



MEMORANDUM

TO: Gregory Rose, City Manager

FROM: Keith Cole, Acting Director of Finance

DATE: October 14, 2019

SUBJECT: Quarterly Reports – 1st Quarter September FY2020

General Fund:

Revenues – Overall, the revenues have increased slightly compared to the same quarter of FY2019. Please note, the bulk of the property taxes the City will receive, will come during the months of December 2019 and January 2020.

Expenditures – Expenditures have increased roughly \$93,000 when comparing to the same quarter of FY2019. The increase due to the additional staff in the Fire Department, Communications, Human Resources, and Finance. In addition, there has been a decrease in expenditures for the Police and Parks & Recreation when comparing to FY2019. Overall, the expenditures as a percent of budget, is reasonable when comparing to the same period of FY2019.

Fleet Operations:

Revenues – In FY2020, the revenue has been budgeted as a Transfer In from the General Fund. In prior years, revenue has been budgeted under Rental Automotive Equipment.

Expenditures – Expenditures are less in the 1st quarter FY2020 compared to same period of FY2019. The decrease due to the costs for the month of September 2019 has not been assessed. Expenditures are somewhat understated for the 1st quarter.

Sewer Lateral Fund:

Revenues – Revenues are slightly less than FY2019 of the same period.

Expenditures – Expenditures have increased roughly 6% compared to same period of FY2019. Increase due to an increase of properties that were needing sewer lateral work during the summer months.

Solid Waste Fund:

Revenue – Revenues are roughly \$674,911 less than in FY2019 of same period. The difference is due to a revenue accounting entry that has not yet been made in FY2020.

Expenditures – expenditures are comparable to FY2019 of same period.

Economic Development Sales Tax Fund:

Revenues – Revenues for the 1st quarter of FY2020 are comparable to FY2019 of same period.

Expenditures – Expenditures have increased from FY2019 due to personnel services were being expensed out of the General Fund in FY2019. In addition, the Economic Development

Director position was not filled until the 3rd quarter of FY2019.

Capital Improvement Sales Tax Fund:

Revenues – Revenues have increased slightly compared to FY2019 of same period.

Expenditures – Expenditures have increased compared to FY2019 of same period due to allocating additional staff to personnel services in addition to increase in capital projects during the summer months of the 1st quarter of FY2020.

Park & Stormwater Sales Tax Fund:

Revenues – Revenues decreased slightly compared to FY2019 of same period. However, overall, they appear to be within reason of FY2019.

Expenditures – Expenditures have decreased in FY2020 compared to FY2019 of same period. Most of the capital projects have not started in the 1st quarter and more than likely will begin in the 2nd quarter and latter parts of the year in FY2020.

Public Safety Sales Tax Fund:

Revenues – Revenues have increased slightly compared to FY2019 of same period.

Expenditures – Expenditures have increased significantly over FY2019 of same period. The increase due to being a new fund in FY2019, in addition, in the 1st quarter of FY2020, the Police and Fire Departments have made vehicle / ambulance purchases.

Parking Garage Fund:

Revenues – Revenues have increased roughly \$19,000 compared to FY2019 of same period. Increase due to increase in parking fees.

Expenditures – Expenditures have decreased \$10,000 compared to FY2019 of same period. Decrease due to decrease in contractual services. Note: the City took over operation of the Parking Garage as of October 1.

Golf Course Fund:

Revenues – Revenues have increased by roughly \$61,000 compared to FY2019 of same period. Hopefully, the weather has played a good factor in why the increase in the 1st quarter.

Expenditures – Expenditures has increased slightly compared to FY2019 of same period. Expenses appears reasonable and appears to be within budget thus far of FY2020.

