

# Monthly Financial Report

City of Lake Stevens, WA

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**To:** City Council

**FROM:** Barbara Stevens, Finance Director

**DATE:** 8/23/2019

**SUBJECT:** Financial report for July 31st, 2019

## General Fund:

### **Fund Balance:**

The General Fund ended July 2019 with a fund balance of \$4,290,302. Revenues were at \$6,910,957 and expenses were at \$7,760,591.

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

Revenues ended at 57% collected.

The City collected \$2,174,854 in sales tax, or 62% of budget. Of this amount, \$352,866 is Criminal Justice Sales Tax and \$100,000 is construction sales tax.

In addition to the above, the City has receipted \$610,384 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 52% or \$1,233,031. This includes gas, telephone, electric, and water.

Licenses & Permit revenues ended at 73% of budget or \$364,371. The majority is from Cable Franchise Fees.

Intergovernmental revenues ended at 51% of budget or \$448,685.

Charges for services ended at 70% of budget or \$142,710. The bulk of these revenues are from School Resource officer services to the school district and extra duty law enforcement services to outside organizations.

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

Zoning and Subdivision fees are at \$389,779 or 162% of budget.

Building Permits ended at \$982,203 or 98% 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 55% spent or \$7,760,591.



### 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 \$1,288,476 or 55% 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 \$1,204,090 or 44% 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.

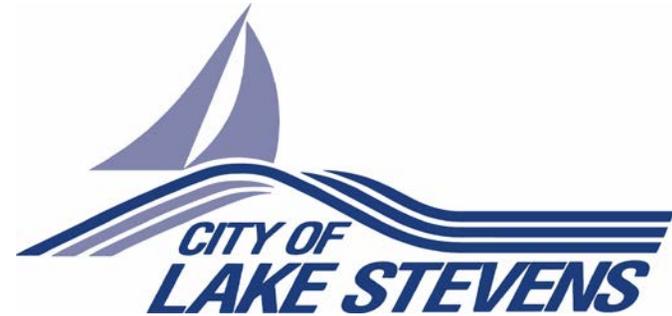
#### **Revenues:**

The Storm and Surface Water Fund revenues are 60.5%, or \$2,537,783. 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.

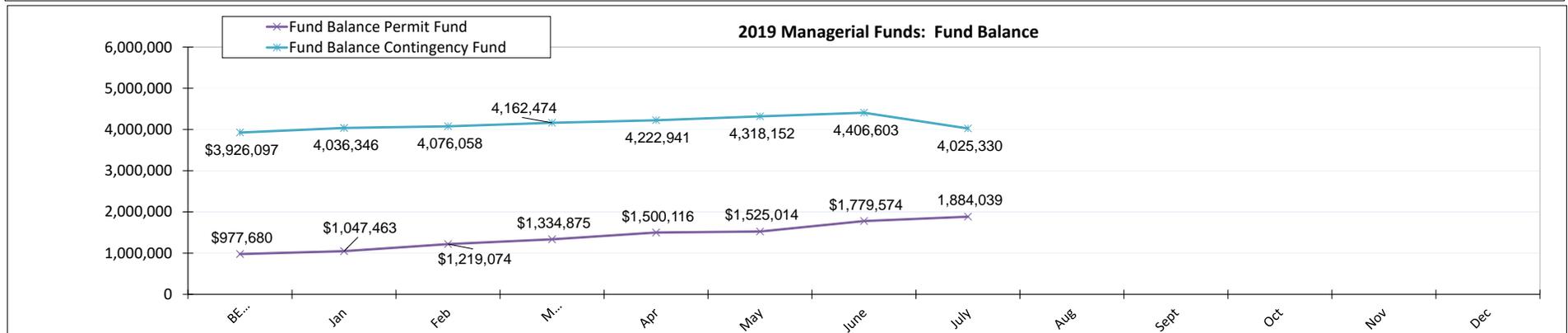
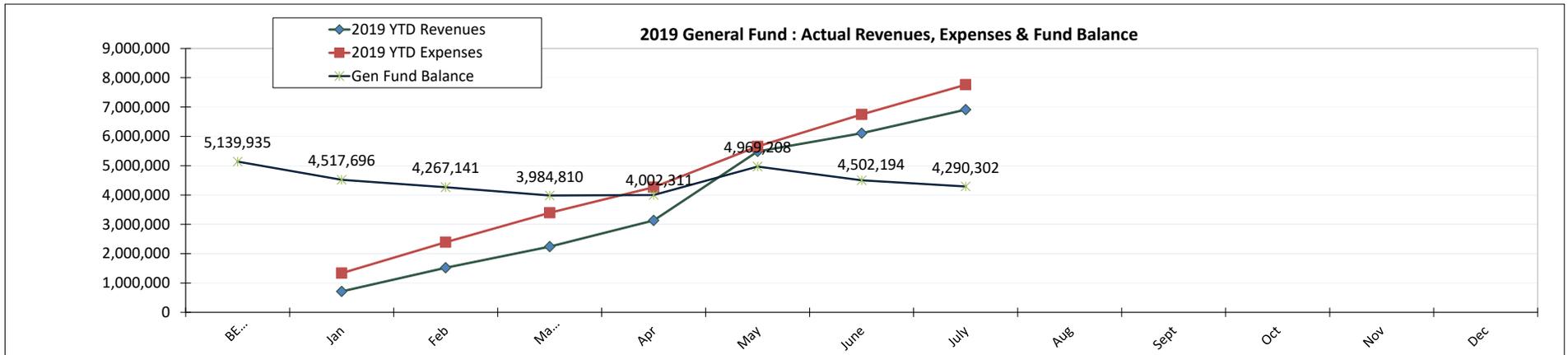
**Expenditures:** The Funds Expenditures are 52% of budget at \$2,129,807. Expenditures include the Surface Water Capital Fund which purchased the Decant Facility property for \$641,725 (includes bond issuance costs and Engineering Services).

# Monthly Financial Report

As of July 31st, 2019



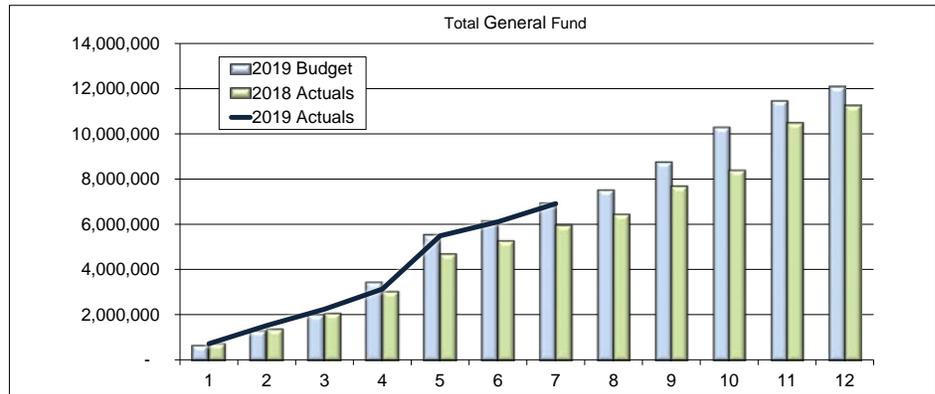
Month	2019 YTD Revenues	2019 YTD Expenses	Gen Fund Balance
BEG Fund Balance			5,139,935
Jan	711,534	1,333,773	4,517,696
Feb	1,517,050	2,389,843	4,267,141
March	2,239,747	3,394,872	3,984,810
Apr	3,130,889	4,268,513	4,002,311
May	5,486,085	5,656,812	4,969,208
June	6,108,709	6,746,450	4,502,194
July	6,910,957	7,760,591	4,290,302
Aug			
Sept			
Oct			
Nov			
Dec			



