

# Monthly Financial Report

City of Lake Stevens, WA

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**To:** City Council

**FROM:** Barbara Stevens, Finance Director

**DATE:** 7/22/2019

**SUBJECT:** Financial report for June 30th, 2019

## General Fund:

### **Fund Balance:**

The General Fund ended June 2019 with a fund balance of \$4,502,194. Revenues were at \$6,108,709 and expenses were at \$6,746,450.

### **Revenues: (Also see Monthly General Fund Revenue Graphs)**

Revenues ended at 50% collected.

The City collected \$1,866,674 in sales tax, or 52% of budget. Of this amount, \$300,102 is Criminal Justice Sales Tax and \$100,000 is construction sales tax. Compared to June of last year, sales tax has increased by 14%!

In addition to the above, the City has receipted \$472,454 in construction sales tax into the **Council Contingency Fund**. These one-time revenues are being utilized for current and future capital needs.

Utility taxes ended at 43% or \$1,015,054. This includes gas, telephone, electric, and water.

Licenses & Permit revenues ended at 50% of budget or \$248,107. The majority is from Cable Franchise Fees.

Intergovernmental revenues ended at 44% of budget or \$367,132.

Charges for services ended at 64% of budget or \$130,910. The bulk of these revenues are from School Resource officer services to the school district, and passport services (Passport services were suspended starting March 1<sup>st</sup>, 2019).

### **Permit Fund (Managerial Fund):**

Zoning and Subdivision fees are at \$365,532 or 152% of budget.

Building Permits ended at \$835,240 or 84% of budget.

These revenues are used to offset permit related expenditures in the General Fund.

### **Expenditures: (Also see Monthly General Fund Expenditure Graphs)**

Overall, General Fund expenditures ended at 48% spent or \$6,746,450.



### Street Fund:

(Also, see Street Fund Operating Revenues and Expenditure BvA)

The Street Maintenance Division maintains the City's public roadway system in a safe and passable condition. Maintenance activities include pothole repair; traffic signal maintenance and operation; installation and replacement of traffic control signs and pavement markings; vegetation control and maintenance; sidewalk repair; street sweeping; snow and ice removal; and street lighting.

### **Revenues:**

Total Street Fund revenues were \$1,125,740 or 48% of budget. The main revenue sources are Motor Vehicle Fuel Tax, which is a per gallon tax allocated on a per capita basis, and a 28% allocated contribution of Property Tax from the General Fund equaling approximately \$1.3 million annually.

### **Expenditures:**

Total Street Fund expenditures were \$1,068,286 or 39% of budget.

### Storm and Surface Water Fund:

(Also, see Storm & Surface Water Fund Operating Revenues and Expenditure BvA)

The Storm and Surface Water Fund maintains the City's storm system conveyance, detention, and retention systems, which includes; drainage pipes and ditches, catch basins, storm detention vaults and ponds, and water filtering systems.

### **Revenues:**

The Storm and Surface Water Fund revenues are 70.3%, or \$2,525,896. The main revenue source is from storm drainage charges, which we contract payment processing through Snohomish County. The first payment is in June 2019. These revenues include the Surface Water Capital Fund which received a Bond of \$600,000 for the purchase and construction of the Decant Facility.

**Expenditures:** The Funds Expenditures are 56.4% of budget at \$1,937,378. Expenditures include the Surface Water Capital Fund which purchased the Decant Facility property for \$625,514.12 (includes bond issuance costs).



### Real Estate Excise Tax:

The Real Estate Excise Tax funds (Fund 303 and 304) each receive a quarter of a percent (0.25%) of all property sales in Lake Stevens. These funds have received \$1,090,341 together through June 2019. This is 64% of budget or about \$240,341 more than budgeted through June of 2019. These funds are used for capital projects.

### Mitigation Funds:

#### **Transportation Mitigation:**

The Traffic Mitigation Fund receives mitigation dollars from development. The City has three separate traffic zones, TIZ1-TIZ3. These funds have received the following through June 2019:

TIZ 1 has received \$158,851 or 335% of budget. The 2019 budget is \$47,468.

TIZ 2 has not received any funds in 2019. The 2019 budget is \$370,272.

TIZ 3 has received \$354,084 or \$45% of budget. The 2019 budget is \$782,760.

#### **Park Mitigation:**

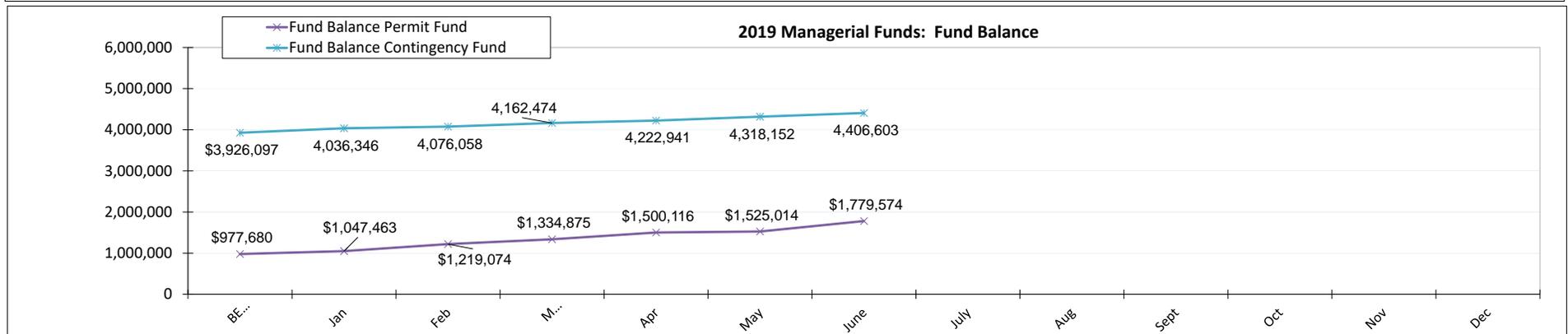
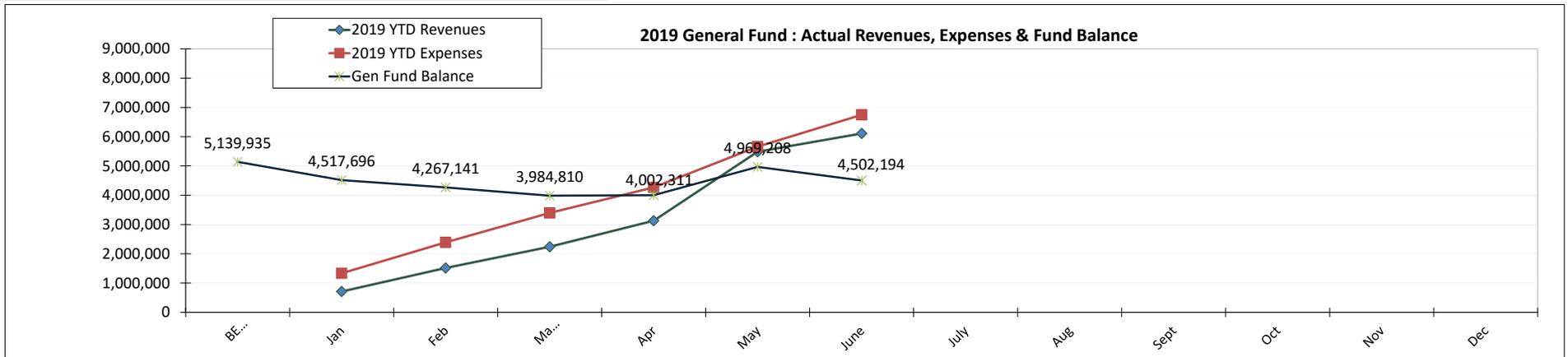
The Park Mitigating Fund also receives mitigation from development. To date, \$554,790 or 85% of budget has been received. The 2019 budget is \$650,000.

