



## Takoma Park City Council Meeting – February 21, 2018 Agenda Item 3

### **Work Session**

Quarterly Financial Reports, Quarters 1 and 2, FY 2018

### **Recommended Council Action**

None – discussion only.

### **Context with Key Issues**

The Finance Department prepares quarterly financial reports to provide periodic information on the amount of projected revenue that has actually been received and the amount of projected expenditures that have actually been spent during the course of the fiscal year. The reports for both the First and Second Quarters are attached.

The key summary information can be found on pages 1 and 2 of the Second Quarter Report. More than half of the property tax the City expects to receive in FY 2018 was received by December 31, 2017. Most interjurisdictional revenue has been received; most income tax revenue has not.

The expenditure of funds for most construction projects (Capital Outlay) will not take place until spring and summer. Some projects will be delayed. The most significant delay involves the Library project which needs additional engineering work before plans can be finalized.

One area where there was an unexpected significant difference is in parking revenue. Due to a staff vacancy in the Neighborhood Services Team that limited evening enforcement activities as well as the adoption of ParkMobile as another way to pay parking meters, there were fewer parking tickets issued in the first two quarters of the fiscal year. The half-time parking enforcement officer position has now been filled so we will monitor future revenues in these areas.

### **Council Priority**

Fiscally Sustainable Government

### **Environmental Impact of Action**

Not applicable.

### **Fiscal Impact of Action**

Careful monitoring of revenue and expenditures can help identify any potential fiscal issues at a point early enough to address them.

### **Racial Equity Impact of Action**

Not applicable.

### **Attachments and Links**

First Quarter Fiscal Year 2018 Financial Report  
Second Quarter Fiscal Year 2018 Financial Report

Prepared by: Suzanne R. Ludlow, City Manager

Posted 2018/02/13

# **FISCAL YEAR 2018**

# **FINANCIAL REPORT**

*FOR THE THREE MONTHS ENDED*

*September 30, 2017*

THE CITY OF  
**TAKOMA PARK**



# *EXECUTIVE SUMMARY*

## **General Fund Revenues**

The General Fund is the chief operating fund of City of Takoma Park and supports the regular day-to-day activities of the City, such as police protection, street and park maintenance, and general administrative functions. The General Fund's activities are supported primarily from two sources: taxes and utility fees and intergovernmental revenues.

Certain General Fund revenues are cyclical in nature. For example, property tax receipts and tax duplication payments are received during a certain period of time during the year. Other revenue sources are received on a monthly basis and, as a result, are more evenly distributed throughout the fiscal year.

As of September 30, 2017, General Fund revenues totaled \$14,155,802 or 42% of the Fiscal Year 2018 budgeted amount. Explanations are provided for revenue categories where collections were less than 25% of the budgeted amount or where significant variances were noted.

The largest single source of revenue for the City's general operations is real property taxes. Total collections as of September 30, 2017 were \$919,050 approximately 8% of budgeted amount. Also, the City received \$35,286 or 9% in personal property tax revenues but has not yet received any revenues related to Railroad and Public Utilities. The City usually collects the majority of the real property taxes, personal property taxes, and public utilities in October and January which would explain the low numbers for this first quarter.

The significant variance for Fines and Forfeitures is due to the implementation of the new ParkMobile. The availability of extra parking meter reduced the number of parking tickets issued. The Inspection Fees and Waste Collection & Disposal Charges are related to the City's rental license and refuse. These fees are based on calendar year and will be invoiced in December. Thus, the City should see a moderate increase in the revenue at the end of the second quarter or beginning of the third quarter. In the first quarter, the City collected \$48,727 income tax revenue which represented only 1.43% of the total revenue. The variance is attributed to timing and the triggering effect of the countywide \$64 million shortfall in income tax revenue in the new fiscal year.

As for other revenues including other Charges for Services, Intergovernmental Revenues, and Miscellaneous Charges, mainly the variances for these revenues are due to timing. The first quarter payments should begin to appear sometime in the second quarter.

## **Stormwater Management Fund**

Revenues for the Stormwater Management Fund as of September 30, 2017 totaled \$598,335 or 73% of the budgeted amount.

Fund expenditures totaled \$32,326 or 4% of the budgeted amount.

## **Speed Camera Fund**

As of September 30, 2017, fines collected for the Speed Camera Fund totaled \$305,118 or 23% of the budgeted amount.

Fund expenditures totaled \$150,162 or 11% of the budgeted amount.