**Monthly General Fund Revenue Graphs**  
As of July 31st, 2019

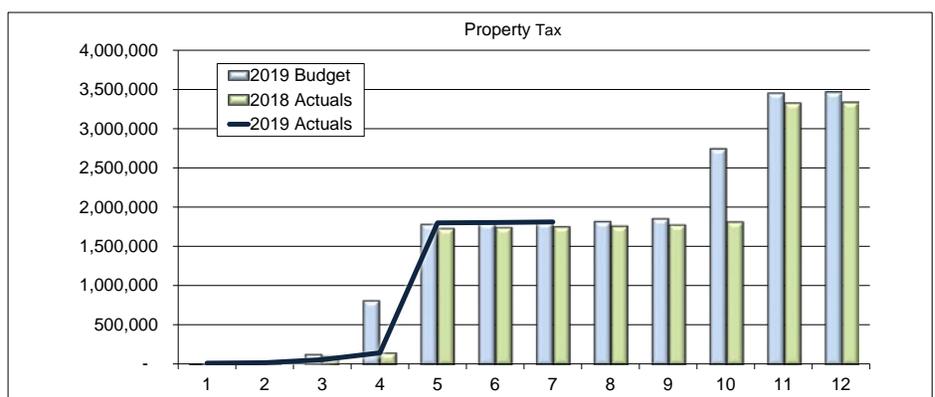
% thru year 58.3%

Total General Fund Revenues		
	2019 Budget	2019 Actuals
January	691,434	711,534
February	1,337,006	1,517,050
March	2,046,079	2,239,747
April	3,482,266	3,130,889
May	5,588,299	5,486,085
June	6,176,523	6,108,709
July	6,959,741	6,910,957
August	7,541,374	
September	8,772,642	
October	10,313,045	
November	11,478,062	
December	12,110,656	
Percent collected to date		57.07%



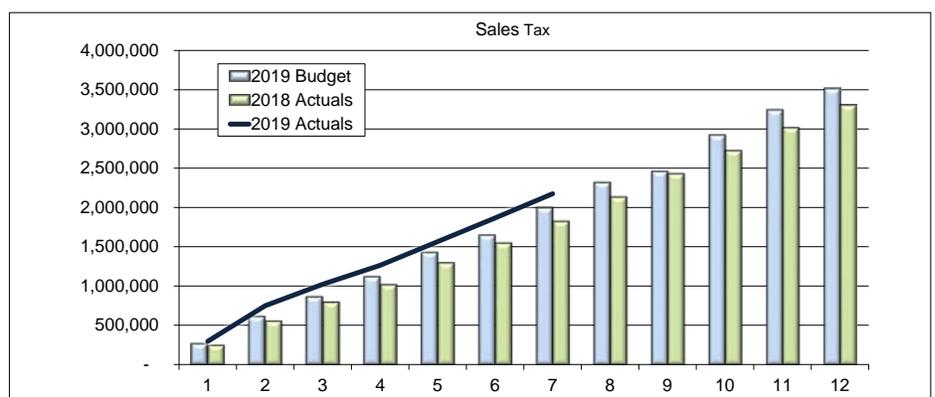
Total General Fund revenues.

Property Tax		
28.64% 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	1,810,615
August	1,825,010	
September	1,861,724	
October	2,748,961	
November	3,454,717	
December	3,468,013	
Percent collected to date		52.21%



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		
29.06% 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	2,174,854
August	2,322,560	
September	2,462,635	
October	2,926,141	
November	3,247,019	
December	3,519,708	
Percent collected to date		61.79%

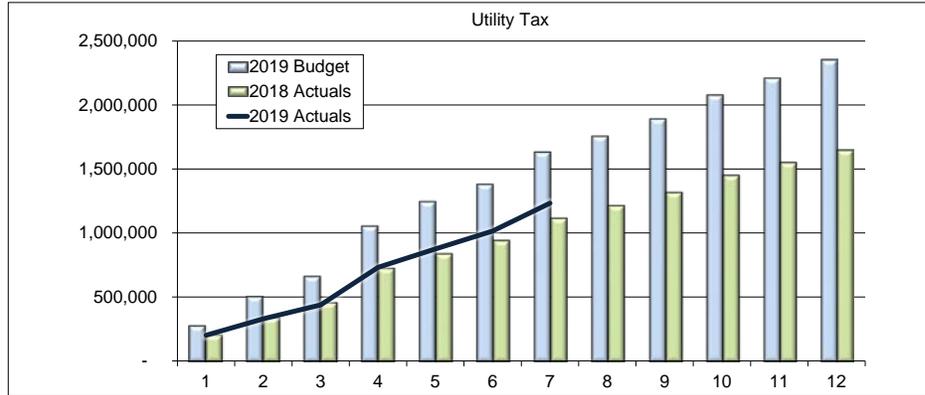


The total sales tax rate is 8.9% of the value of the sale. The City receives 0.85% of the 8.9%. The State receives the remaining majority of sales tax at 6.5%. Taxes are collected by the state and sent to the city two months after the actual collection. This account has Criminal justice sales tax, which 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 July 31st, 2019

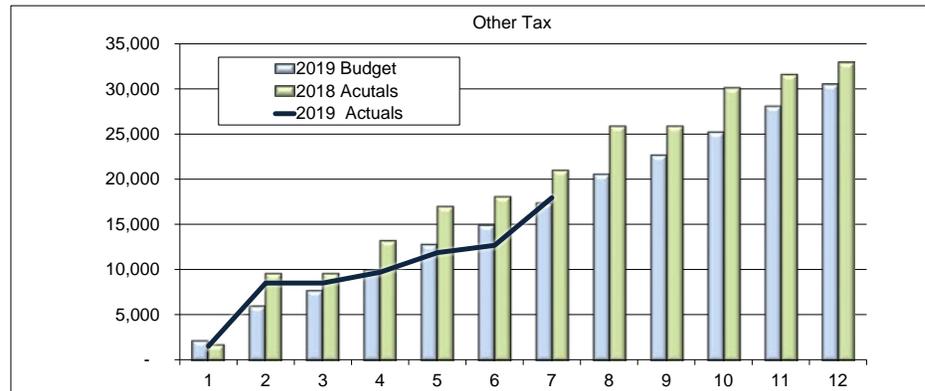
% thru year 58.3%

<b>Utility</b>		
	19.42%	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	1,233,031
August	1,757,274	
September	1,891,551	
October	2,077,251	
November	2,209,484	
December	2,352,131	
Percent collected to date		52.42%



