



## Informational Memo

### Management Services - Memo No. 20-065

**Date:** May 13, 2020

**To:** Mayor and Council

**Thru:** Marsha Reed, City Manager *MR*  
Dawn Lang, Management Services Director *DL*

**From:** Matt Dunbar, Budget Manager *MD for MR*

**Subject:** Fiscal Year (FY) 2019-20 Year-End General Fund Revenue Summary, Sales Tax Collection Report, and Expenditure Reports through April 2020

Attached is the FY 2019-20 General Fund Revenue and Expenditure Reports for the period ending April 30, 2020.

This report includes additional information to better assess COVID-19 impacts. Included as attachments to this memo are:

- Attachment 1 – General Fund Revenue Summary
- Attachment 2 – Local Sales Tax Revenue Five-Year Comparison
- Attachment 3 – Local Sales Tax Revenue by Class (*new update with Month over PY Month*)
- Attachment 4 – Local Sales Tax Revenue Month-by-Month Comparison to Prior Year
- Attachment 5 – *COVID-19 Revenue Impact Analysis (new)*
- Attachment 6 – General Fund Expenditure Summary

The General Fund Revenue Summary (Attachment 1) gives a budget to actual comparison of revenues through April 2020. This month reflects a 6.2% increase in total General Fund revenues from the budgeted revenues received to date based on historical trends. The individual revenue categories recording revenues under historical trends reflect COVID-19 revenue reduction impacts as many City services were curtailed due to the closures and social distancing requirements during March and April. An additional attachment (Attachment 5 - COVID-19 Revenue Impact Analysis) is included this month to analyze the anticipated impacts of the pandemic, as well as a new view of tax data, on Attachment 3, to show the month over same month in prior year collections.

Collections in State and Local Transaction Privilege Tax (TPT) or Sales Tax (Attachments 1-4) shown in this report reflects March TPT reported/received in April, and reflects closures

beginning mid-March. Overall year to date (YTD) collections in State and Local TPT and Licenses & Permits remained above the historical trend through March as a result of strong revenue growth in prior periods. In addition, development in Chandler and its related economic impact continues to slow, as anticipated; however, most of these prior period increases were considered one-time, since once the developments are completed, the related Permit and Local TPT collections cease. The Local TPT collections through April 2020, YTD reflect an overall increase of 7.2% above historical trend, and a 3.3% increase compared to the same period last year, again showing this increase as revenues were coming in very strong throughout the year prior to COVID-19 impacts. However, Local TPT revenues did see a 5.2% decline in the month over same month prior year comparison at the bottom of Attachment 3.

While all categories of Local TPT have the potential to be impacted by the recent COVID-19 pandemic, certain categories will show a more significant impact as shown on Attachment 3, which reflects TPT by tax classification and is explained below:

- The largest TPT category, Retail/Manufactured Buildings/Jet Fuel, is 8.5% higher YTD than one year earlier, and shows a month over same month prior year increase of 5%. Higher online purchases and grocery store sales contributed to this.
- Contracting reflects a 14.9% decrease YTD than one year earlier, mainly due to the completion or near completion of various major construction projects such as Intel, downtown construction, and various multi-family residential projects throughout the City, and a month over same month prior year decrease of 21.8%.
- The 2.4% YTD increase over prior year in Hotels/Motels reflects prior strong growth in this category, but masks the significant actual month over same month prior year reduction of 50.5%.
- The 10.2% YTD increase over prior year in Real Property Rentals reflects increases in rentals on the market as well as rental rates, and even the month over same month prior year shows an increase of 3.6%. We do anticipate this category to be impacted in upcoming months.
- Another category that has substantial impacts due to the closures and social distancing is Restaurant & Bars, which shows a YTD decrease over prior year of only 0.1%, while the monthly comparison shows a decrease of 28.5% from April 2019.
- Amusements is also showing a significant downturn when compared to April of the prior year of 48.5%, but the YTD reduction over prior year is more mild at 6.1% as there was growth in this category prior to the COVID-19 closures.
- The YTD decrease over prior year of 34.8% in Publishing was due to a correction made at the State level from prior period collections.
- Other TPT categories are -6.1% to 10.5% lower or higher than the prior year through April 2020.

