

# Monthly Financial Report

City of Lake Stevens, WA

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**To:** City Council

**FROM:** Barbara Stevens, Finance Director

**DATE:** 6/12/2020

**SUBJECT:** Financial report for April 30th, 2020

## All Funds

### **Overview:**

Overall the City ended the month with a fund balance of \$34,727,749. Revenues were at \$12,799,682 and expenses were at \$13,543,234.

## General Fund:

### **Fund Balance:**

The General Fund ended April 2020 with a fund balance of \$3,314,089. Revenues were at \$3,656,023 and expenses were at \$4,583,774.

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

Revenues ended at 28% collected.

The City collected \$1,465,175 in sales tax, or 35% of budget. Of this amount, \$209,461 is Criminal Justice Sales Tax and \$159,168 in construction sales tax.

In addition to the above, the City has receipted \$257,191 in construction sales tax into the **Contingency Fund**. These one-time revenues are being utilized for current and future capital needs.

Utility taxes ended at 53% or \$1,081,786. This tax is imposed on gas, telephone, electric and water providers at 6% of revenues and is based on their estimated receipts.

Licenses & Permit revenues ended at 24% of budget or \$135,542. The majority is from Cable Franchise Fees.

Intergovernmental revenues ended at 31% of budget or \$262,502.

Charges for services ended at 49% of budget or \$92,834. The bulk of these revenues are from School Resource officer services to the school district and extra duty law enforcement services to outside organizations.

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

Zoning and Subdivision fees are at \$334,818 or 70% of budget.

Building Permits ended at \$674,321 or 46% 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 30% spent or \$4,583,774.

## 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 \$452,110 or 18% 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 \$1.4 million annually. Additionally, the City imposed a utility tax on garbage providers in the amount of 6% that is used for road maintenance.

## **Expenditures:**

Total Street Fund expenditures were \$713,832 or 25% of budget.



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## Storm and Surface Water Fund:

(Also, see Storm & Surface Water Fund Operating & Capital Fund 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 4%, or \$234,125. The main revenue source is from storm drainage charges, which we contract payment processing through Snohomish County. In 2019, the city updated its rate structure to charge based on actual impervious surface versus a tiered percentage of impervious surface structure that created inequity.

**Expenditures:** The fund's Expenditures are 10% of budget at \$688,350. Expenditures include the Surface Water Capital Fund and Surface Water Debt Service Fund.

## Monthly Financial Report

As of April 30th, 2020

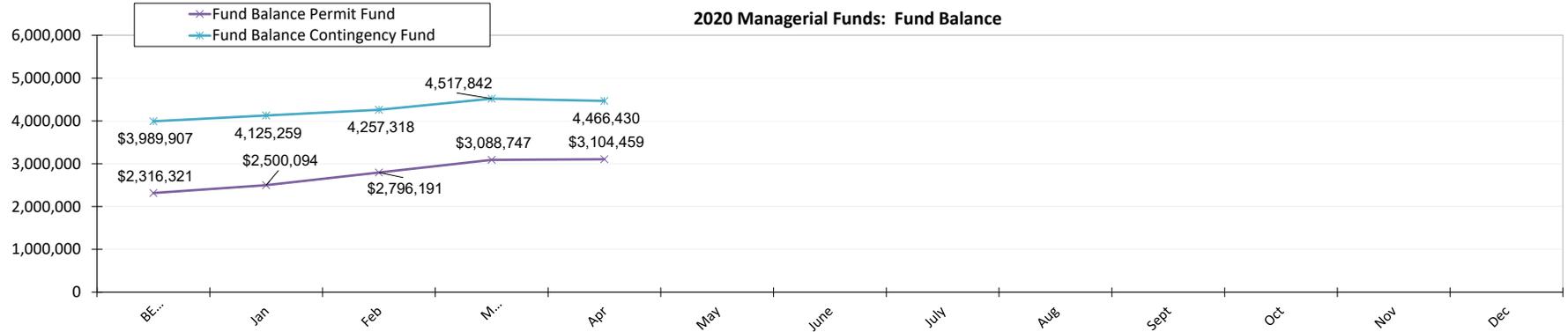


Month	2020 YTD Revenues	2020 YTD Expenses	Fund Balance 2020
BEG Fund Balance			4,241,841
Jan	990,489	1,413,215	3,819,115
Feb	1,636,820	2,510,849	3,367,812
March	2,536,440	3,623,421	3,154,860
Apr	3,656,023	4,583,774	3,314,089
May			
June			
July			
Aug			
Sept			
Oct			
Nov			
Dec			

**2020 GENERAL FUND : ACTUAL REVENUES, EXPENSES & FUND BALANCE**



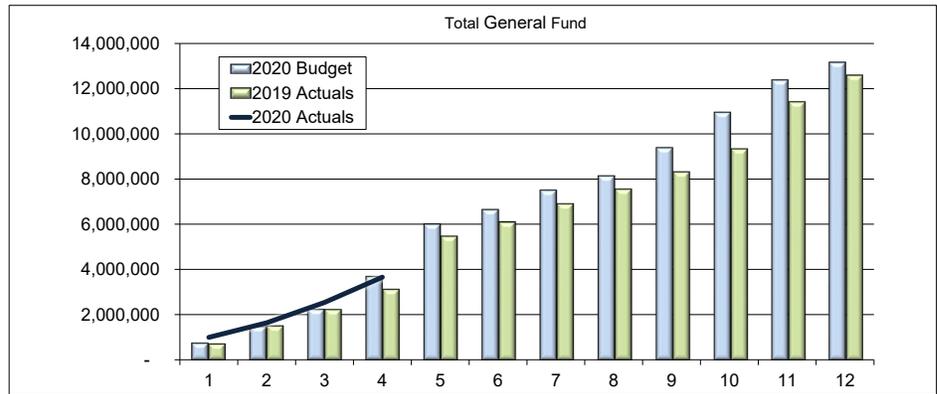
**2020 Managerial Funds: Fund Balance**



**Monthly General Fund Revenue Graphs**  
As of April 30th, 2020

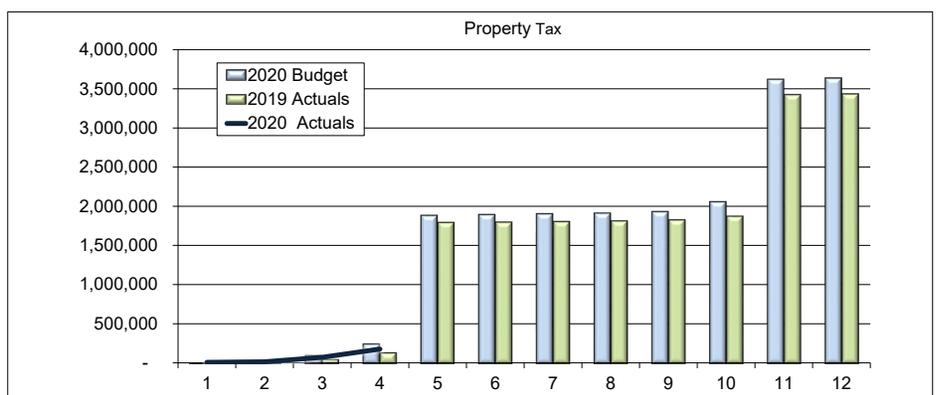
% thru year 33.3%

Total General Fund Revenues		
	2020 Budget	2020 Actuals
January	750,725	990,489
February	1,477,536	1,636,820
March	2,246,132	2,536,440
April	3,697,899	3,656,023
May	6,018,980	
June	6,660,816	
July	7,510,510	
August	8,150,253	
September	9,395,704	
October	10,963,380	
November	12,389,763	
December	13,173,155	
Percent collected to date		27.75%



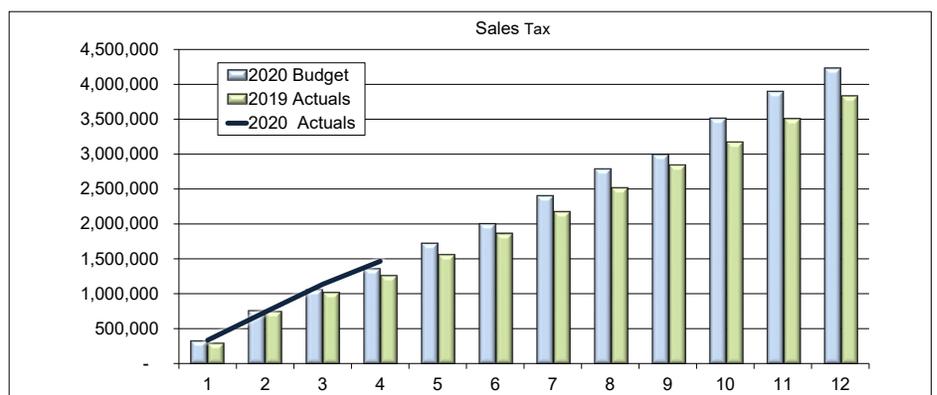
Total General Fund revenues.

