

FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER

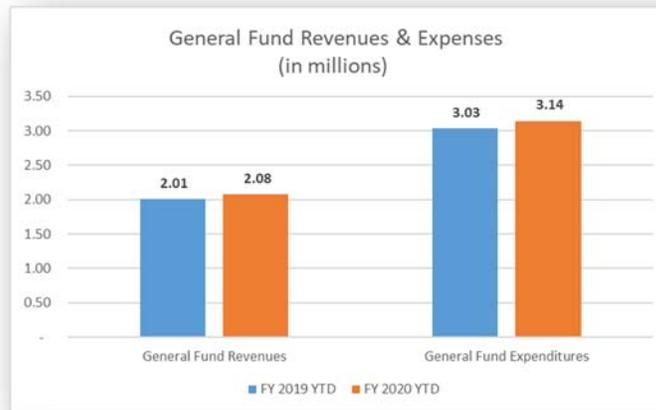
January 21, 2020

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 2020 year-to-date activities through October 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.

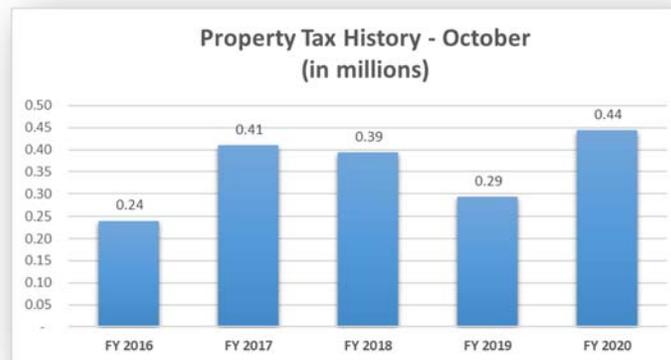
General Fund Overview

The chart below displays the City's revenues and expenses through October. Revenues to date are \$2.1 million, up by 3.5% over last year's collections year-to-date. Expenditures to date are \$3.14 million, 3.8% more than 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 \$443,309 through October. The majority of collection activity occurs between December and February.



FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER

Sales Tax Collections

Sales tax collections were \$1.2 million through October, up by 1.5% compared to the same period last year and are in line with budget projections.



Sales Tax – Storm Water

In May of 2018, residents voted to redirect one-fourth of the 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. Beginning in October of 2018 (FY 2019), the City began collecting the revenue. Through October, the City has collected \$150,732 in Sales Tax for the Storm Water Drainage program.

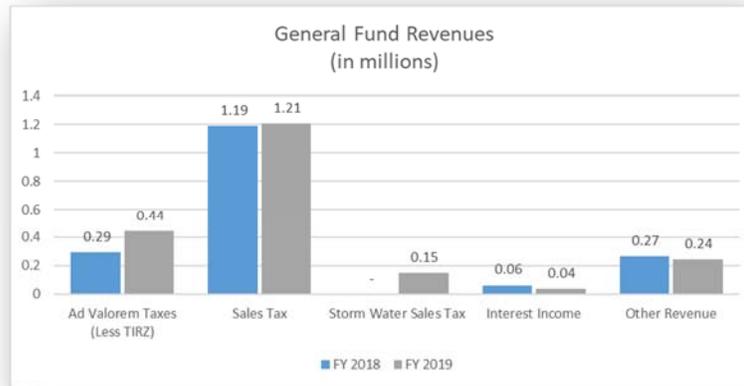
Interest Income

Through October, the City has collected \$36,046 in interest revenue in the General Fund. Revenue through interest has grown because of sound investment practices and rising interest rates.