# Monthly Financial Report

As of June 30th, 2019



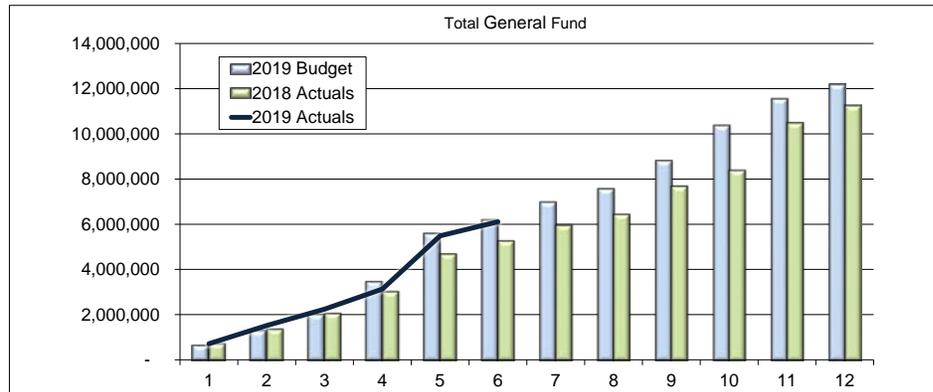
Month	2019 YTD Revenues	2019 YTD Expenses	Gen Fund
BEG Fund Balance			5,139,935
Jan	711,534	1,333,773	4,517,696
Feb	1,517,050	2,389,843	4,267,141
March	2,239,747	3,394,872	3,984,810
Apr	3,130,889	4,268,513	4,002,311
May	5,486,085	5,656,812	4,969,208
June	6,108,709	6,746,450	4,502,194
July			
Aug			
Sept			
Oct			
Nov			
Dec			



**Monthly General Fund Revenue Graphs**  
As of June 30th, 2019

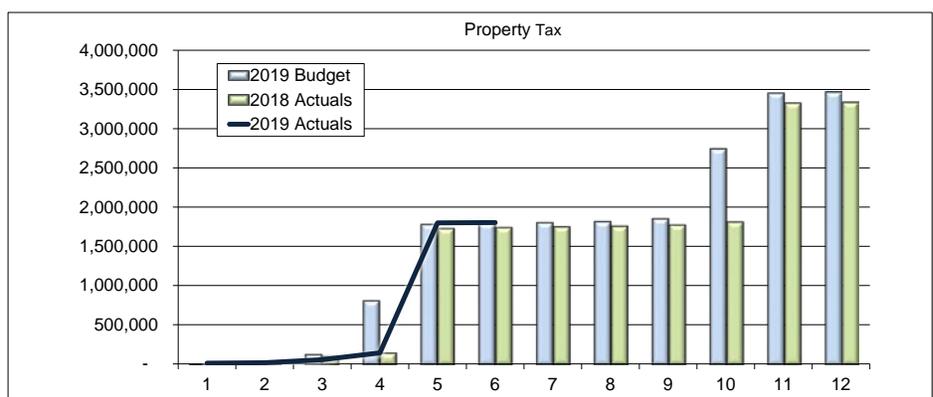
% thru year 50.0%

Total General Fund Revenues		
	2019 Budget	2019 Actuals
January	696,787	711,534
February	1,347,355	1,517,050
March	2,061,918	2,239,747
April	3,509,223	3,130,889
May	5,631,559	5,486,085
June	6,224,336	6,108,709
July	7,013,618	
August	7,599,753	
September	8,840,552	
October	10,392,880	
November	11,566,915	
December	12,204,406	
Percent collected to date		50.05%



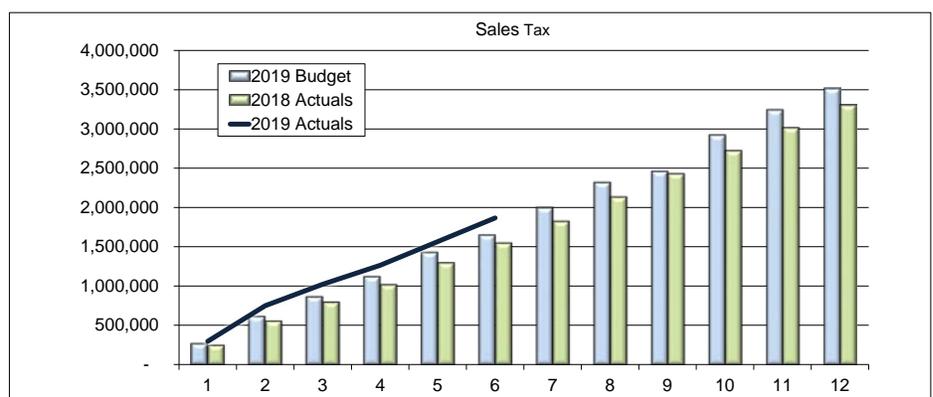
Total General Fund revenues.

Property Tax		
28.42% of total GF Revenues		
	2019 Budget	2019 Actuals
January	9,466	9,103
February	34,597	15,468
March	134,237	53,796
April	819,622	140,641
May	1,789,633	1,798,368
June	1,801,221	1,802,716
July	1,812,598	
August	1,825,010	
September	1,861,724	
October	2,748,961	
November	3,454,717	
December	3,468,013	
Percent collected to date		51.98%



Property Taxes are paid twice a year (in May and November). Most property taxes are accounted for in the General Fund, however 28% of property taxes are also receipted in Fund 101 - Street.

Sales Tax		
28.84% of total GF Revenues		
	2019 Budget	2019 Actuals
January	272,659	295,803
February	618,751	749,902
March	869,525	1,021,814
April	1,125,413	1,263,915
May	1,435,300	1,564,590
June	1,656,016	1,866,674
July	2,001,564	
August	2,322,560	
September	2,462,635	
October	2,926,141	
November	3,247,019	
December	3,519,708	
Percent collected to date		53.03%

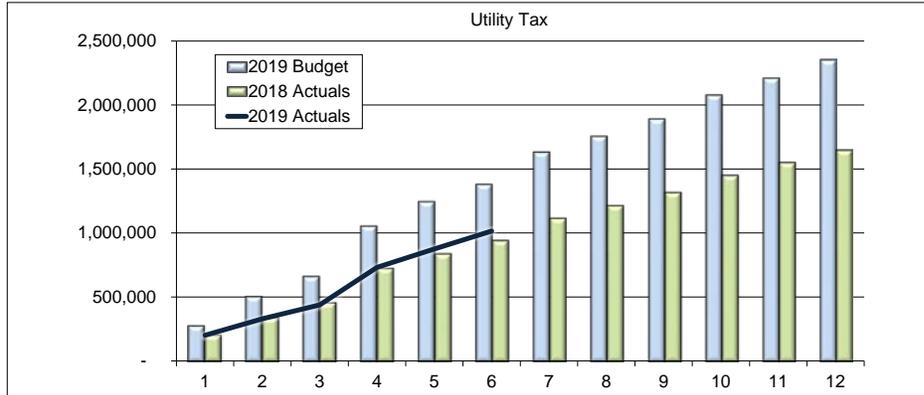


The total sales tax rate is 8.9% of the value of the sale. The City receives 0.85% of the 8.9%. The State receives the remaining majority of sales tax at 6.5%. Taxes are collected by the state and sent to the city two months after the actual collection. This account has Criminal justice sales tax, which is 1/10 of 1% or .1% of sales in the city, and it's use is restricted to Law Enforcement. (10 cents per \$100 in sales).

