$ (3,180)

(In Thousands)

**Water - Sources**



**Water - Uses and Transfers**



The year end estimate for sources and uses is on track with budget.

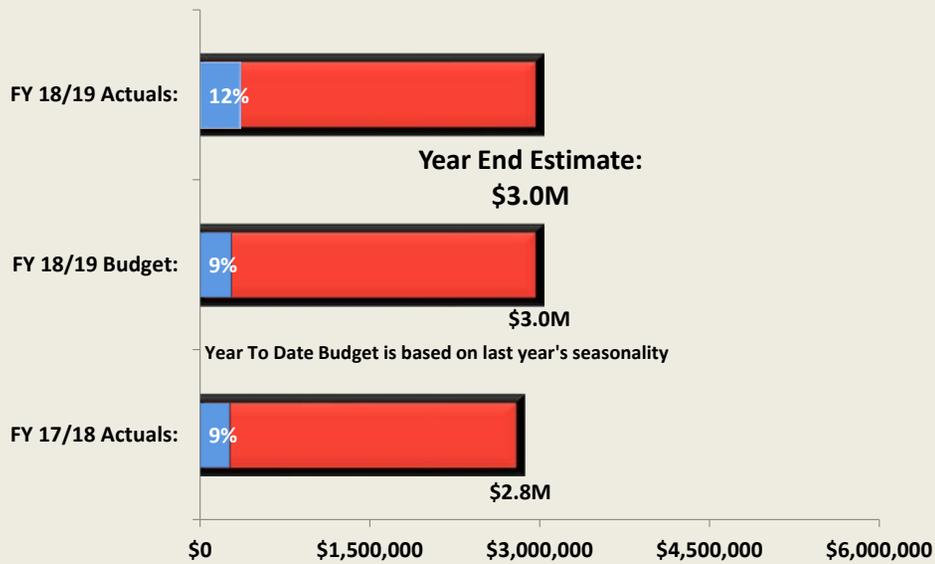
### FY 18/19 1st Quarter Convention Center Summary

The data below represents financial information from the Enterprise Fund for the Convention Center sub-fund. Both direct (Parks, Recreation and Community Facilities Department) and indirect (citywide) expenses are included.

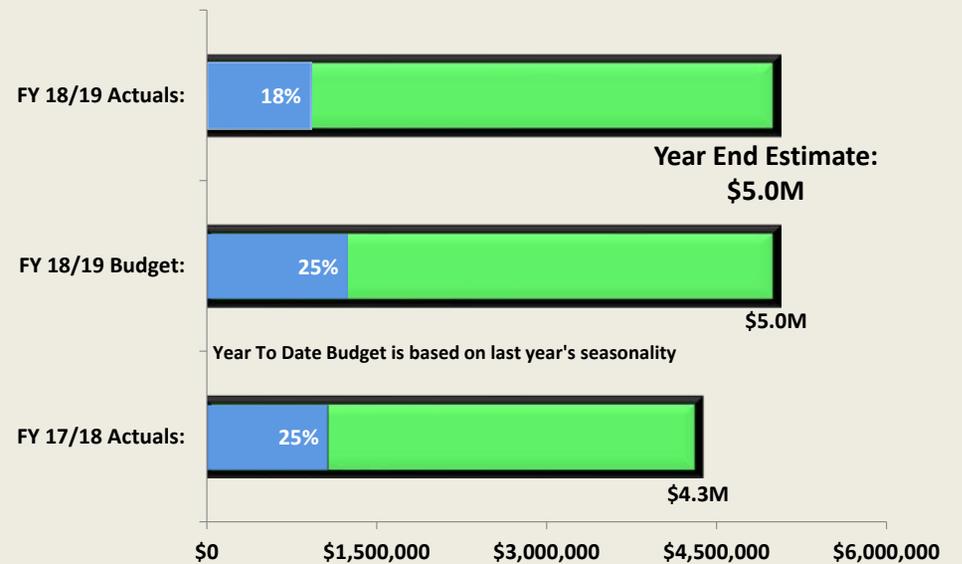
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 2,994	\$ 352	\$ 2,994
Uses	\$ 4,989	\$ 912	\$ 4,989
Debt/Capital Transfers Out	\$ 37	\$ -	\$ 37
General Fund Transfers Out	\$ -	\$ -	\$ -
Net Sources and Uses	\$ (2,032)	\$ (560)	\$ (2,032)

(In Thousands)

**Convention Center - Sources**



**Convention Center - Uses and Transfers**



The year end estimates for both sources and uses are on track.

