



# Finance Department

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## MEMORANDUM

**DATE:** October 22, 2020

**TO:** Mayor and City Council

**THRU:** Doug Thornley, City Manager

**FROM:** Deborah Lauchner, Finance Director

**SUBJECT:** Unaudited Interim Financial Statements – Month Ended September 30, 2020

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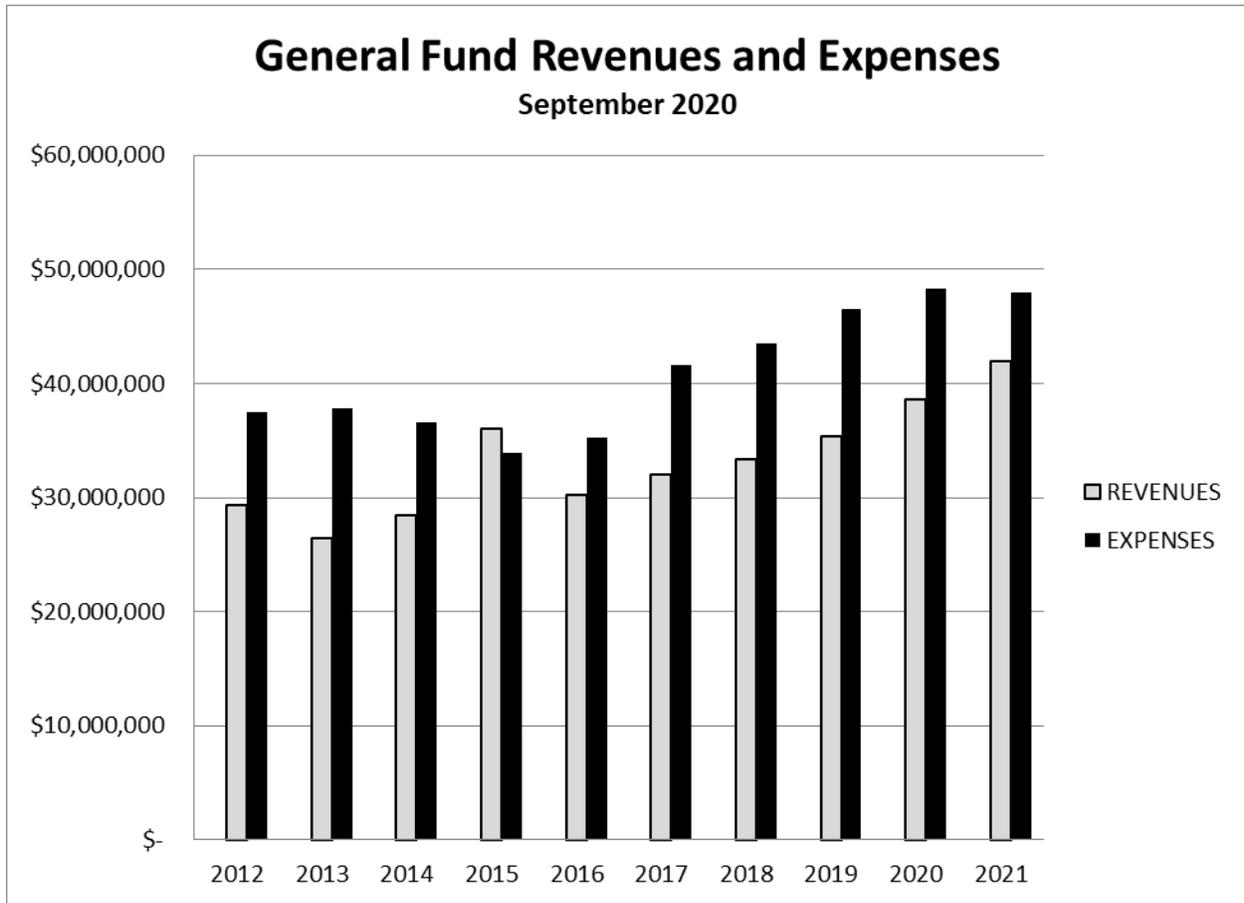
Report was reviewed and approved electronically.

Attached please find the Monthly financial reports. This cover memo will highlight unusual events or variances related to the report period.

Highlights for this reporting period are:

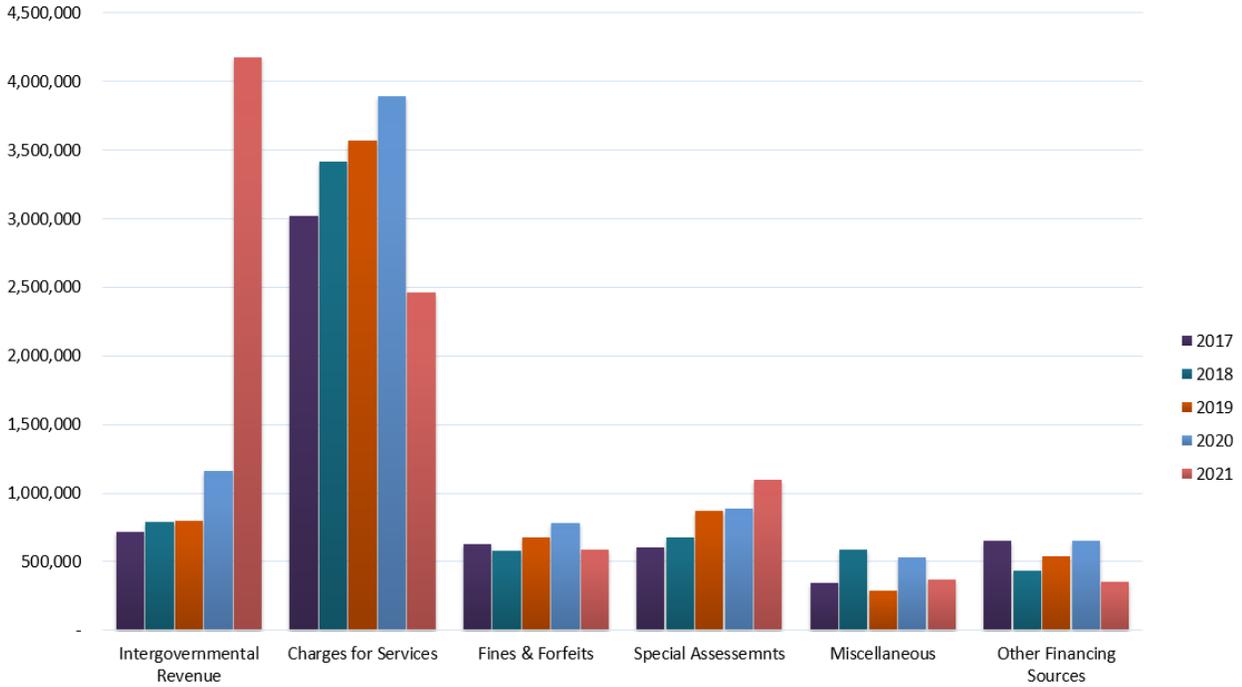
- The monthly financial report is prepared subsequent to the tenth business day of the following month
- This is the third month of the fiscal year 2020-2021. Because various revenues are 45 – 60 days behind, September’s revenues do not reflect all cumulative revenues such as the Consolidated Tax, Room Tax, and other miscellaneous types. September’s Consolidated Tax, for example, will not be received until the end of November.
- Budget values reported are those adopted at the May 2020 Council Meeting. Any additional needs or requirements for budget augmentations will be addressed at a future date.
- Summarized investment activities are located at [Reno.gov](http://Reno.gov).
- Expenses for the three months ended September 2020 are abnormally high due to the additional COVID-19/ CARES Act spending. Revenues are higher/lower than normal due to the pandemic impact and the receipt of \$46 million in Cares Act Funds.
- As of September 30, 2020, the City has \$383,804,489 in its cash portfolio (including reserve funds held for debt), of which \$61,482,313 is located in the general fund. Of this amount, 70.09% is invested in pooled investments securities allowed by the City of Reno Investment Policy and had a yield of 1.49%. The remaining funds are invested with the State of Nevada’s Local Government Investment Pool (LGIP) at 18.24% of funds, 5.20% invested in the Bank of America account and 6.47% in other treasury accounts. The LGIP paid 0.56%, in the month of September.

