

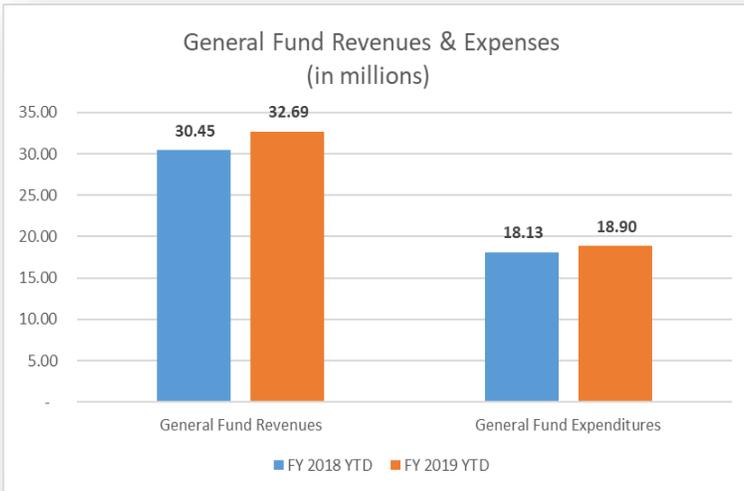
FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

April 17, 2019

To: The Honorable Mayor Van Arsdale, Members of the City Council and Citizens of Cedar Park:

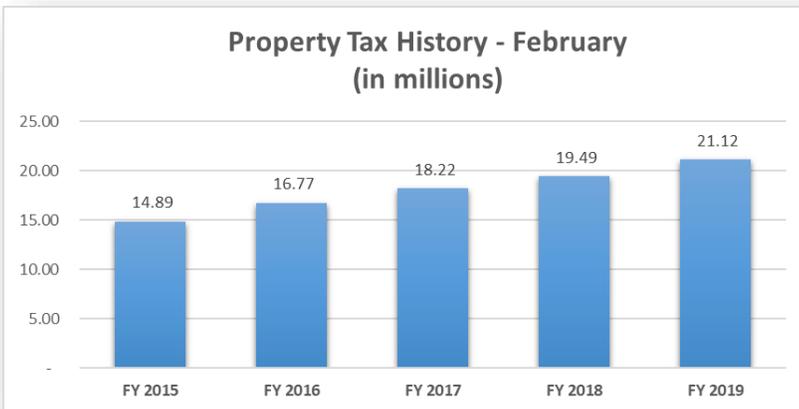
I am pleased to present to you the Monthly Finance Update for FY 2019 year-to-date activities through February 2019. This update includes a detailed look at key revenues, expenditures and summary for all operating funds. Overall, the revenues and expenses in the General Fund and Utility Fund are in line with budget expectations.

General Fund Overview



The chart to the left displays the City's revenues and expenses through February. Revenues to date are \$32.69 million, up by 7.4% over last year's collections year-to-date. This is primarily due to the implementation of the 1/8 cent sales tax funded storm water drainage program, which began in October 2018. Expenditures to date are \$18.90 million, up by 4.2% over last year's expenses year-to-date.

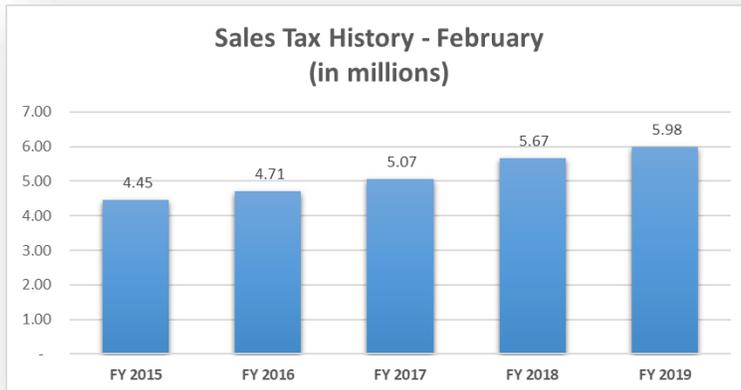
Property Tax Collections



Property tax collections, excluding any delinquent or penalty property tax collections and the annual transfer to TIRZ, amount to \$21.12 million through February. The majority of collection activity occurs between December and February.

FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

Sales Tax Collections



Sales tax collections were \$5.98 million through February, up by 5.5% through the same period last year. Sales tax collections continue to trend upward.

Sales Tax – Storm Water

Beginning in October of 2018, the city implemented a Storm Water Drainage program. In May of 2018, residents voted to redirect one-fourth of revenue (or 1/8 of one cent) from the Economic Development Corporation Fund to the City's General Fund to provide revenue for storm water drainage and related street repairs. Through February, the City has collected \$747,651 in Sales Tax for the Storm Water Drainage program.

