

## General Fund Budget Update

- 1 General Overview:** The General Fund is on track for the middle of fiscal year 2020. Expenses running 5% below the forecasted level, and revenues are running right on target. The net operating income year to date is 1.1 million.
- 2 City Clerk-** 5% ahead of forecast: General Assistance tracking ahead of forecast. Additionally there were higher than normal advertising costs due to past bills being paid in FY2020 that were unable to be paid in previous year due to inadequate documentation from vendors.
- 3 Contingency -** 1% ahead of forecast. The School Street purchase amendment has been journaled, bringing this budget item in line with forecast.
- 4 Fire Department -** 3% ahead of forecast. The fire department is tracking ahead on overtime. Training new employees has required extra time of other employees up front. However, with normal work-related injuries putting some of the staff on long-term leave, there are simply more emergency calls than can be handled with the existing staff. This validates the findings of the 2018 study regarding the need for higher staffing levels.
- 5 Solicitor-** 49% ahead of forecast. The city is making heavier use of the Solicitor than budgeted. Based on all available information, this line is likely to exceed budget in FY2020. Council should consider appropriating more funds for this item in FY2021 and possibly adjusting this budget for FY2020 as existing litigious matters will likely continue through the year. For now, excess legal fees will be billed to contingency once this line item is exhausted.  
**Code Enforcement Revenues-** 44% ahead due to Multifamily Safety Inspection fees collected; high level of building permits issued as well as electrical inspection fees collected.
- 6 Planning & Economic Development Revenues-** 156% ahead in revenues. Planning & Finance have worked closely together to streamline the Cost Recovery process for the City. This is reflected in strong revenue performance, which is already \$21,000 over the total amount budgeted. Surplus revenues also reflect billing activities for our in-house construction inspector.
- 7 Police Dept Revenues -** 10% behind forecast. In forecasting police revenues, we subtracted the prior year's budgeted outside assignment time of \$12,000 because outside assignment time was now going to be billed to the revenue account directly as an offset. However, in reviewing full year 2019, I have discovered that we actually paid out \$43,320. Therefore, Police Revenues should have been budgeted at a maximum of \$41,000. I would expect this item to be underspent through the end of the year.
- 8 Interest Earnings-** 79% ahead of forecast. This is due to strong interest earnings and a very high cash position through the first half of the year.
- 9 Parks and Rec Revenue-** 20% ahead of forecast. high participation in Recreation department activities.
- 10 Unallocated -** 10% behind forecast. This is a placeholder estimate for city property to be sold.

## General Fund Budget Update

		<b>Net Operating Income (Use of Fund Balance)</b>		<b>1,106,581</b>					
		<i>plus</i> Use of Designated Fund Balance		960,149					
		<i>less</i> Increase in Designated Fund Balance		0					
		Net Change in Undesignated Fund balance		2,066,730					
		<i>plus</i> Undesignated Fund balance beginning of Year		8,970,993				<i>15.98% of Adopted budget</i>	
<b>Fund Name</b>	<b>City General Fund</b>	<b>Undesignated Fund Balance Curr</b>		<b>11,037,723</b>				<b>19.66% of Adopted budget*</b>	
<b>Type</b>	<b>Department</b>	<b>FY2019 Actual</b>	<b>FY2020 Adopted</b>	<b>FY2020 Budget</b>	<b>FY2020 Actual</b>	<b>FY2020 Encum</b>	<b>FY2020 Total</b>	<b>Total vs. Forecast</b>	<b>Ahead / (Behind)</b>
Expense	Assessor	212,678	222,762	224,964	96,552	(0)	96,552	(15,412)	(14%)
	Building Maintenance	61,602	(0)	5,190	5,184	(0)	5,184	(7)	(0%)
	Capital Projects	2,709,422	3,107,257	5,130,313	4,066,435	(0)	4,066,435	97,662	2%
	City Administration	370,896	411,768	474,216	190,844	(0)	190,844	(67,280)	(26%)
	City Clerk	328,120	325,665	328,570	162,730	(0)	162,730	7,224	5%
	Code Enforcement	298,504	391,321	395,862	162,743	(0)	162,743	(26,264)	(14%)
	Contingency	491,655	200,958	443,918	348,575	(0)	348,575	5,140	1%
	Council	17,580	21,575	21,753	9,130	(0)	9,130	(1,374)	(13%)
	County Tax	1,197,241	1,236,890	1,236,890	1,238,045	(0)	1,238,045	1,155	0%
	Federal Assistance	387,939	(0)	(0)	(0)	(0)	(0)	0	
	Finance	446,580	580,428	587,713	292,923	(0)	292,923	(34,306)	(10%)
	Fire/Ambulance	3,204,736	3,401,717	3,434,662	1,662,413	20,411	1,682,824	44,947	3%
	Fringe Benefits	3,829,291	4,117,969	4,153,703	1,713,879	(0)	1,713,879	(203,734)	(11%)
	Human Resources	179,906	215,059	249,473	83,924	25,000	108,924	(33,903)	(24%)
	Information Technology	527,231	376,516	471,018	185,721	40,291	226,012	(90,928)	(29%)
	Insurance	243,254	233,750	233,750	227,178	(0)	227,178	(6,572)	(3%)
	Parks & Recreation	1,748,130	1,774,313	1,816,414	1,065,851	(0)	1,065,851	(10,303)	(1%)
	Planning & Econ Dev	407,761	402,268	445,471	145,553	8,663	154,216	(82,008)	(35%)
	Police Department	3,808,311	4,126,872	4,263,340	1,893,083	765	1,893,848	(168,577)	(8%)
	Public Works	5,533,073	5,922,380	6,208,622	2,473,246	98,421	2,571,667	(834,402)	(24%)
	School Budget	27,267,360	26,079,064	26,079,064	13,039,532	(0)	13,039,532	522	0%
	Solicitor	115,712	144,362	150,629	116,531	(0)	116,531	38,086	49%
	Supported Entities	964,116	793,133	793,133	614,558	7,681	622,239	(170,894)	(22%)
	Transfers	1,532,158	2,054,840	2,054,840	8,000	(0)	8,000	0	0%
<b>Expense Total</b>		<b>55,883,256</b>	<b>56,140,867</b>	<b>59,203,508</b>	<b>29,802,630</b>	<b>201,232</b>	<b>30,003,862</b>	<b>(1,551,226)</b>	<b>(5%)</b>