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Also, the new Attachment 5, provides a COVID-19 Revenue Impact Analysis, showing Chandler's top 51 taxpayers by business type, representing approximately 45% of total TPT received. The individual taxpayer information is grouped by business type due to confidentiality reporting requirements of the State. The month over month was 7.3% higher and month over same month prior year was 2.55% higher. This gives us even more direct information of how revenues are impacted based on the type of business, helping us better forecast future impacts. The report also details the anticipated FY 2019-20 \$10.5M reduction in revenues by major revenue category versus the actual revenue reductions we are realizing. After spreading the impact over March, April, May and June, the YTD impact through April is \$1.3M better than we anticipated. This is another helpful metric as we continue to refine our forecasts.

Finally, the FY 2019-20 General Fund Expenditure Summary report reflects the percent of adjusted budget expended and encumbered through April 2020. This report then compares this spending percentage to the prior fiscal year. Overall department spending, including an increased one-time Public Safety Personnel Retirement System (PSPRS) unfunded liability payment (+\$20.7M over prior year), resulted in 78.6% spending through April 2020, compared to 78.7% for the same period last year. Based on the spending reduction measures incorporated and reduced costs due to less programming, we anticipate overall department spending to be at least 10% less than adjusted budget.

Should you have any questions regarding this information, please contact Dawn Lang at x2255 or Matt Dunbar at x2256.

Attachments: FY 2019-20 General Fund Monthly Revenue and Expenditure Reports through April 2020

cc: Debra Stapleton, Assistant City Manager  
Joshua H. Wright, Assistant City Manager