## **Special Revenue Fund**

The Special Revenue Fund revenues totaled \$6,261 or approximately 0.12% of the budgeted amount as of September 30, 2017. Grant reimbursements are prepared on a quarterly basis. Grant reimbursements are pending the review and approval of the grantor which the City may not receive for several months.

Fund expenditures totaled \$217,134 or 4% of the budgeted amount.

GENERAL FUND REVENUES  
 FOR THE THREE MONTHS ENDED  
 SEPTEMBER 30, 2017

<b>REVENUES BY SOURCE:</b>	<b>Budgeted FY 2018</b>	<b>Actual To Date</b>	<b>Uncollected Revenue</b>	<b>% Collected</b>
<b>Taxes and Utility Fees</b>				
Real Property	12,013,248	919,050	11,094,198	7.65%
Personal Property	375,000	35,286	339,714	9.41%
RR and Public Utilities	235,500	0	235,500	0.00%
Penalties and Interest	100,000	9,633	90,367	9.63%
Admission and Amusement	134,000	0	134,000	0.00%
Additions and Abatements	-35,000	-26,916	-8,084	76.90%
Highway	360,318	0	360,318	0.00%
Income Tax	3,400,000	48,727	3,351,273	1.43%
<b>Total--Taxes and Utility Fees</b>	<b>16,583,066</b>	<b>985,780</b>	<b>15,597,286</b>	<b>5.94%</b>
<b>Licenses and Permits</b>	<b>76,704</b>	<b>21,541</b>	<b>55,163</b>	<b>28.08%</b>
<b>Fines and Forfeitures</b>	<b>405,000</b>	<b>57,461</b>	<b>347,539</b>	<b>14.19%</b>
<b>Use of Money and Property</b>	<b>17,000</b>	<b>13,069</b>	<b>3,931</b>	<b>76.88%</b>
<b>Charges for Services</b>				
Inspection Fees	338,600	1,785	336,815	0.53%
Public Parking Facilities	95,000	26,229	68,771	27.61%
Waste Collection & Disposal Charges	71,000	0	71,000	0.00%
Recreation Programs and Services	497,600	219,545	278,055	44.12%
Library Fines and Fees	33,000	5,054	27,946	15.31%
Passport Services	60,000	17,100	42,900	28.50%
Copying	0	0	0	0.00%
Advertising--Bus Shelters	9,000	0	9,000	0.00%
Farmer's Market	5,720	0	5,720	0.00%
Recyclable Sales	1,000	0	1,000	0.00%
Mulch Sales	22,000	2,717	19,283	12.35%
Telephone Commissions	30	0	30	0.00%
Special Trash Pickup	8,500	3,010	5,490	35.41%
<b>Total--Charges for Services</b>	<b>1,141,450</b>	<b>275,440</b>	<b>866,010</b>	<b>24.13%</b>
<b>Intergovernmental Revenues</b>				
Police Protection (State)	437,300	101,234	336,066	23.15%
State & County Projects	91,743	0	91,743	0.00%
Bank Share Tax	5,643	5,643	0	100.00%
Library Aid	154,043	0	154,043	0.00%
Police Rebate	1,039,388	0	1,039,388	0.00%