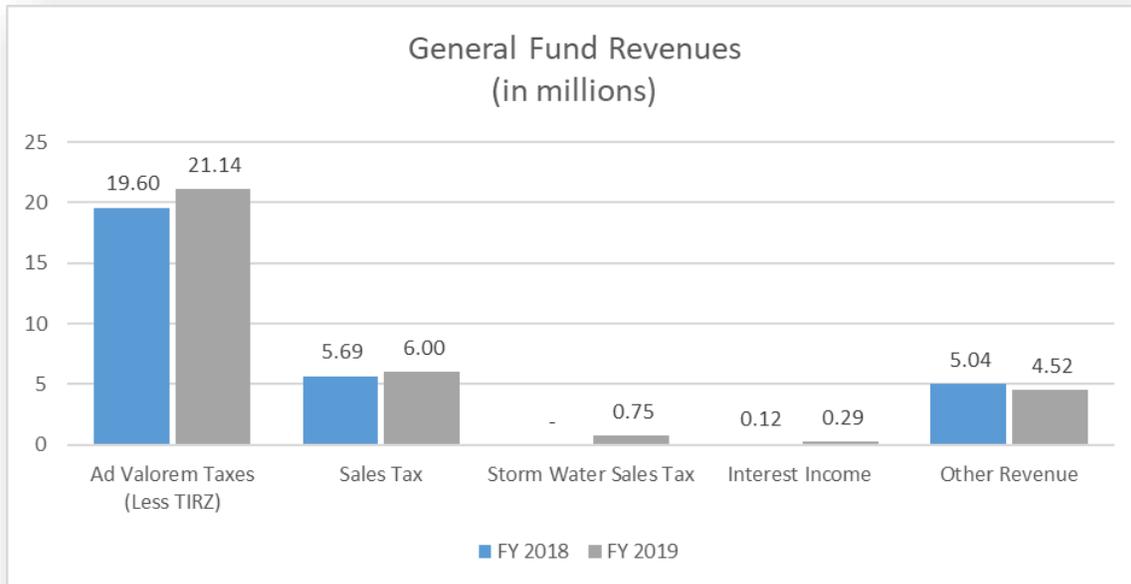
Interest Income

Through February, the City has collected \$288,086 in interest revenue in the General Fund. This is \$169,839 more than the prior year. Revenue through interest has grown as a result of sound investment practices and rising interest rates.

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Other Revenue

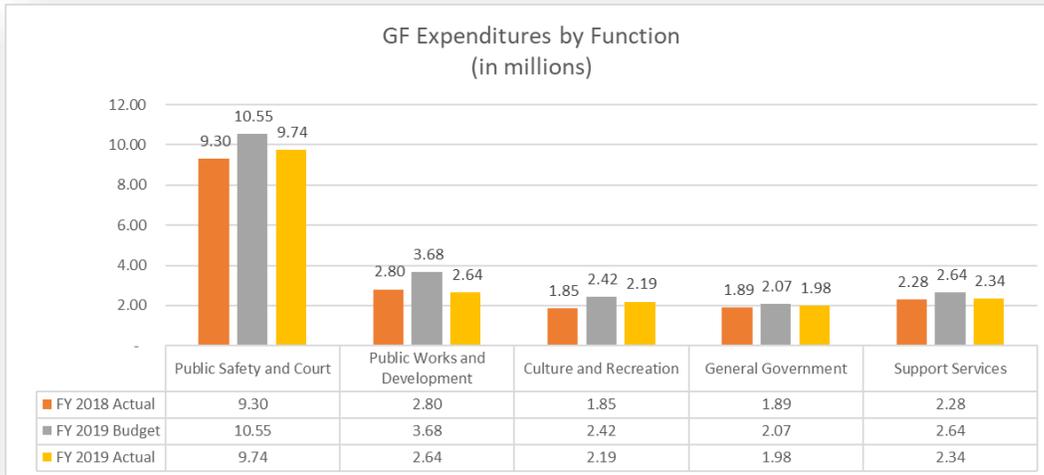
Other Revenue received through fines, forfeitures, and fees for the General Fund total \$4,522,443 through February (\$521,810 less than prior year). Of the \$4,522,443, fees for service, such as fire protection and park fees, totaled \$1,261,191 (\$222,336 more than prior year), development related fees totaled \$429,989 (\$268,234 less than prior year), fines and forfeitures totaled \$232,925 (\$16,841 less than prior year), administrative and contract service fees totaled \$1,214,754 (\$52,281 less than prior year), and franchise fees totaled \$1,122,874 (\$315,292 less than prior year).



FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

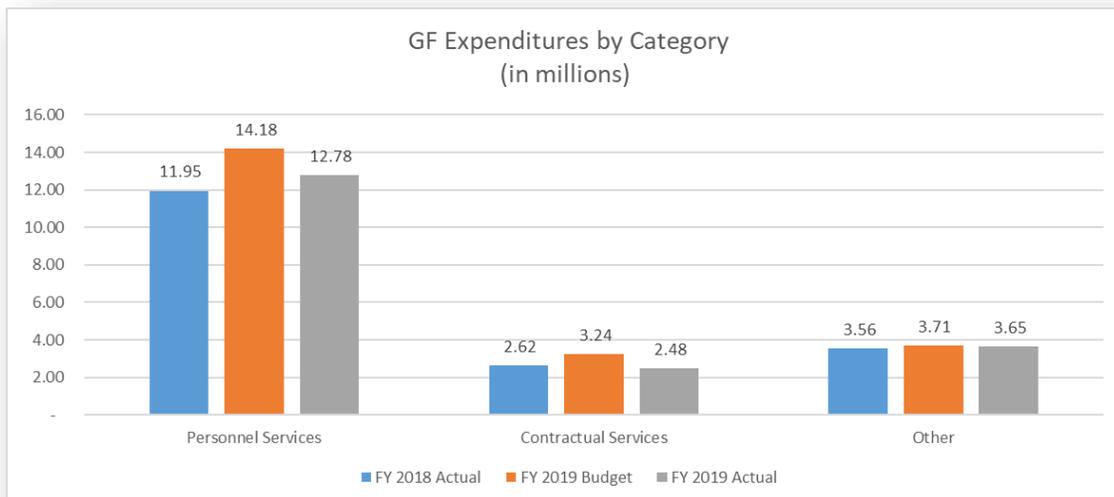
General Fund Expenditures by Function

Expenditures totaled \$18.90 million through February up by 4.2% compared to the same period last year. The chart below provides FY 2018 and FY 2019 budget and actual expense comparisons by function through the month of February. Public safety expenses account for 52% of all General Fund expenses.