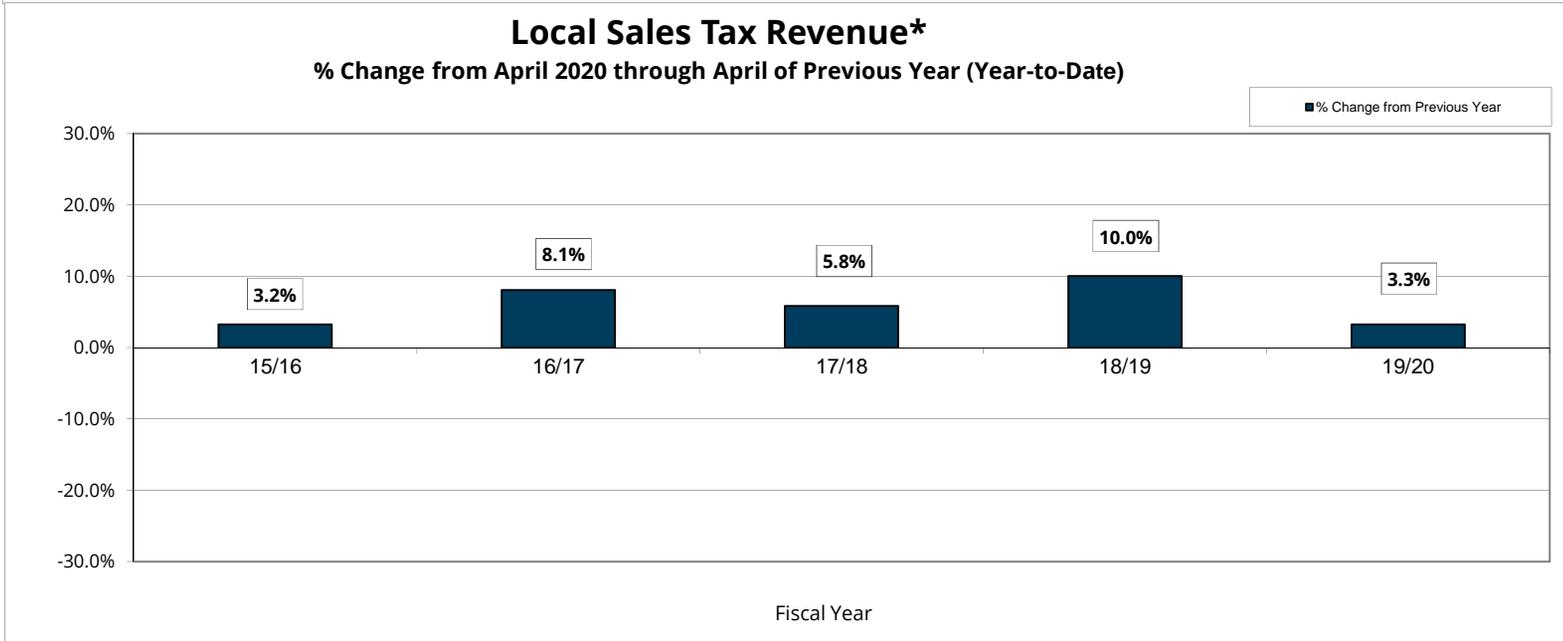
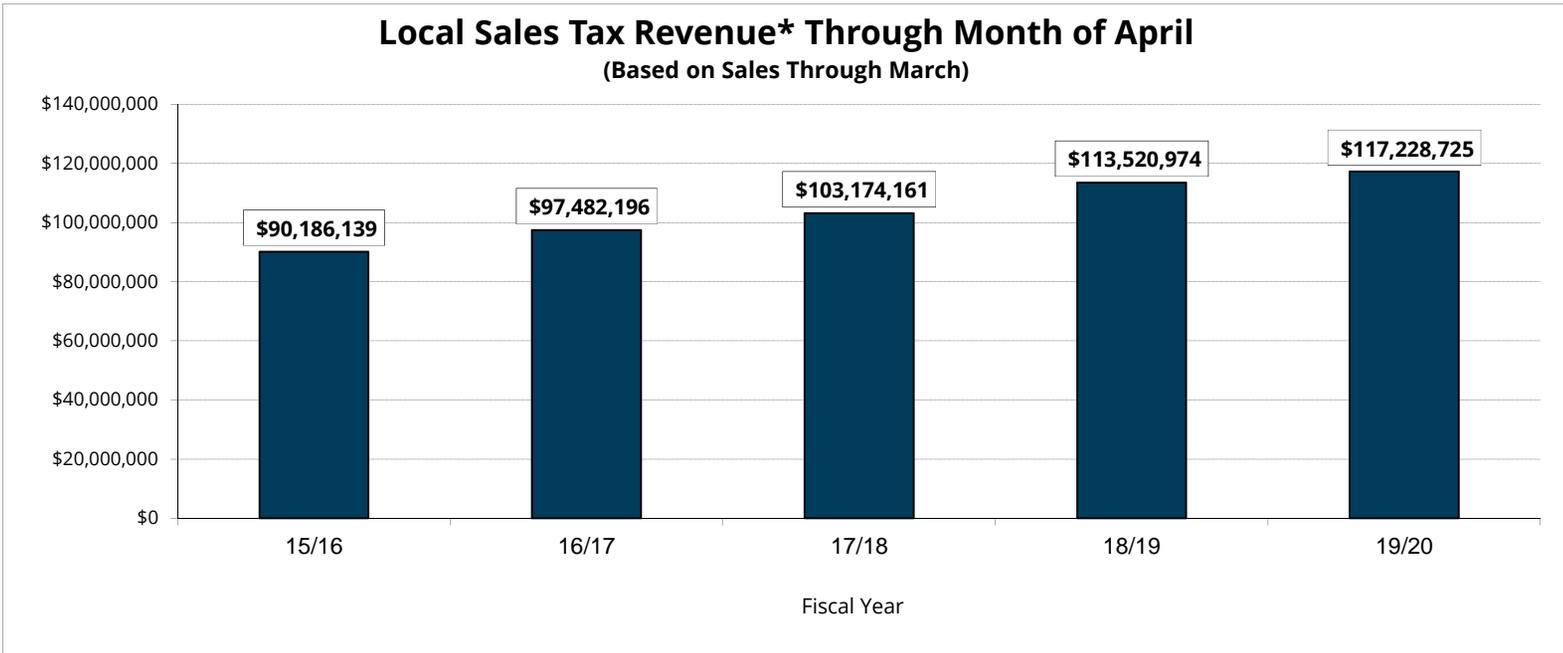
## General Fund Revenue Summary