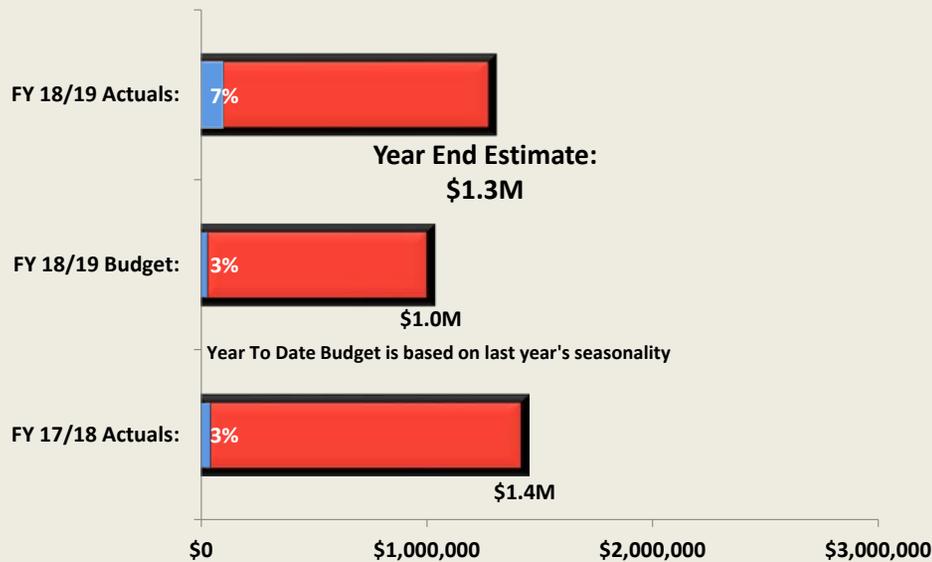
### FY 18/19 1st Quarter Cubs/Sloan Park Summary

The data below represents financial information from the Enterprise Fund for the Cubs/Sloan Park sub-fund. Both direct (Parks, Recreation and Community Facilities Department) and indirect (citywide) expenses are included.

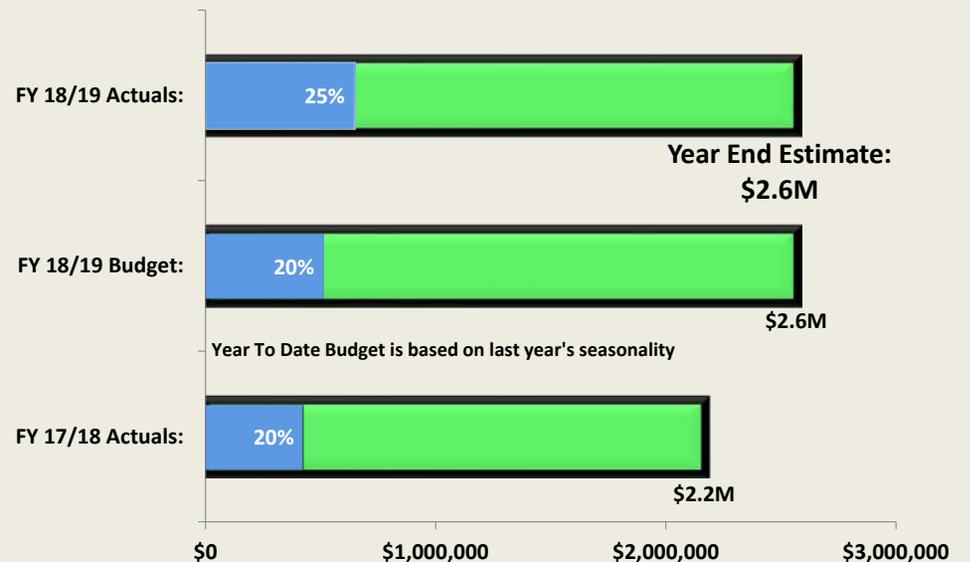
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 1,015	\$ 96	\$ 1,288
Uses	\$ 2,394	\$ 645	\$ 2,394
Debt/Capital Transfers Out	\$ 176	\$ -	\$ 176
General Fund Transfers Out	\$ -	\$ -	\$ -
Net Sources and Uses	\$ (1,554)	\$ (549)	\$ (1,282)

(In Thousands)

**Cubs/Sloan Park - Sources**



**Cubs/Sloan Park - Uses and Transfers**



The year end estimate for sources is revised to reflect increased bed tax revenues seen in recent fiscal years. The year end estimate for uses is on track with budget.