Year-to-date revenues and expenses for the general fund are shown in a comparative chart below through the month ending September 30th for the most current ten years. The differences in revenues and expenses are covered by the prior year fund balance until revenues exceed expenses.

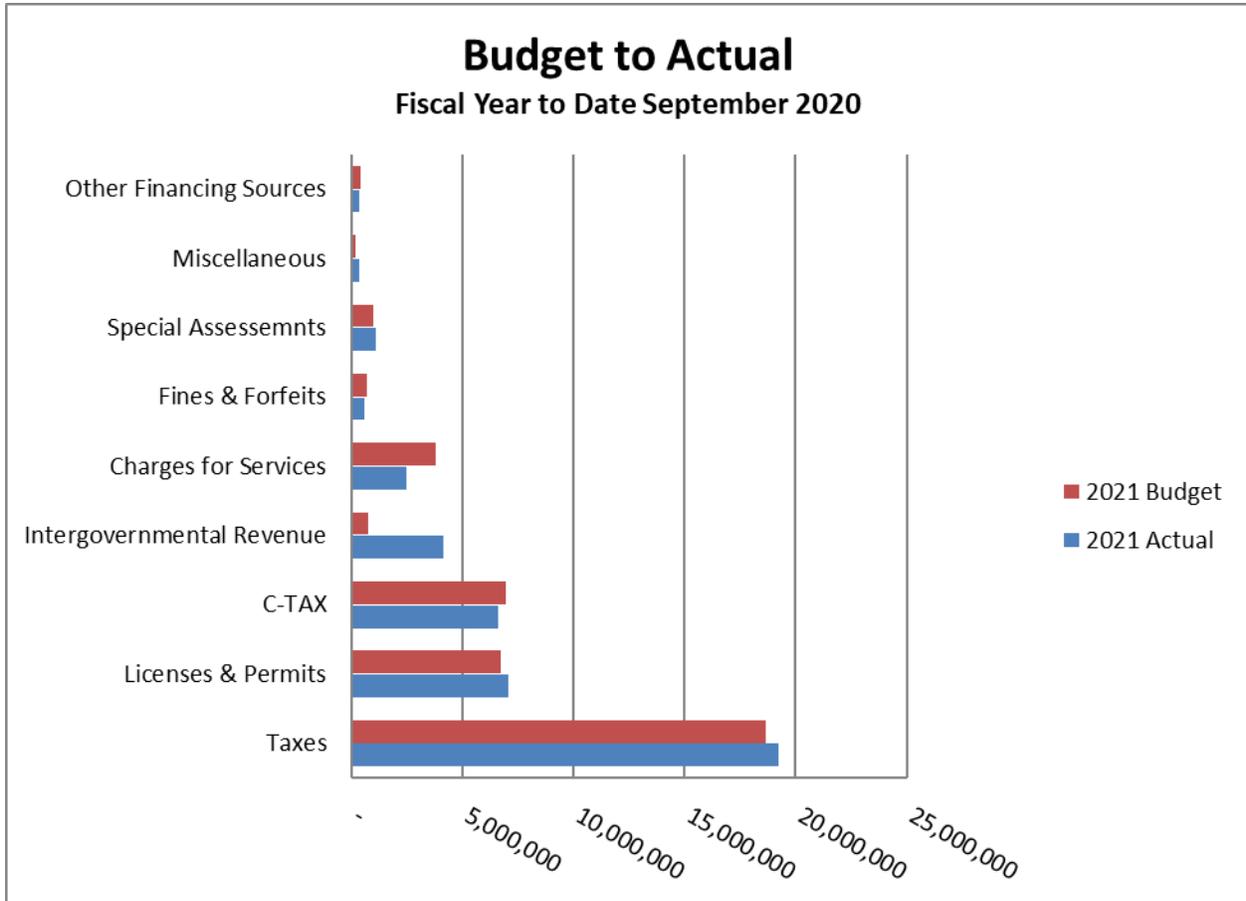


Fiscal year-to-date revenues were compiled by type of revenue and compared to the most recent five years of data at September 30th. This is intended to depict the changing environment of the City of Reno’s revenue trends.