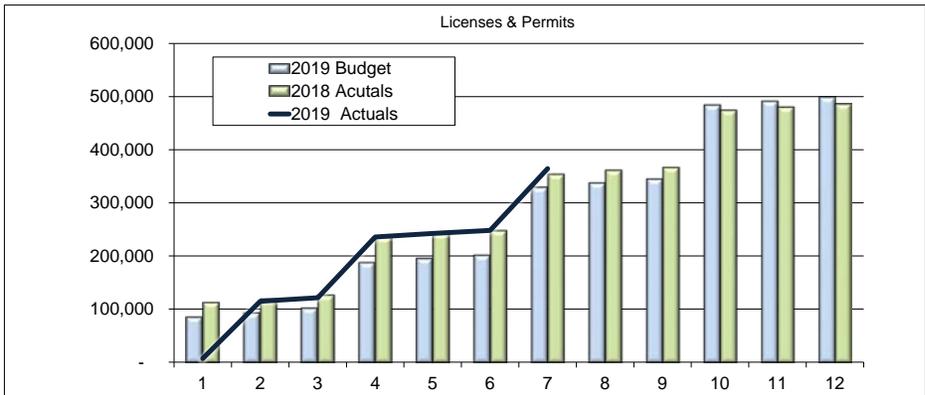
The utility tax rate is 6% on the gross revenue of telephone, gas and electric. The City does not have a utility tax on cable, instead using a franchise fee. In April of 2019, the City will begin collecting 6% on garbage and Water. The City does not have a utility tax on sewer or storm water.

<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	17,942
August	20,602	
September	22,693	
October	25,241	
November	28,093	
December	30,521	
Percent collected to date		58.79%



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

<b>Licenses / Other Permits</b>		
	4.13%	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	364,371
August	338,275	
September	345,533	
October	484,772	
November	491,822	
December	499,704	
Percent collected to date		72.92%



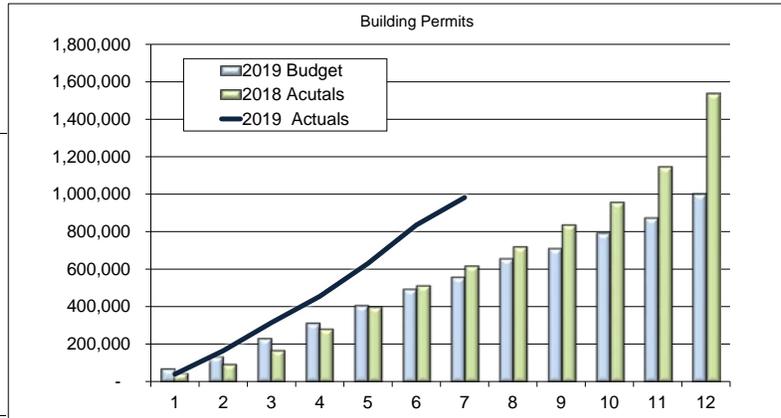
This account has Business Licenses, Cable Franchise fees, and permits other than building and land use

**Monthly General Fund Revenue Graphs**  
As of July 31st, 2019

% thru year 58.3%

**Building Permits ( FUND 003)**

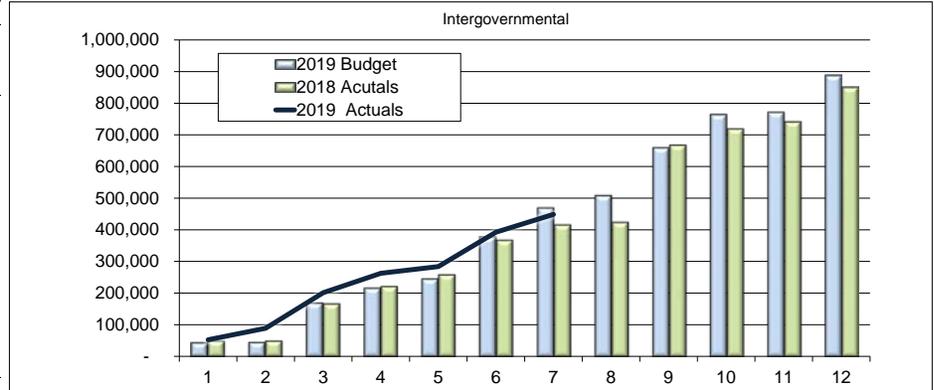
			FUND 003
			2019 Zoning
	2019 Budget	2019 Actuals	Rev
January	69,810	39,203	103,164
February	134,672	164,512	157,299
March	231,222	314,752	220,024
April	313,260	454,453	270,660
May	406,570	630,697	309,702
June	494,205	835,240	365,532
July	556,218	982,203	389,779
August	655,219		
September	708,979		
October	791,257		
November	872,037		
December	1,000,000		
Percent collected to date		98.22%	162.41%



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

**Intergovernmental**

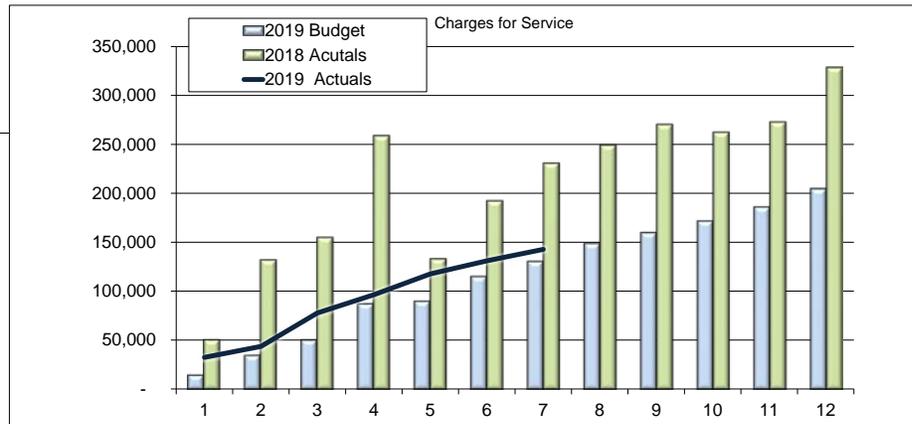
			7.32%	0.00%
	2019 Budget	2019 Actuals		
January	44,348	52,431		
February	45,706	88,868		
March	170,074	200,982		
April	216,875	262,635		
May	245,843	283,682		
June	378,562	392,314		
July	469,704	448,685		
August	508,929			
September	659,314			
October	763,887			
November	770,860			
December	887,010			
Percent collected to date		50.58%		



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**

			1.69%	0.00%
	2019 Budget	2019 Actuals		
January	14,849	32,284		
February	35,087	43,516		
March	50,664	77,604		
April	87,512	96,301		
May	90,151	117,575		
June	114,929	130,910		
July	130,408	142,710		
August	148,750			
September	159,720			
October	171,562			
November	185,879			
December	204,349			
Percent collected to date		69.84%		

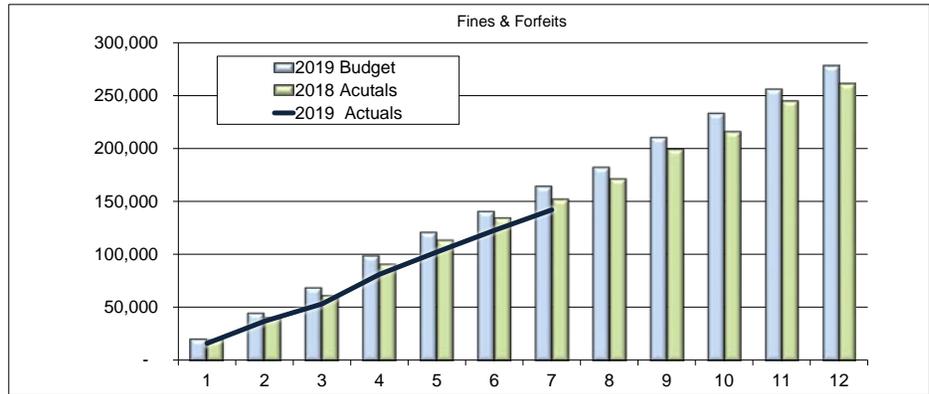


Charges for service include passport services and charges for School Resource Officer. Note: The drop in 2018 Actual amounts in May is due to a transfer of Zoning revenues to the permit managerial fund.