Property Tax		
27.62% of total GF Revenues		
	2020 Budget	2020 Actuals
January	10,581	6,882
February	32,206	13,382
March	106,202	70,712
April	252,759	176,615
May	1,889,720	
June	1,900,888	
July	1,910,444	
August	1,918,710	
September	1,938,040	
October	2,064,843	
November	3,623,160	
December	3,638,816	
Percent collected to date		4.85%



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 received in Fund 101 - Street.

Sales Tax		
32.13% of total GF Revenues		
	2020 Budget	2020 Actuals
January	327,667	334,380
February	761,096	737,289
March	1,062,430	1,135,743
April	1,362,033	1,465,175
May	1,726,528	
June	2,005,723	
July	2,406,128	
August	2,790,581	
September	2,997,764	
October	3,515,564	
November	3,898,296	
December	4,232,150	
Percent collected to date		34.62%

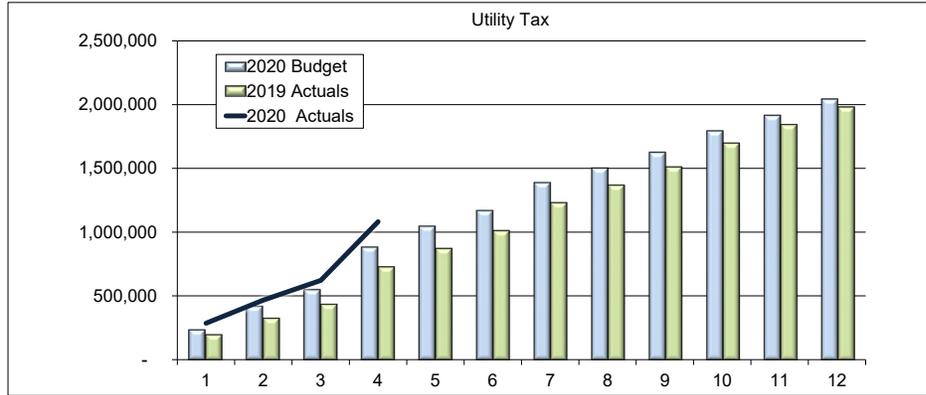


The total sales tax rate is 89% of the value of the sale. The City receives 0.85% of the 8.9%. The State receives the remaining majority of sales tax at 6.5%. Taxes are collected by the state and sent to the city two months after the actual collection. This account also has Criminal justice sales tax, which is 1/10 of 1% or .1% of sales in the city, and its use is restricted to Law Enforcement. (10 cents per \$100 in sales).

**Monthly General Fund Revenue Graphs**  
As of April 30th, 2020

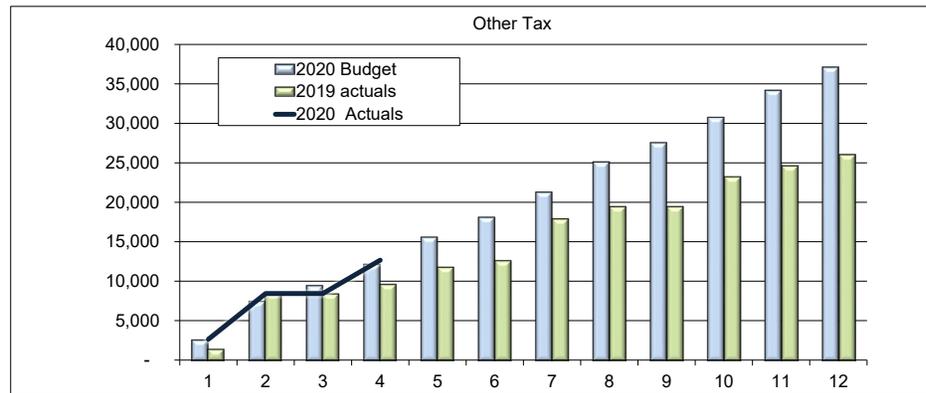
% thru year 33.3%

<b>Utility</b>		
	15.53%	of total GF Revenues
	2020 Budget	2020 Actuals
January	237,443	285,472
February	422,624	467,435
March	553,377	621,364
April	886,873	1,081,786
May	1,048,520	
June	1,171,515	
July	1,390,478	
August	1,504,633	
September	1,627,634	
October	1,795,596	
November	1,917,843	
December	2,045,360	
Percent collected to date		52.89%



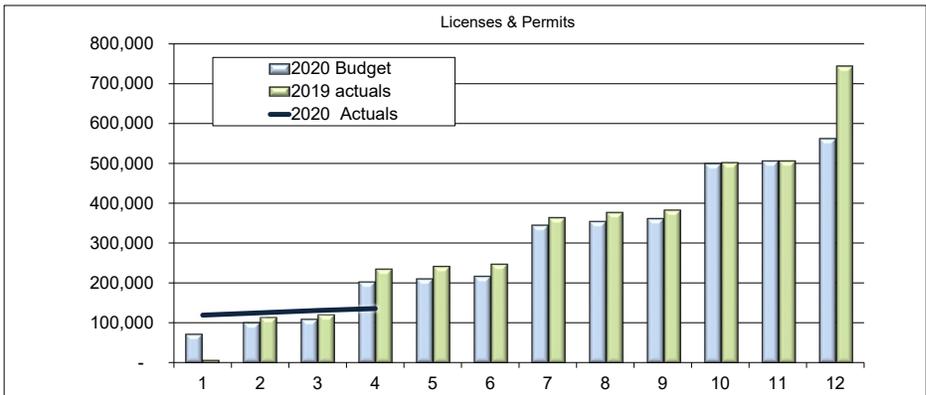
The utility tax rate is 6% on the gross revenue of telephone, gas and electric. The City does not have a utility tax on cable, instead imposing a franchise fee. In April of 2019, the City began collecting 6% tax imposed on garbage and water providers. The garbage tax is utilized in the Street Fund for transportation needs. The City does not impose a utility tax on sewer or storm water providers.