General Fund Expenditures by Category:

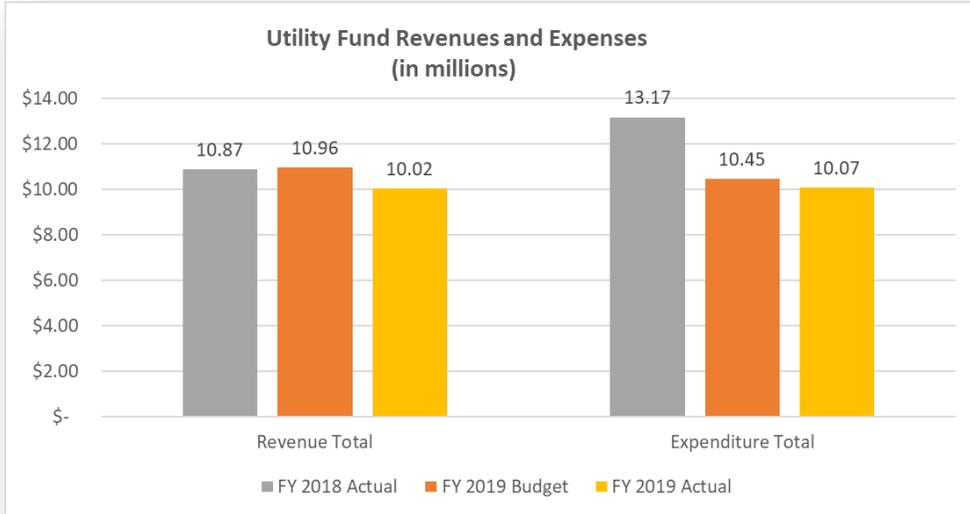
The following chart provides the General Fund expenses by category. Personnel expenses represent \$12.78 million or 68% of General Fund expenses to date. Contractual services totaled \$2.48 million, accounting for 13% of General Fund expenses. The remaining \$3.65 million or 19% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, economic development, capital outlay, and other charges.



FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

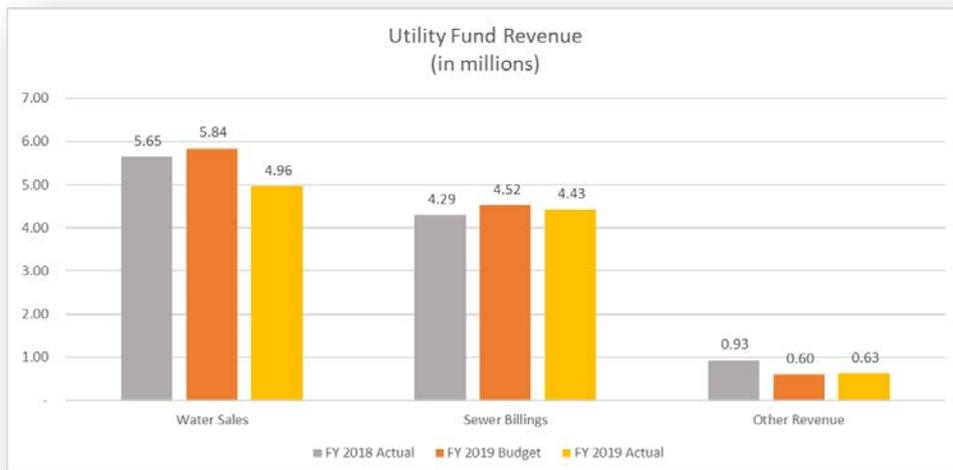
Utility Fund:

Revenues through February totaled \$10.02 million while expenses totaled \$10.07 million. Revenues are \$10,020,991, or 7.8% less than the same period last year and expenditures are \$10,069,789 or 23.5% less than last year. The reduction in expenses compared to last year is a result of less funding transferred to utility funded projects.



Utility Fund Revenue by Category:

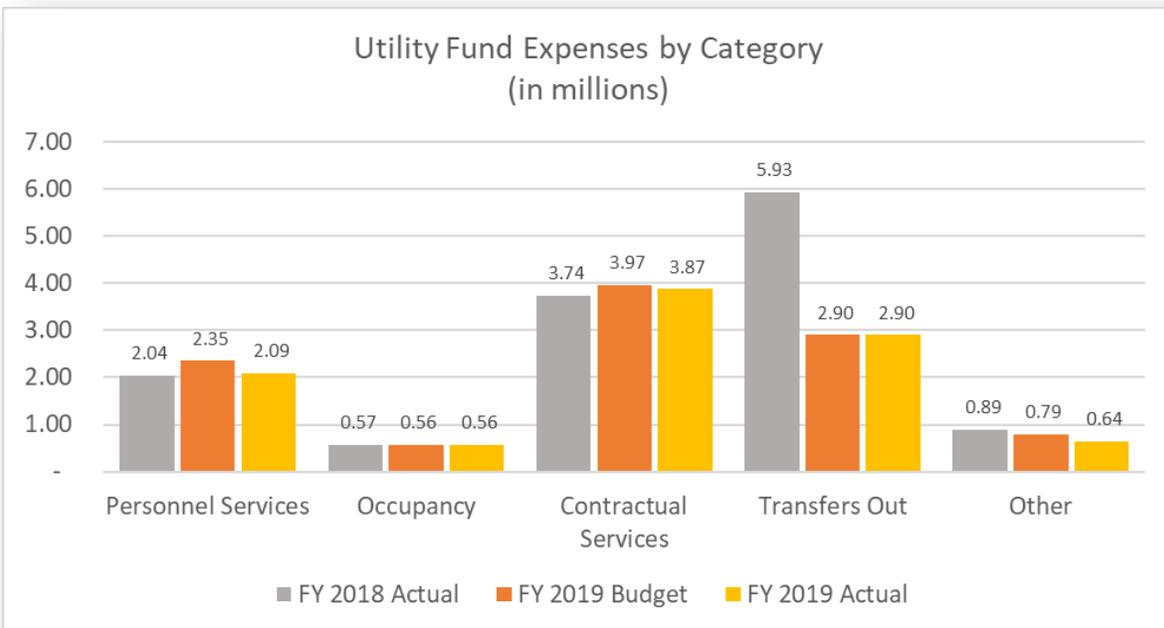
Of the \$10.02 million in revenue collected, \$4.96 million was collected through water sales, \$4.43 million was collected through sewer billings, and \$564,871 was collected as other revenue. The lower than expected collection on water sales is attributed to the higher than normal amount of rain that occurred in October. Total precipitation for October this fiscal year was 7.39 inches compared to 1.33 inches last fiscal year.



FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

Utility Fund Expenses by Category:

The chart below displays the Utility Fund budget and actual expenses by category through February for FY 2018 and FY 2019. Of the \$10.07 million in total expenses through February, contractual services totaled \$3.87 million, personnel services totaled \$2.09 million, occupancy totaled \$564,728, transfers for CIP projects total \$2.9 million, and other expenses totaled \$639,432. All expenses are in line or within budget expectations.



FY 2019 MONTHLY FINANCE UPDATE THROUGH FEBRUARY

Investment Activity:

The information below details the City's cash and investment activity for the month of February in relation to our investment policy. In summary, the City is managing \$205.5 million in cash and investments. \$195.5 million is invested, while \$10 million is available cash. The total investment yield in February was 2.430% compared to 1.590% for the same period last year. The "Max" column in the table indicates the maximum percentage of the portfolio that can be invested in each type according to our investment policy. For example, we can invest up to 40% of our portfolio in Certificates of Deposits (CDs). Our policy further limits investments in CDs to no more than 20% in any one bank. In February, we had 12.38% invested in CDs with 12.38% of our portfolio invested in a single bank.

<u>Diversity</u>		<u>Max %</u>	<u>\$ Amount</u>	<u>Actual %</u>
CD	Certificates of Deposit	40.00%	25,457,806	12.38%
CP	Commercial Paper	25.00%	41,689,878	20.28%
MM	Money Market Funds	100.00%	-	0.00%
MUNI	Municipal Obligations	35.00%	1,509,258	0.73%
AGENCY	US Agencies	80.00%	44,770,282	21.78%
USOB	US Obligations	80.00%	-	0.00%
	Total Securities		113,427,223	
LGIP	Local Gov Investment Pools	100.00%	82,096,061	39.94%
	Portfolio Total		195,523,284	95.11%
BANK	Cash in Bank Accounts		10,043,727	4.89%
	Portfolio Total		205,567,010	100.00%
	Maximun in any single institution:			
	CD - Investment in any one bank	20%	25,457,806	12.38%
	CP - Investment in any one Issuer	5%	11,919,000	5.80%
	<u>Performance</u>			
		<u>Max</u>	<u>Feb-18</u>	<u>Feb-19</u>
	Weighted Avg Maturity (days)	365	205	101
	Weighted Avg Yield	N/A	1.590%	2.430%

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT YEAR END

OBJECT CATEGORIES	FY 2018 Budget	FY 2018 Y-T-D	FY 2018 Actual	Variance	FY 2019 Budget	FY 2019 Y-T-D	% of Budget	Budget Balance
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REVENUE SUMMARY

Ad Valorem Taxes									
4110	Current Ad Valorem Taxes	\$ 19,534,766	\$ 19,490,763	\$ 19,840,178	\$ (44,003)	\$ 21,065,321	\$ 21,121,039	100.3%	\$ 55,718
4112	Delinquent Ad Valorem Taxes	\$ 38,966	\$ 92,259	\$ 189,056	\$ 53,293	\$ 98,348	\$ 2,887	2.9%	(95,461)
4114	Penalty and Int. Ad Valorem	\$ 47,018	\$ 12,805	\$ 51,706	\$ (34,213)	\$ 48,730	\$ 14,058	28.8%	(34,672)
Total Ad Valorem Taxes		\$ 19,620,750	\$ 19,595,827	\$ 20,080,940	\$ (24,923)	\$ 21,212,399	\$ 21,137,984	\$ 1	\$ (74,415)

Sales Tax									
4120	Sales Tax*	\$ 14,162,123	\$ 5,687,123	\$ 14,491,767	\$ (8,475,000)	\$ 15,017,009	\$ 5,997,366	39.9%	\$ (9,019,643)
4121	Sales Tax* - Storm Water	\$ -	\$ -	\$ -	\$ -	\$ 1,877,126	\$ 747,651	39.8%	\$ (1,129,475)
Total Sales Taxes		\$ 14,162,123	\$ 5,687,123	\$ 14,491,767	\$ (8,475,000)	\$ 16,894,135	\$ 6,745,017	39.9%	\$ (10,149,118)