**Monthly General Fund Revenue Graphs**  
**As of July 31st, 2019**

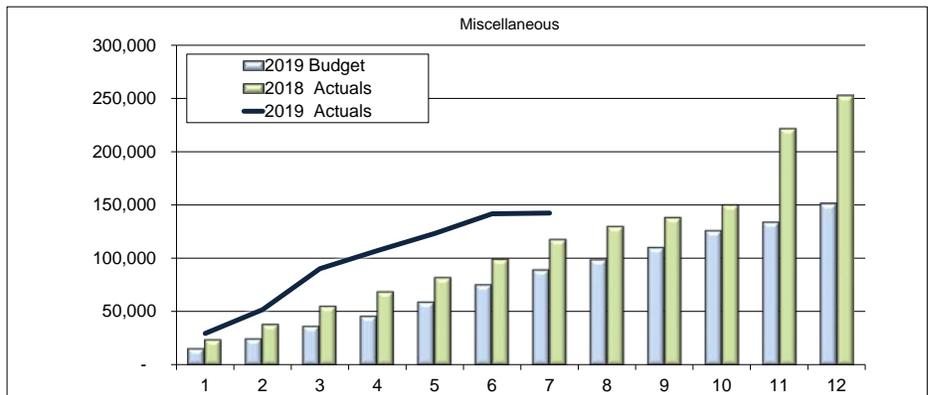
% thru year 58.3%

<b>Fines &amp; Forfeits</b>		
	2.30%	0.00%
	<b>2019 Budget</b>	<b>2019 Actuals</b>
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	141,982
August	182,485	
September	210,494	
October	233,107	
November	255,993	
December	278,000	
Percent collected to date		51%



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>		
	1.25%	0.00%
	<b>2019 Budget</b>	<b>2019 Actuals</b>
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	142,359
August	98,688	
September	109,883	
October	125,759	
November	133,729	
December	151,220	
Percent collected to date		94%



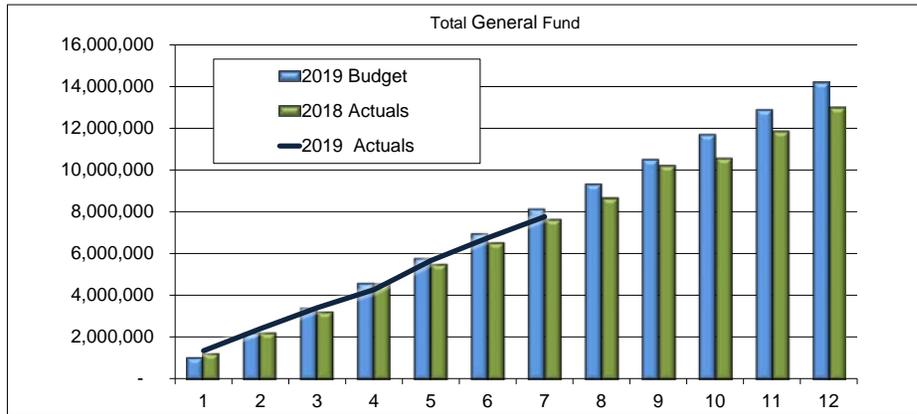
Miscellaneous revenues includes interest earnings, lease revenues, insurance recoveries, other smaller revenues that do not fit into one of the above categories.

**Monthly General Fund Expenditure Graphs**  
As of July 31st, 2019

% thru year 58.3%

**Total General Fund Expenditures**

	2019 Budget	2019 Actuals
January	1,051,697	1,333,773
February	2,233,260	2,389,843
March	3,414,822	3,394,872
April	4,596,384	4,268,513
May	5,777,947	5,656,812
June	6,959,509	6,746,450
July	8,141,072	7,760,591
August	9,322,634	
September	10,504,196	
October	11,685,759	
November	12,867,321	
December	14,178,749	
<b>% spent</b>		<b>54.73%</b>

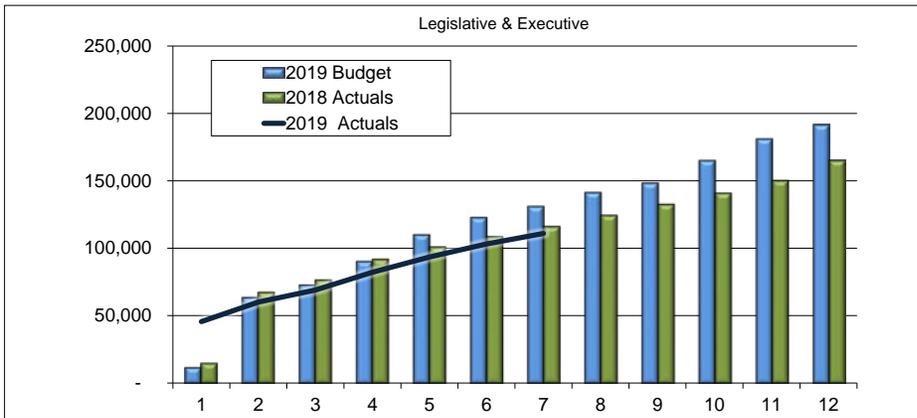


Total General Fund Expenditures.

**Legislative & Executive**

1.35% 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	110,962
August	141,348	
September	148,347	
October	164,914	
November	180,856	
December	191,310	
<b>% spent</b>		<b>58.00%</b>

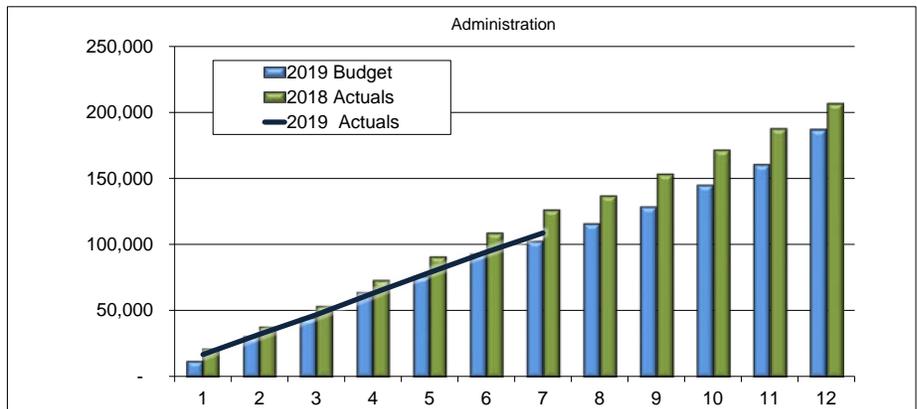


Includes activities related to the City Council and Mayor. Major items include salaries and benefits, travel & meetings, and voter registration fees.