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>General Fund Revenues:</u>							
Property Taxes	3,524,700	3,524,700	39,012		1.1%	25,012	0.7%
Sales and Use Taxes	6,867,000	6,867,000	721,278		10.5%	671,156	10.1%
Utility Taxes	6,310,000	6,310,000	1,062,191		16.8%	1,248,675	19.3%
Intergovernmental	3,452,300	3,452,300	434,883		12.6%	184,225	8.5%
Licenses	679,000	679,000	45,923		6.8%	54,735	7.7%
Inspection Fees and Permits	866,200	866,200	163,179		18.8%	246,403	21.9%
Charges for Municipal Services	959,700	959,700	13,899		1.4%	2,733	1.1%
Parks and Recreation Fees	741,000	741,000	180,940		24.4%	203,036	22.8%
Municipal Court and Parking	713,000	713,000	204,252		28.6%	192,109	23.8%
Interest Revenue	31,336	31,336	31,003		98.9%	30,663	61.3%
Other Revenues	100,800	100,800	10,528		10.4%	16,636	13.4%
Total Revenues	24,245,036	24,245,036	2,907,088		12.0%	2,875,382	12.6%
<u>General Fund Expenditures:</u>							
Legislative Services	221,461	221,461	46,810	46,810	21.1%	31,055	14.7%
City Manager's Office	624,850	624,850	139,774	139,774	22.4%	189,882	17.6%
Communications	258,720	258,720	36,918	36,918	14.3%	-	0.0%
Human Resources	1,325,980	1,325,980	187,646	187,646	14.2%	41,515	15.2%
Information Systems	623,940	623,940	112,478	124,464	18.0%	101,950	14.6%
Finance Department	697,770	697,770	185,934	185,934	26.6%	114,092	12.9%
Municipal Court	348,720	348,720	65,090	65,090	18.7%	58,630	16.2%
Police Department	9,031,062	9,031,062	1,844,989	1,844,989	20.4%	2,076,836	24.2%
Fire Department	4,917,849	4,917,849	1,090,056	1,090,056	22.2%	911,306	24.2%
Public Works - Admin.	437,135	437,135	65,105	65,105	14.9%	105,614	19.3%
Street Maintenance	1,365,578	1,365,578	282,592	319,697	20.7%	272,726	16.1%
Facilities Maintenance	825,541	825,541	216,671	219,331	26.2%	194,856	23.0%
Planning & Development	1,529,517	1,529,517	304,832	304,832	19.9%	299,171	16.9%
Parks & Recreation	1,468,000	1,468,000	288,175	288,175	19.6%	370,152	22.9%
Community Center	164,581	164,581	31,288	31,288	19.0%	15,558	15.3%
Aquatics	385,304	385,304	136,181	136,181	35.3%	143,901	41.9%
Centennial Commons	805,502	805,502	172,510	172,510	21.4%	185,792	19.7%
Debt Service	5,200	5,200	2,850	2,850	54.8%	4,000	6.4%
Total Expenditures	25,036,710	25,036,710	5,209,900	5,261,650	20.8%	5,117,034	21.5%
Total Operating Surplus (Deficit)	(791,674)	(791,674)	(2,302,812)			(2,241,652)	
Transfer In from Other Funds	1,469,660	1,469,660	-			-	
Operating Revenues Over (under) Expenditures	677,986	677,986	(2,302,812)			(2,241,652)	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Fleet Operations:</u>							
Rental Automotive Equipment	-	-	-		0.0%	303,313	26.2%
Service to other Jurisdictions	-	-	168		0.0%	-	0.0%