**Monthly General Fund Revenue Graphs**  
As of June 30th, 2019

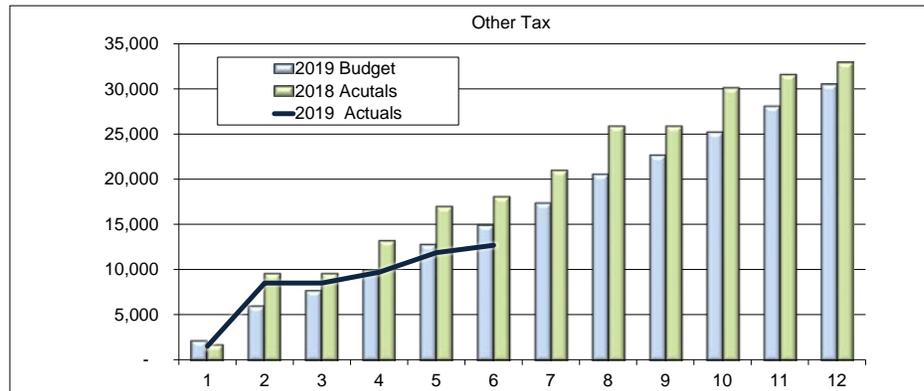
% thru year 50.0%

<b>Utility</b>		
	19.27%	of total GF Revenues
	2019 Budget	2019 Actuals
January	282,193	200,457
February	510,809	329,483
March	666,703	438,270
April	1,059,345	731,670
May	1,249,209	875,333
June	1,384,168	1,015,054
July	1,634,044	
August	1,757,274	
September	1,891,551	
October	2,077,251	
November	2,209,484	
December	2,352,131	
Percent collected to date		43.15%



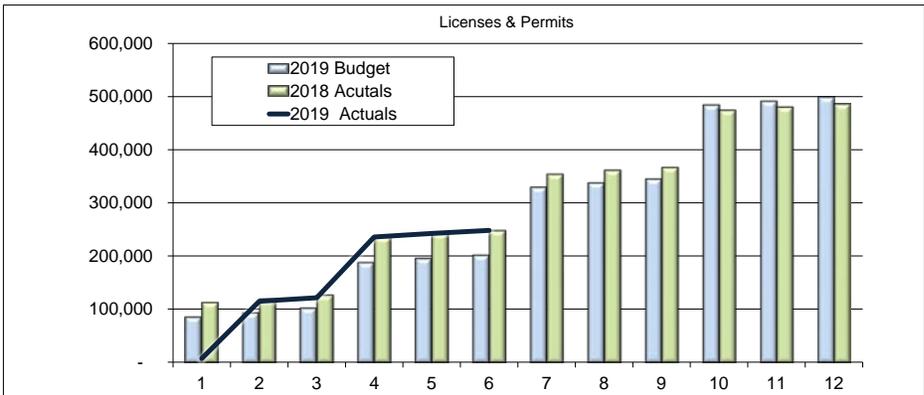
The utility tax rate is 6% on the gross revenue of telephone, gas and electric. The City does not have a utility tax on cable, instead using a franchise fee. In April of 2019, the City will begin collecting 6% on garbage and Water. The City does not have a utility tax on sewer or storm water.

<b>Other Taxes</b>		
	0.25%	of total GF Revenues
	2019 Budget	2019 Actuals
January	2,232	1,501
February	6,062	8,492
March	7,770	8,492
April	10,007	9,689
May	12,852	11,858
June	14,974	12,675
July	17,413	
August	20,602	
September	22,693	
October	25,241	
November	28,093	
December	30,521	
Percent collected to date		41.53%



This account includes gambling taxes which include pull tabs and amusement games. The tax is 5% of gross sales.

<b>Licenses / Other Permits</b>		
	4.09%	of total GF Revenues
	2019 Budget	2019 Actuals
January	86,124	6,958
February	94,105	114,723
March	102,957	121,390
April	188,440	235,730
May	196,286	242,416
June	202,457	248,107
July	330,110	
August	338,275	
September	345,533	
October	484,772	
November	491,822	
December	499,704	
Percent collected to date		49.65%



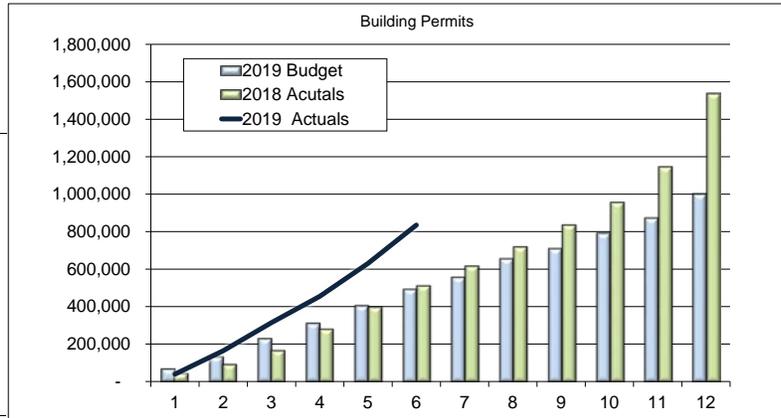
This account has Business Licenses, Cable Franchise fees, and permits other than building and land use

**Monthly General Fund Revenue Graphs**  
As of June 30th, 2019

% thru year 50.0%

**Building Permits ( FUND 003)**

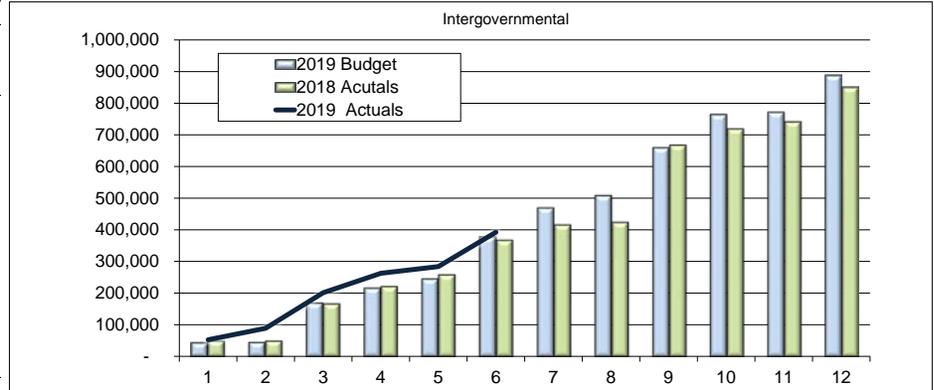
			FUND 003
			2019 Zoning
	2019 Budget	2019 Actuals	Rev
January	69,810	39,203	103,164
February	134,672	164,512	157,299
March	231,222	314,752	220,024
April	313,260	454,453	270,660
May	406,570	630,697	309,702
June	494,205	835,240	365,532
July	556,218		
August	655,219		
September	708,979		
October	791,257		
November	872,037		
December	1,000,000		
Percent collected to date		83.52%	152.30%



Permits related to development. These revenues are held in a managerial fund along with land use permit revenues, separate from other operating revenues.

**Intergovernmental**

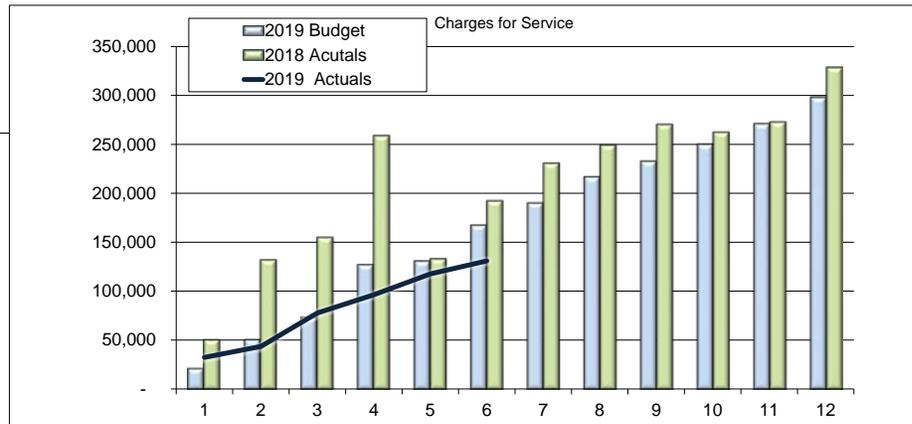
			7.27%	0.00%
	2019 Budget	2019 Actuals		
January	44,348	52,431		
February	45,706	88,868		
March	170,074	200,982		
April	216,875	262,635		
May	245,843	283,682		
June	378,562	392,314		
July	469,704			
August	508,929			
September	659,314			
October	763,887			
November	770,860			
December	887,010			
Percent collected to date		44.23%		



Intergovernmental revenues include state support for criminal justice, state shared revenues for liquor taxes, liquor profits, and marijuana enforcement. Also included are PUD privilege taxes, and City-County assistance. Various types of grants are also included.