<b>Other Taxes</b>		
	0.28%	of total GF Revenues
	2020 Budget	2020 Actuals
January	2,684	2,645
February	7,564	8,440
March	9,547	8,440
April	12,219	12,666
May	15,655	
June	18,170	
July	21,329	
August	25,126	
September	27,553	
October	30,744	
November	34,141	
December	37,046	
Percent collected to date		34.19%



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

<b>Licenses / Other Permits</b>		
	4.27%	of total GF Revenues
	2020 Budget	2020 Actuals
January	71,550	119,012
February	100,602	124,819
March	109,202	130,581
April	202,707	135,542
May	210,492	
June	216,706	
July	344,934	
August	354,319	
September	361,445	
October	499,662	
November	506,242	
December	562,343	
Percent collected to date		24.10%



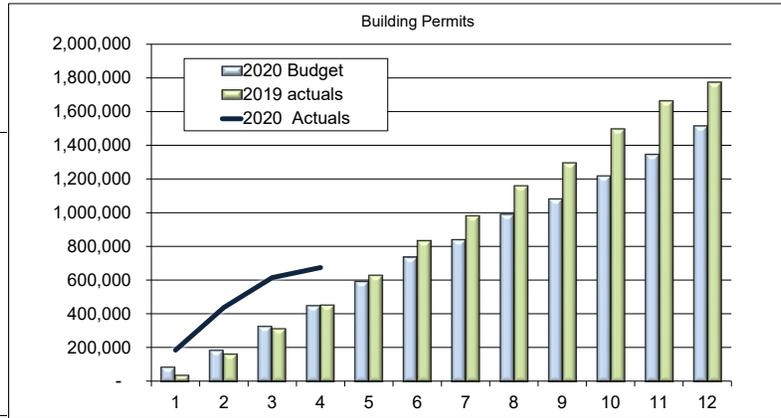
This account has Business Licenses, Cable Franchise fees, and permits other than building and land use. In December of 2019, the City received a lump sum payment for 6 years of underpaid franchise fees from Comcast.

**Monthly General Fund Revenue Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**Building Permits ( FUND 003)**

	FUND 003		2019 Zoning Rev
	2020 Budget	2020 Actuals	
January	87,402	184,066	6,251
February	187,923	437,251	52,737
March	329,668	614,885	319,703
April	452,726	674,321	334,818
May	596,459		
June	739,931		
July	841,937		
August	992,353		
September	1,082,610		
October	1,219,157		
November	1,346,400		
December	1,515,000		
Percent collected to date		44.51%	69.75%

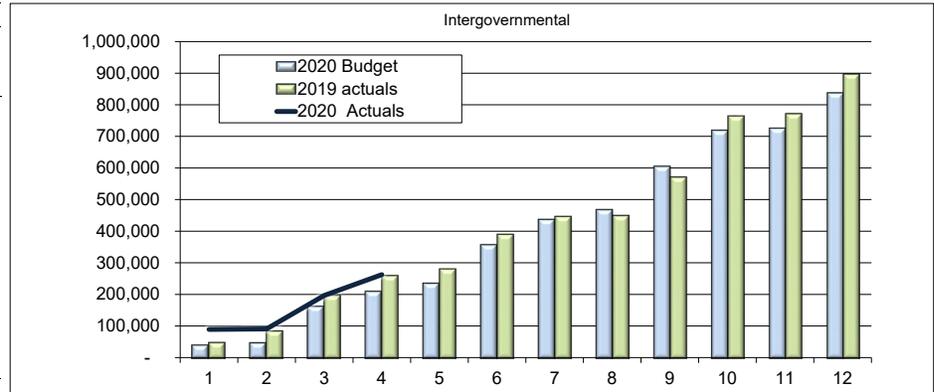


Permits related to development. These revenues are held in a managerial fund along with land use permit revenues, separate from other operating revenues.

**Intergovernmental**

6.36% of total GF Revenues

	2020 Budget	2020 Actuals
January	43,203	89,171
February	50,563	90,550
March	165,666	196,580
April	212,355	262,502
May	238,286	
June	359,211	
July	439,093	
August	469,792	
September	606,331	
October	720,013	
November	726,636	
December	837,554	
Percent collected to date		31.34%

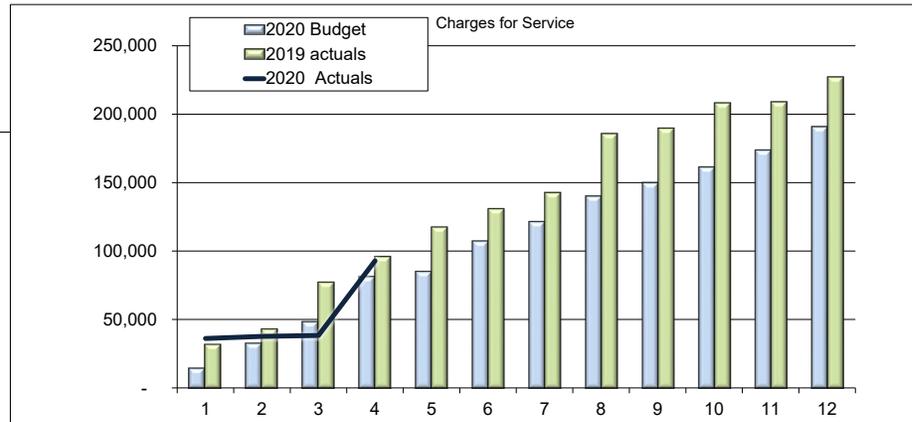


Intergovernmental revenues include state support for criminal justice, state shared revenues for liquor taxes, liquor profits, and marijuana enforcement. Also included are PUD privilege taxes, and City-County assistance. Various types of grants are also included.

**Charges for Service**

1.45% of total GF Revenues

	2020 Budget	2020 Actuals
January	14,892	36,113
February	32,992	37,639
March	48,629	38,347
April	81,466	92,834
May	85,154	
June	107,286	
July	121,345	
August	139,941	
September	149,611	
October	160,994	
November	173,320	
December	190,361	
Percent collected to date		48.77%



Charges for service included charges for School Resource Officer

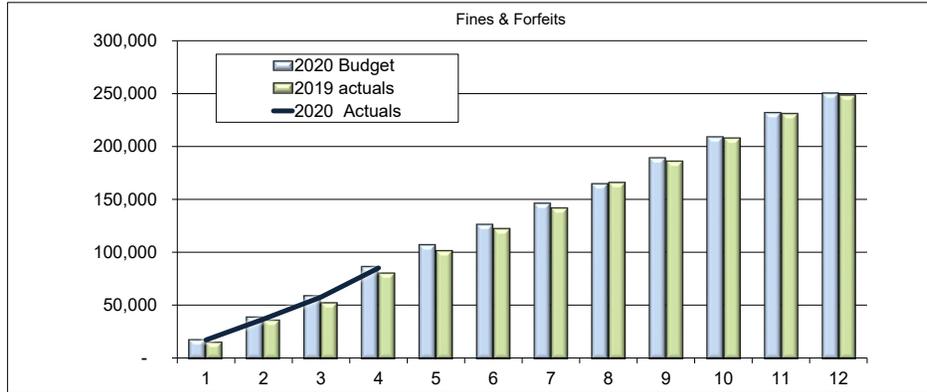
**Monthly General Fund Revenue Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**Fines & Forfeits**

1.90% of total GF Revenues

	2020 Budget	2020 Actuals
January	18,260	17,061
February	39,670	36,764
March	59,689	57,627
April	87,229	85,105
May	107,832	
June	126,773	
July	146,671	
August	165,010	
September	189,452	
October	209,116	
November	231,871	
December	250,253	
Percent collected to date		34%

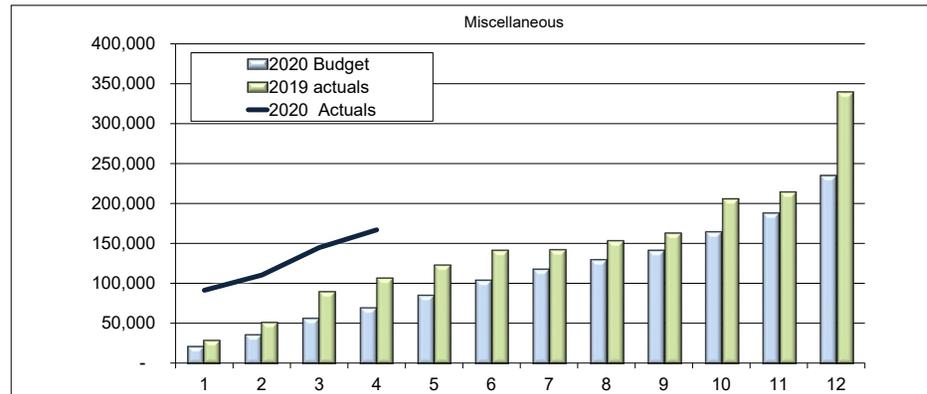


Fines and Forfeits collected by the district court on behalf of the city for violations. This revenue is projected to decrease due to changes in legislation related to fees imposed on indigent defendants.