Other Revenue

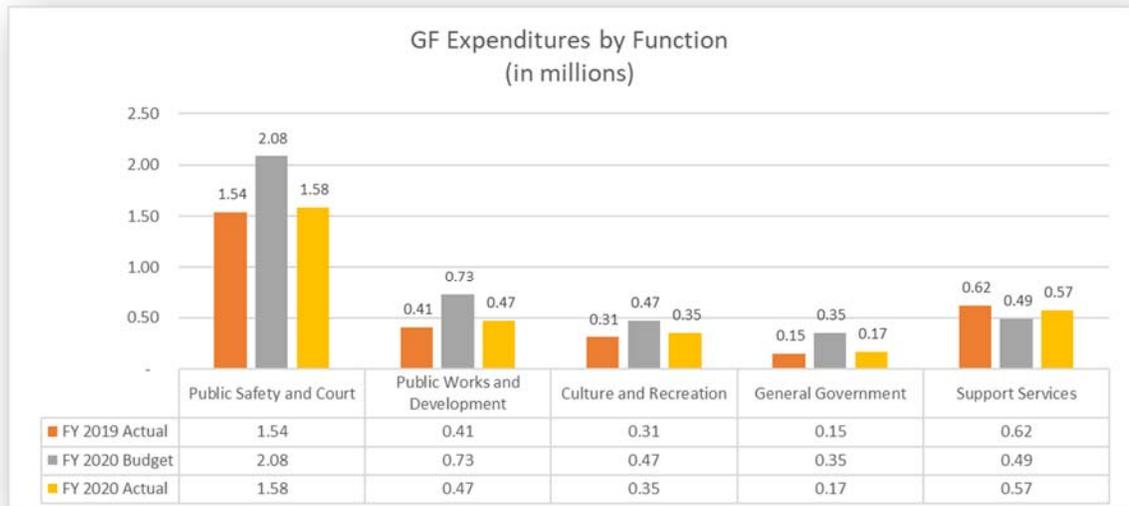
Other Revenue received through fines, forfeitures, and fees for the General Fund total \$243,200 through October (\$23,233 less than prior year). Of the \$243,200, fees for service, such as fire protection and park fees, totaled \$70,065 (\$8,268 less than prior year), development related fees totaled \$104,893 (\$2,047 less than prior year), fines and forfeitures totaled \$40,087 (\$9,827 less than prior year), administrative and contract service fees totaled \$14,588 (the same amount as prior year), and franchise fees totaled \$11,645 (the same amount as prior year). The remaining \$1,741 consists of other smaller miscellaneous fees and transfers.

FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER



General Fund Expenditures by Function

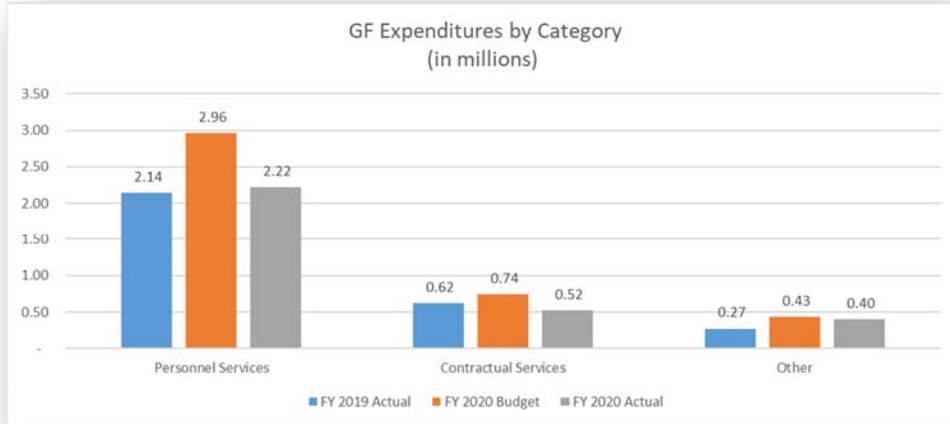
Expenditures totaled \$3.14 million through October 3.8% more than the same period last year. The chart below provides FY 2018 and FY 2019 budget and actual expense comparisons by function through the month of October. Public safety expenses account for 50% of all General Fund expenses.



FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER

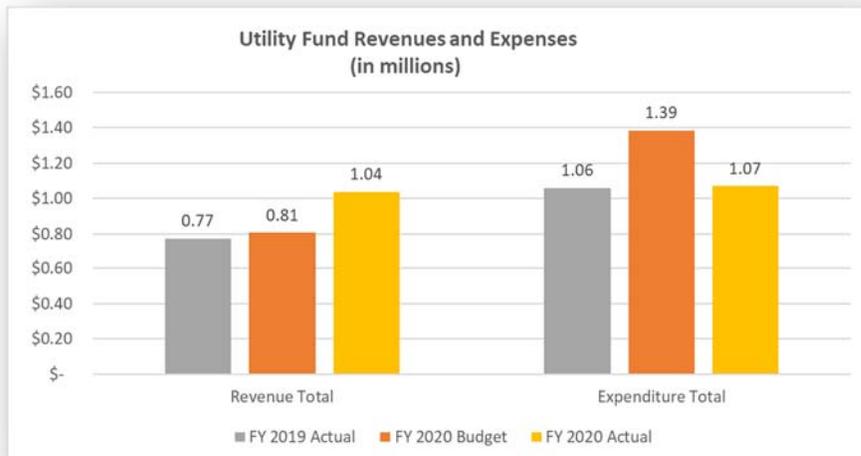
General Fund Expenditures by Category:

The following chart provides the General Fund expenses by category. Personnel expenses represent \$2.22 million or 70% of General Fund expenses to date. Contractual services totaled \$.52 million, accounting for 17% of General Fund expenses. The remaining \$.4 million or 13% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, economic development, capital outlay, and other charges.