Development Related Fees									
4210	Building Permits	\$ 1,660,440	\$ 473,249	\$ 1,489,448	\$ (1,187,191)	\$ 1,146,920	\$ 307,987	26.9%	\$ (838,933)
4232	Construction Inspection Fees	110,000	96,002	144,244	(13,998)	175,990	63,477	36.1%	(112,513)
4235	Engineer Review Fees	14,000	10,861	18,485	(3,139)	25,083	4,538	18.1%	(20,545)
4240	Planning and Zoning Fees	55,000	17,678	63,041	(37,322)	54,266	9,471	17.5%	(44,795)
4245	Professional Fee Recovery	36,789	19,100	41,316	(17,689)	46,100	7,200	15.6%	(38,900)
4246	Site Review/Dev. Permit Fees	85,000	69,132	106,446	(15,868)	129,866	25,261	19.5%	(104,605)
4251	Fire Code Compliance Fees	53,706	12,150	43,845	(41,556)	33,707	12,005	35.6%	(21,702)
Total Development Related Fees		\$ 2,014,935	\$ 698,223	\$ 1,906,925	\$ (1,316,712)	\$ 1,611,982	\$ 429,989	26.7%	\$ (1,181,993)

4150	Franchise Fees	\$ 4,672,736	\$ 1,438,167	\$ 5,076,629	\$ (3,234,569)	\$ 4,651,995	\$ 1,122,874	24.1%	\$ (3,529,121)
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Administrative and Contract Svcs									
4494	LISD Resource Officer Reimb.	\$ 145,404	\$ 61,499	\$ 136,960	\$ (83,905)	\$ 154,978	\$ 71,580	46.2%	\$ (83,398)
8202	Utility Fund	3,363,259	840,815	3,363,259	(2,522,444)	3,524,858	881,215	25.0%	(2,643,644)
4438	CTRMA Interlocal	292,332	121,805	271,755	(170,527)	-	-	0.0%	-
4431	Bond Fund	181,091	-	115,445	(181,091)	150,000	-	0.0%	(150,000)
4439	Hotel Occupancy Fund	126,574	31,644	126,574	(94,931)	157,174	39,293	25.0%	(117,881)
4435	4A & 4B	867,911	211,272	845,088	(656,639)	991,041	222,666	22.5%	(768,375)
Total Administrative and Contract		\$ 4,976,571	\$ 1,267,034	\$ 4,859,081	\$ (3,709,537)	\$ 4,978,051	\$ 1,214,754	24.4%	\$ (3,763,297)

4510	Fines and Forfeitures	\$ 590,000	\$ 249,765	\$ 585,891	\$ (340,235)	\$ 638,954	\$ 232,925	36.5%	\$ (406,029)
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Fees for Service									
4400	Fire Protection Fees	\$ 1,628,590	\$ 634,715	\$ 1,590,983	\$ (993,875)	\$ 1,779,636	\$ 804,902	45.2%	\$ (974,734)
4401	Fire Protection - Ins. Rec.	129,916	9,434	82,539	(120,482)	110,555	16,659	15.1%	(93,896)
4410	Parks and Recreation Fees	1,399,046	353,780	1,379,697	(1,045,266)	1,371,608	410,226	29.9%	(961,382)
4430	Library Fines and Fees	85,209	37,432	94,958	(47,777)	93,848	26,346	28.1%	(67,502)
4405	Animal Control Fees	2,521	896	2,193	(1,625)	2,912	714	24.5%	(2,198)
4512	Justice Administration Fees	1,770	790	1,721	(980)	1,976	616	31.2%	(1,360)
4507	Teen Court Fees	-	160	-	160	-	-	0.0%	-
4514	Detention & Dispatch Services	2,843	1,647	3,110	(1,196)	3,213	1,727	53.8%	(1,486)
Total Fees for Service		\$ 3,249,895	\$ 1,038,855	\$ 3,155,202	\$ (2,211,040)	\$ 3,363,748	\$ 1,261,191	37.5%	\$ (2,102,557)

Miscellaneous Fees									
4630	Interest	\$ 179,342	\$ 118,247	\$ 301,632	\$ (61,095)	\$ 305,026	\$ 288,086	94.4%	\$ (16,940)
4130	Beverage Tax	335,023	74,062	329,246	(260,961)	336,258	83,200	24.7%	(253,058)
	Other	6,530,429	278,147	7,141,303	(6,252,282)	2,706,338	177,511	6.6%	(2,528,827)
Total Miscellaneous Fees		\$ 7,044,794	\$ 470,456	\$ 7,772,180	\$ (6,574,338)	\$ 3,347,622	\$ 548,796	16.4%	\$ (2,798,826)

Total Revenue		\$ 56,331,804	\$ 30,445,450	\$ 57,928,616	\$ (25,886,354)	\$ 56,698,886	\$ 32,693,529	57.7%	\$ (22,875,882)
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GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT YEAR END

OBJECT CATEGORIES	FY 2018 Budget	FY 2018 Y-T-D	FY 2018 Actual	Variance	FY 2019 Budget	FY 2019 Y-T-D	% of Budget	Budget Balance
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EXPENDITURE SUMMARY