**Miscellaneous**

1.78% of total GF Revenues

	2020 Budget	2020 Actuals
January	22,117	91,205
February	36,685	110,300
March	56,991	144,697
April	70,155	166,899
May	85,612	
June	104,461	
July	118,203	
August	129,904	
September	141,490	
October	164,429	
November	187,671	
December	234,272	
Percent collected to date		71%



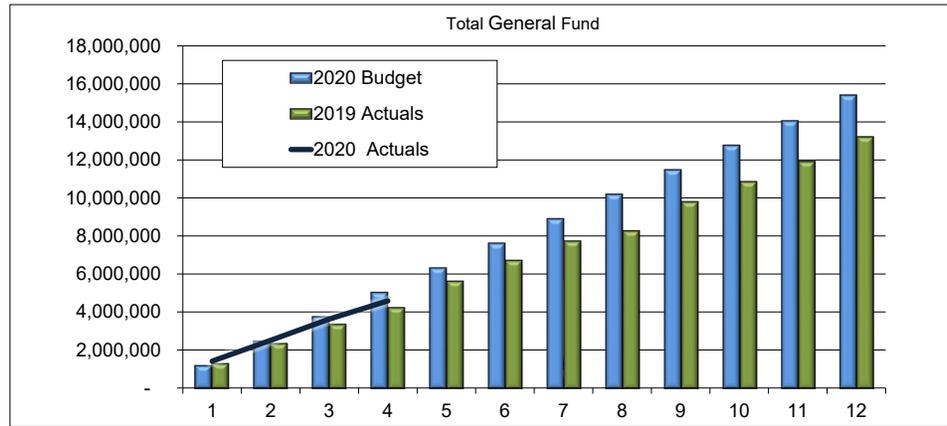
Miscellaneous revenues includes interest earnings, lease revenues, insurance recoveries, other smaller revenues that do not fit into one of the above categories. In December of 2019, the City received a interest and penalties from Comcast for the related underpayments of franchise fees.

**Monthly General Fund Expenditure Graphs**  
As of April 30th, 2020

% thru year 33.3%

**Total General Fund Expenditures**

	2020 Budget	2020 Actuals
January	1,218,456	1,413,215
February	2,501,892	2,510,849
March	3,785,328	3,623,421
April	5,068,765	4,583,774
May	6,352,201	
June	7,635,637	
July	8,919,074	
August	10,202,510	
September	11,485,946	
October	12,769,383	
November	14,052,819	
December	15,401,236	
% spent		29.76%

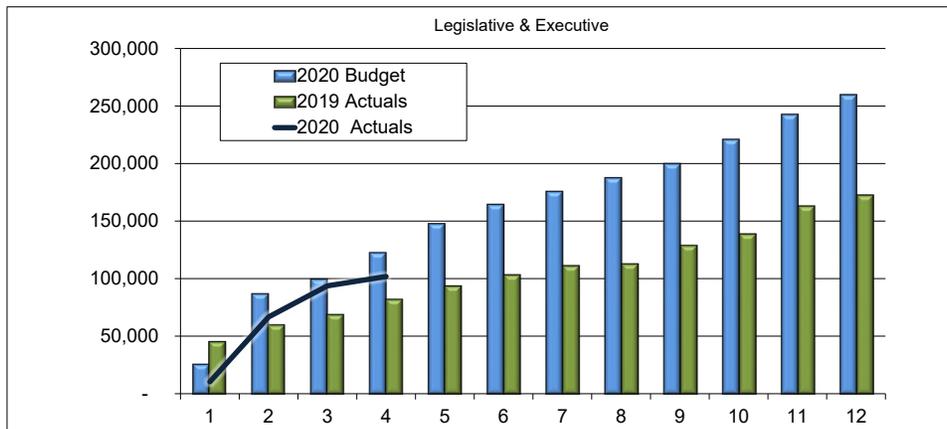


Total General Fund Expenditures.

**Legislative & Executive**

1.69% of total GF Exp

	2020 Budget	2020 Actuals
January	26,146	10,344
February	87,467	66,709
March	100,086	93,709
April	123,121	101,831
May	148,002	
June	164,783	
July	176,047	
August	187,885	
September	200,088	
October	221,191	
November	242,841	
December	259,806	
% spent		39.20%

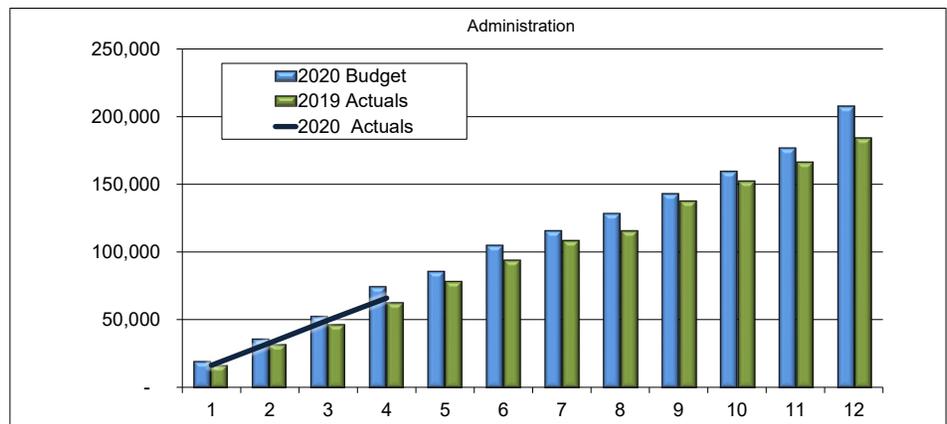


Includes activities related to the City Council and Mayor. Major items include salaries and benefits, travel & meetings, and voter registration fees. Election costs are higher than normal in 2020 due to the possibility of the City putting some items on the November ballot.

**Administration**

1.35% of total GF Exp

	2020 Budget	2020 Actuals
January	19,341	16,278
February	35,921	32,829
March	52,584	49,675
April	74,464	65,937
May	85,752	
June	104,925	
July	115,648	
August	128,353	
September	142,919	
October	159,397	
November	176,678	
December	207,364	
% spent		31.80%



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.

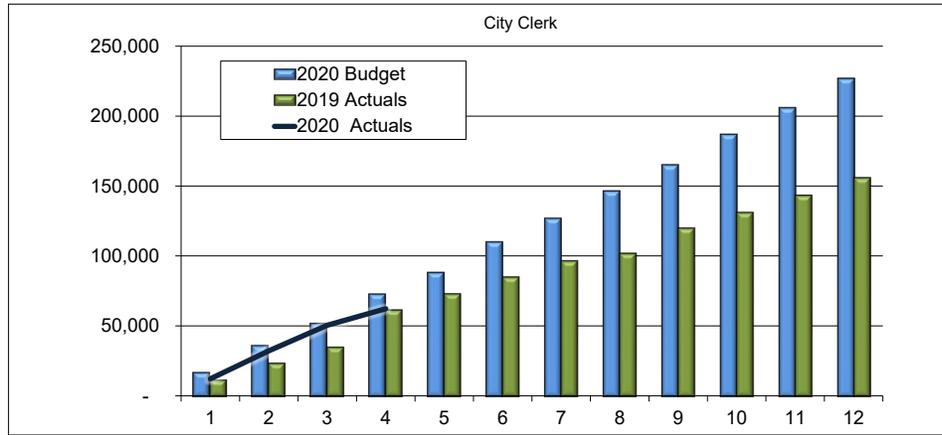
**Monthly General Fund Expenditure Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**City Clerk**