**Revenue Trends Including Current Year Budget  
Fiscal Year to Date September 2020**



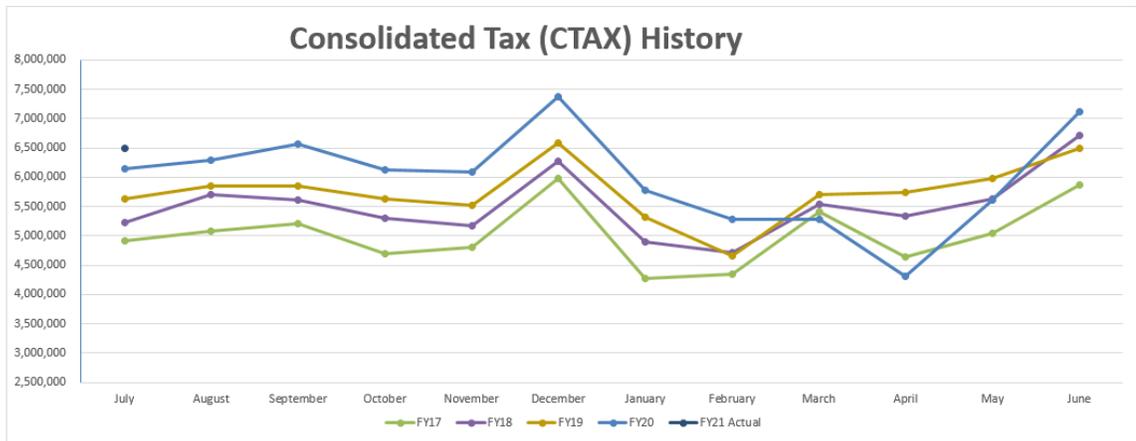
An estimated budgeted amount is shown which is derived from adopted budget numbers and adjusted for timing of receipts for fiscal year to date at September 30, 2020. The budgeted amounts are derived from the budget approved in May 2020 with any subsequent augmentations. Actual revenues are also shown for fiscal year to date at September 30, 2020.



Consolidated Taxes are collected each month with a two-month lag time; meaning that July’s taxes are received in September, August’s taxes are received in October, etc. Total Consolidated Taxes are budgeted using prior year actuals and known changes in the economy to closely estimate revenues. For the month ending July 31, 2020, Consolidated Taxes are estimated as follows:

CONSOLIDATED TAX (CTAX)

Month	FY17	FY18	FY19	FY20	FY21 Budget	FY21 Actual	Gain/(Loss) over Budget (\$)	Gain/(Loss) over Budget (%)	Change from Prior Year (\$)	Change from Prior Year (%)
July	4,914,956	5,222,477	5,625,331	6,138,752	6,454,219	6,483,432	29,212	0.5%	344,680	5.6%
August	5,077,679	5,693,438	5,849,582	6,287,784	6,746,262					
September	5,198,038	5,602,049	5,848,956	6,560,522	6,825,961					
October	4,700,672	5,301,646	5,619,777	6,127,420	6,462,423					
November	4,807,651	5,163,836	5,516,538	6,082,002	6,352,123					
December	5,984,834	6,279,931	6,586,851	7,380,580	7,672,914					
January	4,273,298	4,898,991	5,324,521	5,775,857	6,062,960					
February	4,335,543	4,707,783	4,653,281	5,273,355	5,549,577					
March	5,399,946	5,532,621	5,693,880	5,285,343	6,275,725					
April	4,643,914	5,335,994	5,746,210	4,303,618	5,860,608					
May	5,045,693	5,633,361	5,975,088	5,618,066	6,543,427					
June	5,865,727	6,708,224	6,487,855	7,113,699	7,707,873					
<b>TOTAL</b>	<b>60,247,950</b>	<b>66,080,349</b>	<b>68,927,870</b>	<b>71,946,998</b>	<b>78,514,071</b>	<b>6,483,432</b>	<b>29,212</b>	<b>0.5%</b>	<b>344,680</b>	<b>0.5%</b>
Change (\$)		5,832,399	2,847,520.46	3,019,128.16	9,586,202					
Change (%)		9.7%	4.3%	4.4%	13.9%					



*The financial statements attached have not been audited, are not complete and are not presented in accordance with GAAP or GASB. The financial statements are for management use only and are subject to change. Budgeted amounts could be augmented in future months. Balance sheets, Statements of Net Position, Statements of Cash Flow, related disclosure notes and supplementary information have all been omitted. The financial statements presented are done so on a modified accrual basis and are subject to change at year end (June 30) when additional information is made available and financial adjustments are completed.*

**CITY OF RENO**  
**UNAUDITED MONTHLY INTERIM FINANCIAL STATEMENTS**  
**DEFINITIONS**

Annual Budget Amount – The budget approved by City Council, including augmentations/ revisions that have been approved by City Council and uploaded into the financial system by the City of Reno Finance Department.

M-T-D Actual Amount – The actual amount of revenues and expenditures/expenses that have been recorded in the financial system for the month stated on the financial statements. Encumbrances are excluded.

Y-T-D Actual Amount – The actual amount of revenues and expenditures/expenses that have been recorded in the financial system since July 1 of the fiscal year through the month stated on the financial statements. Encumbrances are excluded.

Budget Less Y-T-D Actual – The difference between the Annual Budget Amount column and the Y-T-D Actual Amount column.

% of Budget – Y-T-D Actual Amount divided by the Annual Budget Amount.

Prior Year YTD Total – The actual amount of revenues and expenditures/expenses that have been recorded in the financial system since July 1 of the prior fiscal year through the month stated on the financial statements for the prior fiscal year.

General Fund – The City’s primary operating fund.

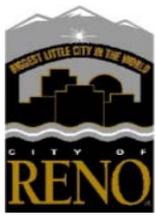
Special Revenue Funds – Funds include Community Development Grants Funds (e.g., CDBG and HOME), Community Assistance Center Grants Fund, Room Tax Fund, Streets Fund, DR Drainage Facility Impact Fee Fund, Courts Administrative Assessment and Collections Funds, Drug Forfeiture Fund, and Redevelopment Agency Areas 1 and 2 General Funds.

Debt Service Funds – Funds include City of Reno Debt Funds, ReTRAC Debt Fund, Special Assessment District Debt Funds, and Redevelopment Agency Areas 1 and 2 Debt Funds.

Capital Project Funds – Funds include Public Works CP Fund, ReTRAC CP Fund, Ballroom CP Fund, Community Assistance Center Phase 2 CP Fund, City Bonds CP Funds (Green Energy, RZED and QECCB), Streets CP Fund, Park Districts CP Funds, Room Tax Surcharge CP Fund, Special Ad Valorem Fund, Redevelopment Agency CP Funds (Baseball and Fire Station Relocation), and Redevelopment Agency Extraordinary Maintenance Fund.