### FY 2019-20 Year-To-Date Actuals Through April 2020

General Fund Revenues	Budget		Actuals			Comparison to Prior Year Actuals		
	FY 2019-20 Adopted Budget	FY 2019-20 Budget Prorated Based on Historical Trend	FY 2019-20 Actual Revenue	+ or - of Actual to Budget Based on Historical Trend	% Change of Actual to Budget Based on Historical Trend	FY 2018-19 Actual Revenues for Same Period	Difference + or - from FY 2018-19 to FY 2019-20	% Change of Actuals to Same Period FY 2018-19
Local Sales Tax Collections	\$ 133,000,000	\$ 109,377,834	\$ 117,228,725	\$ 7,850,891	7.2%	\$ 113,520,974	\$ 3,707,751	3.3%
Local Sales Tax Fees, Audit Assessments, Penalties, Interest	1,832,100	1,505,507	1,475,459	(30,048)	-2.0%	1,523,070	(47,611)	-3.1%
<b>Total Local Sales Tax Revenue</b>	<b>\$ 134,832,100</b>	<b>\$ 110,883,341</b>	<b>\$ 118,704,184</b>	<b>\$ 7,820,843</b>	<b>7.1%</b>	<b>\$ 115,044,044</b>	<b>\$ 3,660,140</b>	<b>3.2%</b>
Franchise Fees	3,300,000	2,369,298	2,190,966	(178,332)	-7.5%	2,258,477	(67,511)	-3.0%
Primary Property Taxes	7,821,800	5,377,921	5,384,172	6,251	0.1%	5,175,662	208,510	4.0%
State Shared Sales Taxes	25,000,000	18,874,981	21,562,712	2,687,731	14.2%	19,849,599	1,713,113	8.6%
Vehicle License Tax	11,300,000	8,838,891	8,826,853	(12,038)	-0.1%	8,594,345	232,508	2.7%
Urban Revenue Sharing	31,500,000	26,249,991	27,712,632	1,462,641	5.6%	25,578,075	2,134,557	8.3%
Licenses & Permits	6,905,500	5,331,311	5,881,432	550,121	10.3%	6,006,693	(125,261)	-2.1%
Charges for Services	12,369,250	9,221,114	8,537,381	(683,733)	-7.4%	9,871,585	(1,334,204)	-13.5%
Fines & Forfeitures	3,763,650	3,119,902	2,945,071	(174,831)	-5.6%	3,247,580	(302,509)	-9.3%
Interest & Investments	3,259,000	2,242,780	3,283,782	1,041,002	46.4%	2,133,676	1,150,106	53.9%
Other Revenues	1,367,883	1,139,903	971,913	(167,990)	-14.7%	1,721,935	(750,022)	-43.6%
Indirect Cost	7,551,592	6,292,993	6,292,993	(0)	0.0%	6,176,251	116,742	1.9%
<b>Total General Fund Revenues</b>	<b>\$ 248,970,775</b>	<b>\$ 199,942,426</b>	<b>\$ 212,294,091</b>	<b>\$ 12,351,665</b>	<b>6.2%</b>	<b>\$ 205,657,922</b>	<b>\$ 6,636,169</b>	<b>3.2%</b>
<b>Prior Month</b>	<b>\$ 248,970,775</b>	<b>\$ 178,222,978</b>	<b>\$ 191,799,379</b>	<b>\$ 13,576,401</b>	<b>7.6%</b>	<b>\$ 184,382,971</b>	<b>\$ 7,416,408</b>	<b>4.0%</b>
<b>Change from Prior Month</b>	<b>\$ -</b>	<b>\$ 21,719,448</b>	<b>\$ 20,494,712</b>	<b>\$ (1,224,736)</b>	<b>-1.4%</b>	<b>\$ 21,274,951</b>	<b>\$ (780,239)</b>	<b>-0.8%</b>

Note:

FY 2019-20 Actual excludes one-time Interfund Transfers-In of \$2,100,000 to the General Fund for Impact Fee loan repayments, which are used for General Capital Projects.



\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

## Sales Tax Revenue By Class

Through April Each Year (Year-to-Date)