**Administration**

1.32% 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	108,656
August	116,072	
September	128,783	
October	145,213	
November	160,824	
December	187,334	
<b>% spent</b>		<b>58.00%</b>



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.

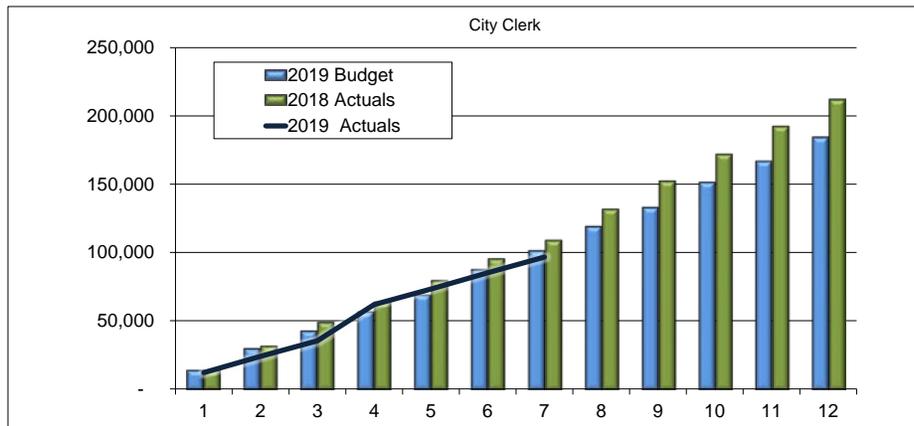
**Monthly General Fund Expenditure Graphs**  
As of July 31st, 2019

% thru year 58.3%

**City Clerk**

1.30% of total GF Exp

	2019 Budget	2019 Actuals
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	96,586
August	119,232	
September	133,139	
October	151,595	
November	166,972	
December	184,520	
<b>% spent</b>		<b>52.34%</b>

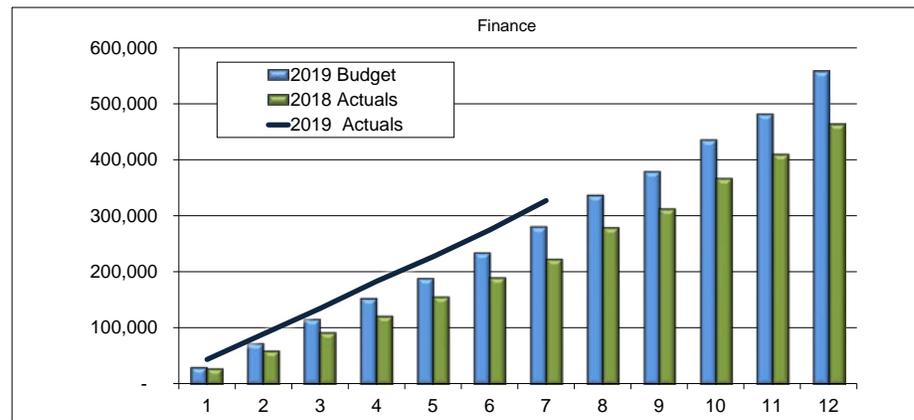


City Clerk activities including records management, public disclosure, legal compliance services, agendas, minutes and legal notifications . Costs are mainly salaries and benefits. Budget includes a new deputy clerk position recently hired.

**Finance**

3.94% of total GF Exp

	2019 Budget	2019 Actuals
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	327,098
August	337,358	
September	379,402	
October	435,996	
November	481,925	
December	558,688	
<b>% spent</b>		<b>58.55%</b>

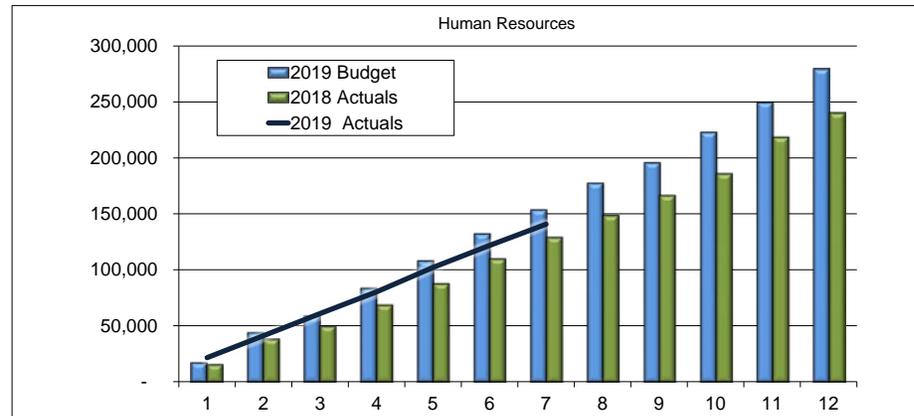


Finance provides for accounting, payroll processing, purchasing/payments, budgeting, and treasury services. Planned expenditures include professional services including costs related to the State Audit and Financial Consulting Services.

**Human Resources**

1.97% of total GF Exp

	2019 Budget	2019 Actuals
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	140,739
August	177,531	
September	195,864	
October	223,068	
November	249,557	
December	279,450	
<b>% spent</b>		<b>50.36%</b>



Human Resources provides personnel, recruitment and related functions

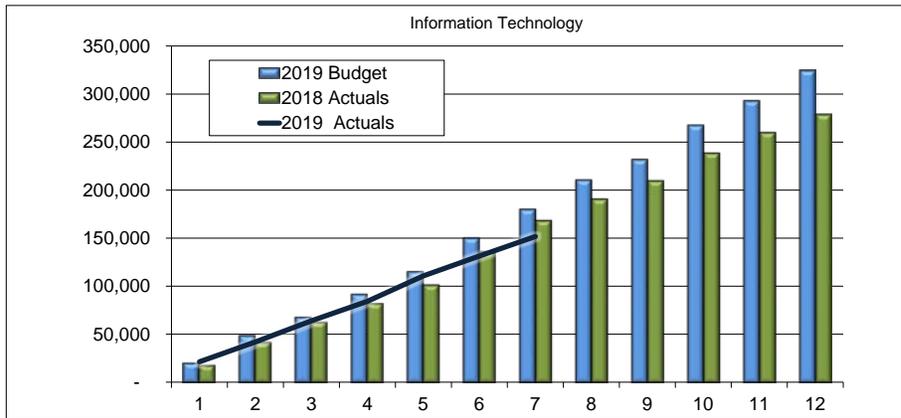
**Monthly General Fund Expenditure Graphs**  
As of July 31st, 2019

% thru year 58.3%

**Information Technology**

2.29% 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	151,653
August	210,437	
September	231,695	
October	267,314	
November	292,601	
December	324,136	
<b>% spent</b>		<b>46.79%</b>