**Charges for Service**

			2.44%	0.00%
	2019 Budget	2019 Actuals		
January	21,661	32,284		
February	51,184	43,516		
March	73,907	77,604		
April	127,661	96,301		
May	131,509	117,575		
June	167,655	130,910		
July	190,236			
August	216,993			
September	232,996			
October	250,271			
November	271,155			
December	298,099			
Percent collected to date		43.92%		

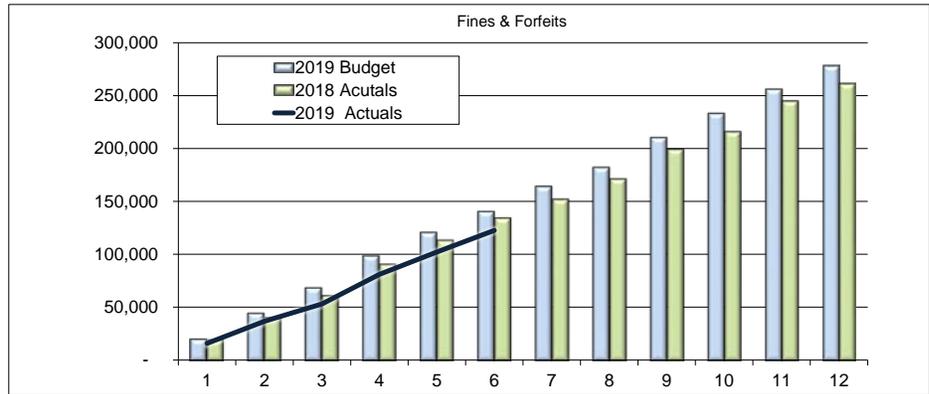


Charges for service include passport services and charges for School Resource Officer. Note: The drop in 2018 Actual amounts in May is due to a transfer of Zoning revenues to the permit managerial fund.

**Monthly General Fund Revenue Graphs**  
**As of June 30th, 2019**

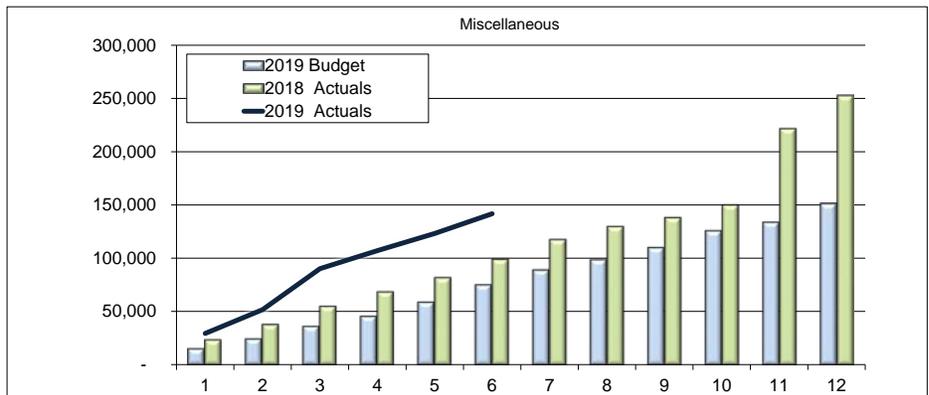
% thru year 50.0%

<b>Fines &amp; Forfeits</b>		
	2.28%	0.00%
2019 Budget	2019 Actuals	
January	20,831	15,800
February	45,279	36,713
March	69,168	53,034
April	99,274	80,943
May	121,246	102,157
June	141,012	122,587
July	164,660	
August	182,485	
September	210,494	
October	233,107	
November	255,993	
December	278,000	
Percent collected to date	44%	



Fines and Forfeits collected by the district court on behalf of the city for violations. This revenue is projected to decrease due to changes in legislation related to fees imposed on indigent defendants.

<b>Miscellaneous</b>		
	1.24%	0.00%
2019 Budget	2019 Actuals	
January	15,247	29,262
February	24,590	51,689
March	36,301	90,139
April	45,682	107,094
May	58,832	123,239
June	75,039	141,717
July	89,078	
August	98,688	
September	109,883	
October	125,759	
November	133,729	
December	151,220	
Percent collected to date	94%	



Miscellaneous revenues includes interest earnings, lease revenues, insurance recoveries, other smaller revenues that do not fit into one of the above categories.

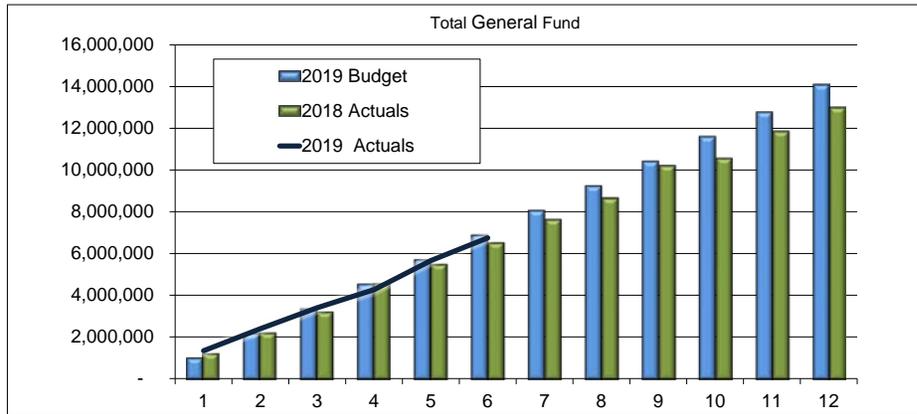
**Monthly General Fund Expenditure Graphs**  
As of June 30th, 2019

% thru year 50.0%

**Total General Fund Expenditures**

	2019 Budget	2019 Actuals
January	1,046,696	1,333,773
February	2,222,639	2,389,843
March	3,398,582	3,394,872
April	4,574,525	4,268,513
May	5,750,469	5,656,812
June	6,926,412	6,746,450
July	8,102,355	
August	9,278,298	
September	10,454,242	
October	11,630,185	
November	12,806,128	
December	14,111,319	

% spent 47.81%



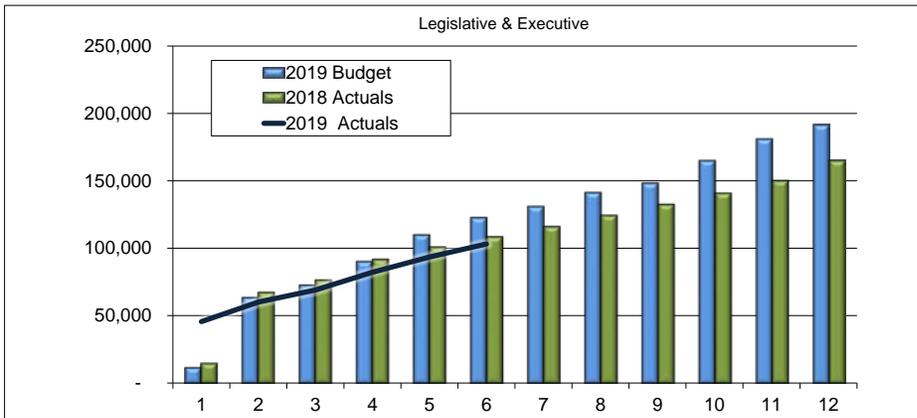
Total General Fund Expenditures.