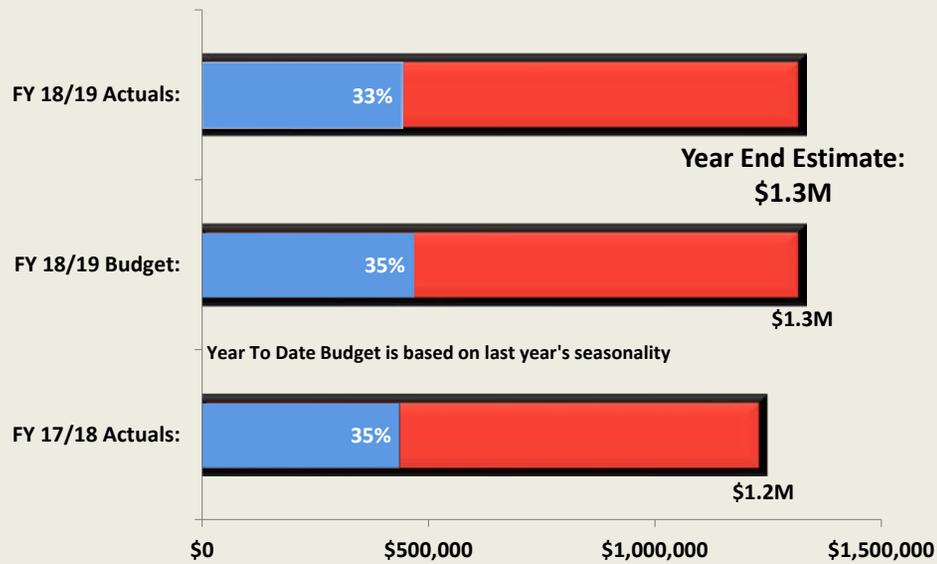
### FY 18/19 1st Quarter District Cooling Summary

The data below represents financial information from the Enterprise Fund for District Cooling sub-fund. Both direct (Facilities Maintenance Department) and indirect (citywide) expenses are included.

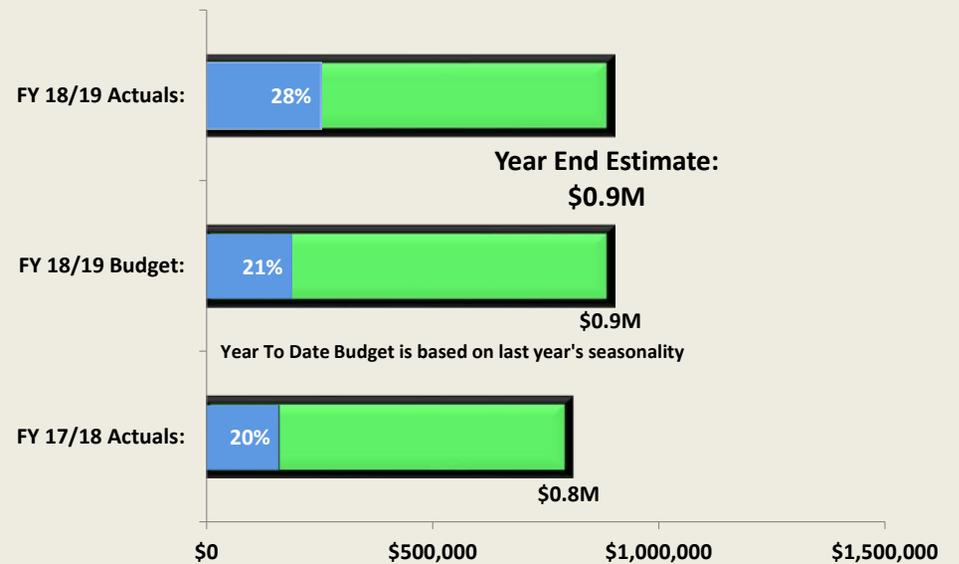
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 1,325	\$ 441	\$ 1,325
Uses	\$ 891	\$ 251	\$ 891
Debt/Capital Transfers Out	\$ 2	\$ -	\$ 2
General Fund Transfers Out	\$ -	\$ -	\$ -
Net Sources and Uses	\$ 432	\$ 189	\$ 432

(In Thousands)

**District Cooling - Sources**



**District Cooling - Uses and Transfers**



The year end estimate for sources and uses are on track with budget.