Building Enterprise Fund – Fund include Building Permit Fund.

Internal Service Funds – Funds include Motor Vehicle Fund, Risk Retention Fund, the three self-funded Medical Plan Funds, and Worker’s Compensation Risk Fund.



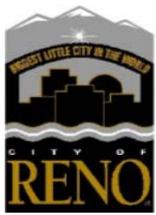
# General Fund

Through 09/30/20

Summary Listing

September = 25% of Budget

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>General Fund</b>						
<b>REVENUE</b>						
Taxes	59,978,058.00	19,083,501.52	19,235,219.08	40,742,838.92	32	17,650,675.27
Fees - Licenses & Permits						
Business License Fees	22,309,140.00	1,759,177.58	5,534,080.41	16,775,059.59		5,506,421.80
Marijuana Business License Fees	1,092,679.00	229,738.32	326,913.39	765,765.61		6,392.01
Franchise Fees, excluding Sewer in Lieu of Franchise Fee	23,216,910.00	587,467.53	1,234,389.59	21,982,520.41		1,156,191.26
Sewer in Lieu of Franchise Fee	4,000,000.00	.00	.00	4,000,000.00		.00
Other	10,000.00	385.00	2,613.00	7,387.00		4,183.00
Total Fees, Licenses & Permits	50,628,729.00	2,576,768.43	7,097,996.39	43,530,732.61	14	6,673,188.07
Intergovernmental Revenue						
Consolidated Tax Revenue	81,704,071.00	6,605,738.10	6,605,738.10	75,098,332.90		6,371,833.25
Other Shared Revenues (AB104 & Gaming)	5,800,000.00	81,305.09	1,233,959.12	4,566,040.88		1,062,461.96
Marijuana Enforcement	300,000.00	.00	.00	300,000.00		.00
Other, Including Grants	991,382.00	8,536.75	2,940,649.42	(1,949,267.42)		96,744.70
Total Intergovernmental Revenues	88,795,453.00	6,695,579.94	10,780,346.64	78,015,106.36	12	7,531,039.91
Charges for Services	13,772,862.00	696,246.65	2,465,966.38	11,306,895.62	18	3,895,828.25
Fines & Forfeits	3,016,761.00	211,940.40	590,160.21	2,426,600.79	20	779,537.03
Special Assessments	2,874,110.00	1,097,333.47	1,097,333.47	1,776,776.53	38	890,677.05
Miscellaneous	1,576,308.00	156,797.33	369,697.29	1,206,610.71	23	534,560.16
Other Financing Sources	2,136,000.00	.00	356,000.00	1,780,000.00	17	656,656.00
<b>REVENUE TOTALS</b>	<b>\$222,778,281.00</b>	<b>\$30,518,167.74</b>	<b>\$41,992,719.46</b>	<b>\$180,785,561.54</b>	<b>19%</b>	<b>\$38,612,161.74</b>
<b>EXPENSE</b>						
Department <b>0100 - City Council</b>						
Salaries & Wages	565,087.00	42,408.00	130,545.64	434,541.36	23	133,100.57
Employee Benefits	423,431.00	33,055.01	101,038.60	322,392.40	24	100,721.85
Services & Supplies	665,623.00	4,897.51	54,848.88	610,774.12	8	82,246.93
Department <b>0100 - City Council Totals</b>	<b>\$1,654,141.00</b>	<b>\$80,360.52</b>	<b>\$286,433.12</b>	<b>\$1,367,707.88</b>	<b>17%</b>	<b>\$316,069.35</b>



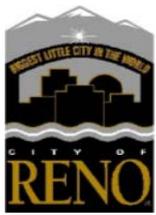
# General Fund

Through 09/30/20

Summary Listing

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Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Department <b>0200 - City Clerk</b>						
Salaries & Wages	628,527.00	37,874.89	111,155.79	517,371.21	18	117,503.25
Employee Benefits	328,617.00	21,087.11	62,476.74	266,140.26	19	67,333.56
Services & Supplies	417,135.00	24,133.31	33,925.68	383,209.32	8	52,244.32
Department <b>0200 - City Clerk Totals</b>	<b>\$1,374,279.00</b>	<b>\$83,095.31</b>	<b>\$207,558.21</b>	<b>\$1,166,720.79</b>	<b>15%</b>	<b>\$237,081.13</b>
Department <b>0300 - City Manager</b>						
Salaries & Wages	3,135,682.00	135,864.26	402,323.67	2,733,358.33	13	507,701.11
Employee Benefits	1,241,719.00	64,819.21	205,089.61	1,036,629.39	17	255,403.52
Services & Supplies	3,288,770.00	69,640.64	750,521.45	2,538,248.55	23	702,444.47
Department <b>0300 - City Manager Totals</b>	<b>\$7,666,171.00</b>	<b>\$270,324.11</b>	<b>\$1,357,934.73</b>	<b>\$6,308,236.27</b>	<b>18%</b>	<b>\$1,465,549.10</b>
Department <b>0400 - Finance</b>						
Salaries & Wages	1,548,306.00	120,183.25	360,834.63	1,187,471.37	23	330,807.49
Employee Benefits	797,584.00	64,423.24	193,781.11	603,802.89	24	178,571.52
Services & Supplies	355,842.00	25,844.86	61,686.86	294,155.14	17	89,531.42
Department <b>0400 - Finance Totals</b>	<b>\$2,701,732.00</b>	<b>\$210,451.35</b>	<b>\$616,302.60</b>	<b>\$2,085,429.40</b>	<b>23%</b>	<b>\$598,910.43</b>
Department <b>0500 - City Attorney</b>						
Salaries & Wages	2,978,144.00	210,878.41	648,467.16	2,329,676.84	22	662,944.85
Employee Benefits	1,477,833.00	102,601.24	312,849.18	1,164,983.82	21	315,924.24
Services & Supplies	370,280.00	13,322.10	34,510.90	335,769.10	9	45,305.19
Department <b>0500 - City Attorney Totals</b>	<b>\$4,826,257.00</b>	<b>\$326,801.75</b>	<b>\$995,827.24</b>	<b>\$3,830,429.76</b>	<b>21%</b>	<b>\$1,024,174.28</b>
Department <b>0600 - Human Resources</b>						
Salaries & Wages	772,653.00	34,739.54	100,784.94	671,868.06	13	129,507.32
Employee Benefits	460,570.00	16,890.77	49,175.99	411,394.01	11	59,114.43
Services & Supplies	328,718.00	33,110.43	57,968.34	270,749.66	18	57,262.84
Department <b>0600 - Human Resources Totals</b>	<b>\$1,561,941.00</b>	<b>\$84,740.74</b>	<b>\$207,929.27</b>	<b>\$1,354,011.73</b>	<b>13%</b>	<b>\$245,884.59</b>