GENERAL FUND REVENUES-Continue

<b>REVENUES BY SOURCE:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Actual To Date</u></b>	<b><u>Uncollected Revenue</u></b>	<b><u>% Collected</u></b>
<i>In Lieu of Police</i>	2,515,147	2,515,147	0	<b>100.00%</b>
<i>In Lieu of Roads Maintenance</i>	743,199	743,199	0	<b>100.00%</b>
<i>In Lieu of Parks Maintenance</i>	72,913	72,913	0	<b>100.00%</b>
<i>In Lieu of Crossing Guard</i>	182,384	182,384	0	<b>100.00%</b>
<i>Takoma/Langley Rec. Agreement</i>	85,020	0	85,020	<b>0.00%</b>
<i>Hotel Motel Tax</i>	115,000	12,586	102,414	<b>10.94%</b>
<i>Cable Franchise Fees</i>	246,000	0	246,000	<b>0.00%</b>
<i>Cable—Operating</i>	462,000	0	462,000	<b>0.00%</b>
<b>Total--Intergovernmental Revenues</b>	<b>6,149,780</b>	<b>3,633,106</b>	<b>2,516,674</b>	<b>59.08%</b>
<b>Miscellaneous</b>				
<i>Tree Fund</i>	25,000	25,000	0	<b>100.00%</b>
<i>Sales of Impounded Property</i>	1,000	0	1,000	<b>0.00%</b>
<i>Other</i>	30,000	7,575	22,425	<b>25.25%</b>
<i>Insurance Claims</i>	0	0	0	<b>0.00%</b>
<i>Administrative Fees--Parking</i>	6,000	1,065	4,935	<b>17.75%</b>
<i>Federal Grant</i>	0	0	0	<b>0.00%</b>
<i>Bond Proceeds</i>	9,000,000	9,000,000	0	<b>100.00%</b>
<i>Bond Premium – 2017 Transport</i>	0	14,566	-14,566	<b>0.00%</b>
<i>Bond Premium – 2017 Library</i>	0	110,893	-110,893	<b>0.00%</b>
<i>Donations</i>	3,000	5	2,995	<b>0.17%</b>
<b>Total--Miscellaneous</b>	<b>9,065,000</b>	<b>9,159,105</b>	<b>-94,105</b>	<b>101.04%</b>
<b>Total Operating Revenues</b>	<b>33,438,000</b>	<b>14,145,502</b>	<b>19,292,498</b>	<b>42.30%</b>
<b>Sale of City Property</b>	12,000	10,300	1,700	85.83%
<b>Total Revenues</b>	<b>33,450,000</b>	<b>14,155,802</b>	<b>19,294,198</b>	<b>42.32%</b>

GENERAL FUND EXPENDITURES  
 FOR THE THREE MONTHS ENDED  
 SEPTEMBER 30, 2017

<b>EXPENDITURES BY DEPARTMENT:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<b>General Government</b>				
Legislative	274,095	30,532	243,563	11.14%
General Management	712,836	152,405	560,431	21.38%
Finance	646,308	108,832	537,476	16.84%
Legal	302,700	14,065	288,635	4.65%
Information Systems	665,877	183,180	482,697	27.51%
Human Resources	423,221	82,341	340,880	19.46%
City Clerk	329,527	59,907	269,620	18.18%
<b>Total--General Government</b>	<b>3,354,564</b>	<b>631,261</b>	<b>2,723,303</b>	<b>18.82%</b>
<b>Public Safety</b>				
Office of the Chief	725,925	137,313	588,612	18.92%
Communications	624,877	103,156	521,721	16.51%
Operations	3,655,179	672,699	2,982,480	18.40%
Support Services	1,605,265	281,004	1,324,261	17.51%
Administrative Services	805,288	117,276	688,012	14.56%
Neighborhood Services	500,401	62,047	438,354	12.40%
<b>Total--Public Safety</b>	<b>7,916,935</b>	<b>1,373,495</b>	<b>6,543,440</b>	<b>17.35%</b>
<b>Public Works</b>				
Administration	652,499	89,341	563,158	13.69%
Building Maintenance	891,212	170,758	720,454	19.16%
Equipment Maintenance	502,767	86,514	416,253	17.21%
Right-of-Way	1,097,044	181,919	915,125	16.58%
Solid Waste Management	1,040,859	196,636	844,223	18.89%
Gardens	288,427	55,742	232,685	19.33%
Urban Forest	271,113	37,010	234,103	13.65%
City Engineer	332,485	41,583	290,902	12.51%
<b>Total--Public Works</b>	<b>5,076,406</b>	<b>859,503</b>	<b>4,216,903</b>	<b>16.93%</b>
<b>Recreation</b>				
Administration	352,832	65,135	287,697	18.46%
Outreach	61,551	5,779	55,772	0.00%
TP Recreation Center	244,661	65,341	179,320	26.71%
Community Programs	200,209	34,539	165,670	17.25%
Athletic Fields/Facilities	70,568	6,728	63,840	9.53%
Camps	144,694	58,146	86,548	40.19%
Before/After School Programs	120,703	13,309	107,394	11.03%
Community Center	743,619	126,486	617,133	17.01%
<b>Total--Recreation</b>	<b>1,938,837</b>	<b>375,463</b>	<b>1,563,375</b>	<b>19.37%</b>

