

-Other Taxes: In total, the other taxes was \$28,811 (or 9%) below budgeted estimates. This is primarily due to the fact that the Cigarette tax actual revenue was \$20,574 less than budgeted estimates.

-Intergovernmental: In total, intergovernmental revenues were less than budgeted estimates by \$84,751 (or 7%). The primary variance causing the difference between actuals and budgeted estimates is the revenue received from drug forfeiture, with actuals being \$52,843 less than budgeted amounts.

-Charges for Service: This revenue category came in \$261,721 (or 3%) greater than budgeted estimates. There are several revenues that make up this category. One of the variances explaining why actuals were greater than budgeted estimates is that Special Detail revenues came in \$113,313 (or 47%) greater than budgeted estimates. It is important to point out that there is a corresponding expense associated with Special Detail revenues.

-Investment Earnings: This revenue category greatly exceeded budgeted estimates by \$612,619 (or 611%).

-Other: This revenue category is less than budgeted estimates by \$842,725 (or 49%). The reason for the variance between budgeted and actual amounts is that the Capital Project Reimbursement amount has not been processed. (The budgeted estimate for Capital Project Reimbursement revenue in the month of June is \$775,369.)

The General Fund YTD expense and encumbrance amounts through the month of June total \$72,246,737. This total is less than budgeted estimates by \$2,252,903 (or approximately 3%). Most of the expense categories were less than budgeted estimates. Information about the expense categories and variances include:

-Personnel Services: This expense category accounts for approximately two-thirds of all expenses. As a whole, expense actuals for personnel services were less than budgeted estimates by \$1,977,265 (or approximately 4%).

-Other Supplies, Services, and Charges (OSSC): This is the second largest expense category. This revenue category was \$194,220 (or approximately 2%) less than budgeted estimates. (Please see EMS Adjustment for additional information.)

-EMS Adjustment: This is a new expense category. As it was discussed during the review of FY20 budget, the OSSC category has seen substantial increases over the previous Fiscal Years and one of the reasons had to do with fees and expenses associated with EMS services. As a result, the EMS Adjustment category was created. This category contains the expenses for Bad Debt Expense and Adjustment-Insurance. In FY20, this will also include the GEMT expense.

Proposed City Council Motion:

N/A

Background:

N/A

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