1.47% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	17,544	12,132
February	36,739	32,173
March	52,553	50,476
April	73,430	62,258
May	88,852	
June	110,630	
July	127,367	
August	146,821	
September	165,416	
October	187,019	
November	205,913	
December	226,724	
<b>% spent</b>		<b>27.46%</b>

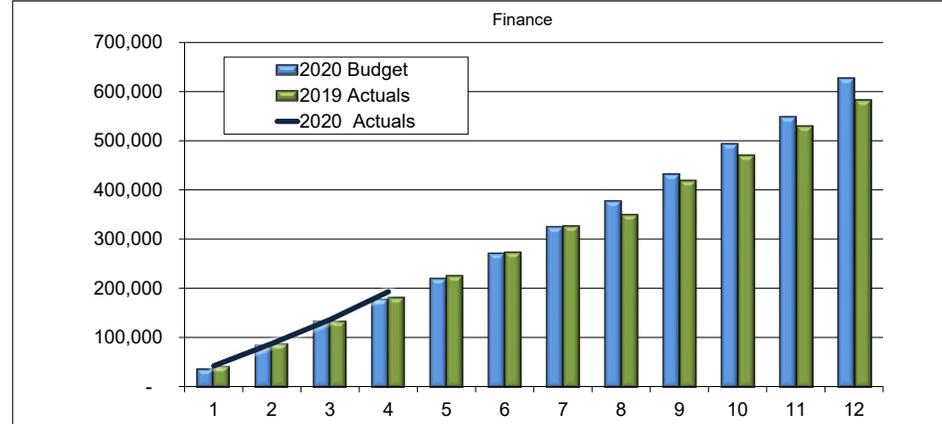


City Clerk activities including records management, public disclosure, legal compliance services, agendas, minutes and legal notifications . Costs are mainly salaries and benefits. Remaining budget for professional service consultants were re-appropriated in the 2020 budget.

**Finance**

4.07% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	37,553	42,051
February	85,732	87,552
March	134,320	136,323
April	178,720	192,965
May	220,923	
June	271,872	
July	325,360	
August	377,903	
September	432,465	
October	493,714	
November	548,481	
December	626,549	
<b>% spent</b>		<b>30.80%</b>

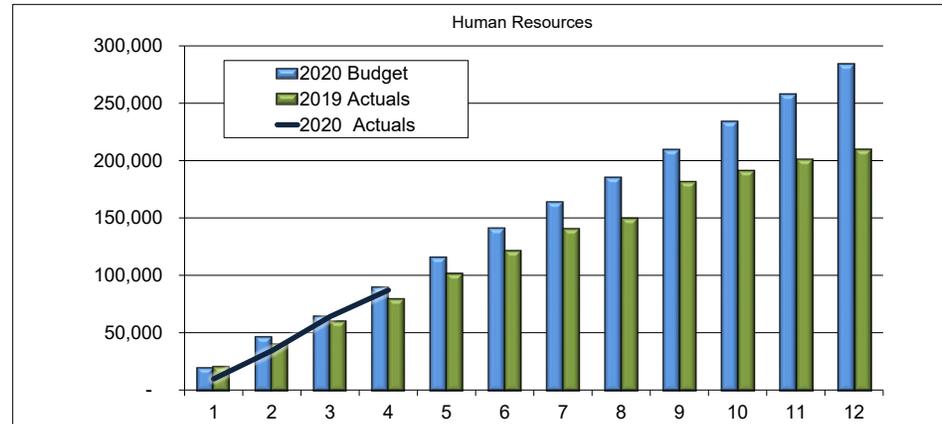


Finance provides for accounting, payroll processing, purchasing/payments, budgeting, and treasury services. Planned expenditures include professional services including costs related to the State Audit.

**Human Resources**

1.85% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	20,396	9,714
February	47,434	34,317
March	65,418	64,067
April	90,672	87,088
May	116,681	
June	141,706	
July	164,345	
August	185,787	
September	209,974	
October	234,327	
November	258,165	
December	284,307	
<b>% spent</b>		<b>30.63%</b>



Human Resources provides personnel, recruitment and related functions. Professional services for labor relations assistance will be re-appropriated in the 2020 legal budget.

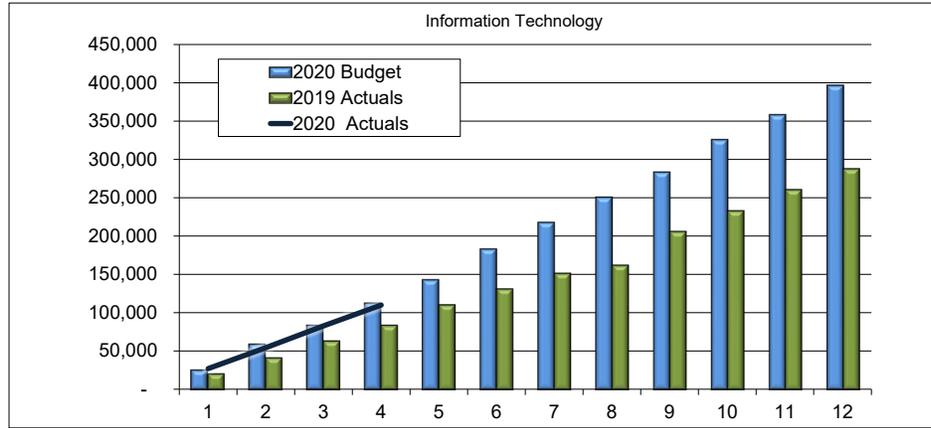
**Monthly General Fund Expenditure Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**Information Technology**

2.57% of total GF Exp

	2020 Budget	2020 Actuals
January	25,912	26,909
February	59,535	54,233
March	84,194	82,722
April	113,148	109,893
May	143,267	
June	183,283	
July	218,092	
August	250,861	
September	283,513	
October	325,817	
November	358,080	
December	396,379	
<b>% spent</b>		<b>27.72%</b>

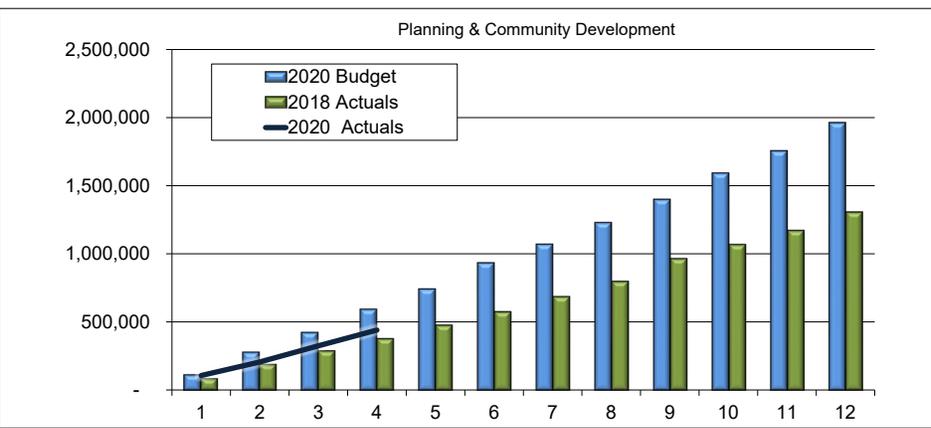


Information Technology provides technical hardware and software support of the City's computer systems and communication systems. Provides technology training, responding to technical support requests, administrating the city website and intranet. The 2019 budget contained a "placeholder" for IT consulting services that was unused. A similar amount is budgeted as a "placeholder" in the 2020 budget as well.