GENERAL FUND EXPENDITURES-Continue

<b>EXPENDITURES BY DEPARTMENT:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<b>Housing &amp; Comm. Development</b>				
Code Enforcement	-	-	-	0%
Landlord-Tenant	-	-	-	0%
HCD Administration	447,626	56,214	391,412	12.56%
Rent Stabilization	-	-	-	0%
Planning & Development Services	692,010	58,120	633,890	8.40%
Housing & Community Services	747,489	138,018	609,471	18.46%
<b>Total--Housing &amp; Comm. Dev.</b>	<b>1,887,125</b>	<b>252,352</b>	<b>1,634,773</b>	<b>13.37%</b>
<b>Communications</b>	<b>591,785</b>	<b>105,287</b>	<b>486,498</b>	<b>17.79%</b>
<b>Library</b>				
Library	1,239,260	222,140	1,017,120	17.93%
Computer Learning Center	110,600	20,279	90,321	18.34%
<b>Total--Library</b>	<b>1,349,860</b>	<b>242,420</b>	<b>1,107,440</b>	<b>17.96%</b>
<b>Debt Service</b>	<b>910,160</b>	<b>273,285</b>	<b>636,875</b>	<b>30.03%</b>
<b>Non-Departmental</b>	<b>1,765,030</b>	<b>823,491</b>	<b>941,539</b>	<b>46.66%</b>
<b>Capital Outlay</b>	<b>9,096,434</b>	<b>478,399</b>	<b>8,618,035</b>	<b>5.26%</b>
<b><u>Total Expenditures</u></b>	<b>33,887,136</b>	<b>5,414,955</b>	<b>28,472,181</b>	<b>15.98%</b>
transfer to SRF	450	-	450	
<b><u>Total Expenditure Report</u></b>	<b>33,887,586</b>	<b>5,414,955</b>	<b>28,472,631</b>	<b>15.98%</b>



*OTHER FUNDS REVENUES*  
*FOR THE THREE MONTHS ENDED*  
*SEPTEMBER 30, 2017*

<b>REVENUES BY FUNDS</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Actual To Date</u></b>	<b><u>Uncollected Revenue</u></b>	<b><u>% Collected</u></b>
<i>Special Revenue Fund</i>	<u>5,389,512</u>	<u>6,261</u>	<u>5,383,251</u>	<b>0.12%</b>
<i>Stormwater Management Fund</i>	<u>814,950</u>	<u>598,335</u>	<u>216,615</u>	<b>73.42%</b>
<i>Speed Camera Fund</i>	<u>1,312,000</u>	<u>305,118</u>	<u>1,006,882</u>	<b>23.26%</b>

*OTHER FUNDS EXPENDITURES*  
*FOR THE THREE MONTHS ENDED*  
*SEPTEMBER 30, 2017*

<b>EXPENDITURES BY FUNDS</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<i>Special Revenue Fund</i>	<u>5,518,386</u>	<u>217,134</u>	<u>5,301,252</u>	<b>3.93%</b>
<i>Stormwater Management Fund</i>	<u>865,650</u>	<u>32,326</u>	<u>833,324</u>	<b>3.73%</b>
<i>Speed Camera Fund</i>	<u>1,333,660</u>	<u>150,162</u>	<u>1,183,498</u>	<b>11.26%</b>

# **FISCAL YEAR 2018**

# **FINANCIAL REPORT**

*FOR THE THREE MONTHS ENDED*

*December 31, 2017*

THE CITY OF  
**TAKOMA PARK**



# *EXECUTIVE SUMMARY*

## **General Fund Revenues**

The General Fund is the chief operating fund of City of Takoma Park and supports the regular day-to-day activities of the City, such as police protection, street and park maintenance, and general administrative functions. The General Fund's activities are supported primarily from two sources: taxes and utility fees and intergovernmental revenues.

Certain General Fund revenues are cyclical in nature. For example, property tax receipts and tax duplication payments are received during a certain period of time during the year. Other revenue sources are received on a monthly basis and, as a result, are more evenly distributed throughout the fiscal year.

As of December 31, 2017, General Fund revenues totaled \$23,498,621 or 70% of the Fiscal Year 2018 budgeted amount. Explanations are provided for revenue categories where collections were less than 50% of the budgeted amount or where significant variances were noted.

The largest single source of revenue for the City's general operations is real property taxes. Total collections as of December 31, 2017 were \$7,412,980 approximately 62% of budgeted amount. Also, the City received \$279,314 or 75% in personal property tax revenues but has not yet received any revenues related to Railroad and Public Utilities. The City usually collects the majority of the real property taxes, personal property taxes, and public utilities in October and January.