Sales Tax Category	FY18-19		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16	
	% of Total	% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY
Utilities	10.5%	-1.7%	\$ 12,182,695.75	6.3%	\$ 12,397,908.15	2.0%	\$ 11,658,345.90	-2.3%	\$ 11,430,367.41	4.4%	\$ 11,696,512.98	
Telecommunications	1.6%	10.5%	1,959,386.45	-13.8%	1,773,287.60	-14.0%	2,058,361.87	-10.8%	2,393,064.69	-6.8%	2,683,957.63	
Publishing / Advertising / Printing / Transportation	0.2%	-34.8%	104,909.95	6.3%	160,879.49	-2.1%	151,363.02	-27.9%	154,658.73	-4.0%	214,641.61	
Restaurants & Bars	9.3%	-0.1%	10,434,587.42	7.9%	10,447,453.22	3.4%	9,684,974.89	7.2%	9,363,589.21	5.7%	8,735,584.70	
Amusements	0.9%	-6.1%	972,978.63	15.0%	1,036,028.60	6.2%	901,190.27	1.8%	848,297.04	16.3%	833,340.61	
Real Property Rentals	12.1%	10.2%	15,266,484.69	9.2%	13,854,579.03	11.3%	12,690,622.92	4.2%	11,403,502.14	7.3%	10,939,869.27	
Tangible Personal Property Rentals	3.0%	11.0%	3,729,259.86	8.5%	3,359,903.31	2.0%	3,097,080.29	18.1%	3,036,906.40	-5.8%	2,570,966.81	
Hotels / Motels	3.0%	2.4%	3,451,564.00	9.8%	3,370,117.20	9.0%	3,070,566.14	19.3%	2,816,273.91	7.8%	2,360,185.27	
Contracting	12.0%	-14.9%	11,489,182.50	34.3%	13,495,617.84	8.7%	10,047,241.66	31.0%	9,239,151.09	-6.3%	7,053,578.75	
Retail / Manufactured Buildings / Jet Fuel	43.5%	8.5%	53,511,695.73	6.7%	49,332,164.91	5.0%	46,252,065.61	4.6%	44,036,251.35	4.0%	42,119,375.24	
Use Tax	3.9%	-3.9%	4,125,980.12	20.5%	4,293,034.42	29.1%	3,562,348.32	182.2%	2,760,133.96	4.5%	978,125.86	
<b>Total Sales Tax Revenue</b>	<b>100.0%</b>	<b>3.3%</b>	<b>\$ 117,228,725.10</b>	<b>10.0%</b>	<b>\$ 113,520,973.77</b>	<b>5.8%</b>	<b>\$ 103,174,160.89</b>	<b>8.1%</b>	<b>\$ 97,482,195.93</b>	<b>3.2%</b>	<b>\$ 90,186,138.73</b>	

\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

## Sales Tax Revenue By Class

Through April (Month-over-Month)