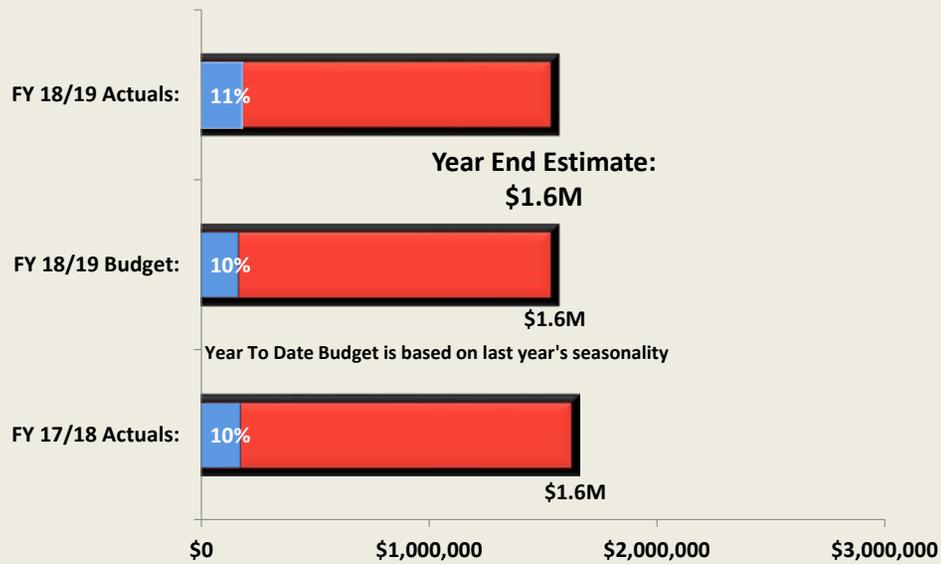
### FY 18/19 1st Quarter Golf Course Summary

The data below represents financial information from the Enterprise Fund for the Golf Course sub-fund. Both direct (Parks, Recreation and Community Facilities Department) and indirect (citywide) expenses are included.

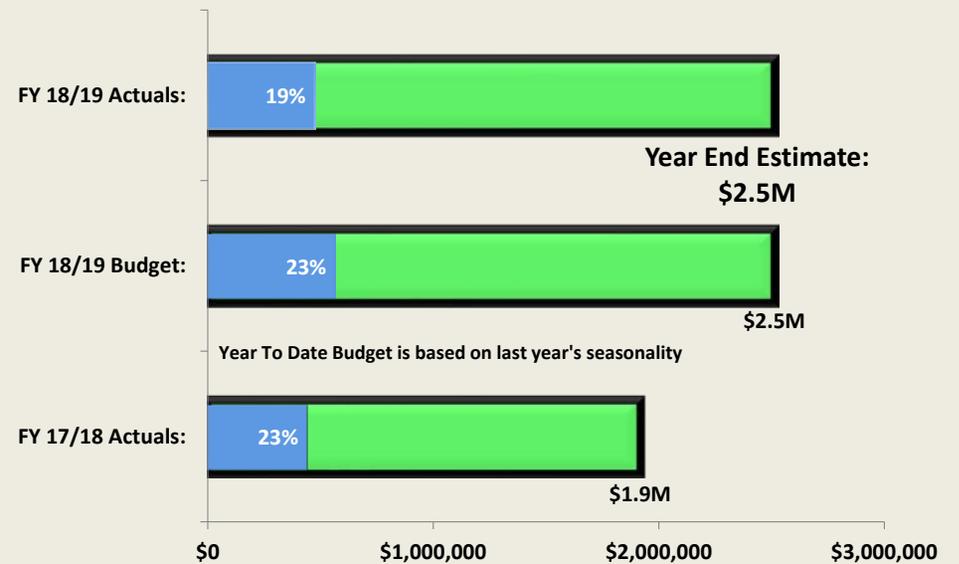
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 1,552	\$ 175	\$ 1,552
Uses	\$ 2,237	\$ 469	\$ 2,237
Debt/Capital Transfers Out	\$ 275	\$ 6	\$ 275
General Fund Transfers Out	\$ -	\$ -	\$ -
Net Sources and Uses	\$ (960)	\$ (300)	\$ (960)

(In Thousands)

**Golf Course - Sources**



**Golf Course - Uses and Transfers**



The year end estimate for sources and uses are on track with budget.