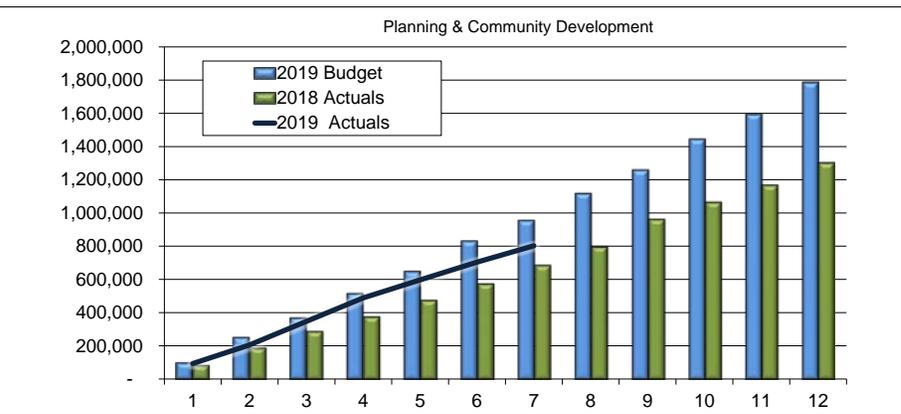


Information Technology provides technical hardware and software support of the City's computer systems and communication systems. Provides technology training, responding to technical support requests, administrating the city website and intranet.

**Planning & Community Development**

12.60% of total GF Exp

	2019 Budget	2019 Actuals
January	101,737	93,138
February	253,794	205,465
March	371,046	347,785
April	517,773	488,870
May	650,906	597,335
June	833,923	703,805
July	955,596	802,523
August	1,118,191	
September	1,258,881	
October	1,444,286	
November	1,594,450	
December	1,785,887	
<b>% spent</b>		<b>44.94%</b>

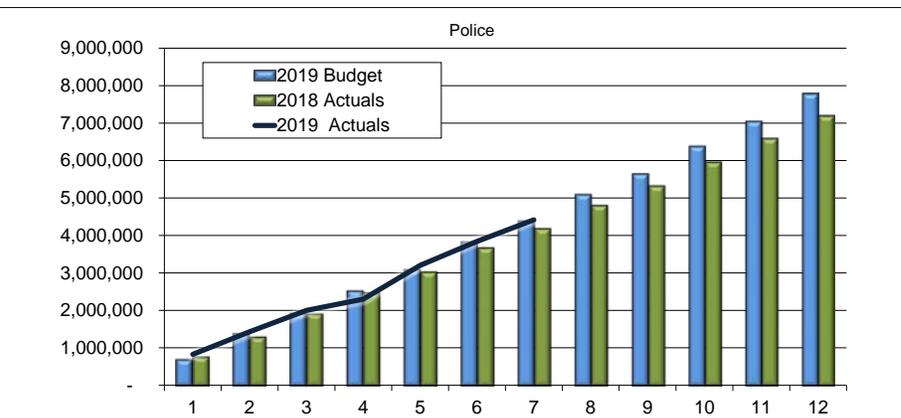


Largely accounts for the planning department which includes the permit center, long-range and short-range planning, and plan review. Also includes building official and building inspections in addition to economic development and code enforcement related activities.

**Police**

54.79% 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	4,417,316
August	5,088,553	
September	5,640,292	
October	6,373,591	
November	7,035,929	
December	7,768,935	
<b>% spent</b>		<b>56.86%</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.

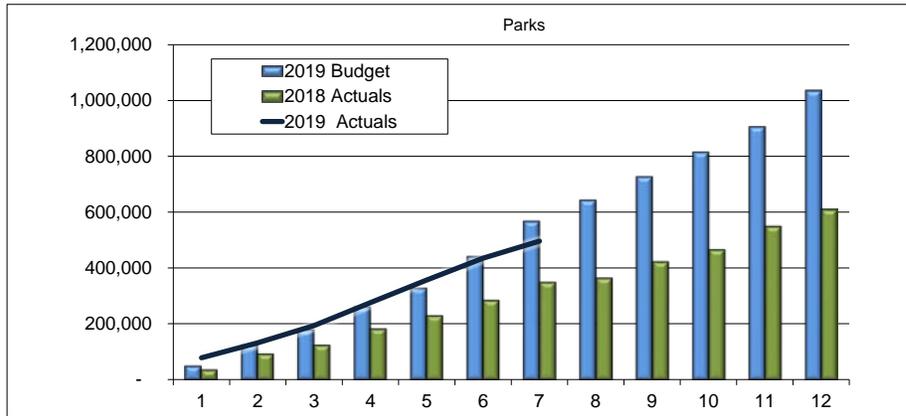
**Monthly General Fund Expenditure Graphs**  
**As of July 31st, 2019**

% thru year 58.3%

**Parks**

7.31% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	49,484	77,931
February	125,440	131,589
March	180,797	193,402
April	262,520	275,711
May	328,559	356,749
June	442,210	434,929
July	568,778	496,091
August	644,503	
September	728,098	
October	816,065	
November	907,205	
December	1,036,952	
	<b>% spent</b>	<b>47.84%</b>

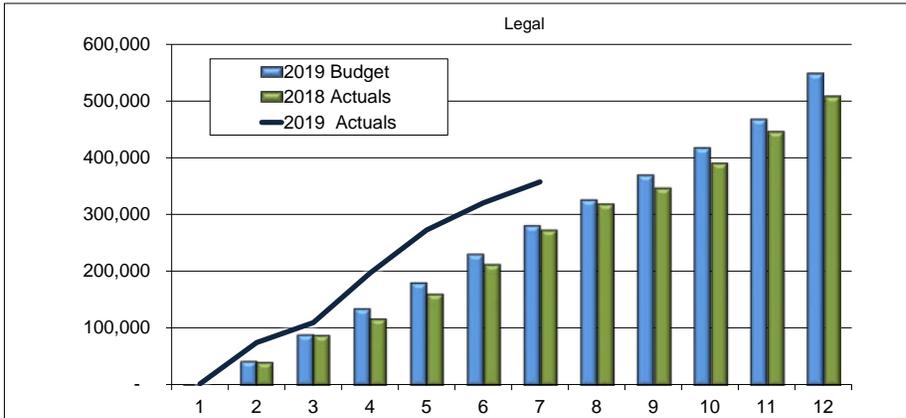


Parks within the General Fund includes personnel, park maintenance, and capital outlay.