Utility Fund:

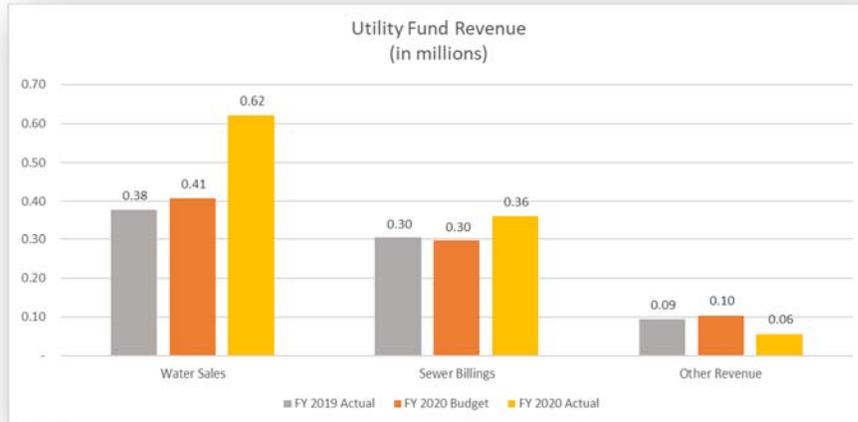
Utility fund revenues through October totaled \$1.04 million while expenses totaled \$1.07 million. Revenues are \$264,327 or 34% more than the same period last year and expenditures are \$10,880 or 1% more than last year, but are in line with current budget projections.



FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER

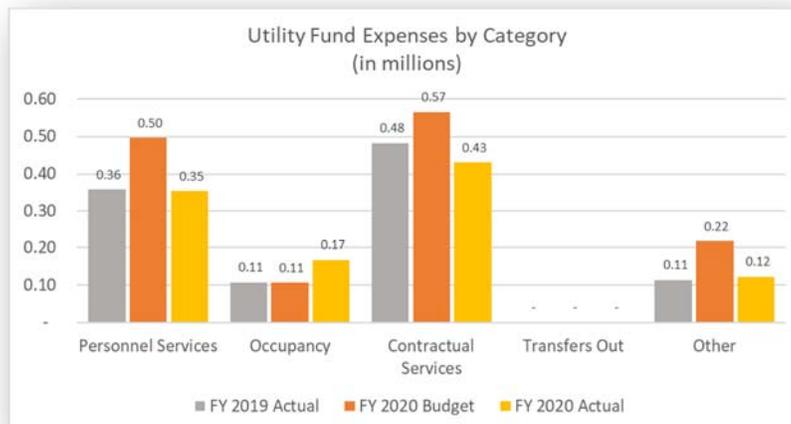
Utility Fund Revenue by Category:

Of the \$1.04 million in revenue collected, \$621,249 was collected through water sales, \$361,897 was collected through sewer billings, and \$55,958 was collected as other revenue.



Utility Fund Expenses by Category:

The chart below displays the Utility Fund budget and actual expenses by category through October for FY 2019 and FY 2020. Of the \$1.07 million in total expenses through October, contractual services totaled \$430,338, personnel services totaled \$353,637, occupancy totaled \$166,042. There were no transfers for CIP projects and other expenses totaled \$120,780. All expenses are in line or within budget expectations.



FY 2020 MONTHLY FINANCE UPDATE THROUGH OCTOBER

Investment Activity:

The information on the following page details the City's cash and investment activity for the month of October in relation to our investment policy. In summary, the City is managing \$186.1 million in cash and investments. \$157.1 million is invested, while \$29.1 million is available cash. The total investment yield in October was 1.85% compared to 2.0% for the same period last year. The "Max" column in the table on the next page 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 October, we had 18% invested in CDs all with East West Bank.

<i>Diversity</i>		<i>Max %</i>	<i>\$ Amount</i>	<i>Actual %</i>
CD	Certificates of Deposit	40.00%	33,293,424	17.89%
CP	Commercial Paper	25.00%	7,926,044	4.26%
MM	Money Market Funds	100.00%	-	0.00%
MUNI	Municipal Obligations	35.00%	500,000	0.27%
AGENCY	US Agencies	80.00%	68,979,932	37.06%
USOB	US Obligations	80.00%	-	0.00%
	Total Securities		110,699,401	
LGIP	Local Gov Investment Pools	100.00%	46,362,060	24.91%
	Portfolio Total		157,061,461	84.38%
BANK	Cash in Bank Accounts		29,072,770	15.62%
	Portfolio Total		186,134,231	100.00%
	Maximun in any single institution:			
	CD - Investment in any one bank	20%	33,293,424	17.89%
	CP - Investment in any one Issuer	10%	7,926,044	4.26%
	<i>Performance</i>			
		<i>Max</i>	<i>Oct-18</i>	<i>Oct-19</i>
	Weighted Avg Maturity (days)	365	117	284
	Weighted Avg Yield	N/A	1.999%	1.853%
	Benchmark		2.690%	1.530%