**Planning & Community Development**

12.75% of total GF Exp

	2020 Budget	2020 Actuals
January	116,618	106,175
February	283,058	205,358
March	427,687	324,194
April	597,853	439,768
May	746,537	
June	938,465	
July	1,074,231	
August	1,232,857	
September	1,402,575	
October	1,594,883	
November	1,757,989	
December	1,963,901	
<b>% spent</b>		<b>22.39%</b>

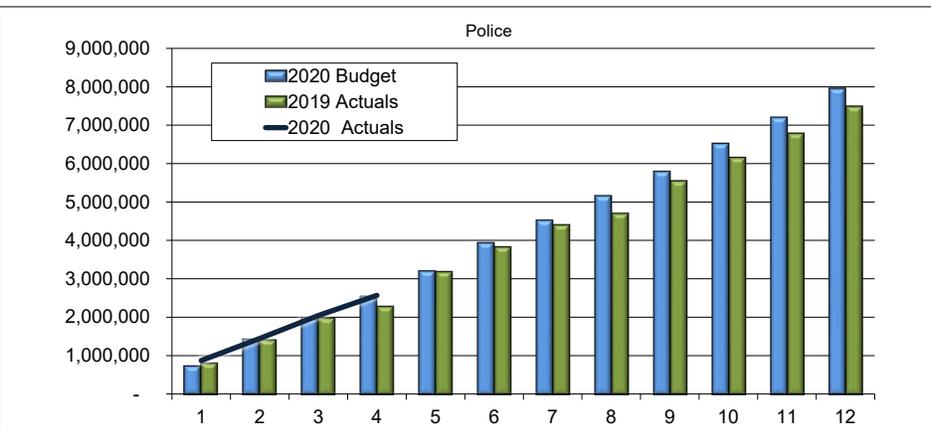


Largely accounts for the planning department which includes the permit center, long-range and short-range planning, and plan review. Also includes building official and building inspections in addition to economic development and code enforcement related activities. This department remained significantly under budget due to open staffing positions.

**Police**

51.61% of total GF Exp

	2020 Budget	2020 Actuals
January	753,968	871,099
February	1,449,732	1,447,203
March	2,008,109	2,041,823
April	2,558,654	2,568,281
May	3,214,557	
June	3,949,853	
July	4,533,282	
August	5,164,321	
September	5,797,220	
October	6,525,125	
November	7,200,635	
December	7,949,114	
<b>% spent</b>		<b>32.31%</b>



Police Department Services. This includes funding in the amount of \$225,000 is supplied by the General Fund to the Police Capital Fund for equipment purchases.

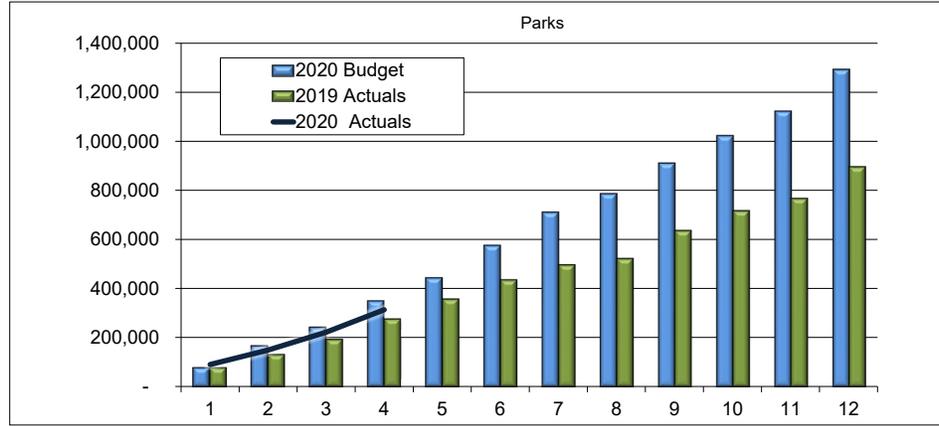
**Monthly General Fund Expenditure Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**Parks**

8.39% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	78,844	89,556
February	167,755	148,465
March	243,608	221,187
April	351,234	313,026
May	445,276	
June	577,286	
July	711,689	
August	786,601	
September	911,104	
October	1,022,975	
November	1,122,579	
December	1,292,375	
<b>% spent</b>		<b>24.22%</b>

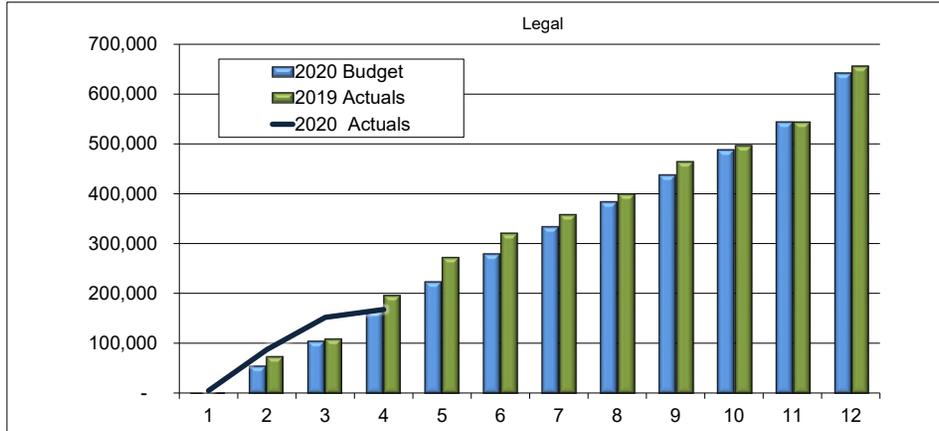


Parks within the General Fund includes personnel, park maintenance, and capital outlay.

**Legal**

4.16% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	392	4,648
February	54,984	87,318
March	104,842	151,957
April	165,770	167,625
May	223,863	
June	279,935	
July	333,506	
August	383,333	
September	437,011	
October	487,365	
November	543,037	
December	640,547	
<b>% spent</b>		<b>26.17%</b>



Includes our contracted City Attorney services, Prosecuting Attorney contract, and General Indigent Defense (public defender). Legal costs were over budget in 2019 due to potential litigation and mediation costs, as well as higher than normal attorney review of public records requests.

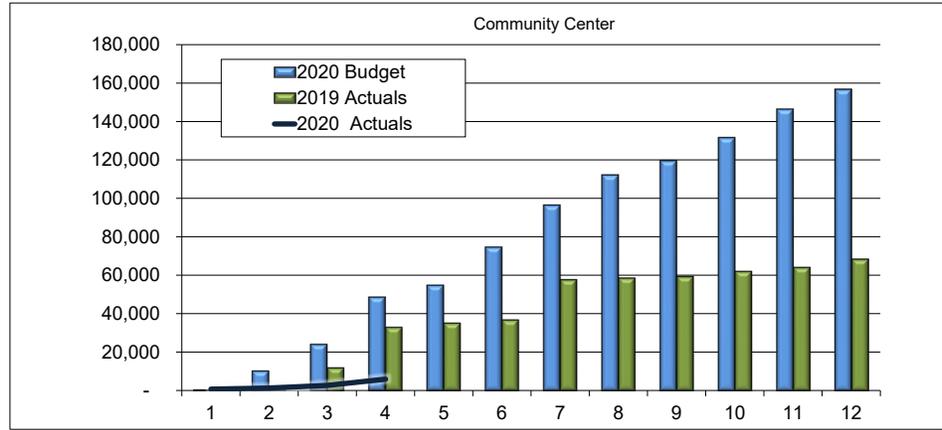
**Monthly General Fund Expenditure Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

**Community Center**

1.02% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	550	700
February	10,351	1,252
March	24,128	2,660
April	48,637	5,890
May	54,790	
June	74,527	
July	96,296	
August	111,923	
September	119,334	
October	131,304	
November	146,075	
December	156,345	
<b>% spent</b>		<b>3.77%</b>

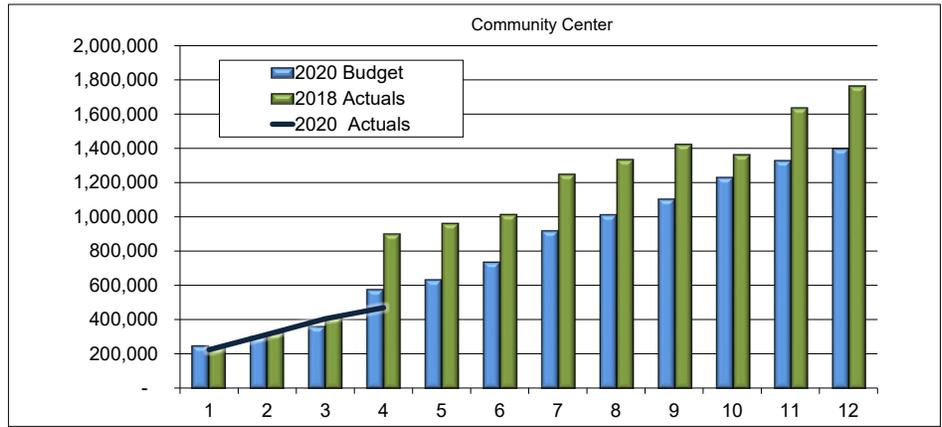


Includes the Visitor Information Center (VIC), Library operating costs, Art Commission, and Community Center/Pavilion ("The Mill") operating costs.