Expenditures by Category

51	Personnel Services	\$ 33,884,984	\$ 11,951,119	\$ 33,003,497	21,933,865	\$ 36,903,019	\$ 12,775,063	34.6%	\$ 24,127,956
52	Materials & Supplies	1,945,824	439,912	2,227,310	1,505,912	2,264,787	501,942	22.2%	1,762,845
53	Repairs & Maintenance	1,542,662	585,149	1,663,881	957,513	1,624,606	551,381	33.9%	1,073,225
54	Occupancy	1,528,938	607,780	1,549,437	921,158	1,630,868	642,910	39.4%	987,958
55	Contractual Services	6,982,889	2,624,524	6,736,592	4,358,365	8,507,681	2,479,427	29.1%	6,028,254
57	Economic Development	2,285,299	888,502	1,837,366	1,396,797	2,100,299	1,014,296	48.3%	1,086,003
	Other Charges	2,033,847	657,734	1,706,493	1,376,113	2,135,143	682,678	32.0%	1,452,466
68	Capital Outlay	574,650	165,510	660,202	409,140	762,980	200,594	26.3%	562,386
91	Transfers Out	8,860,000	210,000	8,935,000	8,650,000	210,000	52,500	25.0%	157,500
58	Contingency	100,000	1,605	129,441	98,395	140,000	-	0.0%	140,000
TOTAL BY CATEGORY		\$ 59,739,093	\$ 18,131,836	\$ 58,449,220	\$ 41,607,257	\$ 56,279,383	\$ 18,900,791	33.6%	\$ 37,378,592

Expenditures by Function

General Government									
020	Council	\$ 87,531	\$ 25,364	\$ 86,824	62,167	\$ 76,200	\$ 31,573	41.4%	\$ 44,627
030	City Manager	653,162	236,720	642,471	416,442	659,609	263,517	40.0%	396,092
040	City Secretary	179,877	49,335	166,176	130,542	179,418	47,260	26.3%	132,158
110	Media and Communications	542,202	198,086	523,290	344,116	542,983	180,384	33.2%	362,599
120	Economic Development	2,686,295	1,079,069	2,323,562	1,607,226	2,698,487	1,213,662	45.0%	1,484,825
230	Legal Services	832,281	306,191	773,460	526,090	816,556	245,525	30.1%	571,031
General Government		\$ 4,981,348	\$ 1,894,765	\$ 4,515,782	\$ 3,086,583	\$ 4,973,253	\$ 1,981,922	39.9%	\$ 2,991,331
Public Safety									
080	Municipal Court	\$ 632,421	\$ 225,378	\$ 618,659	407,043	\$ 644,326	\$ 242,072	37.6%	\$ 402,254
	Police	14,588,454	5,125,103	14,353,297	9,463,351	15,473,598	5,377,528	34.8%	10,096,070
094	Animal Services	416,743	174,594	393,633	242,149	477,144	194,292	40.7%	282,852
	Fire	10,467,835	3,739,796	10,344,536	6,728,039	11,211,293	3,853,510	34.4%	7,357,783
	Emergency Management	234,946	34,577	192,854	200,369	243,323	73,253	30.1%	170,070
Public Safety		\$ 26,340,399	\$ 9,299,449	\$ 25,902,979	\$ 17,040,950	\$ 28,049,684	\$ 9,740,654	34.7%	\$ 18,309,030
Public Works and Development									
130	Engineering	\$ 1,687,881	\$ 649,585	\$ 1,599,279	1,038,296	\$ 1,629,019	\$ 479,890	29.5%	\$ 1,149,129
150	Planning and Transportation	913,179	331,849	896,943	581,330	892,202	334,287	37.5%	557,915
151	Building Inspection	753,733	272,100	743,765	481,633	793,536	271,264	34.2%	522,272
152	Code Enforcement	206,703	73,964	206,715	132,739	208,330	74,190	35.6%	134,140
180	Streets	3,047,110	850,999	2,968,659	2,196,111	3,244,074	840,664	25.9%	2,403,410
181	Signal Maintenance	1,063,630	287,399	1,069,604	776,231	780,746	183,478	23.5%	597,268
182	Fleet Maintenance	592,843	212,182	586,982	380,661	594,259	231,256	38.9%	363,003
184	Drainage Maintenance	345,661	125,018	332,469	220,643	1,644,612	229,338	13.9%	1,415,274
Public Works and Development		\$ 8,610,740	\$ 2,803,097	\$ 8,404,417	\$ 5,807,643	\$ 9,786,778	\$ 2,644,365	27.0%	\$ 7,142,413
Culture and Recreation									
	Parks and Recreation	\$ 3,943,902	\$ 1,201,531	\$ 3,864,337	2,742,371	\$ 4,574,929	\$ 1,508,262	33.0%	\$ 3,066,667
200	Library	1,695,161	607,773	1,682,360	1,087,388	1,734,591	629,460	36.3%	1,105,131
250	Tourism	136,757	41,285	110,003	95,472	134,026	53,673	40.0%	80,353
Culture and Recreation		\$ 5,775,820	\$ 1,850,590	\$ 5,656,700	\$ 3,925,230	\$ 6,443,546	\$ 2,191,395	34.0%	\$ 4,252,151
Support Services									
	General Non-Departmental	\$ 10,243,151	\$ 866,247	\$ 10,219,310	9,376,904	\$ 2,383,785	\$ 826,503	34.7%	\$ 1,557,282
050	Finance	1,125,320	426,028	1,086,973	699,292	1,316,261	406,438	30.9%	909,823
	Information Technology	1,870,752	653,397	1,792,724	1,217,355	2,218,599	771,963	34.8%	1,446,636
070	Human Resources	590,094	221,246	589,290	368,849	766,821	235,888	30.8%	530,934
183	Facility Maintenance	201,469	117,017	281,043	84,452	340,656	101,664	29.8%	238,992
Support Services		\$ 14,030,786	\$ 2,283,935	\$ 13,969,341	\$ 11,746,851	\$ 7,026,122	\$ 2,342,455	33.3%	\$ 4,683,667
TOTAL BY FUNCTION		\$ 59,739,093	\$ 18,131,836	\$ 58,449,220	\$ 41,607,257	\$ 56,279,383	\$ 18,900,791	33.6%	\$ 37,378,592