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT OCTOBER

OBJECT CATEGORIES	FY 2019 Budget	FY 2019 Y-T-D	FY 2019 Actual	Variance	FY 2020 Budget	FY 2020 Y-T-D	% of Budget	Budget Balance
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REVENUE SUMMARY

Ad Valorem Taxes									
4110	Current Ad Valorem Taxes	\$ 21,065,321	\$ 293,704	\$ 21,508,119	\$ (20,771,617)	\$ 23,316,830	\$ 443,309	1.9%	\$ (22,873,521)
4112	Delinquent Ad Valorem Taxes	\$ 98,348	\$ (1,498)	\$ (18,986)	\$ (99,846)	\$ 120,899	\$ -	0.0%	\$ (120,899)
4114	Penalty and Int. Ad Valorem	\$ 48,730	\$ (624)	\$ 46,765	\$ (49,354)	\$ 47,766	\$ -	0.0%	\$ (47,766)
Total Ad Valorem Taxes		\$ 21,212,399	\$ 291,582	\$ 21,535,898	\$ (20,920,817)	\$ 23,485,495	\$ 443,309	1.9%	\$ (23,042,186)

Sales Tax									
4120	Sales Tax*	\$ 15,017,009	\$ 1,188,618	\$ 14,800,132	\$ (13,828,391)	\$ 15,371,029	\$ 1,206,965	7.9%	\$ (14,164,064)
4121	Sales Tax* - Storm Water	\$ 1,877,126	\$ -	\$ 1,843,723	\$ (1,877,126)	\$ 1,919,309	\$ 150,742	7.9%	\$ (1,768,567)
Total Sales Taxes		\$ 16,894,135	\$ 1,188,618	\$ 16,643,855	\$ (15,705,517)	\$ 17,290,338	\$ 1,357,707	7.9%	\$ (15,932,631)

Development Related Fees									
4210	Building Permits	\$ 1,146,920	\$ 100,063	\$ 947,615	\$ (1,046,857)	\$ 850,000	\$ 95,380	11.2%	\$ (754,620)
4232	Construction Inspection Fees	175,990	921	165,638	(175,069)	140,000	-	0.0%	(140,000)
4235	Engineer Review Fees	25,083	709	14,510	(24,374)	15,000	200	1.3%	(14,800)
4240	Planning and Zoning Fees	54,266	2,584	34,188	(51,682)	50,000	675	1.4%	(49,325)
4245	Professional Fee Recovery	46,100	2,200	29,382	(43,900)	25,000	2,800	11.2%	(22,200)
4246	Site Review/Dev. Permit Fees	129,866	462	101,098	(129,404)	90,000	5,788	6.4%	(84,212)
4251	Fire Code Compliance Fees	33,707	-	42,573	(33,707)	36,000	-	0.0%	(36,000)
Total Development Related Fees		\$ 1,611,982	\$ 106,940	\$ 1,335,104	\$ (1,505,042)	\$ 1,206,000	\$ 104,893	8.7%	\$ (1,101,107)

4150	Franchise Fees	\$ 3,327,801	\$ 11,408	\$ 3,542,499	\$ (3,316,393)	\$ 4,585,534	\$ 11,645	0.3%	\$ (4,573,889)
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Administrative and Contract Svcs									
4494	LISD Resource Officer Reimb.	\$ 154,978	\$ 14,316	\$ 158,021	\$ (140,662)	\$ 160,468	\$ 14,588	9.1%	\$ (145,880)
8202	Utility Fund	4,849,052	-	4,849,052	(4,849,052)	3,874,250	-	0.0%	(3,874,250)
4431	Bond Fund	150,000	-	88,741	(150,000)	150,000	-	0.0%	(150,000)
4439	Hotel Occupancy Fund	157,174	-	157,173	(157,174)	160,367	-	0.0%	(160,367)
4435	4A & 4B	991,041	-	991,041	(991,041)	808,679	-	0.0%	(808,679)
Total Administrative and Contract		\$ 6,302,245	\$ 14,316	\$ 6,244,568	\$ (6,287,929)	\$ 5,153,764	\$ 14,588	0.3%	\$ (5,139,176)