The significant variance for Fines & Forfeitures and Administrative Fees for Parking Tickets is due to temporary staff shortage to carry out parking ticket duties. In addition, ParkMobile for parking meters as a new mean for parking meter payment potentially reduced the amount of parking tickets issued. During the last fiscal year, the City has collected less than 72% of parking ticket revenues after ParkMobile was installed and implemented. Library Fines has been showing a declining trend for the past couple fiscal years. The decrease is due to many factors ranging from technology issue to the new operation of Montgomery County Library in Silver Spring Downtown area. In the 2<sup>nd</sup> quarter, the City collected 35% of the Income Tax revenue. The variance is due to timing. Mulch Sales will be in season during the third quarter.

As for other revenues including Charges for Services and Intergovernmental Revenues, mainly the variances for these revenues are due to timing. The second quarter payments should be received sometime in the third quarter.

## **Stormwater Management Fund**

Revenues for the Stormwater Management Fund as of December 31, 2017 totaled \$814,564 or 100% of the budgeted amount.

Fund expenditures totaled \$218,477 or 25% of the budgeted amount.

## **Speed Camera Fund**

As of December 31, 2017, fines collected for the Speed Camera Fund totaled \$637,414 or 49% of the budgeted amount.

Fund expenditures totaled \$426,703 or 32% of the budgeted amount.

## **Special Revenue Fund**

The Special Revenue Fund revenues totaled \$165,509 or approximately 3% of the budgeted amount as of December 31, 2017. Grant reimbursements are prepared on a quarterly basis. Grant reimbursements are pending the review and approval of the grantor which the City may not receive for several months.

Fund expenditures totaled \$412,637 or 7% of the budgeted amount.

*GENERAL FUND REVENUES*  
*FOR THE THREE MONTHS ENDED*  
*DECEMBER 31, 2017*

<b>REVENUES BY SOURCE:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Actual To Date</u></b>	<b><u>Uncollected Revenue</u></b>	<b><u>% Collected</u></b>
<b>Taxes and Utility Fees</b>				
<i>Real Property</i>	12,013,248	7,412,980	4,600,268	61.71%
<i>Personal Property</i>	375,000	279,314	95,686	74.48%
<i>RR and Public Utilities</i>	235,500	0	235,500	0.00%
<i>Penalties and Interest</i>	100,000	14,695	85,305	14.70%
<i>Admission and Amusement</i>	134,000	31,324	102,676	23.38%
<i>Additions and Abatements</i>	-35,000	-43,439	8,439	124.11%
<i>Highway</i>	360,318	291,431	68,887	80.88%
<i>Income Tax</i>	3,400,000	1,179,970	2,220,030	34.71%
<b>Total--Taxes and Utility Fees</b>	<b>16,583,066</b>	<b>9,166,275</b>	<b>7,416,791</b>	<b>55.27%</b>
<b>Licenses and Permits</b>				
	76,704	65,589	11,115	85.51%
<b>Fines and Forfeitures</b>				
	405,000	127,762	277,238	31.55%
<b>Use of Money and Property</b>				
	17,000	38,595	-21,595	227.03%
<b>Charges for Services</b>				
<i>Inspection Fees</i>	338,600	284,765	53,835	84.10%
<i>Public Parking Facilities</i>	95,000	54,262	40,738	57.12%
<i>Waste Collection &amp; Disposal Charges</i>	71,000	46,618	24,382	65.66%
<i>Recreation Programs and Services</i>	497,600	341,162	156,438	68.56%
<i>Library Fines and Fees</i>	33,000	7,939	25,061	24.06%
<i>Passport Services</i>	60,000	26,151	33,849	43.58%
<i>Copying</i>	0	0	0	0.00%
<i>Advertising--Bus Shelters</i>	9,000	0	9,000	0.00%
<i>Farmer's Market</i>	5,720	0	5,720	0.00%
<i>Recyclable Sales</i>	1,000	0	1,000	0.00%
<i>Mulch Sales</i>	22,000	4,727	17,273	21.49%
<i>Telephone Commissions</i>	30	17	13	56.50%
<i>Special Trash Pickup</i>	8,500	5,270	3,230	62.00%
<b>Total--Charges for Services</b>	<b>1,141,450</b>	<b>770,911</b>	<b>370,539</b>	<b>67.54%</b>
<b>Intergovernmental Revenues</b>				
<i>Police Protection (State)</i>	437,300	101,234	336,066	23.15%
<i>State &amp; County Projects</i>	91,743	0	91,743	0.00%
<i>Bank Share Tax</i>	5,643	5,643	0	100.00%
<i>Library Aid</i>	154,043	42,176	111,867	27.38%
<i>Police Rebate</i>	1,039,388	253,421	785,967	24.38%