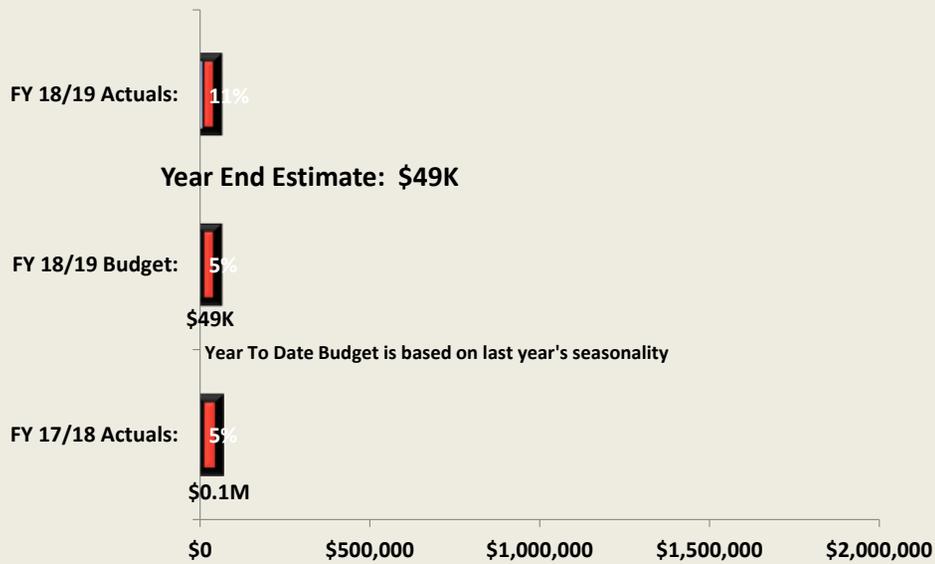
### FY 18/19 1st Quarter Hohokam Summary

The data below represents financial information from the Enterprise Fund for the Hohokam Stadium sub-fund. Both direct (Parks, Recreation and Community Facilities Department) and indirect (citywide) expenses are included.

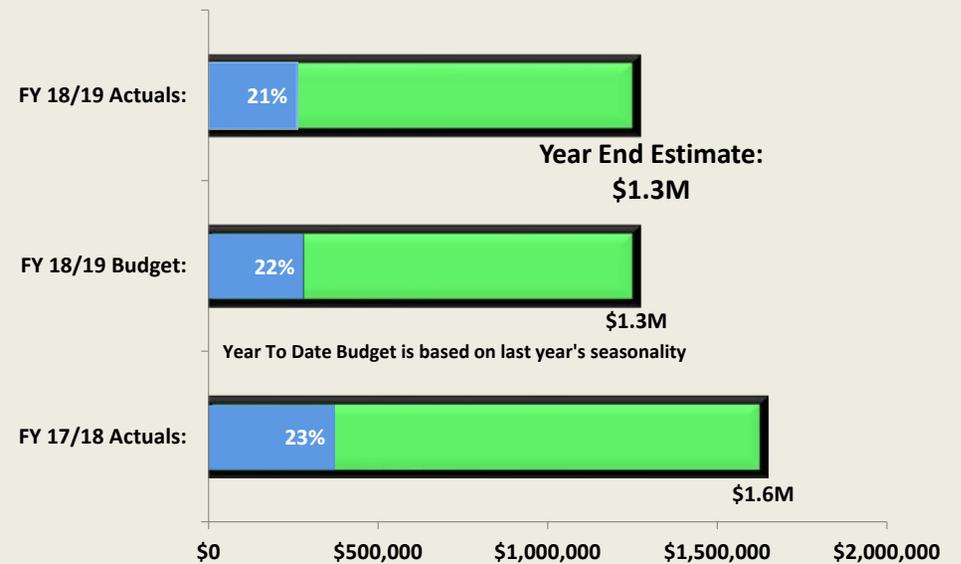
	Adopted Budget	Year to Date Actuals	Year End Estimate
Sources	\$ 49	\$ 5	\$ 49
Uses	\$ 1,135	\$ 259	\$ 1,135
Debt/Capital Transfers Out	\$ 127	\$ -	\$ 127
General Fund Transfers Out	\$ -	\$ -	\$ -
Net Sources and Uses	\$ (1,212)	\$ (254)	\$ (1,212)

(In Thousands)

**Hohokam - Sources**



**Hohokam - Uses and Transfers**



The year end estimate for sources and uses are on track with budget.