4510	Fines and Forfeitures	\$ 638,954	\$ 49,914	\$ 545,705	\$ (589,040)	\$ 570,000	\$ 40,087	7.0%	\$ (529,913)
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Fees for Service									
4400	Fire Protection Fees	\$ 1,779,636	\$ 8,358	\$ 1,802,370	\$ (1,771,278)	\$ 1,683,420	\$ 9,038	0.5%	\$ (1,674,382)
4401	Fire Protection - Ins. Rec.	110,555	-	111,190	(110,555)	80,000	-	0.0%	(80,000)
4410	Parks and Recreation Fees	1,371,608	62,021	1,355,142	(1,309,587)	1,388,904	56,754	4.1%	(1,332,150)
4430	Library Fines and Fees	93,848	7,510	72,470	(86,338)	67,731	3,936	5.8%	(63,795)
4405	Animal Control Fees	2,912	135	1,976	(2,778)	2,421	78	3.2%	(2,343)
4512	Justice Administration Fees	1,976	113	1,516	(1,863)	1,500	81	5.4%	(1,419)
4514	Detention & Dispatch Services	3,213	196	3,194	(3,017)	3,481	179	5.1%	(3,302)
Total Fees for Service		\$ 3,363,748	\$ 78,333	\$ 3,347,857	\$ (3,285,415)	\$ 3,227,457	\$ 70,065	2.2%	\$ (3,157,392)

Miscellaneous Fees									
4630	Interest	\$ 305,026	\$ 62,403	\$ 669,856	\$ (242,623)	\$ 616,895	\$ 36,046	5.8%	\$ (580,849)
4130	Beverage Tax	336,258	-	369,845	(336,258)	390,817	-	0.0%	(390,817)
	Other	2,706,338	5,341	2,502,716	(2,700,997)	610,367	1,741	0.3%	(608,626)
Total Miscellaneous Fees		\$ 3,347,622	\$ 67,745	\$ 3,542,417	\$ (3,279,877)	\$ 1,618,079	\$ 37,787	2.3%	\$ (1,580,292)

Total Revenue		\$ 54,821,760	\$ 1,808,856	\$ 56,737,904	\$ (53,012,904)	\$ 57,136,667	\$ 2,080,082	3.6%	\$ (53,288,018)
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GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT OCTOBER

OBJECT CATEGORIES	FY 2019 Budget	FY 2019 Y-T-D	FY 2019 Actual	Variance	FY 2020 Budget	FY 2020 Y-T-D	% of Budget	Budget Balance
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EXPENDITURE SUMMARY

Expenditures by Category

51	Personnel Services	\$ 36,903,019	\$ 2,141,265	\$ 36,386,720	34,761,754	\$ 38,535,249	\$ 2,223,562	5.8%	\$ 36,311,687
52	Materials & Supplies	2,264,787	45,858	2,124,663	2,218,929	2,260,177	75,810	3.4%	2,184,367
53	Repairs & Maintenance	1,624,606	75,339	1,658,579	1,549,267	1,990,133	74,361	3.7%	1,915,772
54	Occupancy	1,630,868	114,947	1,615,387	1,515,921	1,725,082	125,211	7.3%	1,599,871
55	Contractual Services	7,517,681	617,110	6,601,857	6,900,571	8,901,552	523,585	5.9%	8,377,967
57	Economic Development	2,100,299	-	2,027,058	2,100,299	2,175,000	-	0.0%	2,175,000
	Other Charges	2,135,143	97,304	1,912,828	2,037,839	2,071,664	121,803	5.9%	1,949,861
68	Capital Outlay	762,980	13,618	1,194,731	749,362	279,000	-	0.0%	279,000
91	Transfers Out	1,200,000	(75,000)	1,200,000	1,275,000	6,883	-	0.0%	6,883
58	Contingency	140,000	-	-	140,000	140,000	-	0.0%	140,000
TOTAL BY CATEGORY		\$ 56,279,383	\$ 3,030,441	\$ 54,721,823	\$ 53,248,942	\$ 58,084,740	\$ 3,144,331	5.4%	\$ 54,940,409

Expenditures by Function

General Government

020	Council	\$ 76,200	\$ 9,184	\$ 76,187	67,016	\$ 75,719	\$ 1,937	2.6%	\$ 73,782
030	City Manager	699,609	44,545	679,215	655,064	722,360	39,173	5.4%	683,187
040	City Secretary	184,418	12,119	159,706	172,299	186,119	12,780	6.9%	173,339
110	Media and Communications	552,983	31,560	514,589	521,423	560,958	46,326	8.3%	514,632
120	Economic Development	2,733,487	19,185	2,527,852	2,714,303	2,562,502	28,517	1.1%	2,533,985
230	Legal Services	828,556	37,013	739,413	791,543	827,161	38,511	4.7%	788,650
General Government		\$ 5,075,253	\$ 153,605	\$ 4,696,963	\$ 4,921,648	\$ 4,934,819	\$ 167,245	3.4%	\$ 4,767,574