\*May be lower at years' end.

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<b>Type</b>	<b>Department</b>	<b>FY2019 Actual</b>	<b>FY2020 Adopted</b>	<b>FY2020 Budget</b>	<b>FY2020 Actual</b>	<b>FY2020 Encum</b>	<b>FY2020 Total</b>	<b>Total vs. Forecast</b>	<b>Ahead / (Behind)</b>
Revenue	Assessor	19,526	0	0	0	0	0	0	
	Budgeted Use Of Surplus	0	257,402	1,107,508	0	0	0	(700,745)	(100%)
	Building Rentals	36,434	50,000	50,000	24,644	0	24,644	(355)	(1%)
	Cable Television Franchise	295,924	274,000	274,000	73,995	0	73,995	5,495	8%
	City Clerk	132,927	115,980	115,980	55,525	0	55,525	(2,463)	(4%)
	Code Enforcement	693,360	572,136	572,136	412,431	0	412,431	126,374	44%
	Federal Assistance	574,682	0	0	509,270	0	509,270	509,270	
	Finance	131,359	134,700	134,700	77,116	0	77,116	9,769	15%
	Fire/Ambulance	0	0	0	0	0	0	0	
	Fringe Benefits	0	0	0	0	0	0	0	
	Interest Earnings	584,105	300,000	300,000	269,083	0	269,083	119,089	79%
	Parks & Recreation	1,000,095	960,184	960,184	482,266	0	482,266	78,989	20%
	Planning & Econ Dev	164,614	75,075	75,075	96,248	0	96,248	58,712	156%
	Police Department	157,091	138,900	138,900	38,981	0	38,981	(4,217)	(10%)
	Public Works	4,937,237	4,330,306	4,330,306	2,529,740	0	2,529,740	364,674	17%
	Real And Personal Property	44,302,766	44,990,682	44,990,682	23,983,957	0	23,983,957	(758,017)	(3%)
	Sale Of City Assets	336,026	10,000	10,000	1,050	0	1,050	1,050	
	State Assistance	2,918,539	3,236,479	3,236,479	1,943,569	0	1,943,569	150,281	8%
	Transfers	1,269,274	685,023	685,023	406,847	0	406,847	64,349	19%
	Unallocated	11,824	10,000	10,000	4,489	0	4,489	(511)	(10%)
<b>Revenue Total</b>		<b>57,565,783</b>	<b>56,140,867</b>	<b>56,990,973</b>	<b>30,909,211</b>	<b>0</b>	<b>30,909,211</b>	<b>21,743</b>	<b>0%</b>

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