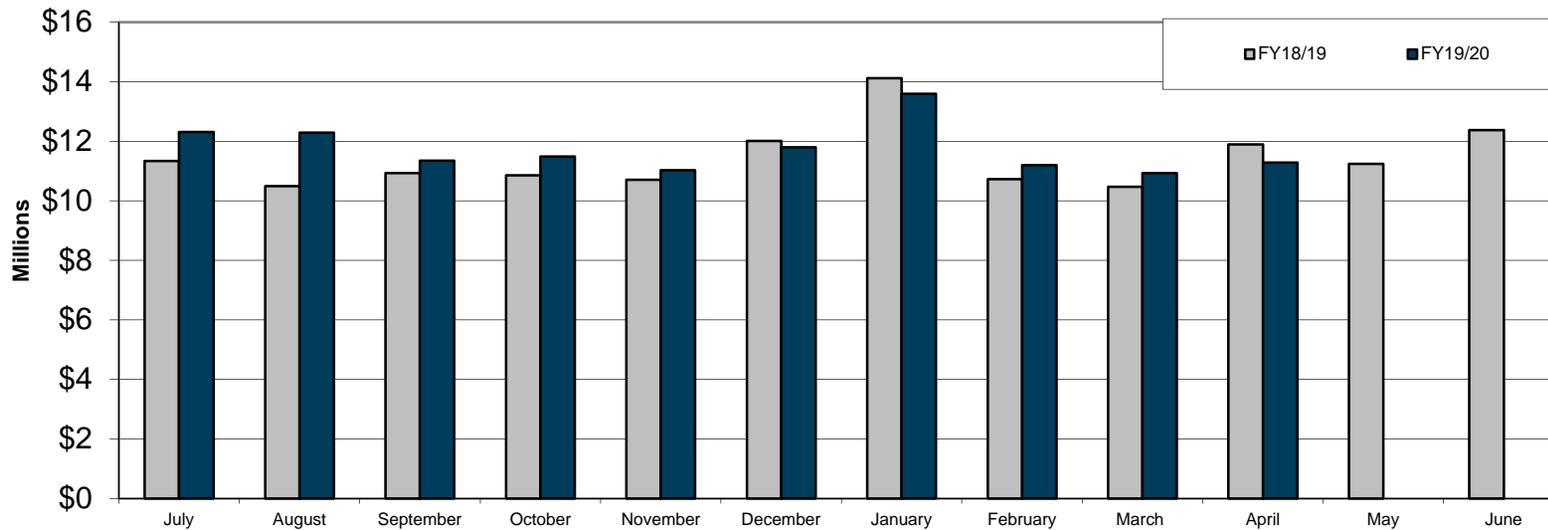
Sales Tax Category	FY18-19		April FY 2019-20		April FY 2018-19		April FY 2017-18		April FY 2016-17		April FY 2015-16	
	% of Total	% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY		% Chg Fm PY
Utilities	7.3%	1.7%	\$ 877,611.47	-4.1%	\$ 863,331.87	4.7%	\$ 900,161.40	4.2%	\$ 859,906.74	0.0%	\$ 825,366.58	
Telecommunications	1.6%	-0.1%	189,397.00	-4.0%	189,500.12	3.7%	197,490.59	-33.3%	190,520.01	-3.9%	285,582.31	
Publishing / Advertising / Printing / Transportation	0.1%	-9.8%	15,178.46	667.3%	16,821.53	-117.7%	(2,965.32)	2.0%	16,715.71	-33.0%	16,394.30	
Restaurants & Bars	10.3%	-28.5%	\$ 875,636.71	6.7%	\$ 1,224,310.20	7.8%	\$ 1,147,599.75	8.8%	\$ 1,064,226.34	4.5%	978,514.02	
Amusements	1.1%	-48.5%	69,246.11	18.5%	134,452.77	8.9%	113,473.12	-6.7%	104,174.84	23.8%	\$ 111,705.68	
Real Property Rentals	12.6%	3.6%	1,550,914.33	40.9%	1,497,573.98	-15.5%	1,062,855.39	4.6%	1,257,342.66	-12.6%	1,202,614.91	
Tangible Personal Property Rentals	2.7%	0.4%	\$ 317,514.54	15.3%	\$ 316,290.39	-16.2%	\$ 274,232.50	14.7%	\$ 327,337.62	-18.5%	285,304.68	
Hotels / Motels	5.5%	-50.5%	325,494.86	8.0%	657,859.65	1.6%	609,334.50	27.8%	599,969.17	40.8%	469,354.50	
Contracting	11.3%	-21.8%	1,053,628.60	-11.9%	1,347,948.80	68.9%	1,529,919.29	3.6%	905,960.52	20.2%	\$ 874,510.38	
Retail / Manufactured Buildings / Jet Fuel	44.0%	5.0%	\$ 5,487,524.25	1.4%	\$ 5,227,242.67	14.7%	\$ 5,154,279.84	1.1%	\$ 4,495,276.47	7.2%	4,445,895.32	
Use Tax	3.5%	23.9%	516,850.07	-1.7%	417,004.56	-9.3%	424,286.38	373.1%	467,962.87	-16.8%	98,904.31	
<b>Total Sales Tax Revenue</b>	<b>100.0%</b>	<b>-5.2%</b>	<b>\$ 11,278,996.40</b>	<b>4.2%</b>	<b>\$ 11,892,336.54</b>	<b>10.9%</b>	<b>\$ 11,410,667.44</b>	<b>7.2%</b>	<b>\$ 10,289,392.95</b>	<b>4.0%</b>	<b>\$ 9,594,146.99</b>	

# Local Sales Tax Revenue

## Monthly Actuals Compared to Prior Year

Local Sales Tax Collections *	Monthly Collections FY18/19	Monthly Collections FY19/20	\$ Difference + / (-) FY19/20 over FY18/19	% Difference + / (-) FY19/20 over FY18/19
July	\$ 11,336,169	\$ 12,302,360	\$ 966,190	8.5%
August	10,490,872	12,284,035	1,793,164	17.1%
September	10,926,950	11,345,516	418,566	3.8%
October	10,851,553	11,487,595	636,042	5.9%
November	10,703,487	11,022,244	318,758	3.0%
December	12,004,612	11,792,358	(212,254)	-1.8%
January	14,116,030	13,587,573	(528,457)	-3.7%
February	10,726,696	11,200,310	473,613	4.4%
March	10,472,268	10,927,737	455,469	4.3%
April	11,892,337	11,278,996	(613,341)	-5.2%
May	11,235,476			
June	12,376,721			
<b>Totals</b>	<b>\$ 113,520,974</b>	<b>\$ 117,228,725</b>	<b>\$ 3,707,751</b>	<b>3.3%</b>