Public Safety

080	Municipal Court	\$ 664,326	\$ 39,142	\$ 629,976	625,184	\$ 701,869	\$ 39,768	5.7%	\$ 662,101
	Police	15,388,598	834,816	15,231,219	14,553,782	16,308,665	916,008	5.6%	15,392,657
094	Animal Services	477,144	17,177	450,780	459,967	464,766	15,520	3.3%	449,246
	Fire	11,101,293	642,255	11,097,334	10,459,038	11,578,403	604,558	5.2%	10,973,845
	Emergency Management	261,323	6,075	259,275	255,248	247,043	6,241	2.5%	240,802
Public Safety		\$ 27,892,684	\$ 1,539,465	\$ 27,668,584	\$ 26,353,219	\$ 29,300,746	\$ 1,582,096	5.4%	\$ 27,718,650

Public Works and Development

130	Engineering	\$ 1,592,264	\$ 61,416	\$ 1,426,052	1,530,848	\$ 1,600,396	\$ 102,495	6.4%	\$ 1,497,901
150	Planning and Transportation	907,202	54,563	917,283	852,639	863,426	48,959	5.7%	814,467
151	Building Inspection	793,536	40,807	738,332	752,729	791,712	45,768	5.8%	745,944
152	Code Enforcement	208,330	10,969	193,603	197,361	214,689	11,146	5.2%	203,543
180	Streets	3,244,074	140,788	3,265,263	3,103,286	3,440,834	145,456	4.2%	3,295,378
181	Signal Maintenance	780,746	29,691	732,436	751,055	769,449	29,839	3.9%	739,610
182	Fleet Maintenance	594,259	38,622	599,633	555,637	603,479	38,264	6.3%	565,215
184	Drainage Maintenance	1,609,612	29,853	1,575,555	1,579,759	1,988,495	51,328	2.6%	1,937,167
Public Works and Development		\$ 9,730,023	\$ 406,708	\$ 9,448,157	\$ 9,323,315	\$ 10,272,480	\$ 473,256	4.6%	\$ 9,799,224

Culture and Recreation

	Parks and Recreation	\$ 4,609,929	\$ 215,858	\$ 4,549,046	4,394,071	\$ 4,657,247	\$ 242,025	5.2%	\$ 4,415,222
200	Library	1,759,591	88,041	1,715,389	1,671,550	1,850,821	100,034	5.4%	1,750,787
250	Tourism	144,026	8,872	132,589	135,154	141,314	9,298	6.6%	132,016
Culture and Recreation		\$ 6,513,546	\$ 312,771	\$ 6,397,024	\$ 6,200,775	\$ 6,649,382	\$ 351,357	5.3%	\$ 6,298,025

Support Services

	General Non-Departmental	\$ 2,315,540	\$ 418,333	\$ 2,103,151	1,897,207	\$ 2,216,375	\$ 109,781	5.0%	\$ 2,106,594
050	Finance	1,326,261	52,972	1,265,576	1,273,289	1,318,990	68,691	5.2%	1,250,299
	Information Technology	2,313,599	147,099	2,099,393	2,166,500	2,397,011	294,921	12.3%	2,102,090
070	Human Resources	771,821	61,287	692,443	710,534	745,780	77,685	10.4%	668,095
183	Facility Maintenance	340,656	(61,800)	350,532	402,456	249,157	19,298	7.7%	229,859
Support Services		\$ 7,067,877	\$ 617,891	\$ 6,511,095	\$ 6,449,986	\$ 6,927,313	\$ 570,377	8.2%	\$ 6,356,936

TOTAL BY FUNCTION

TOTAL BY FUNCTION		\$ 56,279,383	\$ 3,030,441	\$ 54,721,823	\$ 53,248,942	\$ 58,084,740	\$ 3,144,331	5.4%	\$ 54,940,409
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UTILITY FUND

STATEMENT OF REVENUES AND EXPENDITURES AT OCTOBER

OBJECT CATEGORIES	FY 2019 Budget	FY 2019 Y-T-D	FY 2019 Actual	Variance	FY 2020 Budget	FY 2020 Y-T-D	% of Budget	Budget Balance
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REVENUE SUMMARY

