

**FINANCE COMMITTEE  
TREASURER'S AGENDA**

**May 19, 2020**

**2019 FINAL RESULTS – ANNUAL UPDATE DOCUMENT SUBMITTED MAY 1**

TOTAL FUND BALANCE	A FUND 2019
2019 Beginning Fund Balance	\$4,463,670
ADD – Revenues	\$11,896,737
SUBTRACT - Expenditures	\$11,611,950
2019 Ending Fund Balance:	\$4,748,457

	2019	2018	Δ
FB - Not in Spendable Form	\$23,252	\$67,328	(\$44,076)
FB - Capital Reserves	\$352,702	\$351,472	\$1,230
FB - Other Restricted	\$519,270	\$326,173	\$193,097
FB - Assigned Appropriated	\$353,900	\$429,348	(\$75,448)
FB - Assigned Unappropriated	\$662,072	\$15,500	\$646,572
FB – Unassigned	<u>\$2,837,262</u>	<u>\$3,273,849</u>	<u>(\$436,587)</u>
TOTAL RESERVES & FUND BALANCE	\$4,748,458	\$4,463,670	\$284,788
Adopted Budget	\$11,679,799	\$11,165,715	\$514,084
% Unassigned FB	24.3%	29.3%	-5.1pts

FUND BALANCE - RESTATED ASSIGNED UNAPPROPRIATED

	A FUND		
	2019	2018	Δ
FB - Not in Spendable Form	\$23,252	\$67,328	(\$44,076)
FB - Capital Reserves	\$352,702	\$351,472	\$1,230
FB - Other Restricted	\$519,270	\$326,173	\$193,097
FB - Assigned Appropriated	\$353,900	\$429,348	(\$75,448)
FB - Assigned Unappropriated	<u>\$662,072</u>	<u>\$293,409</u>	\$368,663
<i>Encumbrances</i>	<i>\$41,007</i>	<i>\$15,500</i>	<i>\$25,507</i>
<i>Grant matches, donations &amp; escrow</i>	<i>\$621,065</i>	<i>\$277,909</i>	<i>\$343,156</i>
	\$ -	\$ -	\$
FB - Unassigned	<u>\$2,837,262</u>	<u>\$2,995,940</u>	(\$158,678)
TOTAL RESERVES & FUND BALANCE	\$4,748,458	\$4,463,670	\$284,788
Adopted Budget	\$11,679,799	\$11,165,715	\$514,084
% Unassigned FB	24.3%	26.8%	-2.5pts

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**2020 BUDGET – APRIL ACTUALS (YTD=33.3%)**

**PARKING REVENUES**

	2019 Actual	2020 Budget	Actual 2020 YTD	2020 vs. budget vs. YAG	
On/Off Street Parking	\$ 132,500	\$ 170,000	\$ 24,500	14%	14%
Front St Municipal Lot	\$ 270,936	\$ 250,000	\$ 46,545	19%	19%
Parking and Other Permits	\$ 45,626	\$ 50,000	\$ 23,778	48%	48%
Parking Tickets	<u>\$ 346,864</u>	<u>\$ 350,000</u>	<u>\$ 81,717</u>	23%	23%
<b>TOTAL</b>	<b>\$ 795,926</b>	<b>\$ 820,000</b>	<b>\$ 176,540</b>	<b>22%</b>	<b>22%</b>

**PARKING REVENUES YTD Comparison**

	2019	2020	2020 vs. YAG
On/Off Street Parking	\$ 32,000	\$ 24,500	-23%
Front St Municipal Lot	\$ 90,833	\$ 46,545	-49%
Parking and Other Permits	\$ 24,582	\$ 23,778	-3%
Parking Tickets	<u>\$ 115,036</u>	<u>\$ 81,717</u>	-29%
<b>TOTAL</b>	<b>\$ 262,452</b>	<b>\$ 176,540</b>	<b>-33%</b>
		<b>\$ (85,912)</b>	

**BUILDING PERMITS & FEES**

	2019 Actual	2020 Budget	Actual 2020 YTD	2020 vs. budget vs. YAG	
Plumbing Permits	\$ 17,440	\$ 15,000	\$ 2,850	19%	19%
Building Permits	\$ 126,257	\$ 110,000	\$ 24,594	22%	22%
<b>TOTAL</b>	<b>\$ 143,697</b>	<b>\$ 125,000</b>	<b>\$ 27,444</b>	<b>22%</b>	<b>22%</b>