## Month-to-Month Local Sales Tax Collections



\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

# COVID-19 Revenue Impact Analysis

## Tax Revenue Comparison of Top 51 Taxpayers (reflects approximately 45% of total TPT)

BUSINESS TYPE	CURRENT MO. Apr-20	LAST MO. Mar-20	\$ CHANGE MONTH / MONTH	% CHANGE MONTH / MONTH	CURRENT MO. Apr-20	MO. LAST YEAR Apr-19	\$ CHANGE SAME PERIOD	% CHANGE SAME PERIOD
Commercial Leasing Subtotal	\$ 257,302	\$ 240,511	\$ 16,791	6.98%	\$ 257,302	\$ 238,679	\$ 18,623	7.80%
Construction Contracting Subtotal	\$ 323,412	\$ 391,229	\$ (67,817)	-17.33%	\$ 323,412	\$ 665,030	\$ (341,618)	-51.37%
Department Store Subtotal	\$ 1,008,049	\$ 826,485	\$ 181,563	21.97%	\$ 1,008,049	\$ 869,264	\$ 138,784	15.97%
Grocery Store Subtotal	\$ 815,050	\$ 580,987	\$ 234,064	40.29%	\$ 815,050	\$ 572,029	\$ 243,022	42.48%
Home Improvement Subtotal	\$ 301,794	\$ 237,044	\$ 64,750	27.32%	\$ 301,794	\$ 272,669	\$ 29,124	10.68%
Lodging Subtotal	\$ 43,791	\$ 47,357	\$ (3,567)	-7.53%	\$ 43,791	\$ 69,459	\$ (25,668)	-36.95%
Personal Property Rental Subtotal	\$ 95,895	\$ 66,668	\$ 29,228	43.84%	\$ 95,895	\$ 70,254	\$ 25,641	36.50%
General Retailer Subtotal	\$ 665,232	\$ 639,809	\$ 25,423	3.97%	\$ 665,232	\$ 438,732	\$ 226,500	51.63%
Telecommunications Subtotal	\$ 97,226	\$ 95,388	\$ 1,838	1.93%	\$ 97,226	\$ 94,686	\$ 2,540	2.68%
Utility Subtotal	\$ 865,024	\$ 896,968	\$ (31,945)	-3.56%	\$ 865,024	\$ 853,759	\$ 11,265	1.32%
Vehicle Dealer Subtotal	\$ 638,115	\$ 740,322	\$ (102,207)	-13.81%	\$ 638,115	\$ 839,011	\$ (200,896)	-23.94%
<b>Total for Top Taxpayers</b>	<b>\$ 5,110,890</b>	<b>\$ 4,762,768</b>	<b>\$ 348,122</b>	<b>7.31%</b>	<b>\$ 5,110,890</b>	<b>\$ 4,983,572</b>	<b>\$ 127,319</b>	<b>2.55%</b>
<b>Total for all Taxes</b>	<b>\$ 11,278,996</b>	<b>\$ 10,927,737</b>	<b>\$ 351,260</b>	<b>3.21%</b>	<b>\$ 11,278,996</b>	<b>\$ 11,892,337</b>	<b>\$ (613,340)</b>	<b>-5.16%</b>

## Anticipated vs. Actual Revenue Reductions for Major Revenues

Anticipated COVID Impacts Major Revenues	Local TPT Reduction	State Shared Reduction	Vehicle Lic. Tax Reduction	Building Division Fees	Parks & Recreation	Court Fines	Franchise Fees	Total
March	No impact	No impact	No impact	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
April	\$ 1,743,037	\$ 396,268	\$ 96,058	\$ 20,000	\$ 200,000	\$ 50,000	\$ -	\$ 2,505,364
May	\$ 3,870,643	\$ 742,874	\$ 183,761	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 4,907,278
June	\$ 2,227,810	\$ 575,955	\$ 213,593	\$ 20,000	\$ -	\$ -	\$ -	\$ 3,037,358
<b>Total Estimated Impact</b>	<b>\$ 7,841,490</b>	<b>\$ 1,715,097</b>	<b>\$ 493,412</b>	<b>\$ 100,000</b>	<b>\$ 300,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 10,500,000</b>

Actual COVID Impacts Major Revenues	Local TPT Reduction	State Shared Reduction	Vehicle Lic. Tax Reduction	Building Division Fees	Parks & Recreation	Court Fines	Franchise Fees	Total
March	No impact	No impact	No impact	\$ 69,132	\$ 309,912	\$ 55,976	\$ 97,181	\$ 532,201
April	\$ 613,340	\$ (574,898)	\$ 86,304	\$ (212,159)	\$ 243,302	\$ 123,317	\$ 446,853	\$ 726,059
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Actual Impact</b>	<b>\$ 613,340</b>	<b>\$ (574,898)</b>	<b>\$ 86,304</b>	<b>\$ (143,027)</b>	<b>\$ 553,214</b>	<b>\$ 179,293</b>	<b>\$ 544,034</b>	<b>\$ 1,258,260</b>
<b>Variance from Estimate</b>	<b>\$ 1,129,697</b>	<b>\$ 971,166</b>	<b>\$ 9,754</b>	<b>\$ 163,027</b>	<b>\$ (303,214)</b>	<b>\$ (129,293)</b>	<b>\$ (544,034)</b>	<b>\$ 1,297,104</b>

### Notes:

Top Taxpayers selected using ranking from FY18-19 end of year total tax received.