Water Sales								
4412 Water Sales	\$ 17,975,642	\$ 351,142	\$ 17,073,523	\$ (17,624,500)	\$ 17,848,853	\$ 582,036	3.3%	\$ (17,266,817)
4415 Water Sales - Blockhouse	642,921	-	585,608	(642,921)	663,632	-	0.0%	(663,632)
4416 Water Sales - WTC Mud	661,834	24,993	578,878	(636,841)	716,205	37,180	5.2%	(679,025)
4417 Twin Creeks	79,459	779	73,045	(78,680)	70,000	789	1.1%	(69,211)
4418 Avery Ranch	40,000	430	41,798	(39,570)	40,000	1,245	3.1%	(38,755)
Total Water Sales	\$ 19,399,856	\$ 377,344	\$ 18,352,852	\$ (19,022,512)	\$ 19,338,690	\$ 621,249	3.2%	\$ (18,717,441)

Sewer Billings								
Sewer Billings	\$ 11,257,050	\$ 275,834	\$ 11,286,269	\$ (10,981,216)	\$ 11,630,470	\$ 336,288	2.9%	\$ (11,294,182)
4424 Mayfield Ranch	368,515	3,890	338,993	(364,625)	395,176	3,439	0.9%	(391,737)
4425 Blockhouse	326,500	-	302,512	(326,500)	309,949	-	0.0%	(309,949)
4426 WTC Mud	390,000	22,434	412,193	(367,566)	449,726	20,141	4.5%	(429,585)
4432 Highlands	157,935	2,066	187,977	(155,869)	169,361	2,028	0.0%	(167,333)
Total Sewer Billings	\$ 12,500,000	\$ 304,224	\$ 12,527,944	\$ (12,195,776)	\$ 12,954,682	\$ 361,897	2.8%	\$ (12,592,785)

Transfers In								
8207 Transfer In - Community Impact Fees	\$ 250,000	\$ -	\$ 250,000	\$ (250,000)	\$ 250,000	\$ -	0.0%	\$ (250,000)
Total Transfers In	\$ 250,000	\$ -	\$ 250,000	\$ (250,000)	\$ 250,000	\$ -	0.0%	\$ (250,000)

4212 Developer Contributions	-	-	1,602,293	-	-	-	0.0%	-
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Other Charges								
4427 UB Account Transfer Fee	\$ 4,416	\$ 150	\$ 2,750	\$ (4,266)	\$ 8,000	\$ 150	1.9%	\$ (7,850)
4613 Late Charges	329,047	33,467	261,873	(295,580)	335,365	-	0.0%	(335,365)
4423 Reconnect Fee	47,893	2,200	57,003	(45,693)	48,252	6,850	14.2%	(41,402)
4428 Water Tap Fee	7,500	-	3,375	(7,500)	7,500	425	5.7%	(7,075)
4429 Sewer Tap Fee	2,500	-	3,800	(2,500)	2,500	750	30.0%	(1,750)
4450 Water Connection Fee	47,876	2,400	36,675	(45,476)	31,010	8,000	25.8%	(23,010)
4480 Sewer Insp Fee	17,159	800	15,150	(16,359)	9,542	3,200	33.5%	(6,342)
4495 Industrial PreTreat Rev	5,520	500	4,050	(5,020)	10,000	550	5.5%	(9,450)
4475 BCRUA Reimbursement	26,254	-	93,559	(26,254)	27,041	-	0.0%	(27,041)
Misc Revenues	21,927	425	212,995	(21,502)	12,900	450	3.5%	(12,450)
4630 Interest Income	245,754	46,285	476,967	(199,469)	491,950	29,213	5.9%	(462,737)
4615 Credit Card Fees	17,664	1,096	11,600	(16,568)	32,000	472	1.5%	(31,528)
4660 Utility Debt Service Fee	431,488	5,885	550,947	(425,603)	431,488	5,899	1.4%	(425,589)
Total Other Charges	\$ 1,204,998	\$ 93,209	\$ 1,730,744	\$ (1,111,789)	\$ 1,447,548	\$ 55,958	3.9%	\$ (1,391,590)

Total Revenue	\$ 33,354,854	\$ 774,777	\$ 34,463,834	\$ (32,580,077)	\$ 33,990,920	\$ 1,039,104	3.1%	\$ (32,951,816)
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EXPENDITURE SUMMARY

Expenditures by Category								
51 Personnel Services	\$ 6,110,821	\$ 357,488	\$ 6,637,272	\$ 5,753,333	\$ 6,453,379	\$ 353,637	5.5%	\$ 6,099,742
52 Materials & Supplies	951,353	32,250	824,540	919,103	944,556	54,819	5.8%	889,737
53 Repairs & Maintenance	680,170	22,367	631,508	657,803	685,170	30,115	4.4%	655,055
54 Occupancy	1,521,450	106,925	1,599,954	1,414,525	1,580,343	166,042	10.5%	1,414,301
55 Contractual Services	9,335,536	483,007	7,737,551	8,852,529	10,534,842	430,338	4.1%	10,104,504
56 Other Charges	874,612	57,881	753,177	816,731	905,756	35,847	4.0%	869,909
60 Capital Other	-	-	8,070,933	-	-	-	0.0%	-
68 Capital Projects	125,000	-	19,177	125,000	374,000	-	0.0%	374,000
91 Transfers Out	12,941,723	-	12,941,723	12,941,723	19,831,884	-	0.0%	19,831,884
TOTAL	\$ 32,540,665	\$ 1,059,917	\$ 30,049,614	\$ 31,480,748	\$ 41,309,930	\$ 1,070,797	2.6%	\$ 40,239,133