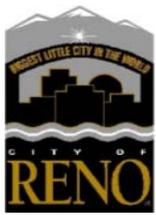
# General Fund

Through 09/30/20

Summary Listing

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Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Department <b>0620 - Civil Service</b>						
Salaries & Wages	384,052.00	21,152.00	54,689.26	329,362.74	14	49,660.22
Employee Benefits	219,586.00	11,997.57	33,438.16	186,147.84	15	34,236.29
Services & Supplies	150,627.00	1,154.03	20,335.43	130,291.57	14	33,196.71
Department <b>0620 - Civil Service Totals</b>	<b>\$754,265.00</b>	<b>\$34,303.60</b>	<b>\$108,462.85</b>	<b>\$645,802.15</b>	<b>14%</b>	<b>\$117,093.22</b>
Department <b>0700 - Community Development</b>						
Salaries & Wages	1,735,101.00	175,775.44	428,263.74	1,306,837.26	25	329,613.53
Employee Benefits	883,273.00	65,657.88	198,215.77	685,057.23	22	169,287.78
Services & Supplies	583,200.00	53,461.58	184,419.54	398,780.46	32	178,456.82
Department <b>0700 - Community Development Totals</b>	<b>\$3,201,574.00</b>	<b>\$294,894.90</b>	<b>\$810,899.05</b>	<b>\$2,390,674.95</b>	<b>25%</b>	<b>\$677,358.13</b>
Department <b>0800 - Police</b>						
Salaries & Wages	48,290,408.00	3,556,963.73	11,219,318.94	37,071,089.06	23	10,973,626.02
Employee Benefits	29,359,482.00	2,158,738.45	6,547,104.00	22,812,378.00	22	6,311,772.41
Services & Supplies	7,227,589.00	850,897.05	1,830,976.22	5,396,612.78	25	1,647,790.39
Capital Outlay	.00	.00	.00	.00	+++	.00
Department <b>0800 - Police Totals</b>	<b>\$84,877,479.00</b>	<b>\$6,566,599.23</b>	<b>\$19,597,399.16</b>	<b>\$65,280,079.84</b>	<b>23%</b>	<b>\$18,933,188.82</b>
Department <b>0900 - Fire</b>						
Salaries & Wages	29,797,464.00	2,662,930.27	7,769,602.80	22,027,861.20	26	7,345,857.18
Employee Benefits	19,296,251.00	1,445,793.45	4,350,588.30	14,945,662.70	23	4,224,454.81
Services & Supplies	2,902,618.00	371,354.34	726,547.33	2,176,070.67	25	721,607.47
Capital Outlay	250,000.00	.00	.00	250,000.00	0	.00
Department <b>0900 - Fire Totals</b>	<b>\$52,246,333.00</b>	<b>\$4,480,078.06</b>	<b>\$12,846,738.43</b>	<b>\$39,399,594.57</b>	<b>25%</b>	<b>\$12,291,919.46</b>
Department <b>1100 - Municipal Court</b>						
Salaries & Wages	4,381,855.00	311,017.14	956,566.50	3,425,288.50	22	974,820.01
Employee Benefits	2,477,634.00	175,666.20	537,588.22	1,940,045.78	22	536,240.21
Services & Supplies	1,119,521.00	82,199.70	189,565.22	929,955.78	17	252,565.23
Department <b>1100 - Municipal Court Totals</b>	<b>\$7,979,010.00</b>	<b>\$568,883.04</b>	<b>\$1,683,719.94</b>	<b>\$6,295,290.06</b>	<b>21%</b>	<b>\$1,763,625.45</b>



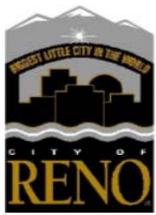
# General Fund

Through 09/30/20

Summary Listing

September = 25% of Budget

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Department <b>1200 - Public Works</b>						
Salaries & Wages	3,130,356.00	183,964.43	576,178.49	2,554,177.51	18	691,469.39
Employee Benefits	1,595,834.00	96,421.85	304,099.11	1,291,734.89	19	354,772.64
Services & Supplies	2,090,552.00	115,971.93	275,764.76	1,814,787.24	13	344,739.88
Department <b>1200 - Public Works Totals</b>	<b>\$6,816,742.00</b>	<b>\$396,358.21</b>	<b>\$1,156,042.36</b>	<b>\$5,660,699.64</b>	<b>17%</b>	<b>\$1,390,981.91</b>
Department <b>1300 - Parks and Recreation</b>						
Salaries & Wages	6,885,885.00	418,000.14	1,332,874.86	5,553,010.14	19	1,582,971.40
Employee Benefits	2,925,508.00	192,002.27	579,835.69	2,345,672.31	20	558,781.57
Services & Supplies	2,297,734.00	113,406.81	317,478.73	1,980,255.27	14	530,133.72
Department <b>1300 - Parks and Recreation Totals</b>	<b>\$12,109,127.00</b>	<b>\$723,409.22</b>	<b>\$2,230,189.28</b>	<b>\$9,878,937.72</b>	<b>18%</b>	<b>\$2,671,886.69</b>
Department <b>1400 - Neighborhood Services</b>						
Salaries & Wages	1,883,479.00	125,428.13	374,433.57	1,509,045.43	20	424,408.92
Employee Benefits	1,001,586.00	64,785.37	199,218.78	802,367.22	20	219,790.48
Services & Supplies	803,936.00	20,798.53	43,591.87	760,344.13	5	75,544.79
Capital Outlay	.00	24,054.05	24,054.05	(24,054.05)	+++	.00
Department <b>1400 - Neighborhood Services Totals</b>	<b>\$3,689,001.00</b>	<b>\$235,066.08</b>	<b>\$641,298.27</b>	<b>\$3,047,702.73</b>	<b>17%</b>	<b>\$719,744.19</b>
Department <b>1500 - Debt Service</b>						
Debt Service - Principal	458,800.00	.00	15,011.08	443,788.92	3	15,011.08
Debt Service - Interest	224.00	.00	149.36	74.64	67	448.08
Department <b>1500 - Debt Service Totals</b>	<b>\$459,024.00</b>	<b>\$0.00</b>	<b>\$15,160.44</b>	<b>\$443,863.56</b>	<b>3%</b>	<b>\$15,459.16</b>
Department <b>1600 - Intergovernmental</b>						
Salaries & Wages	500,000.00	.00	.00	500,000.00	0	.00
Employee Benefits	2,751,532.00	.00	.00	2,751,532.00	0	.00
Services & Supplies	15,342,260.00	680,725.73	2,052,157.16	13,290,102.84	13	2,049,961.83
Department <b>1600 - Intergovernmental Totals</b>	<b>\$18,593,792.00</b>	<b>\$680,725.73</b>	<b>\$2,052,157.16</b>	<b>\$16,541,634.84</b>	<b>11%</b>	<b>\$2,049,961.83</b>
Department <b>1650 - Contingency</b>						
Other financing uses	1,000,000.00	.00	.00	1,000,000.00	0	.00
Department <b>1650 - Contingency Totals</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>0%</b>	<b>\$0.00</b>