**Legislative & Executive**

1.36% of total GF Exp

	2019 Budget	2019 Actuals
January	12,047	45,562
February	63,855	60,051
March	72,987	69,028
April	90,480	82,187
May	110,109	93,523
June	122,838	103,173
July	131,046	
August	141,348	
September	148,347	
October	164,914	
November	180,856	
December	191,310	

% spent 53.93%



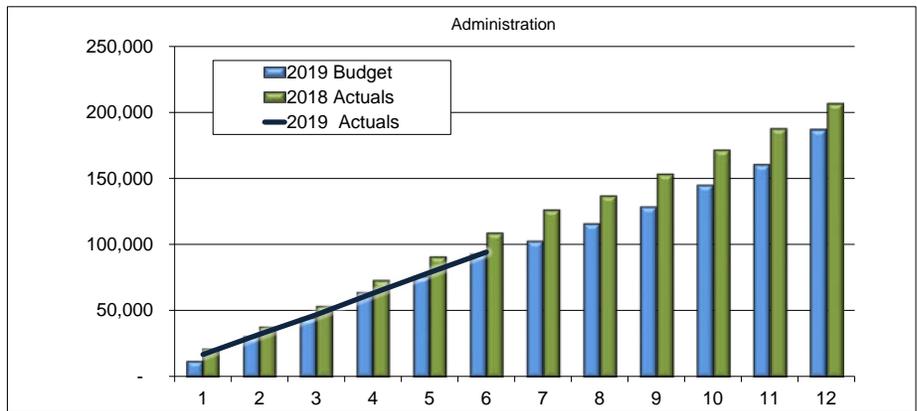
Includes activities related to the City Council and Mayor. Major items include salaries and benefits, travel & meetings, and voter registration fees.

**Administration**

1.33% of total GF Exp

	2019 Budget	2019 Actuals
January	11,897	16,576
February	30,696	31,974
March	44,765	46,724
April	64,106	62,951
May	76,138	78,678
June	93,210	94,174
July	102,865	
August	116,072	
September	128,783	
October	145,213	
November	160,824	
December	187,334	

% spent 50.27%



Includes the salary, benefits and operating costs of the City Administrator. City Administrator Salary is 71% General Fund, 20% street, and 9% to Storm Water.

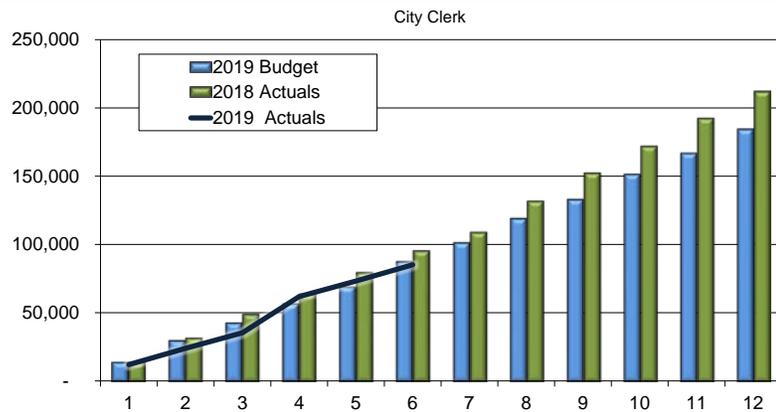
**Monthly General Fund Expenditure Graphs**  
**As of June 30th, 2019**

% thru year 50.0%

**City Clerk**

1.31% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	14,300	11,952
February	30,214	23,890
March	42,972	35,228
April	57,100	61,762
May	69,450	73,208
June	87,893	85,099
July	101,516	
August	119,232	
September	133,139	
October	151,595	
November	166,972	
December	184,520	
<b>% spent</b>		<b>46.12%</b>

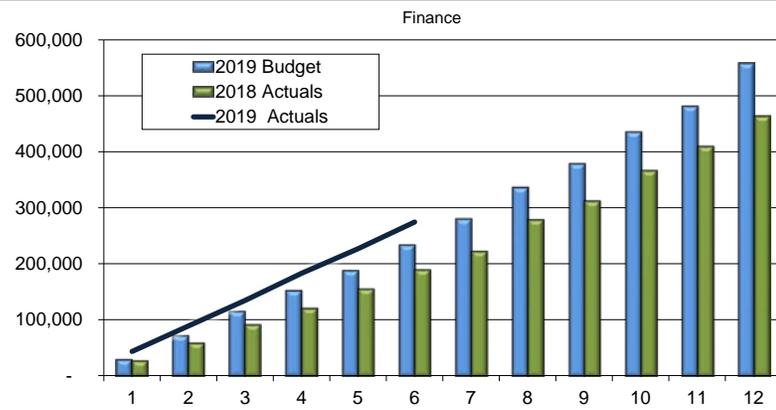


City Clerk activities including records management, public disclosure, legal compliance services, agendas, minutes and legal notifications . Costs are mainly salaries and benefits. Budget includes a new deputy clerk position recently hired.

**Finance**

3.96% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	30,526	43,090
February	73,102	88,895
March	116,288	134,399
April	153,291	182,813
May	189,170	226,869
June	234,500	274,453
July	281,123	
August	337,358	
September	379,402	
October	435,996	
November	481,925	
December	558,688	
<b>% spent</b>		<b>49.12%</b>

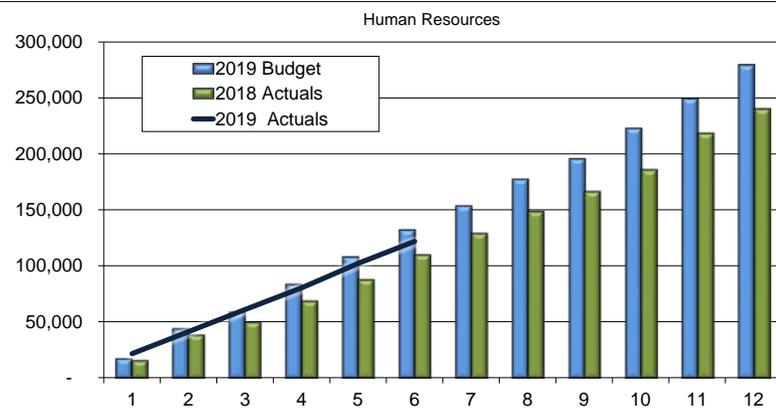


Finance provides for accounting, payroll processing, purchasing/payments, budgeting, and treasury services. Planned expenditures include professional services including costs related to the State Audit and Financial Consulting Services.

**Human Resources**

1.98% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	17,529	21,438
February	44,212	41,083
March	59,314	60,888
April	83,828	80,277
May	108,327	102,150
June	132,453	121,787
July	153,812	
August	177,531	
September	195,864	
October	223,068	
November	249,557	
December	279,450	
<b>% spent</b>		<b>43.58%</b>



Human Resources provides personnel, recruitment and related functions

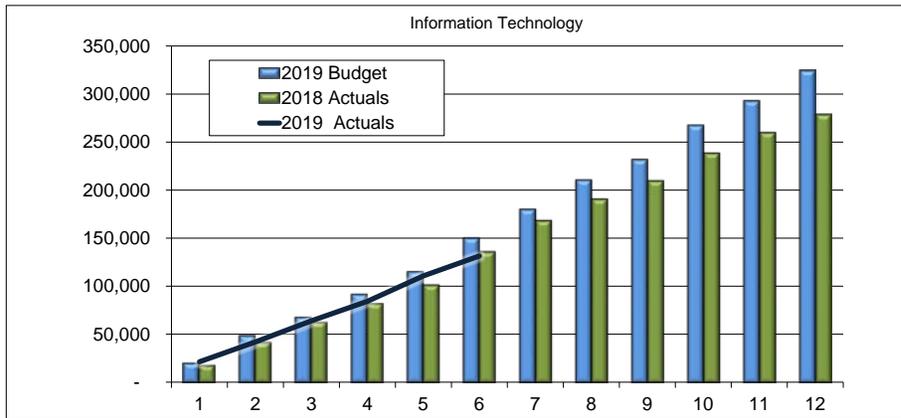
**Monthly General Fund Expenditure Graphs**  
As of June 30th, 2019

% thru year 50.0%

**Information Technology**

2.30% of total GF Exp

	2019 Budget	2019 Actuals
January	20,519	21,228
February	49,008	41,899
March	68,052	63,878
April	91,909	84,176
May	115,262	110,679
June	150,223	131,398
July	180,029	
August	210,437	
September	231,695	
October	267,314	
November	292,601	
December	324,136	
<b>% spent</b>		<b>40.54%</b>