Total Revenue	-	-	168		0.0%	303,313	26.1%
<u>Fleet Operations:</u>							
Expenditures	1,011,816	1,011,816	292,460	292,460	28.9%	371,612	23.8%
Total Operating Surplus (Deficit)	(1,011,816)	(1,011,816)	(292,292)			(68,299)	
Transfer in from other Funds	1,011,900	1,011,900	158,127			-	
Operating Revenues Over (Under) Expenditures	84	84	(134,165)			(68,299)	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Sewer Lateral Fund:</u>							
Service Charges	575,200	575,200	8,637		1.5%	9,092	1.6%
Interest Revenue	300	300	-		0.0%	-	0.0%
Total Revenues	575,500	575,500	8,637		1.5%	9,092	1.6%
<u>Sewer Lateral Fund:</u>							
Personal Services	50,072	50,072	5,964	5,964	11.9%	11,858	15.0%
Contractual Services	5,444	5,444	2,382	2,382	43.7%	2,369	47.4%
Sewer Lateral Reimbursement	460,000	460,000	57,140	134,640	12.4%	25,178	5.1%
Total Expenditures	515,516	515,516	65,485	142,986	12.7%	39,405	6.8%
Total Operating Surplus (Deficit)	59,984	59,984	(56,848)			(30,313)	
Transfer out to General Fund	(57,240)	(57,240)	(911)			-	
Operating Revenues Over (Under) Expenditures	2,744	2,744	(57,759)			(30,313)	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Solid Waste Fund:</u>							
Service Charges	3,101,741	3,101,741	675,412		21.8%	1,354,547	44.4%
Miscellaneous Revenues	34,271	34,271	5,422		15.8%	4,153	6.0%
Interest Revenue	1,070	1,070	-		0.0%	1,614	80.7%
Grants	-	-	4,569		0.0%	-	0.0%
Total Revenues	3,137,082	3,137,082	685,403		21.8%	1,360,314	43.6%
<u>Solid Waste Fund:</u>							
Administration	346,790	346,790	57,168	57,168	16.5%	54,170	23.1%
Operations	2,378,825	2,378,825	476,548	479,293	20.0%	501,178	18.3%
Leaf Collection	334,326	334,326	25,400	25,400	7.6%	26,025	7.1%
Capital Improvement	20,000	20,000	(758)	-	-3.8%	14,570	41.6%
Grants	-	-	2,861	19,111	0.0%	4,933	0.0%
Total Expenditures	3,079,941	3,079,941	561,219	580,972	18.2%	600,876	17.8%
Total Operating Surplus (Deficit)	57,141	57,141	124,184			759,438	
Transfer in from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	57,141	57,141	124,184			759,438	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Economic Development Retail Sales Tax</u>							
Sales and Use Taxes	667,306	667,306	75,449		11.3%	78,233	11.1%
Interest Revenue	-	-	416		0.0%	-	0.0%
Total Revenues	667,306	667,306	75,865		11.4%	78,233	11.1%
<u>Economic Development Retail Sales Tax</u>							
Personnel Services	118,397	118,397	23,296	23,296	19.7%	-	0.0%
Contractual Services	16,345	16,345	6,805	6,805	41.6%	1,200	0.3%
Total Expenditures	134,742	134,742	30,101	30,101	22.3%	1,200	0.3%
Total Operating Surplus (Deficit)	532,564	532,564	45,764			77,033	
Transfer in from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	532,564	532,564	45,764			77,033	