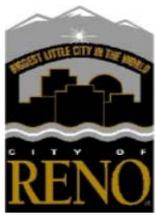
# General Fund

Through 09/30/20

Summary Listing

September = 25% of Budget

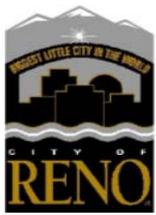
Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Department <b>1700 - Communications &amp; Technology</b>						
Salaries & Wages	2,225,579.00	145,338.06	449,919.14	1,775,659.86	20	429,437.72
Employee Benefits	1,132,083.00	74,126.38	225,640.14	906,442.86	20	211,824.40
Services & Supplies	3,868,170.00	649,289.23	1,889,009.90	1,979,160.10	49	1,733,658.96
Capital Outlay	.00	.00	.00	.00	+++	.00
Department <b>1700 - Communications &amp; Technology Totals</b>	<b>\$7,225,832.00</b>	<b>\$868,753.67</b>	<b>\$2,564,569.18</b>	<b>\$4,661,262.82</b>	<b>35%</b>	<b>\$2,374,921.08</b>
Department <b>1900 - Non-Departmental</b>						
Services & Supplies	200.00	.00	.00	200.00	0	.00
Other financing uses	5,293,948.00	.00	593,050.68	4,700,897.32	11	1,411,250.00
Department <b>1900 - Non-Departmental Totals</b>	<b>\$5,294,148.00</b>	<b>\$0.00</b>	<b>\$593,050.68</b>	<b>\$4,701,097.32</b>	<b>11%</b>	<b>\$1,411,250.00</b>
<b>EXPENSE TOTALS</b>	<b>\$224,030,848.00</b>	<b>\$15,904,845.52</b>	<b>\$47,971,671.97</b>	<b>\$176,059,176.03</b>	<b>21%</b>	<b>\$48,305,058.82</b>
Grand Total Net Gain (Loss)	(\$1,252,567.00)	\$14,613,322.22	(\$5,978,952.51)	(\$4,726,385.51)	477%	(\$9,692,897.08)



# Special Revenue Funds (Excluding RDA General Funds)

Through 09/30/20  
 Consolidated Summary Listing  
 September = 25% of Budget

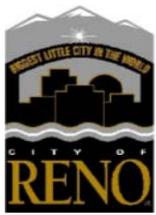
Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>Special Revenue Funds</b>						
<b>REVENUE</b>						
Taxes	21,762,606.00	6,177,254.32	6,381,914.65	15,380,691.35	29	6,164,080.12
Fees - Licenses & Permits	3,723,550.00	107,144.38	204,193.50	3,519,356.50	5	212,400.56
Intergovernmental Revenue	15,017,941.00	1,380,276.20	2,259,316.20	12,758,624.80	15	709,099.21
Charges for Services	.00	.00	.00	.00	+++	8,940.00
Fines & Forfeits	1,000.00	328.83	6,950.43	(5,950.43)	695	174.00
Miscellaneous	1,039,592.00	129,151.55	717,543.53	322,048.47	69	423,088.56
Other Financing Sources	145,000.00	.00	24,166.67	120,833.33	17	1,872,250.11
<b>REVENUE TOTALS</b>	<b>\$41,689,689.00</b>	<b>\$7,794,155.28</b>	<b>\$9,594,084.98</b>	<b>\$32,095,604.02</b>	<b>23%</b>	<b>\$9,390,032.56</b>
<b>EXPENSE</b>						
Salaries & Wages	6,029,369.00	385,066.01	1,202,727.93	4,826,641.07	20	1,244,342.42
Employee Benefits	3,589,852.00	232,069.17	708,308.16	2,881,543.84	20	691,213.34
Services & Supplies	15,111,582.00	761,086.19	3,357,326.94	11,754,255.06	22	2,033,994.53
Capital Outlay	16,657,971.00	1,272,077.55	3,046,814.41	13,611,156.59	18	1,122,049.55
Other financing uses	2,090,000.00	.00	333,333.33	1,756,666.67	16	733,406.00
<b>EXPENSE TOTALS</b>	<b>\$43,478,774.00</b>	<b>\$2,650,298.92</b>	<b>\$8,648,510.77</b>	<b>\$34,830,263.23</b>	<b>20%</b>	<b>\$5,825,005.84</b>
Grand Total Net Gain (Loss)	(\$1,789,085.00)	\$5,143,856.36	\$945,574.21	\$2,734,659.21	(53%)	\$3,565,026.72