**Legal**

3.87% 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	357,474
August	326,384	
September	369,826	
October	417,832	
November	467,991	
December	548,389	
	<b>% spent</b>	<b>65.19%</b>



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

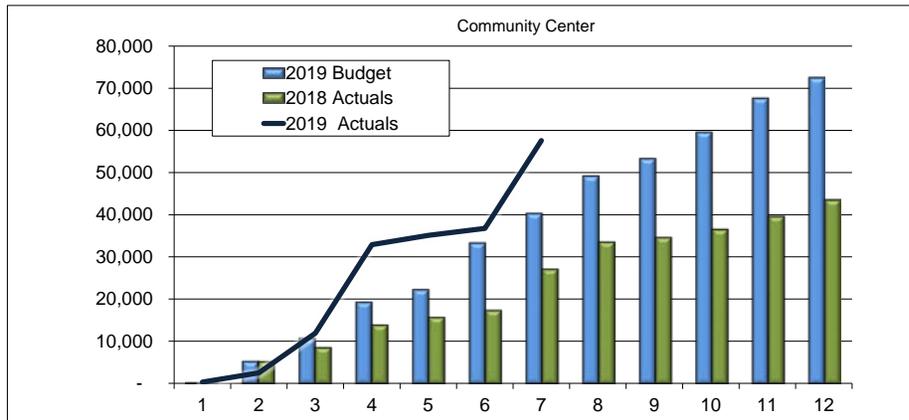
**Monthly General Fund Expenditure Graphs**  
**As of July 31st, 2019**

% thru year 58.3%

**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	57,594
August	49,339	
September	53,436	
October	59,699	
November	67,751	
December	72,599	
	<b>% spent</b>	<b>79.33%</b>

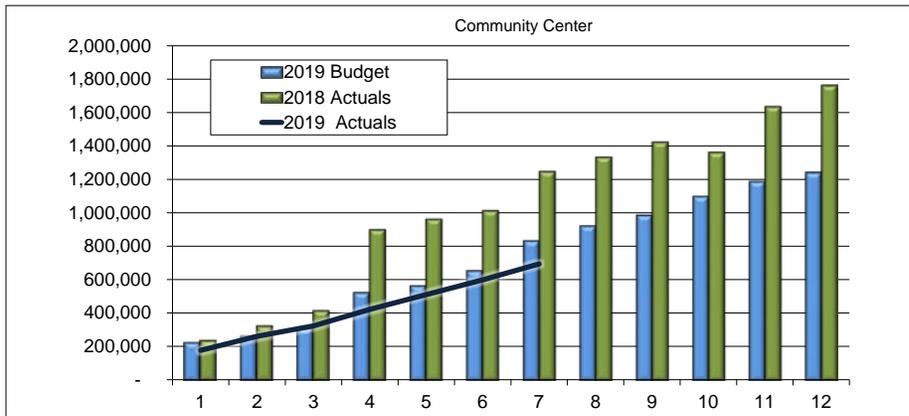


Includes the Visitor Information Center (VIC), Library operating costs, Art Commission, and Community Center operating costs.

**General Government**

8.75% of total GF Exp

	<b>2019 Budget</b>	<b>2019 Actuals</b>
January	229,323	175,956
February	267,250	260,093
March	315,028	322,490
April	527,392	421,795
May	567,207	509,901
June	657,203	598,607
July	834,555	693,898
August	923,068	
September	987,045	
October	1,098,489	
November	1,186,996	
December	1,240,548	
	<b>% spent</b>	<b>55.93%</b>



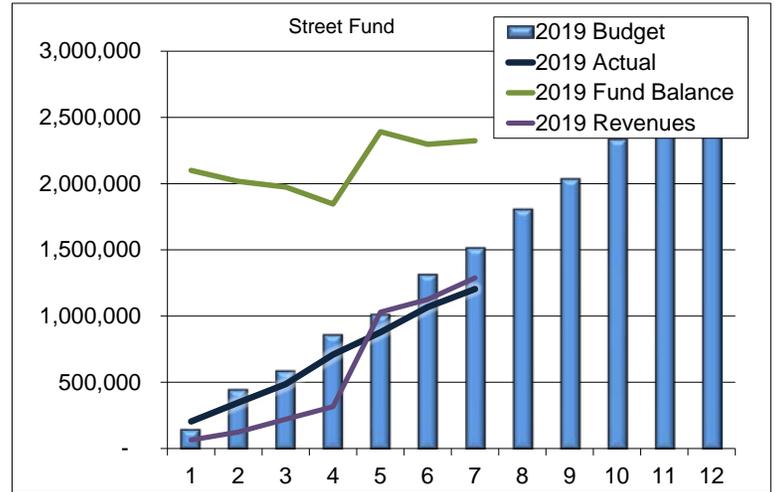
General Government includes insurance payments, transfers to reserve and capital funds, payments to the district court, and other general city payments as well as initial design and architecture of a new Police Building. Includes property purchase.

**Monthly Other Fund Expenditure Graphs**  
**As of July 31st, 2019**

% thru year 58.3%

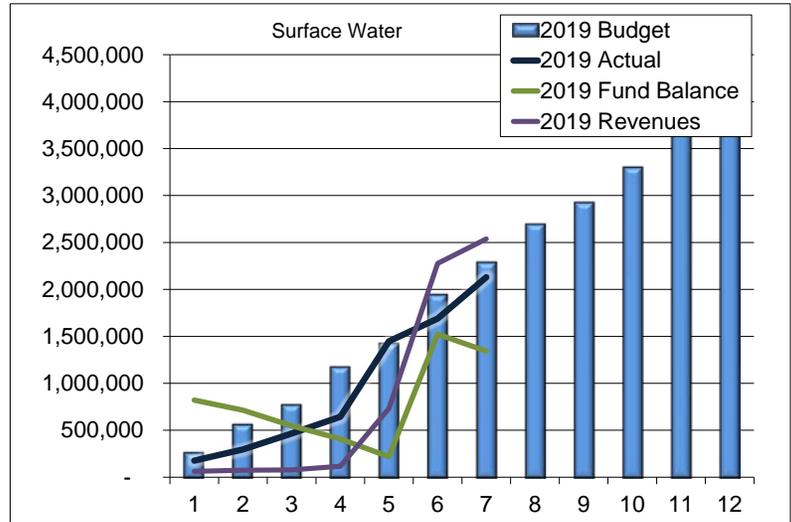
**Street (Fund 101) Expenditures**

	<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	1,204,090
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>43.64%</b>



**Storm & Surface Water (Fund 410 and 411 and 412) Expenditures**

	<b>2019 Budget</b>	<b>2019 Actual</b>
January	272,455	176,351
February	572,602	295,712
March	780,037	464,491
April	1,182,570	643,181
May	1,432,086	1,447,348
June	1,951,474	1,688,878
July	2,294,657	2,129,807
August	2,699,476	
September	2,930,606	
October	3,304,888	
November	3,722,771	
December	4,093,459	
<b>BTD Status</b>		<b>52.03%</b>