GENERAL FUND REVENUES-Continue

<b>REVENUES BY SOURCE:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Actual To Date</u></b>	<b><u>Uncollected Revenue</u></b>	<b><u>% Collected</u></b>
<i>In Lieu of Police</i>	2,515,147	2,515,147	0	100.00%
<i>In Lieu of Roads Maintenance</i>	743,199	743,199	0	100.00%
<i>In Lieu of Parks Maintenance</i>	72,913	72,913	0	100.00%
<i>In Lieu of Crossing Guard</i>	182,384	182,384	0	100.00%
<i>Takoma/Langley Rec. Agreement</i>	85,020	0	85,020	0.00%
<i>Hotel Motel Tax</i>	115,000	54,509	60,491	47.40%
<i>Cable Franchise Fees</i>	246,000	64,922	181,078	26.39%
<i>Cable—Operating</i>	462,000	117,831	344,169	25.50%
<b>Total--Intergovernmental Revenues</b>	<b>6,149,780</b>	<b>4,153,379</b>	<b>1,996,401</b>	<b>67.54%</b>
<b>Miscellaneous</b>				
<i>Tree Fund</i>	25,000	25,000	0	100.00%
<i>Sales of Impounded Property</i>	1,000	0	1,000	0.00%
<i>Other</i>	30,000	11,825	18,175	39.42%
<i>Insurance Claims</i>	0	0	0	0.00%
<i>Administrative Fees--Parking</i>	6,000	1,870	4,130	31.17%
<i>Federal Grant</i>	0	0	0	0.00%
<i>Bond Proceeds</i>	9,000,000	9,000,000	0	100.00%
<i>Bond Premium – 2017 Transport</i>	0	14,566	-14,566	0.00%
<i>Bond Premium – 2017 Library</i>	0	110,893	-110,893	0.00%
<i>Donations</i>	3,000	5	2,995	0.18%
<b>Total--Miscellaneous</b>	<b>9,065,000</b>	<b>9,164,160</b>	<b>-99,160</b>	<b>101.09%</b>
<b>Total Operating Revenues</b>	<b>33,438,000</b>	<b>23,486,671</b>	<b>9,951,329</b>	<b>70.24%</b>
<b>Sale of City Property</b>	12,000	11,950	50	99.58%
<b>Total Revenues</b>	<b>33,450,000</b>	<b>23,498,621</b>	<b>9,951,379</b>	<b>70.25%</b>

GENERAL FUND EXPENDITURES  
 FOR THE THREE MONTHS ENDED  
 DECEMBER 31, 2017

<b>EXPENDITURES BY DEPARTMENT:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<b>General Government</b>				
Legislative	274,095	97,012	177,083	35.39%
General Management	712,836	333,252	379,584	46.75%
Finance	646,308	276,266	370,042	42.75%
Legal	302,700	79,698	223,002	26.33%
Information Systems	665,877	360,015	305,862	54.07%
Human Resources	423,221	191,440	231,781	45.23%
City Clerk	329,527	154,043	175,484	46.75%
<b>Total--General Government</b>	<b>3,354,564</b>	<b>1,491,725</b>	<b>1,862,839</b>	<b>44.47%</b>
<b>Public Safety</b>				
Office of the Chief	725,925	271,647	454,278	37.42%
Communications	624,877	245,117	379,760	39.23%
Operations	3,655,179	1,496,015	2,159,164	40.93%
Support Services	1,605,265	616,235	989,030	38.39%
Administrative Services	805,288	342,437	462,851	42.52%
Neighborhood Services	500,401	158,136	342,265	31.60%
<b>Total--Public Safety</b>	<b>7,916,935</b>	<b>3,129,587</b>	<b>4,787,348</b>	<b>39.53%</b>
<b>Public Works</b>				
Administration	652,499	237,118	415,381	36.34%
Building Maintenance	891,212	383,582	507,630	43.04%
Equipment Maintenance	502,767	226,687	276,080	45.09%
Right-of-Way	1,097,044	493,347	603,697	44.97%
Solid Waste Management	1,040,859	508,809	532,050	48.88%
Gardens	288,427	127,160	161,267	44.09%
Urban Forest	271,113	75,485	195,628	27.84%
City Engineer	332,485	108,338	224,147	32.58%
<b>Total--Public Works</b>	<b>5,076,406</b>	<b>2,160,526</b>	<b>2,915,880</b>	<b>42.56%</b>
<b>Recreation</b>				
Administration	352,832	185,173	167,659	52.48%
Outreach	61,551	12,938	48,613	0.00%
TP Recreation Center	244,661	131,274	113,387	53.66%
Community Programs	200,209	82,728	117,481	41.32%
Athletic Fields/Facilities	70,568	23,563	47,005	33.39%
Camps	144,694	75,020	69,674	51.85%
Before/After School Programs	120,703	53,120	67,583	44.01%
Community Center	743,619	316,495	427,124	42.56%
<b>Total--Recreation</b>	<b>1,938,837</b>	<b>880,310</b>	<b>1,058,527</b>	<b>45.40%</b>