# Debt Service Funds (Excluding RDA DS Funds)

Through 09/30/20  
 Consolidated Summary Listing  
 September = 25% of Budget

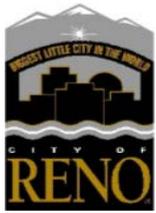
Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>Debt Service Funds</b>						
<b>REVENUE</b>						
Taxes	8,175,000.00	639,685.28	1,236,134.11	6,938,865.89	15	2,095,960.04
Fees - Licenses & Permits	35,000.00	4,800.00	12,000.00	23,000.00	34	13,200.00
Intergovernmental Revenue	11,800,000.00	109,361.33	109,361.33	11,690,638.67	1	127,873.98
Fines & Forfeits	2,000.00	3,378.20	3,378.20	(1,378.20)	169	4,272.36
Special Assessments	1,463,967.00	802,786.14	1,197,911.49	266,055.51	82	1,125,901.53
Miscellaneous	1,527,766.00	310,816.85	622,240.56	905,525.44	41	724,027.98
Other Financing Sources	1,937,644.00	.00	.00	1,937,644.00	0	.00
<b>REVENUE TOTALS</b>	<b>\$24,941,377.00</b>	<b>\$1,870,827.80</b>	<b>\$3,181,025.69</b>	<b>\$21,760,351.31</b>	<b>13%</b>	<b>\$4,091,235.89</b>
<b>EXPENSE</b>						
Services & Supplies	634,250.00	4,001.09	9,178.45	625,071.55	1	41,793.49
Debt Service - Principal	10,284,760.00	.00	2,703,589.66	7,581,170.34	26	2,215,250.00
Debt Service - Interest	14,389,937.00	.00	351,065.34	14,038,871.66	2	146,439.88
<b>EXPENSE TOTALS</b>	<b>\$25,308,947.00</b>	<b>\$4,001.09</b>	<b>\$3,063,833.45</b>	<b>\$22,245,113.55</b>	<b>12%</b>	<b>\$2,403,483.37</b>
Grand Total Net Gain (Loss)	(\$367,570.00)	\$1,866,826.71	\$117,192.24	\$484,762.24	(32%)	\$1,687,752.52



# Capital Projects Funds (Excluding RDA CP Funds)

Through 09/30/20  
 Consolidated Summary Listing  
 September = 25% of Budget

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>Capital Projects Funds</b>						
<b>REVENUE</b>						
Taxes	2,060,000.00	298,000.00	624,340.44	1,435,659.56	30	1,031,402.85
Fees - Licenses & Permits	.00	38,464.18	81,245.60	(81,245.60)	+++	.00
Intergovernmental Revenue	550,000.00	216,079.48	217,113.52	332,886.48	39	205,461.68
Charges for Services	2,000,000.00	49,182.00	96,344.00	1,903,656.00	5	328,456.00
Miscellaneous	.00	291.86	70,263.03	(70,263.03)	+++	310,281.03
Other Financing Sources	3,413,304.00	178,779.80	762,663.81	2,650,640.19	22	3,332,356.00
<b>REVENUE TOTALS</b>	<b>\$8,023,304.00</b>	<b>\$780,797.32</b>	<b>\$1,851,970.40</b>	<b>\$6,171,333.60</b>	<b>23%</b>	<b>\$5,207,957.56</b>
<b>EXPENSE</b>						
Services & Supplies	1,165,500.00	219,703.05	458,214.58	707,285.42	39	80,780.95
Capital Outlay	6,625,052.00	953,186.16	1,944,480.85	4,680,571.15	29	8,384,541.81
Other financing uses	136,000.00	.00	22,666.67	113,333.33	17	1,870,606.00
<b>EXPENSE TOTALS</b>	<b>\$7,926,552.00</b>	<b>\$1,172,889.21</b>	<b>\$2,425,362.10</b>	<b>\$5,501,189.90</b>	<b>31%</b>	<b>\$10,335,928.76</b>
Grand Total Net Gain (Loss)	\$96,752.00	(\$392,091.89)	(\$573,391.70)	(\$670,143.70)	(593%)	(\$5,127,971.20)



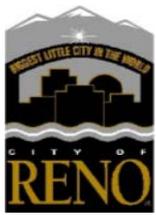
# Building Enterprise Fund

Through 09/30/20

Consolidated Summary Listing

September = 25% of Budget

Classification	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary</b>						
Fund Type <b>Enterprise Funds</b>						
<b>REVENUE</b>						
Charges for Services	12,830,962.00	1,153,642.23	3,328,975.31	9,501,986.69	26	3,895,526.32
Miscellaneous	100,000.00	.00	27,250.81	72,749.19	27	62,724.00
<b>REVENUE TOTALS</b>	<b>\$12,930,962.00</b>	<b>\$1,153,642.23</b>	<b>\$3,356,226.12</b>	<b>\$9,574,735.88</b>	<b>26%</b>	<b>\$3,958,250.32</b>
<b>EXPENSE</b>						
Salaries & Wages	4,795,595.00	296,054.18	921,927.79	3,873,667.21	19	988,872.04
Employee Benefits	3,087,797.00	158,097.86	489,166.76	2,598,630.24	16	524,846.84
Services & Supplies	3,103,296.00	177,630.21	411,751.42	2,691,544.58	13	1,135,526.82
Other financing uses	120,000.00	.00	.00	120,000.00	0	.00
<b>EXPENSE TOTALS</b>	<b>\$11,106,688.00</b>	<b>\$631,782.25</b>	<b>\$1,822,845.97</b>	<b>\$9,283,842.03</b>	<b>16%</b>	<b>\$2,649,245.70</b>
Grand Total Net Gain (Loss)	\$1,824,274.00	\$521,859.98	\$1,533,380.15	(\$290,893.85)	84%	\$1,309,004.62