UTILITY FUND

STATEMENT OF REVENUES AND EXPENDITURES AT YEAR END

OBJECT CATEGORIES	FY 2018 Budget	FY 2018 Y-T-D	FY 2018 Actual	Variance	FY 2019 Budget	FY 2019 Y-T-D	% of Budget	Budget Balance
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REVENUE SUMMARY

Water Sales									
4412	Water Sales	\$ 17,602,876	\$ 5,187,699	\$ 17,668,026	\$ (12,415,177)	\$ 17,975,642	\$ 4,613,393	25.7%	\$ (13,362,249)
4415	Water Sales - Blockhouse	750,487	160,117	627,257	(590,371)	642,921	135,257	21.0%	(507,664)
4416	Water Sales - WTC Mud	666,261	266,838	721,712	(399,423)	661,834	185,671	28.1%	(476,163)
4417	Twin Creeks	77,145	24,440	71,951	(52,705)	79,459	24,924	31.4%	(54,535)
4418	Avery Ranch	47,781	10,661	51,643	(37,120)	40,000	4,738	11.8%	(35,262)
Total Water Sales		\$ 19,144,550	\$ 5,649,754	\$ 19,140,589	\$ (13,494,796)	\$ 19,399,856	\$ 4,963,983	25.6%	\$ (14,435,873)

Sewer Billings									
	Sewer Billings	\$ 11,214,697	\$ 3,860,433	\$ 11,392,853	\$ (7,354,264)	\$ 11,257,050	\$ 3,939,324	35.0%	\$ (7,317,726)
4424	Mayfield Ranch	321,986	108,321	340,693	(213,665)	368,515	125,411	34.0%	(243,104)
4425	Blockhouse	294,288	95,958	302,512	(198,330)	326,500	95,958	29.4%	(230,542)
4426	WTC Mud	381,991	177,841	445,395	(204,150)	390,000	200,239	51.3%	(189,761)
4432	Highlands	134,766	49,597	167,779	(85,169)	157,935	68,705	0.0%	(89,230)
Total Sewer Billings		\$ 12,347,728	\$ 4,292,151	\$ 12,649,232	\$ (8,055,577)	\$ 12,500,000	\$ 4,429,637	35.4%	\$ (8,070,363)

8203	Transfer In - Utility Debt	-	-	-	-	-	-	0.0%	-
8207	Transfer In - Community Impact Fees	1,553,550	388,388	1,553,550	(1,165,163)	250,000	62,500	25.0%	(187,500)
8216	Transfer In - CIP Water	500,000	-	500,000	(500,000)	-	-	0.0%	-
8217	Transfer In - CIP Waste Water	-	-	-	-	-	-	0.0%	-
8221	Transfer In - Hidden Valley	-	-	-	-	-	-	0.0%	-
Total Transfers In		\$ 2,053,550	\$ 388,388	\$ 2,053,550	\$ (1,665,163)	\$ 250,000	\$ 62,500	25.0%	\$ (187,500)

4212	Developer Contributions	-	-	2,406,188	-	-	-	0.0%	-
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Other Charges									
4427	UB Account Transfer Fee	\$ 4,096	\$ 1,200	\$ 4,225	\$ (2,896)	\$ 4,416	\$ 750	17.0%	\$ (3,666)
4440	Temp Water Service Fee	-	-	-	-	-	-	0.0%	-
4613	Late Charges	323,388	127,877	330,391	(195,511)	329,047	33,467	10.2%	(295,580)
4423	Reconnect Fee	47,069	22,025	60,519	(25,044)	47,893	19,757	41.3%	(28,137)
4428	Water Tap Fee	1,279	-	850	(1,279)	7,500	850	11.3%	(6,650)
4429	Sewer Tap Fee	1,213	-	-	(1,213)	2,500	1,550	62.0%	(950)
4450	Water Connection Fee	47,053	14,000	30,550	(33,053)	47,876	16,500	34.5%	(31,376)
4480	Sewer Insp Fee	16,864	4,450	9,400	(12,414)	17,159	6,550	38.2%	(10,609)
4495	Industrial PreTreat Rev	5,212	2,525	5,375	(2,687)	5,520	1,450	26.3%	(4,070)
4475	BCRUA Reimbursement	25,489	7,377	49,554	(18,112)	26,254	10,305	39.3%	(15,949)
	Misc Revenues	15,587	1,546	72,499	(14,041)	21,927	1,125	5.1%	(20,802)
4630	Interest Income	181,765	165,227	266,711	(16,538)	245,754	279,005	113.5%	33,251
4615	Credit Card Fees	16,613	6,640	16,492	(9,973)	17,664	5,286	29.9%	(12,378)
4660	Utility Debt Service Fee	609,143	188,081	547,065	(421,062)	431,488	188,276	43.6%	(243,212)
4701	Bond Proceeds	-	-	-	-	-	-	0.0%	-
4740	Bond Premium	-	-	-	-	-	-	0.0%	-
Total Other Charges		\$ 1,294,771	\$ 540,949	\$ 1,393,630	\$ (753,822)	\$ 1,204,998	\$ 564,871	46.9%	\$ (640,127)

Total Revenue		\$ 34,840,599	\$ 10,871,241	\$ 37,643,189	\$ (23,969,358)	\$ 33,354,854	\$ 10,020,991	30.0%	\$ (23,333,863)
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EXPENDITURE SUMMARY