OTHER FUNDS

STATEMENT OF REVENUES AND EXPENDITURES AT OCTOBER

	FY 2019 Budget	FY 2019 Y-T-D	FY 2019 Actual	FY 2020 Budget	FY 2020 Y-T-D	% of Budget	Budget Balance
DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND							
Revenues	24,207,872	302,287	25,971,669	24,858,079	404,508	1.63%	(24,453,571)
Expenditures	24,751,259	-	24,502,206	27,098,345	-	0.00%	27,098,345
Variance	(543,387)	302,287	1,469,463	(2,240,266)	404,508		
UTILITY DEBT SERVICE FUND							
Revenues	7,780,696	47,504	7,779,434	9,206,634	25,137	0.27%	(9,181,497)
Expenditures	7,593,196	-	7,416,816	8,924,134	-	0.00%	8,924,134
Variance	187,500	47,504	362,618	282,500	25,137		
SOLID WASTE FUND							
Revenues	4,028,195	97,205	4,063,180	4,029,195	98,087	2.43%	(3,931,108)
Expenditures	4,156,228	26,095	4,138,236	4,155,903	1,029	0.02%	4,154,874
Variance	(128,033)	71,110	(75,055)	(126,708)	97,058		
VES FUND							
Revenues	3,790,438	75,786	6,276,371	3,866,497	13,855	0.36%	(3,852,642)
Expenditures	3,081,564	27,365	4,761,644	5,563,425	-	0.00%	5,563,425
Variance	708,874	48,421	1,514,727	(1,696,928)	13,855		
SPECIAL REVENUE FUNDS							
GRANT / RESTRICTED FUNDS							
Revenues	-	256,897	542,152	-	16,479	0.00%	16,479
Expenditures	-	893	199,253	568,833	4,310	0.76%	564,523
Variance	-	256,004	342,898	(568,833)	12,170	-2.14%	(581,003)
MUNICIPAL COURT FUND							
Revenues	53,087	5,995	50,713	55,700	4,446	7.98%	(51,254)
Expenditures	114,441	17,258	109,545	83,713	27,997	33.44%	55,716
Variance	(61,354)	(11,263)	(58,832)	(28,013)	(23,551)		
PUBLIC ART FUND							
Revenues	132,939	474	135,851	137,918	309	0.22%	(137,609)
Expenditures	254,463	4,000	100,610	265,280	43,900	16.55%	221,380
Variance	(121,524)	(3,526)	35,241	(127,362)	(43,591)		
OCCUPANCY TAX FUND							
Revenues	1,115,449	6,532	1,002,298	1,157,564	3,549	0.31%	(1,154,015)
Expenditures	1,001,575	67,479	859,591	1,317,488	88,935	6.75%	1,228,553
Variance	113,874	(60,947)	142,706	(159,924)	(85,386)		
CPTV-10/CABLE FUND							
Revenues	144,020	963	94,315	149,427	12,953	8.67%	(136,474)
Expenditures	119,067	114	158,690	128,905	114	0.09%	128,791
Variance	24,953	849	(64,375)	20,522	12,839		
TAX INCREMENT REINVESTMENT ZONE #1							
Revenues	775,628	2,091	778,661	900,234	1,146	0.13%	(899,088)
Expenditures	737,424	-	737,424	756,652	-	0.00%	756,652
Variance	38,204	2,091	41,237	143,582	1,146		
TYPE A ECONOMIC DEVELOPMENT							
Revenues	5,681,378	736,542	5,868,767	6,082,162	469,029	7.71%	(5,613,133)
Expenditures	4,952,079	119	4,581,714	5,543,610	26,046	0.47%	5,517,564
Variance	729,299	736,423	1,287,053	538,552	442,983		
TYPE B COMMUNITY DEVELOPMENT							
Revenues	7,561,644	700,253	8,780,410	7,749,574	603,680	7.79%	(7,145,894)
Expenditures	5,676,289	6,759	4,797,569	6,319,800	6,059	0.10%	6,313,741
Variance	1,885,355	693,494	3,982,841	1,429,774	597,621		