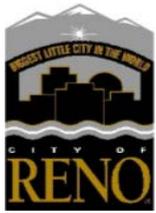
# Sewer O & M and Capital Project Funds

Through 09/30/20

Consolidated Summary Listing

September = 25% of Budget

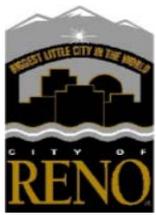
Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary</b>						
Fund Type <b>Enterprise Funds</b>						
<b>REVENUE</b>						
Fees - Licenses & Permits	337,900.00	31,153.13	94,832.21	243,067.79	28	92,047.96
Intergovernmental Revenue	.00	.00	.00	.00	+++	28,424.38
Charges for Services	72,716,000.00	(8,564.63)	14,791,838.12	57,924,161.88	20	13,973,271.11
Fines & Forfeits	1,402,000.00	377,699.71	378,005.39	1,023,994.61	27	743,739.25
Miscellaneous	650,000.00	55,962.07	305,303.45	344,696.55	47	520,195.17
Capital Contributions	9,090,000.00	1,086,231.40	3,693,342.45	5,396,657.55	41	4,157,143.86
Other Financing Sources	54,902,770.00	.00	419,888.17	54,482,881.83	1	.00
<b>REVENUE TOTALS</b>	<b>\$139,098,670.00</b>	<b>\$1,542,481.68</b>	<b>\$19,683,209.79</b>	<b>\$119,415,460.21</b>	<b>14%</b>	<b>\$19,514,821.73</b>
<b>EXPENSE</b>						
Salaries & Wages	7,558,947.00	524,628.03	1,598,457.45	5,960,489.55	21	1,513,860.60
Employee Benefits	4,909,931.00	290,935.92	889,004.78	4,020,926.22	18	811,270.95
Services & Supplies	27,760,528.00	782,086.44	5,557,234.89	22,203,293.11	20	6,357,798.73
Capital Outlay	102,562,400.00	3,542,793.28	5,965,932.65	96,596,467.35	6	2,183,981.28
Debt Service - Principal	7,118,345.00	.00	.00	7,118,345.00	0	5,106,302.92
Debt Service - Interest	1,588,510.00	.00	31,462.99	1,557,047.01	2	27,388.73
Other financing uses	20,131,329.00	1,250,000.01	1,669,888.18	18,461,440.82	8	1,250,000.01
<b>EXPENSE TOTALS</b>	<b>\$171,629,990.00</b>	<b>\$6,390,443.68</b>	<b>\$15,711,980.94</b>	<b>\$155,918,009.06</b>	<b>9%</b>	<b>\$17,250,603.22</b>
Grand Total Net Gain (Loss)	(\$32,531,320.00)	(\$4,847,962.00)	\$3,971,228.85	\$36,502,548.85	(12%)	\$2,264,218.51



# Internal Service Funds

Through 09/30/20  
 Consolidated Summary Listing  
 September = 25% of Budget

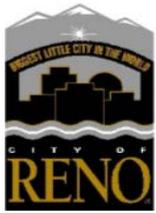
Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary</b>						
Fund Type <b>Internal Service Funds</b>						
<b>REVENUE</b>						
Intergovernmental Revenue	30,000.00	.00	.00	30,000.00	0	28,654.80
Charges for Services	49,972,595.00	4,115,783.80	12,510,481.94	37,462,113.06	25	11,933,523.94
Miscellaneous	200,000.00	302,494.26	924,796.50	(724,796.50)	462	446,899.99
Other Financing Sources	.00	.00	116,523.75	(116,523.75)	+++	9,841.04
<b>REVENUE TOTALS</b>	<b>\$50,202,595.00</b>	<b>\$4,418,278.06</b>	<b>\$13,551,802.19</b>	<b>\$36,650,792.81</b>	<b>27%</b>	<b>\$12,418,919.77</b>
<b>EXPENSE</b>						
Salaries & Wages	1,096,300.00	85,101.54	275,490.32	820,809.68	25	239,816.95
Employee Benefits	637,725.00	43,428.51	131,453.28	506,271.72	21	120,084.40
Services & Supplies	45,110,511.00	4,592,838.69	10,889,076.88	34,221,434.12	24	10,481,355.18
Capital Outlay	5,162,820.00	96,677.60	1,382,536.90	3,780,283.10	27	535,921.88
Other financing uses	3,200,000.00	.00	.00	3,200,000.00	0	.00
<b>EXPENSE TOTALS</b>	<b>\$55,207,356.00</b>	<b>\$4,818,046.34</b>	<b>\$12,678,557.38</b>	<b>\$42,528,798.62</b>	<b>23%</b>	<b>\$11,377,178.41</b>
Grand Total Net Gain (Loss)	(\$5,004,761.00)	(\$399,768.28)	\$873,244.81	\$5,878,005.81	(17%)	\$1,041,741.36



# RDA General Funds (Includes RDA 1 & 2)

Through 09/30/20  
 Consolidated Summary Listing  
 September = 25% of Budget

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>Special Revenue Funds</b>						
<b>REVENUE</b>						
Taxes	1,642,923.00	724,553.05	726,562.62	916,360.38	44	471,006.19
Intergovernmental Revenue	128,024.00	.00	.00	128,024.00	0	.00
Miscellaneous	815,100.00	795.63	2,546.22	812,553.78	0	187,597.99
<b>REVENUE TOTALS</b>	<b>\$2,586,047.00</b>	<b>\$725,348.68</b>	<b>\$729,108.84</b>	<b>\$1,856,938.16</b>	<b>28%</b>	<b>\$658,604.18</b>
<b>EXPENSE</b>						
Services & Supplies	2,361,214.00	35.01	81.22	2,361,132.78	0	115,916.24
Other financing uses	150,000.00	.00	25,000.00	125,000.00	17	37,500.00
<b>EXPENSE TOTALS</b>	<b>\$2,511,214.00</b>	<b>\$35.01</b>	<b>\$25,081.22</b>	<b>\$2,486,132.78</b>	<b>1%</b>	<b>\$153,416.24</b>
Grand Total Net Gain (Loss)	\$74,833.00	\$725,313.67	\$704,027.62	\$629,194.62	941%	\$505,187.94



# RDA Debt Service Funds (Includes RDA 1 & 2)

Through 09/30/20

Consolidated Summary Listing

September = 25% of Budget

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental</b>						
Fund Type <b>Debt Service Funds</b>						
<b>REVENUE</b>						
Taxes	928,297.00	486,037.30	488,647.95	439,649.05	53	264,238.06
Miscellaneous	21,000.00	.00	1,225.70	19,774.30	6	17,343.31
Other Financing Sources	150,000.00	.00	25,000.00	125,000.00	17	37,500.00
<b>REVENUE TOTALS</b>	<b>\$1,099,297.00</b>	<b>\$486,037.30</b>	<b>\$514,873.65</b>	<b>\$584,423.35</b>	<b>47%</b>	<b>\$319,081.37</b>
<b>EXPENSE</b>						
Services & Supplies	14,000.00	.00	1,250.00	12,750.00	9	1,250.00
Debt Service - Principal	2,019,000.00	.00	.00	2,019,000.00	0	.00
Debt Service - Interest	900,033.00	.00	.00	900,033.00	0	.00
<b>EXPENSE TOTALS</b>	<b>\$2,933,033.00</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$2,931,783.00</b>	<b>0%</b>	<b>\$1,250.00</b>
Grand Total Net Gain (Loss)	(\$1,833,736.00)	\$486,037.30	\$513,623.65	\$2,347,359.65	(28%)	\$317,831.37