Expenditures by Category									
51	Personnel Services	\$ 5,790,384	\$ 2,038,292	\$ 6,176,657	\$ 3,752,092	\$ 6,110,821	\$ 2,088,755	34.2%	\$ 4,022,066
52	Materials & Supplies	930,796	290,741	811,477	640,055	951,353	237,236	24.9%	714,117
53	Repairs & Maintenance	814,970	250,704	579,055	564,266	680,170	159,608	23.5%	520,562
54	Occupancy	1,701,771	568,845	1,556,591	1,132,926	1,521,450	564,728	37.1%	956,722
55	Contractual Services	9,964,723	3,741,825	8,965,801	6,222,898	10,659,730	3,872,491	36.3%	6,787,239
56	Other Charges	793,422	314,493	706,991	478,929	874,612	251,825	28.8%	622,787
61	Capital Outlay	-	-	-	-	-	-	0.0%	-
68	Capital Projects	20,000	30,673	56,795	(10,673)	125,000	-	0.0%	125,000
72	Debt Issue Costs	-	-	-	-	-	-	0.0%	-
91	Transfers Out	15,072,535	5,934,884	15,072,535	9,137,651	11,617,529	2,904,382.25	25.0%	8,713,147
TOTAL		\$ 35,088,601	\$ 13,170,457	\$ 31,854,895	\$ 21,918,144	\$ 32,540,665	\$ 10,079,026	31.0%	\$ 22,461,639

OTHER FUNDS

STATEMENT OF REVENUES AND EXPENDITURES AT YEAR END

	FY 2018 Budget	FY 2018 Y-T-D	FY 2018 Actual	FY 2019 Budget	FY 2019 Y-T-D	% of Budget	Budget Balance
DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND							
Revenues	23,382,763	19,678,783	22,716,328	24,207,872	21,843,079	90.23%	(2,364,793)
Expenditures	23,382,763	13,407,198	22,778,099	24,751,259	15,476,343	62.53%	9,274,916
Variance	-	6,271,585	(61,771)	(543,387)	6,366,736		
UTILITY DEBT SERVICE FUND							
Revenues	7,608,570	1,911,571	7,600,697	7,780,696	2,014,767	25.89%	(5,765,929)
Expenditures	7,595,778	1,858,182	7,380,682	7,593,196	1,844,048	24.29%	5,749,148
Variance	12,792	53,389	220,015	187,500	170,719		
SOLID WASTE FUND							
Revenues	3,898,663	1,395,250	3,985,734	4,028,195	1,427,520	35.44%	(2,600,675)
Expenditures	4,053,051	1,376,379	3,956,600	4,156,228	1,503,807	36.18%	2,652,421
Variance	(154,388)	18,871	29,134	(128,033)	(76,287)		
VES FUND							
Revenues	3,568,878	909,337	6,771,803	3,790,438	1,133,167	29.90%	(2,657,271)
Expenditures	5,588,538	851,345	5,836,894	3,081,564	1,018,053	33.04%	2,063,511
Variance	(2,019,660)	57,992	934,909	708,874	115,114		
SPECIAL REVENUE FUNDS							
GRANT / RESTRICTED FUNDS							
Revenues	-	62,048	198,378	-	321,342	0.00%	321,342
Expenditures	(50,000)	29,075	631,785	-	89,612	0.00%	(89,612)
Variance	50,000	32,974	(433,407)	-	231,730	0.00%	(231,730)
MUNICIPAL COURT FUND							
Revenues	50,189	23,059	55,181	53,087	23,229	43.76%	(29,858)
Expenditures	74,196	31,998	77,954	114,441	38,249	33.42%	76,192
Variance	(24,007)	(8,939)	(22,773)	(61,354)	(15,021)		
PUBLIC ART FUND							
Revenues	87,725	22,316	89,107	132,939	34,591	26.02%	(98,348)
Expenditures	100,000	19,720	52,158	254,463	46,979	18.46%	207,484
Variance	(12,275)	2,596	36,949	(121,524)	(12,387)		
OCCUPANCY TAX FUND							
Revenues	795,913	190,406	806,142	1,115,449	277,744	24.90%	(837,705)
Expenditures	653,891	154,013	639,250	1,001,575	322,859	32.24%	678,716
Variance	142,022	36,393	166,892	113,874	(45,115)		
CPTV-10/CABLE FUND							
Revenues	144,020	72,142	144,091	144,020	70,787	49.15%	(73,233)
Expenditures	119,067	23,388	76,991	119,067	101,630	85.36%	17,437
Variance	24,953	48,754	67,099	24,953	(30,843)		
TAX INCREMENT REINVESTMENT ZONE #1							
Revenues	746,460	741,876	748,892	775,628	765,190	98.65%	(10,438)
Expenditures	706,195	-	706,195	737,424	-	0.00%	737,424
Variance	40,265	741,876	42,697	38,204	765,190		
TYPE A ECONOMIC DEVELOPMENT							
Revenues	6,920,979	2,888,714	7,391,296	5,681,378	2,391,092	42.09%	(3,290,286)
Expenditures	5,638,932	1,478,651	5,283,830	4,952,079	1,275,690	25.76%	3,676,389
Variance	1,282,047	1,410,063	2,107,466	729,299	1,115,402		
TYPE B COMMUNITY DEVELOPMENT							
Revenues	6,934,797	2,867,834	7,295,042	7,561,644	3,031,173	40.09%	(4,530,471)
Expenditures	10,936,818	2,443,969	9,940,177	5,676,289	900,797	15.87%	4,775,492
Variance	(4,002,021)	423,866	(2,645,136)	1,885,355	2,130,376		