Revenue is based on total taxes (by taxpayer) received within the Accounting Period; no direct correlation to period of tax return.

## General Fund Expenditure Summary Thru April 2020

Department	Adopted Budget	Adjusted Budget	Expenses & Encumbrances Thru Apr 2020	Percentage of Adjusted Budget Expended & Encumbered Thru Apr 2020	Percentage of Adjusted Budget Expended & Encumbered Thru Apr 2019	Over/Under Last Year's Percentage
City Clerk	\$ 749,869	\$ 1,180,676	\$ 988,053	83.7%	74.9%	8.8%
City Manager and Organization Support <sup>(1)</sup>	16,972,444	19,387,746	13,628,808	70.3%	68.9%	1.4%
Communications & Public Affairs	2,574,476	2,966,099	2,070,073	69.8%	71.4%	-1.6%
Community Services	26,971,684	27,854,930	21,714,604	78.0%	78.0%	0.0%
Cultural Development	3,650,576	3,863,620	3,123,884	80.9%	79.1%	1.8%
Development Services	8,877,333	9,065,593	6,702,553	73.9%	73.5%	0.4%
Fire	37,255,753	38,470,718	32,364,623	84.1%	81.9%	2.2%
Information Technology	11,662,825	12,666,371	8,825,871	69.7%	72.5%	-2.8%
Law	3,795,202	3,862,945	3,192,626	82.6%	80.3%	2.3%
Magistrate	4,607,201	4,667,631	3,732,188	80.0%	76.3%	3.7%
Management Services	8,137,020	8,327,144	6,632,250	79.6%	77.7%	1.9%
Mayor and Council	1,049,815	1,064,088	829,565	78.0%	78.4%	-0.4%
Neighborhood Resources	4,013,933	4,263,575	3,158,882	74.1%	80.0%	-5.9%
Police	76,789,941	78,511,738	64,986,269	82.8%	82.3%	0.5%
Public Works & Utilities	11,312,245	14,625,461	11,163,606	76.3%	80.6%	-4.3%
Non-Departmental (Personnel Services and O&M)	40,072,980	37,876,408	27,973,612	73.9%	70.3%	3.6%
<b>Subtotal Prior to Contingencies/Reserves</b>	<b>\$ 258,493,297</b>	<b>\$ 268,654,743</b>	<b>\$ 211,087,467</b>	<b>78.6%</b>	<b>78.7%</b>	<b>-0.1%</b>
Non-Departmental Reserves (Carryforward, Utility, Fuel & DT)	10,650,000	3,650,000	-	0.0%	0.0%	0.0%
Non-Departmental Contingencies (15% & Council)	37,345,700	35,276,618	-	0.0%	0.0%	0.0%
<b>Total General Fund Expenditures</b>	<b>\$ 306,488,997</b>	<b>\$ 307,581,361</b>	<b>\$ 211,087,467</b>	<b>68.6%</b>	<b>68.5%</b>	<b>0.1%</b>

<sup>(1)</sup> Organization Support includes Buildings & Facilities, Economic Development, Fleet Services, Human Resources and Transportation Policy.

**Adopted Budget:** Includes estimated reserves for encumbrance carryforward from the previous fiscal year and full Council approved reserve/contingency established in the budget.

**Adjusted Budget:** Includes movement of estimated reserves for encumbrance appropriation to Departments based on actual end-of-year encumbrances and Council approved contingency transfers. Reserves/Contingency appropriation cannot be spent from Reserve/Contingency line items; it must be moved to spendable lines within Departments.

**NOTE:** The total Adopted budget compared to the total Adjusted budget always equals when viewing all funds. When looking at the General Fund only, it is not uncommon for the amounts to differ. This is due to estimated carryforward appropriation, personnel adjustment appropriation or Council approved contingency transfers being moved to other funds, as directed by Council and authorized by the Budget Resolution.