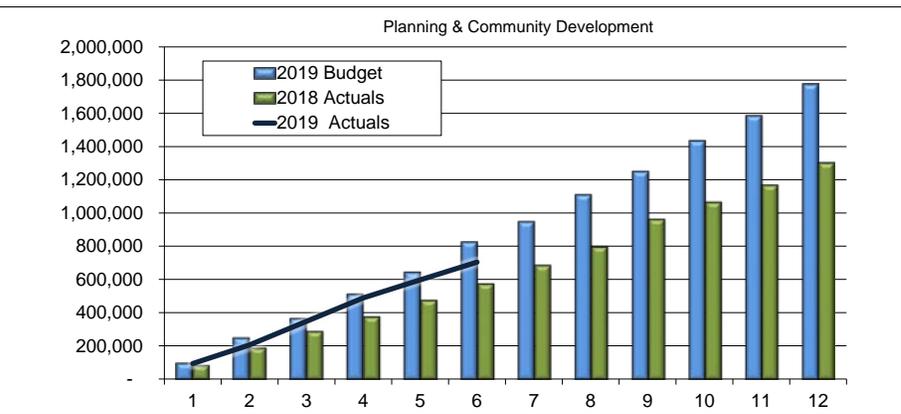


Information Technology provides technical hardware and software support of the City's computer systems and communication systems. Provides technology training, responding to technical support requests, administrating the city website and intranet.

**Planning & Community Development**

12.58% of total GF Exp

	2019 Budget	2019 Actuals
January	101,167	93,138
February	252,373	205,465
March	368,968	347,785
April	514,874	488,870
May	647,261	597,335
June	829,253	703,805
July	950,246	
August	1,111,930	
September	1,251,832	
October	1,436,199	
November	1,585,522	
December	1,775,887	
<b>% spent</b>		<b>39.63%</b>

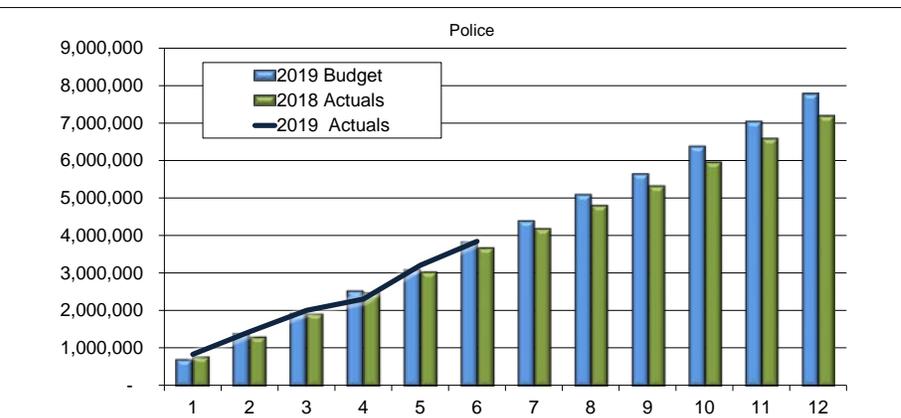


Largely accounts for the planning department which includes the permit center, long-range and short-range planning, and plan review. Also includes building official and building inspections in addition to economic development and code enforcement related activities.

**Police**

55.05% of total GF Exp

	2019 Budget	2019 Actuals
January	705,908	825,484
February	1,400,024	1,428,482
March	1,933,557	1,999,867
April	2,530,778	2,298,619
May	3,095,558	3,200,088
June	3,827,928	3,841,751
July	4,391,167	
August	5,088,553	
September	5,640,292	
October	6,373,591	
November	7,035,929	
December	7,768,935	
<b>% spent</b>		<b>49.45%</b>



Police Department Services. Additional funding in the amount of \$55,000 is supplied by the General Fund to the Police Capital Fund for equipment purchases.

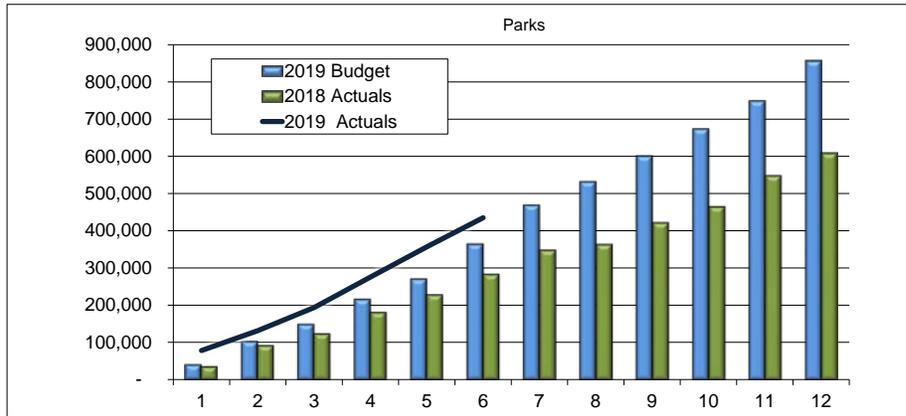
**Monthly General Fund Expenditure Graphs**  
**As of June 30th, 2019**

% thru year 50.0%

**Parks**

6.07% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	40,894	77,931
February	103,666	131,589
March	149,413	193,402
April	216,950	275,711
May	271,526	356,749
June	365,449	434,929
July	470,046	
August	532,626	
September	601,711	
October	674,408	
November	749,727	
December	856,952	
	<b>% spent</b>	<b>50.75%</b>

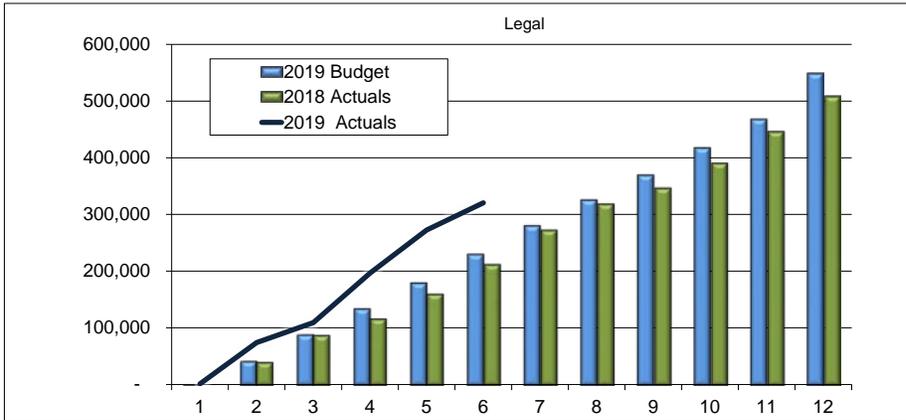


Parks within the General Fund includes personnel, park maintenance, and capital outlay.

**Legal**

3.89% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	152	1,125
February	42,572	73,927
March	89,211	109,286
April	135,057	196,440
May	180,552	272,517
June	230,918	320,506
July	281,290	
August	326,384	
September	369,826	
October	417,832	
November	467,991	
December	548,389	
	<b>% spent</b>	<b>58.44%</b>



Includes our contracted City Attorney services, Prosecuting Attorney contract, and General Indigent Defense (public defender)

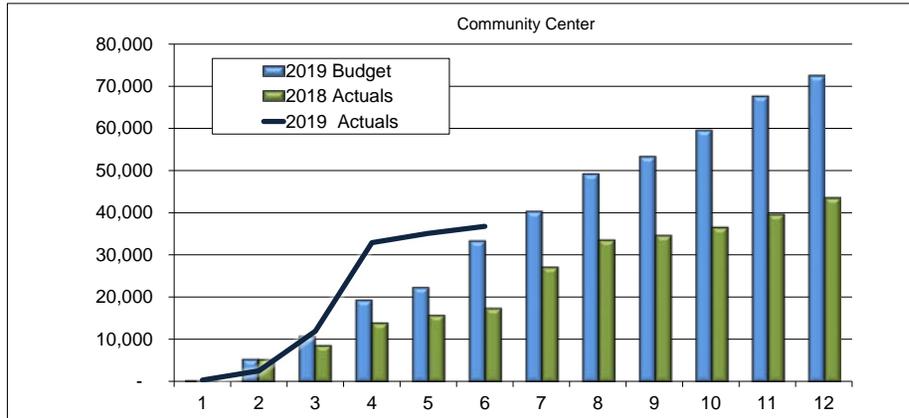
**Monthly General Fund Expenditure Graphs**  
**As of June 30th, 2019**