**City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Capital Improvement Sales Tax:</u>							
Sales and Use Taxes	2,419,000	2,419,000	244,802		10.1%	230,527	9.6%
Interest Revenue	-	-	1,460		0.0%	-	0.0%
Total Revenues	2,419,000	2,419,000	246,262		10.2%	230,527	9.6%
<u>Capital Improvement Sales Tax:</u>							
Personnel Services	304,305	304,305	53,096	53,096	17.4%	20,447	14.0%
Contractual Services	-	-	252	252	0.0%	24,311	24.1%
Materials and Supplies	-	-	-	-	0.0%	14,788	32.9%
Capital Outlay	2,047,250	2,047,250	63,398	63,398	3.1%	(25,096)	-1.0%
Debt Service	725,273	725,273	6,762	6,762	0.9%	10,608	1.2%
Total Expenditures	3,076,828	3,076,828	123,508	123,508	4.0%	45,058	1.3%
Total Operating Surplus (Deficit)	(657,828)	(657,828)	122,754			185,469	
Transfer in from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	(657,828)	(657,828)	122,754			185,469	

**City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Park and Stormwater Sales Tax:</u>							
Sales and Use Taxes	1,396,000	1,396,000	150,897		10.8%	156,466	12.0%
Interest Revenue	-	-	832		0.0%	-	-
Total Revenues	1,396,000	1,396,000	151,729		10.9%	156,466	12.0%
<u>Park and Stormwater Sales Tax:</u>							
Personnel Services	291,873	291,873	49,715	49,715	17.0%	54,767	24.5%
Contractual Services	10,300	10,300	97	97	0.9%	21,863	0.32
Capital outlay	459,000	459,000	-	-	0.0%	15,085	0.02
Debt Service	431,812	431,812	4,123	4,123	1.0%	5,712	0.02
Total Expenditures	1,192,985	1,192,985	53,935	53,935	4.5%	97,427	6.9%
Total Operating Surplus (Deficit)	203,015	203,015	97,794			59,039	
Transfer in from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	203,015	203,015	97,794			59,039	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Public Safety Sales Tax:</u>							
Sales and Use Taxes	1,700,000	1,700,000	201,736		11.9%	192,417	11.3%
Interest Revenue	-	-	778		0.0%	-	-
Total Revenues	1,700,000	1,700,000	202,514		11.9%	192,417	11.3%
<u>Public Safety Sales Tax:</u>							
Personnel Services	68,070	68,070	12,602	12,602	18.5%	-	0.0%
Capital outlay	616,000	616,000	324,850	324,850	52.7%	25,000	0.02
Debt Service	115,000	115,000	114,411	114,411	99.5%	-	-
Total Expenditures	799,070	799,070	451,863	451,863	56.5%	25,000	1.4%
Total Operating Surplus (Deficit)	900,930	900,930	(249,349)			167,417	
Transfer out to General Fund	(1,679,700)	(1,679,700)	(17,048)			-	
Operating Revenues Over (Under) Expenditures	(778,770)	(778,770)	(266,397)			167,417	

**City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Grants:</u>							
Grant Revenue	834,000	834,000	28,720		3.4%	19,570	1.8%
Total Revenues	834,000	834,000	28,720		3.4%	19,570	1.8%
<u>Grants:</u>							
Capital outlay	834,000	834,000	186,261	1,125,585	22.3%	-	-
Total Expenditures	834,000	834,000	186,261	1,125,585	22.3%	-	0.0%
Total Operating Surplus (Deficit)	-	-	(157,541)			19,570	
Transfer out to General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	-	-	(157,541)			19,570	

**City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Parking Garage:</u>							
Parking Revenue	205,400	205,400	40,858		19.9%	24,238	28.1%
Miscellaneous	87,835	87,835	12,387		14.1%	9,350	12.5%
Total Revenues	293,235	293,235	53,245		18.2%	33,588	20.8%
<u>Parking Garage:</u>							
Personnel Services	35,522	35,522	2,588	2,588	7.3%	-	0.0%
Contractual Services	125,167	125,167	23,083	23,083	18.4%	35,009	23.7%
Material and Supplies	350	350	52	52	14.9%	717	143.4%
Capital outlay	20,000	20,000	-	-	0.0%	-	0.0%
Total Expenditures	181,039	181,039	25,723	25,723	14.2%	35,726	22.5%
Total Operating Surplus (Deficit)	112,196	112,196	27,522			(2,138)	
Transfer out to General Fund	(53,220)	(53,220)	(1,390)			-	
Operating Revenues Over (Under) Expenditures	58,976	58,976	26,132			(2,138)	

City of University City
Statement of Revenues and Expenditures
As of September 30, 2019
FY 2020

	Annual Budget	Adjusted Budget	YTD Actual	YTD Encumb	2020 Actual As % of Adjusted Budget	2019 1st Qtr Actual	2019 Actual As % of Budget
<u>Golf Course:</u>							
Golf Course Revenue	795,600	795,600	360,931		45.4%	299,168	41.3%
Total Revenues	795,600	795,600	360,931		45.4%	299,168	41.3%
<u>Golf Course:</u>							
Personnel Services	478,394	478,394	82,082	82,082	17.2%	69,316	20.3%
Contractual Services	158,274	158,274	47,579	47,579	30.1%	55,091	29.8%
Material and Supplies	132,400	132,400	24,521	24,521	18.5%	25,116	21.4%
Capital outlay	30,000	30,000	-	-	0.0%	-	0.0%
Total Expenditures	799,068	799,068	154,182	154,182	19.3%	149,523	18.1%
Total Operating Surplus (Deficit)	(3,468)	(3,468)	206,749			149,645	
Transfer out to General Fund	(53,220)	(53,220)	(1,390)			-	
Operating Revenues Over (Under) Expenditures	(56,688)	(56,688)	205,359			149,645	