**General Government**

9.08% of total GF Exp

	<b>2020 Budget</b>	<b>2020 Actuals</b>
January	248,812	223,610
February	303,366	313,441
March	361,474	404,629
April	576,387	469,212
May	633,603	
June	736,034	
July	918,525	
August	1,012,174	
September	1,103,262	
October	1,229,960	
November	1,328,512	
December	1,397,825	
<b>% spent</b>		<b>33.57%</b>



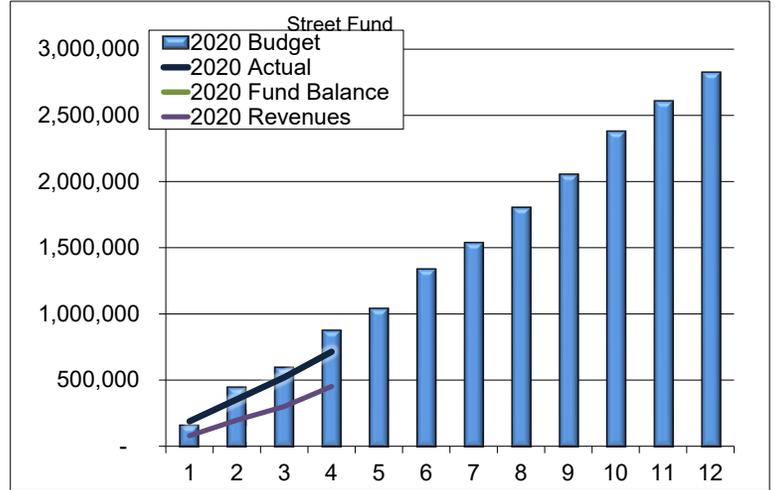
General Government includes insurance payments, transfers to reserve and capital funds, payments to the municipal court, which were down significantly, and other general city payments as well as initial design and architecture of a new Police Building.

**Monthly Other Fund Expenditure Graphs**  
**As of April 30th, 2020**

% thru year 33.3%

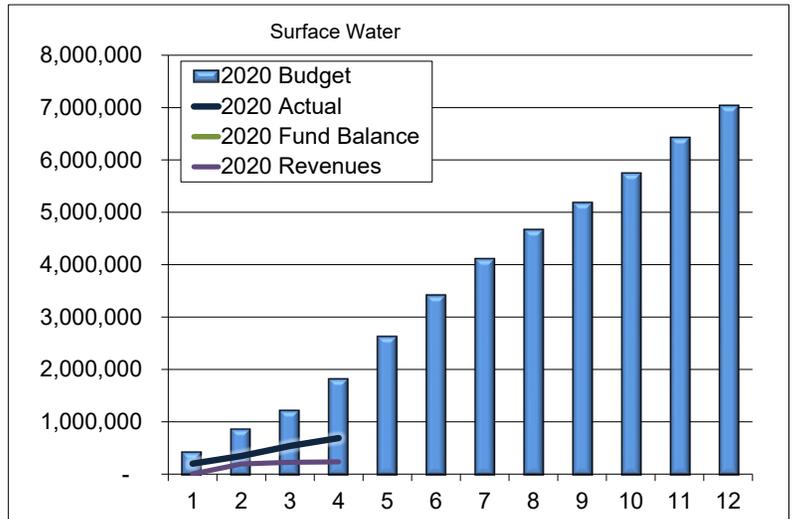
**Street (Fund 101) Expenditures**

	<b>2020 Budget</b>	<b>2020 Actual</b>
January	168,034	188,711
February	455,576	354,769
March	604,778	520,645
April	883,710	713,832
May	1,049,339	
June	1,346,321	
July	1,544,678	
August	1,809,888	
September	2,058,331	
October	2,381,746	
November	2,609,960	
December	2,826,061	
<b>BTD Status</b>		<b>25.26%</b>



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

	<b>2020 Budget</b>	<b>2020 Actual</b>
January	440,614	199,522
February	878,700	344,024
March	1,235,960	536,572
April	1,835,240	688,350
May	2,644,634	
June	3,424,810	
July	4,117,988	
August	4,671,652	
September	5,184,713	
October	5,743,260	
November	6,420,456	
December	7,031,551	
<b>BTD Status</b>		<b>9.79%</b>



**CITY OF LAKE STEVENS**  
**FINANCIAL REPORT - Summary**  
As of April 30th, 2020

Fund	Revenues			Expenditures			Fund Balance
	2020 Budgeted Revenue	2020 Revenue Collected	2020 % of Budget Collected	2020 Budgeted Expenditures	2020 Expended	2020 % of Budget Expended	2020 Cash & Investments
<b>General Funds:</b>							
General Funds	\$13,173,155	\$3,656,023	27.8%	\$15,401,236	\$4,583,774	29.8%	\$3,314,089
Council Contingency	\$2,937,241	\$1,560,468	53.1%	\$1,664,799	\$1,083,945	65.1%	\$4,466,430
Permit Fund	\$1,995,000	\$1,020,787	51.2%	\$1,340,897	\$232,649	17.4%	\$3,104,459
<b>SPECIAL REVENUE FUNDS:</b>							
Street	\$2,570,031	\$452,110	17.6%	\$2,826,061	\$713,832	25.3%	\$2,103,479
Street Reserve	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0
Drug Seizure & Forfeiture	\$21,262	\$283	1.3%	\$82,500	\$1,757	2.1%	\$67,416
Municipal Arts	\$10,500	\$87	0.8%	\$31,669	\$0	0.0%	\$21,256
<b>DEBT SERVICE FUNDS:</b>							
LTGO 2008A Bond	\$349,705	\$39,553	11.3%	\$349,705	\$39,553	11.3%	\$0
2015 LTGO Bond	\$94,426	\$3,713	3.9%	\$94,426	\$0	0.0%	\$3,713
2019A LTGO Bond -PD	\$433,996	\$122,849	28.3%	\$433,996	\$122,849	28.3%	\$0
<b>CAPITAL PROJECT FUNDS:</b>							
Cap Project-Developer Contributions	\$7,303,622	\$1,126,942	15.4%	\$9,949,474	\$1,347,549	13.5%	\$3,130,891
Park Mitigation Fund	\$1,545,424	\$1,056,380	68.4%	\$596,946	\$84,325	14.1%	\$1,552,728
Real Estate Excise Tax I	\$1,180,645	\$383,773	32.5%	\$789,829	\$185,996	23.5%	\$4,130,618
Real Estate Excise Tax II	\$3,075,378	\$600,988	19.5%	\$5,240,179	\$496,168	9.5%	\$4,641,693
Downtown Redevelopment	\$5,272,014	\$2,186,263	41.5%	\$5,272,895	\$2,609,118	49.5%	(\$421,974)
Facility Capital Project Fund	\$0	\$17,601	0.0%	\$4,000,000	\$183,695	4.6%	\$4,132,702
Sidewalk Capital Project	\$19,310	\$3,568	18.5%	\$375,000	\$23,715	6.3%	\$853,203
20th Street SE Corridor CP	\$13,702	\$3,237	23.6%	\$797,544	\$381	0.0%	\$786,697
<b>ENTERPRISE FUNDS:</b>							
Sewer	\$1,060,525	\$14,750	1.4%	\$1,095,521	\$33,700	3.1%	\$207,905
Storm & Surface Water	\$3,262,305	\$233,821	7.2%	\$4,683,805	\$642,123	13.7%	\$1,253,050
Storm Water Capital	\$2,131,486	\$304	0.0%	\$2,222,342	\$46,227	2.1%	\$77,598
Storm Water Debt Service	\$125,404	\$0	0.0%	\$125,404	\$0	0.0%	\$0
<b>INTERNAL SERVICE FUNDS:</b>							
Unemployment	\$1,542	\$176	11.4%	\$40,000	\$9,968	24.9%	\$42,808
Capital Equipment - Computer	\$329,466	\$84,476	25.6%	\$392,192	\$114,025	29.1%	\$136,406
Capital Equipment - Vehicle Replacement	\$10,536	\$2,634	25.0%	\$0	\$0		\$33,467
Capital Equipment - Police	\$218,398	\$57,225	26.2%	\$210,000	\$202,359	96.4%	\$128,505
Capital Equipment - PW	\$217,751	\$53,715	24.7%	\$498,432	\$720,536	144.6%	\$361,866
Aerator Equipment Replacement	\$2,000	\$422	21.1%	\$38,000	\$0	0.0%	\$102,647
<b>FIDUCIARY FUNDS:</b>							
Refundable Deposits	\$100,000	\$5,060	5.1%	\$129,952	\$0	50.0%	\$5,060
Treasurer's Trust	\$451,804	\$112,473	24.9%	\$469,042	\$64,992	0.0%	\$64,719
<b>Total All Funds</b>	<b>\$47,906,628</b>	<b>\$12,799,682</b>	<b>27%</b>	<b>\$59,151,846</b>	<b>\$13,543,234</b>	<b>23%</b>	<b>\$34,301,433</b>