% thru year 50.0%

**Community Center**

0.51% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	241	293
February	5,357	2,494
March	10,830	11,896
April	19,400	32,911
May	22,388	35,114
June	33,446	36,768
July	40,470	
August	49,339	
September	53,436	
October	59,699	
November	67,751	
December	72,599	
<b>% spent</b>		<b>50.65%</b>

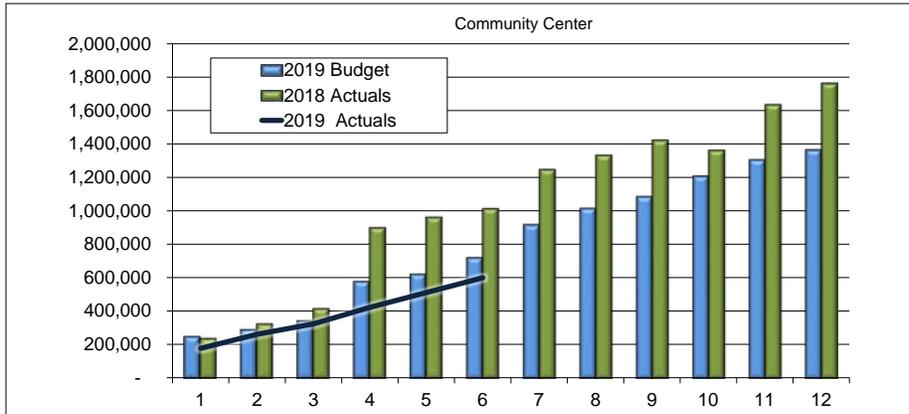


Includes the Visitor Information Center (VIC), Library operating costs, Art Commission, and Community Center operating costs.

**General Government**

9.66% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	251,981	175,956
February	293,655	260,093
March	346,154	322,490
April	579,500	421,795
May	623,248	509,901
June	722,137	598,607
July	917,012	
August	1,014,270	
September	1,084,568	
October	1,207,024	
November	1,304,274	
December	1,363,118	
<b>% spent</b>		<b>43.91%</b>



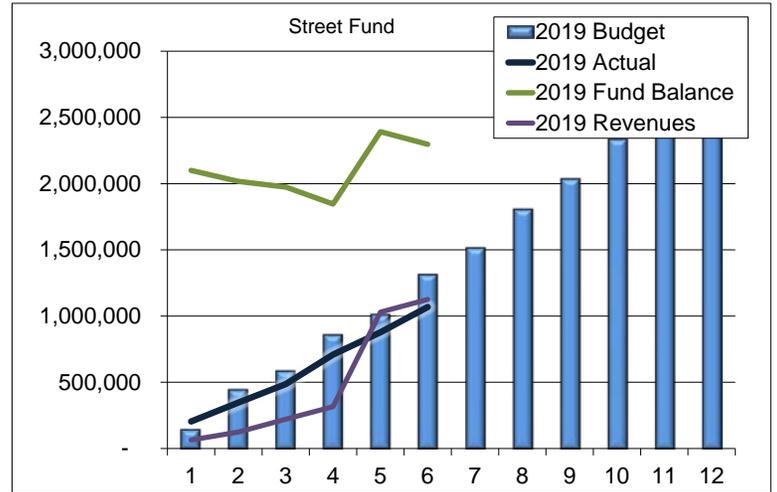
General Government includes insurance payments, transfers to reserve and capital funds, payments to the district court, and other general city payments as well as initial design and architecture of a new Police Building. Includes property purchase.

**Monthly Other Fund Expenditure Graphs**  
**As of June 30th, 2019**

% thru year 50.0%

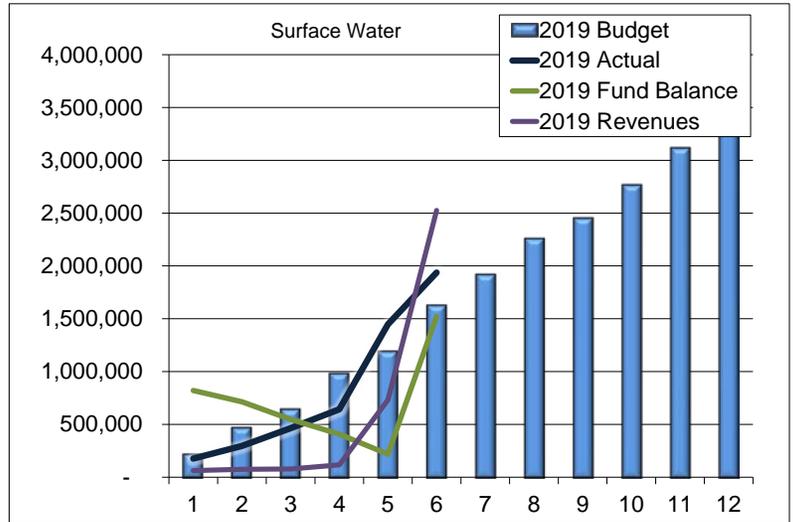
**Street (Fund 101) Expenditures**

	<b>2019 Budget</b>	<b>2019 Actual</b>
January	147,727	204,083
February	450,120	346,699
March	591,264	486,367
April	864,373	708,982
May	1,017,957	876,937
June	1,319,704	1,068,286
July	1,519,322	
August	1,810,196	
September	2,040,460	
October	2,338,042	
November	2,545,984	
December	2,759,212	
<b>BTD Status</b>		<b>38.72%</b>



**Storm & Surface Water (Fund 410 and 411) Expenditures**

	<b>2019 Budget</b>	<b>2019 Actual</b>
January	228,436	176,351
February	480,089	295,712
March	654,010	464,491
April	991,507	643,181
May	1,200,709	1,447,348
June	1,636,182	1,937,378
July	1,923,917	
August	2,263,331	
September	2,457,119	
October	2,770,929	
November	3,121,296	
December	3,432,094	
<b>BTD Status</b>		<b>56.45%</b>