GENERAL FUND EXPENDITURES-Continue

<b>EXPENDITURES BY DEPARTMENT:</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<b>Housing &amp; Comm. Development</b>				
Code Enforcement	-	-	-	0%
Landlord-Tenant	-	-	-	0%
HCD Administration	447,626	152,826	294,800	34.14%
Rent Stabilization	-	-	-	0%
Planning & Development Services	692,010	170,275	521,735	24.61%
Housing & Community Services	747,489	311,366	436,123	41.65%
<b>Total--Housing &amp; Comm. Dev.</b>	<b>1,887,125</b>	<b>634,467</b>	<b>1,252,658</b>	<b>33.62%</b>
<b>Communications</b>	<b>591,785</b>	<b>258,167</b>	<b>333,618</b>	<b>43.63%</b>
<b>Library</b>				
Library	1,239,260	580,064	659,196	46.81%
Computer Learning Center	110,600	51,041	59,559	46.15%
<b>Total--Library</b>	<b>1,349,860</b>	<b>631,105</b>	<b>718,755</b>	<b>46.75%</b>
<b>Debt Service</b>	<b>910,160</b>	<b>280,636</b>	<b>629,524</b>	<b>30.83%</b>
<b>Non-Departmental</b>	<b>1,765,030</b>	<b>928,947</b>	<b>836,083</b>	<b>52.63%</b>
<b>Capital Outlay</b>	<b>9,096,434</b>	<b>985,861</b>	<b>8,110,573</b>	<b>10.84%</b>
<b><u>Total Expenditures</u></b>	<b>33,887,136</b>	<b>11,381,332</b>	<b>22,505,805</b>	<b>33.59%</b>
transfer to SRF	450	-	450	
<b><u>Total Expenditure Report</u></b>	<b>33,887,586</b>	<b>11,381,332</b>	<b>22,506,255</b>	<b>33.59%</b>



*OTHER FUNDS REVENUES*

*FOR THE THREE MONTHS ENDED*

*DECEMBER 31, 2017*

<b>REVENUES BY FUNDS</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Actual To Date</u></b>	<b><u>Uncollected Revenue</u></b>	<b><u>% Collected</u></b>
<b>Special Revenue Fund</b>	<u>5,443,886</u>	<u>165,509</u>	<u>5,224,003</u>	<b>3.04%</b>
<b>Stormwater Management Fund</b>	<u>814,950</u>	<u>814,564</u>	<u>386</u>	<b>99.95%</b>
<b>Speed Camera Fund</b>	<u>1,312,000</u>	<u>637,414</u>	<u>674,586</u>	<b>48.58%</b>

*OTHER FUNDS EXPENDITURES*

*FOR THE THREE MONTHS ENDED*

*DECEMBER 31, 2017*

<b>EXPENDITURES BY FUNDS</b>	<b><u>Budgeted FY 2018</u></b>	<b><u>Expenditures To Date</u></b>	<b><u>Available Balance</u></b>	<b><u>% Expended</u></b>
<b>Special Revenue Fund</b>	<u>5,572,760</u>	<u>412,637</u>	<u>5,105,749</u>	<b>7.40%</b>
<b>Stormwater Management Fund</b>	<u>865,650</u>	<u>218,477</u>	<u>647,173</u>	<b>25.24%</b>
<b>Speed Camera Fund</b>	<u>1,333,660</u>	<u>426,703</u>	<u>906,957</u>	<b>31.99%</b>