**CITY OF LAKE STEVENS  
FINANCIAL REPORT - Summary  
As of July 31st, 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	\$ 12,110,656	\$ 6,910,957	57.1%	\$ 14,178,749	\$ 7,760,591	54.7%
Council Contingency	\$ 3,795,927	\$ 668,663	17.6%	4,559,910	\$ 569,430	12.5%
Permit Fund	\$ 2,100,000	\$ 1,392,759	66.3%	800,000	\$ 486,401	60.8%
<b>SPECIAL REVENUE FUNDS:</b>						
Street	2,343,027	1,288,476	55.0%	2,759,212	1,204,090	43.6%
Street Reserve	200,024	200,772	100.4%	200,000	0	0.0%
Drug Seizure & Forfeiture	55,654	46,842	84.2%	66,998	18,285	27.3%
Municipal Arts	10,310	293	2.8%	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	3,017,629	754,529	25.0%	4,774,609	279,194	5.8%
Park Mitigation Fund	1,368,821	659,503	48.2%	2,495,612	862,106	34.5%
Real Estate Excise Tax I	885,254	707,899	80.0%	1,102,144	210,481	19.1%
Real Estate Excise Tax II	2,769,244	724,959	26.2%	5,393,754	41,888	0.8%
Downtown Redevelopment	8,403,445	962,721	11.5%	8,665,070	1,223,496	14.1%
Sidewalk Capital Project	481,284	477,543	99.2%	526,055	368,764	70.1%
20th Street SE Corridor CP	833,105	836,110	100.4%	41,378	41,254	99.7%
<b>ENTERPRISE FUNDS:</b>						
Sewer	1,059,098	929,503	87.8%	1,128,137	927,732	82.2%
Storm & Surface Water	3,591,620	1,689,283	47.0%	3,183,594	1,478,782	46.5%
Storm Water Caital	600,000	848,500	141.4%	848,500	651,025	76.7%
Storm Water Debt Service	0	0	0.0%	61,365	0	0.0%
<b>INTERNAL SERVICE FUNDS:</b>						
Unemployment	1,018	882	86.7%	40,000	5,907	14.8%
Capital Equipment - Computer	325,502	179,388	55.1%	364,063	171,943	47.2%
Capital Equipment - Vehicle Rplacement	10,303	5,306	51.5%	0	0	
Capital Equipment - Police	218,290	111,113	50.9%	197,725	197,699	100.0%
Capital Equipment - PW	414,319	210,152	50.7%	290,110	130,803	45.1%
Aerator Equipment Replacement	20,000	19,794	99.0%	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	451,804	173,994	38.5%	454,100	162,487	35.8%

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



As of July 31st, 2019

<b>REVENUE SOURCES</b>	<b>2019 BUDGET</b>	<b>THROUGH JULY 2019</b>	<b>% OF BUDGET</b>
<b>Taxes:</b>			
-Property Tax-Regular	\$ 3,468,013	\$ 1,810,615	52.2%
-Sales -.85%	2,835,350	1,721,988	60.7%
-Criminal Justice Sales - 0.1%	584,358	352,866	60.4%
- Construction Sales Tax	100,000	100,000	100.0%
-Utility	2,352,131	1,233,031	52.4%
-Gambling tax/leasehold excise	30,521	17,942	58.8%
Licenses & Permits	499,704	364,371	72.9%
Intergovernmental	887,010	448,685	50.6%
Charges for services	204,349	142,710	69.8%
Fines & Forfeitures	278,000	141,982	51.1%
Miscellaneous	151,220	116,342	76.9%
Other financial sources/Transfers	720,000	460,425	63.9%
<b>Total Revenues</b>	<b>\$ 12,110,656</b>	<b>\$ 6,910,957</b>	<b>57%</b>
Beginning Fund Balance	\$ 5,139,935	\$ 5,139,935	100.0%
<b>Total Resources</b>	<b>\$ 17,250,590</b>	<b>\$ 12,050,892</b>	<b>69.90%</b>
<b>EXPENDITURES</b>	<b>2019 BUDGET</b>	<b>THROUGH JULY 2019</b>	<b>% OF BUDGET</b>
Legislative & Executive	\$ 191,310	\$ 110,962	58.0%
Administration	187,334	108,656	58.0%
City Clerk	184,520	96,586	52.3%
Finance	558,688	327,098	58.5%
Human Resources	279,450	140,739	50.4%
Information Technology	324,136	151,653	46.8%
Planning & Community Development	1,785,887	802,523	44.9%
Law Enforcement	7,768,935	4,417,316	56.9%
Parks	1,036,952	496,091	47.8%
Legal	548,389	357,474	65.2%
Community	72,599	57,594	79.3%
General Government	1,240,548	693,898	55.9%
<b>Total Expenditures</b>	<b>\$ 14,178,749</b>	<b>\$ 7,760,591</b>	<b>55%</b>
Total Increase (Decrease) to Resources	\$ (2,068,093)	\$ (849,633)	41.1%
<b>Ending Fund Balance</b>	<b>\$ 3,071,842</b>	<b>\$ 4,290,302</b>	<b>139.70%</b>

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



As of July 31st, 2019

REVENUE SOURCES	THROUGH JULY		
	2019 BUDGET	2019	% OF BUDGET
<b>Taxes:</b>			
-Property Tax-Regular	\$ 1,348,672	\$ 713,620	52.9%
Utility Tax - Garbage	\$ 168,000	\$ 93,548	55.7%
Licenses & Permits	34,000	16,414	48.3%
Intergovernmental	724,595	402,973	55.6%
Miscellaneous	32,760	36,385	111.1%
Other financial sources/Transfers	35,000	25,537	73.0%
<b>Total Revenues</b>	<b>\$ 2,343,027</b>	<b>\$ 1,288,476</b>	<b>55.0%</b>
Beginning Fund Balance	\$ 2,239,476	\$ 2,239,476	100.0%
<b>Total Resources</b>	<b>\$ 4,582,503</b>	<b>\$ 3,527,952</b>	<b>77.00%</b>

EXPENDITURES	THROUGH JULY		
	2019 BUDGET	2019	% OF BUDGET
Salaries	\$ 872,514	\$ 451,439	51.7%
Benefits	401,168	211,363	52.7%
Supplies	136,681	128,708	94.2%
Professional Services	980,281	271,375	27.7%
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>\$ 1,204,090</b>	<b>44%</b>
Total Increase (Decrease) to Resources	\$ (416,185)	\$ 84,387	-20.3%
<b>Ending Fund Balance</b>	<b>\$ 1,823,291</b>	<b>\$ 2,323,862</b>	<b>127.50%</b>

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



As of July 31st, 2019

REVENUE SOURCES	2019 BUDGET	THROUGH JULY	
		2019	% OF BUDGET
<b>Taxes:</b>			
Intergovernmental	43,109	43,109	100.0%
Charges for services	3,497,107	1,608,072	46.0%
Miscellaneous	16,404	12,451	75.9%
Bond Proceeds	600,000	600,000	0.0%
Interfund Transfer In	35,000	274,151	783.3%
<b>Total Revenues</b>	<b>\$ 4,191,620</b>	<b>\$ 2,537,783</b>	<b>60.5%</b>
Beginning Fund Balance	\$ 934,546	\$ 934,546	100.0%
<b>Total Resources</b>	<b>\$ 5,126,166</b>	<b>\$ 3,472,330</b>	<b>67.70%</b>

EXPENDITURES	2019 BUDGET	THROUGH JULY	
		2019	% OF BUDGET
Salaries	\$ 1,036,849	\$ 476,209	45.9%
Benefits	474,698	217,886	45.9%
Supplies	242,812	186,725	76.9%
Professional Services	485,699	204,945	42.2%
Capital Outlays	1,520,922	652,647	42.9%
Debt Service	81,365	9,300	11.4%
Interfund Transfers	251,114	382,094	152.2%
<b>Total Expenditures</b>	<b>\$ 4,093,459</b>	<b>\$ 2,129,807</b>	<b>52%</b>
Total Increase (Decrease) to Resources	\$ 98,161	\$ 407,977	415.6%
<b>Ending Fund Balance</b>	<b>\$ 1,032,708</b>	<b>\$ 1,342,523</b>	<b>130.00%</b>

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