**CITY OF LAKE STEVENS  
FINANCIAL REPORT - Summary  
As of June 30th, 2019**

Fund	Revenues			Expenditures		
	2019 Budgeted Revenue	2019 Revenue Collected	2019 % of Budget Collected	2019 Budgeted Expenditures	2019 Expended	2019 % of Budget Expended
<b>General Funds:</b>						
General Funds	\$ 12,204,406	\$ 6,108,709	50.1%	\$ 14,111,319	\$ 6,746,450	47.8%
Council Contingency	\$ 995,927	\$ 522,348	52.4%	1,759,910	\$ 41,843	2.4%
Permit Fund	\$ 1,240,000	\$ 1,217,827	98.2%	800,000	\$ 415,933	52.0%
<b>SPECIAL REVENUE FUNDS:</b>						
Street	2,343,027	1,125,740	48.0%	2,759,212	1,068,286	38.7%
Street Reserve	24	200,386	849813.1%	0	0	0.0%
Drug Seizure & Forfeiture	5,654	46,705	826.1%	49,000	18,285	37.3%
Municipal Arts	10,310	253	2.4%	20,963	0	0.0%
<b>DEBT SERVICE FUNDS:</b>						
LTGO 2008A Bond	344,905	44,653	12.9%	344,905	44,653	12.9%
LTGO 2010 Bond	0	0	0.0%	0	0	0.0%
2015 LTGO Bond (REF)	97,221	4,610	4.7%	97,221	4,610	4.7%
<b>CAPITAL PROJECT FUNDS:</b>						
Cap Project-Developer Contributions	2,597,629	673,904	25.9%	4,685,341	239,357	5.1%
Park Mitigation Fund	1,138,821	602,685	52.9%	991,741	357,075	36.0%
Real Estate Excise Tax I	885,254	585,573	66.1%	1,102,144	210,481	19.1%
Real Estate Excise Tax II	3,352,944	599,859	17.9%	5,875,076	41,888	0.7%
Downtown Redevelopment	3,741,000	41,984	1.1%	3,748,112	650,422	17.4%
Sidewalk Capital Project	481,284	475,721	98.8%	526,055	340,524	64.7%
20th Street SE Corridor CP	728,274	834,575	114.6%	40,178	41,356	102.9%
<b>ENTERPRISE FUNDS:</b>						
Sewer	1,059,098	926,498	87.5%	1,128,137	927,732	82.2%
Storm & Surface Water	3,591,620	1,677,396	46.7%	3,432,094	1,299,675	37.9%
Storm Water Caital	0	848,500	0.0%	248,500	637,703	256.6%
<b>INTERNAL SERVICE FUNDS:</b>						
Unemployment	1,018	765	75.2%	40,000	4,379	10.9%
Capital Equipment - Computer	325,502	173,653	53.3%	364,063	155,096	42.6%
Capital Equipment - Vehicle Rpelacement	10,303	5,258	51.0%	0	0	0.0%
Capital Equipment - Police	218,290	110,826	50.8%	194,025	197,699	101.9%
Capital Equipment - PW	414,319	208,502	50.3%	290,110	130,803	45.1%
Aerator Equipment Replacement	20,000	19,543	97.7%	38,000	0	0.0%
<b>FIDUCIARY FUNDS:</b>						
Refundable Deposits	101,000	0	0.0%	101,000	10,582	10.5%
Treasurer's Trust	442,804	169,206	38.2%	445,100	119,909	26.9%

**General Fund Operating Revenues and Expenditures  
Budget to Actual**



As of June 30th, 2019

<b>REVENUE SOURCES</b>	<b>2019 BUDGET</b>	<b>THROUGH MAY 2019</b>	<b>% OF BUDGET</b>
<b>Taxes:</b>			
-Property Tax-Regular	\$ 3,468,013	\$ 1,802,716	52.0%
-Sales -.85%	2,835,350	1,466,572	51.7%
-Criminal Justice Sales - 0.1%	584,358	300,102	51.4%
- Construction Sales Tax	100,000	100,000	100.0%
-Utility	2,352,131	1,015,054	43.2%
-Gambling tax/leasehold excise	30,521	12,675	41.5%
Licenses & Permits	499,704	248,107	49.7%
Intergovernmental	887,010	392,314	44.2%
Charges for services	298,099	130,910	43.9%
Fines & Forfeitures	278,000	122,587	44.1%
Miscellaneous	151,220	115,700	76.5%
Other financial sources/Transfers	720,000	401,970	55.8%
<b>Total Revenues</b>	<b>\$ 12,204,406</b>	<b>\$ 6,108,709</b>	<b>50%</b>
Beginning Fund Balance	\$ 5,139,935	\$ 5,139,935	100.0%
<b>Total Resources</b>	<b>\$ 17,344,340</b>	<b>\$ 11,248,644</b>	<b>64.90%</b>
<b>EXPENDITURES</b>	<b>2019 BUDGET</b>	<b>THROUGH MAY 2019</b>	<b>% OF BUDGET</b>
Legislative & Executive	\$ 191,310	\$ 103,173	53.9%
Administration	187,334	94,174	50.3%
City Clerk	184,520	85,099	46.1%
Finance	558,688	274,453	49.1%
Human Resources	279,450	121,787	43.6%
Information Technology	324,136	131,398	40.5%
Planning & Community Development	1,775,887	703,805	39.6%
Law Enforcement	7,768,935	3,841,751	49.5%
Parks	856,952	434,929	50.8%
Legal	548,389	320,506	58.4%
Community	72,599	36,768	50.6%
General Government	1,363,118	598,607	43.9%
<b>Total Expenditures</b>	<b>\$ 14,111,319</b>	<b>\$ 6,746,450</b>	<b>48%</b>
Total Increase (Decrease) to Resources	\$ (1,906,913)	\$ (637,741)	33.4%
<b>Ending Fund Balance</b>	<b>\$ 3,233,022</b>	<b>\$ 4,502,194</b>	<b>139.30%</b>

**Street Fund Operating Revenues and Expenditures  
Budget to Actual**

As of June 30th, 2019



REVENUE SOURCES	2019 BUDGET	THROUGH MAY	
		2019	% OF BUDGET
<b>Taxes:</b>			
-Property Tax-Regular	\$ 1,348,672	\$ 710,548	52.7%
Utility Tax - Garbage	\$ 168,000	\$ 9,186	5.5%
Licenses & Permits	34,000	14,214	41.8%
Intergovernmental	724,595	342,360	47.2%
Miscellaneous	32,760	29,966	91.5%
Other financial sources/Transfers	35,000	19,467	55.6%
<b>Total Revenues</b>	<b>\$ 2,343,027</b>	<b>\$ 1,125,740</b>	<b>48.0%</b>
Beginning Fund Balance	\$ 2,239,476	\$ 2,239,476	100.0%
<b>Total Resources</b>	<b>\$ 4,582,503</b>	<b>\$ 3,365,216</b>	<b>73.40%</b>

EXPENDITURES	2019 BUDGET	THROUGH MAY	
		2019	% OF BUDGET
Salaries	\$ 872,514	\$ 385,701	44.2%
Benefits	401,168	179,961	44.9%
Supplies	136,681	116,009	84.9%
Professional Services	980,281	245,410	25.0%
Capital Outlays	132,667	23,685	17.9%
Debt Service	862	-	0.0%
Interfund Transfers	235,040	117,520	50.0%
<b>Total Expenditures</b>	<b>\$ 2,759,212</b>	<b>\$ 1,068,286</b>	<b>39%</b>
Total Increase (Decrease) to Resources	\$ (416,185)	\$ 57,454	-13.8%
<b>Ending Fund Balance</b>	<b>\$ 1,823,291</b>	<b>\$ 2,296,930</b>	<b>126.00%</b>

**Storm & Surface Water Fund Operating & Capital Fund  
Revenues and Expenditures  
Budget to Actual**



As of June 30th, 2019

<b>REVENUE SOURCES</b>	<b>2019 BUDGET</b>	<b>THROUGH MAY 2019</b>	<b>% OF BUDGET</b>
<b>Taxes:</b>			
Intergovernmental	43,109	43,109	100.0%
Charges for services	3,497,107	1,604,420	45.9%
Miscellaneous	16,404	10,159	61.9%
Bond Proceeds	0	600,000	0.0%
Interfund Transfer In	35,000	268,207	766.3%
<b>Total Revenues</b>	<b>\$ 3,591,620</b>	<b>\$ 2,525,896</b>	<b>70.3%</b>
Beginning Fund Balance	\$ 934,546	\$ 934,546	100.0%
<b>Total Resources</b>	<b>\$ 4,526,166</b>	<b>\$ 3,460,442</b>	<b>76.50%</b>
<b>EXPENDITURES</b>	<b>2019 BUDGET</b>	<b>THROUGH MAY 2019</b>	<b>% OF BUDGET</b>
Salaries	\$ 1,036,849	\$ 401,305	38.7%
Benefits	474,698	184,514	38.9%
Supplies	242,812	172,187	70.9%
Professional Services	485,699	148,652	30.6%
Capital Outlays	930,222	639,325	68.7%
Debt Service	10,700	9,300	86.9%
Interfund Transfers	251,114	382,094	152.2%
<b>Total Expenditures</b>	<b>\$ 3,432,094</b>	<b>\$ 1,937,378</b>	<b>56%</b>
Total Increase (Decrease) to Resources	\$ 159,526	\$ 588,517	368.9%
<b>Ending Fund Balance</b>	<b>\$ 1,094,073</b>	<b>\$ 1,523,064</b>	<b>139.20%</b>

\* Includes the Surface Water Operating Fund & Surface Water Capital Fund