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



As of April 30th, 2020

REVENUE SOURCES	THROUGH APRIL		
	2020 BUDGET	2020	% OF BUDGET
<b>Taxes:</b>			
-Property Tax-Regular	\$ 3,638,816	\$ 176,615	4.9%
-Sales -.85%	3,278,664	1,096,546	33.4%
-Criminal Justice Sales - 0.1%	653,486	209,461	32.1%
- Construction Sales Tax	300,000	159,168	53.1%
-Utility	2,045,360	1,081,786	52.9%
-Gambling tax/leasehold excise	37,046	12,666	34.2%
Licenses & Permits	562,343	135,542	24.1%
Intergovernmental	837,554	262,502	31.3%
Charges for services	190,361	92,834	48.8%
Fines & Forfeitures	250,253	85,105	34.0%
Miscellaneous	234,272	73,944	31.6%
Other financial sources/Transfers	1,145,000	269,854	23.6%
<b>Total Revenues</b>	<b>\$ 13,173,155</b>	<b>\$ 3,656,023</b>	<b>28%</b>
Beginning Fund Balance	\$ 4,241,841	\$ 4,241,841	100.0%
<b>Total Resources</b>	<b>\$ 17,414,996</b>	<b>\$ 7,897,863</b>	<b>45.40%</b>

EXPENDITURES	THROUGH APRIL		
	2020 BUDGET	2020	% OF BUDGET
Legislative & Executive	\$ 259,806	\$ 101,831	39.2%
Administration	207,364	65,937	31.8%
City Clerk	226,724	62,258	27.5%
Finance	626,549	192,965	30.8%
Human Resources	284,307	87,088	30.6%
Information Technology	396,379	109,893	27.7%
Planning & Community Development	1,963,901	439,768	22.4%
Law Enforcement	7,949,114	2,568,281	32.3%
Parks	1,292,375	313,026	24.2%
Legal	640,547	167,625	26.2%
Community	156,345	5,890	3.8%
General Government	1,397,825	469,212	33.6%
<b>Total Expenditures</b>	<b>\$ 15,401,236</b>	<b>\$ 4,583,774</b>	<b>30%</b>
Total Increase (Decrease) to Resources	\$ (2,228,081)	\$ (927,751)	41.6%
<b>Ending Fund Balance</b>	<b>\$ 2,013,760</b>	<b>\$ 3,314,089</b>	<b>164.60%</b>

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



As of April 30th, 2020

REVENUE SOURCES	THROUGH APRIL		
	2020 BUDGET	2020	% OF BUDGET
<b>Taxes:</b>			
-Property Tax-Regular	\$ 1,415,095	\$ 68,684	4.9%
Utility Tax - Garbage	\$ 266,640	\$ 103,453	38.8%
Licenses & Permits	28,701	8,200	28.6%
Intergovernmental	747,939	228,077	30.5%
Charges for services	0	-	0.0%
Miscellaneous	64,002	9,583	15.0%
Other financial sources/Transfers	47,654	34,113	71.6%
<b>Total Revenues</b>	<b>\$ 2,570,031</b>	<b>\$ 452,110</b>	<b>17.6%</b>
Beginning Fund Balance	\$ 2,365,201	\$ 2,365,201	100.0%
<b>Total Resources</b>	<b>\$ 4,935,232</b>	<b>\$ 2,817,311</b>	<b>57.10%</b>

EXPENDITURES	THROUGH APRIL		
	2020 BUDGET	2020	% OF BUDGET
Salaries	\$ 884,882	\$ 271,272	30.7%
Benefits	413,157	124,297	30.1%
Supplies	157,515	91,928	58.4%
Professional Services	942,127	185,967	19.7%
Capital Outlays	324,380	14,369	4.4%
Interfund Transfers	104,000	26,000	25.0%
<b>Total Expenditures</b>	<b>\$ 2,826,061</b>	<b>\$ 713,832</b>	<b>25%</b>
Total Increase (Decrease) to Resources	\$ (256,030)	\$ (261,722)	102.2%
<b>Ending Fund Balance</b>	<b>\$ 2,109,171</b>	<b>\$ 2,103,479</b>	<b>99.70%</b>

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



As of April 30th, 2020

REVENUE SOURCES	2020 BUDGET	THROUGH APRIL	
		2020	% OF BUDGET
<b>Taxes:</b>			
Intergovernmental	25,000	12,570	50.3%
Charges for services	3,171,300	190,441	6.0%
Miscellaneous	17,762	6,361	35.8%
Bond Proceeds	0	-	0.0%
Interfund Transfer In	2,305,133	24,752	1.1%
<b>Total Revenues</b>	<b>\$ 5,519,195</b>	<b>\$ 234,125</b>	<b>4.2%</b>
Beginning Fund Balance	\$ 1,784,873	\$ 1,784,873	100.0%
<b>Total Resources</b>	<b>\$ 7,304,068</b>	<b>\$ 2,018,998</b>	<b>27.60%</b>

EXPENDITURES	2020 BUDGET	THROUGH APRIL	
		2020	% OF BUDGET
Salaries	\$ 1,032,404	\$ 274,486	26.6%
Benefits	490,836	124,506	25.4%
Supplies	293,167	60,216	20.5%
Professional Services	448,321	130,378	29.1%
Capital Outlays	2,144,829	72,764	3.4%
Debt Service	261,104	26,000	10.0%
Interfund Transfers	2,360,890	-	0.0%
<b>Total Expenditures</b>	<b>\$ 7,031,551</b>	<b>\$ 688,350</b>	<b>10%</b>
Total Increase (Decrease) to Resources	\$ (1,512,356)	\$ (454,226)	30.0%
<b>Ending Fund Balance</b>	<b>\$ 272,517</b>	<b>\$ 1,330,648</b>	<b>488.30%</b>

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