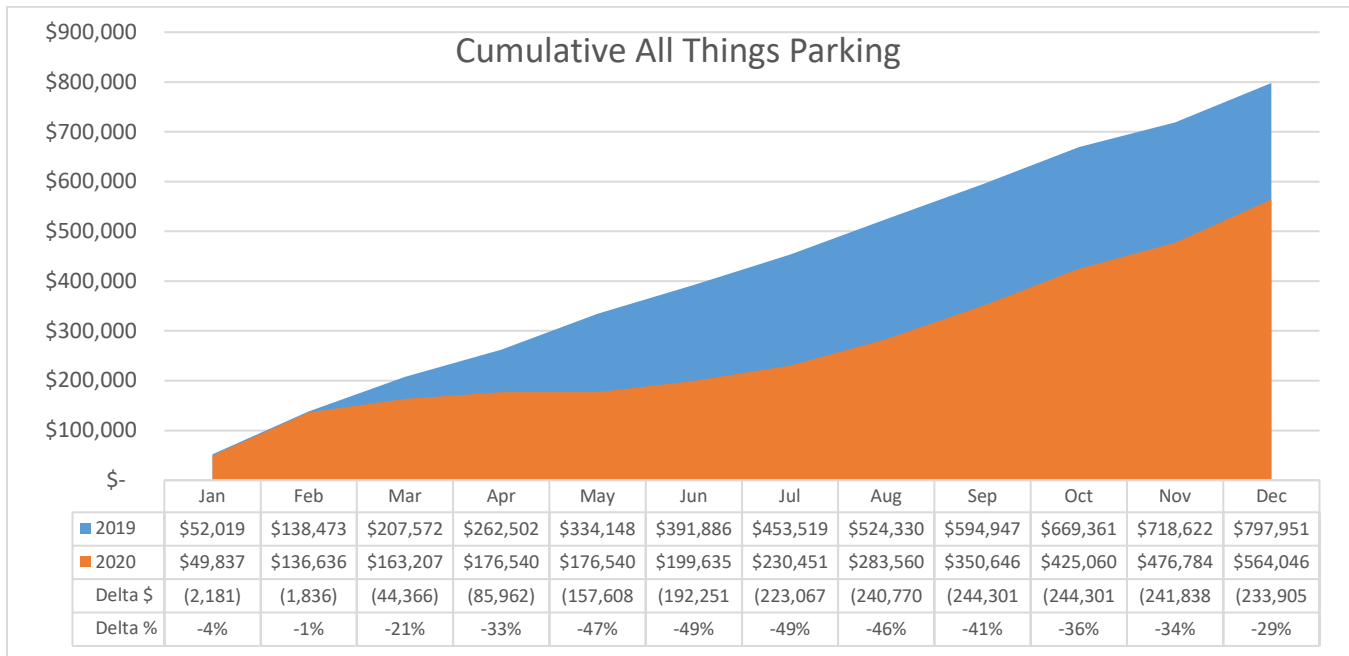
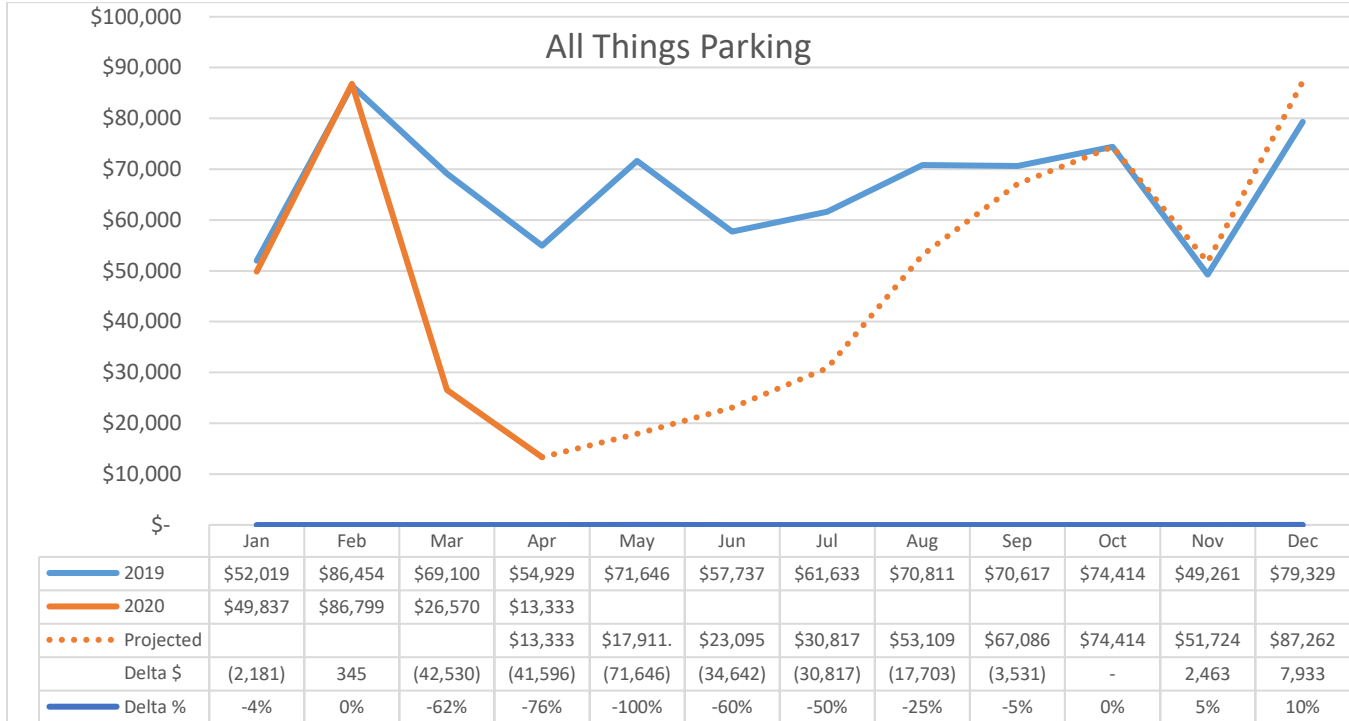
**BUILDING PERMITS & FEES -YTD Comparison**

	2019	2020	2020 vs. YAG
Plumbing Permits	\$ 7,540	\$ 2,850	-62%
Building Permits	\$ 40,776	\$ 24,594	-40%
<b>TOTAL</b>	<b>\$ 48,316</b>	<b>\$ 27,444</b>	<b>-43%</b>
		<b>\$ (20,872)</b>	

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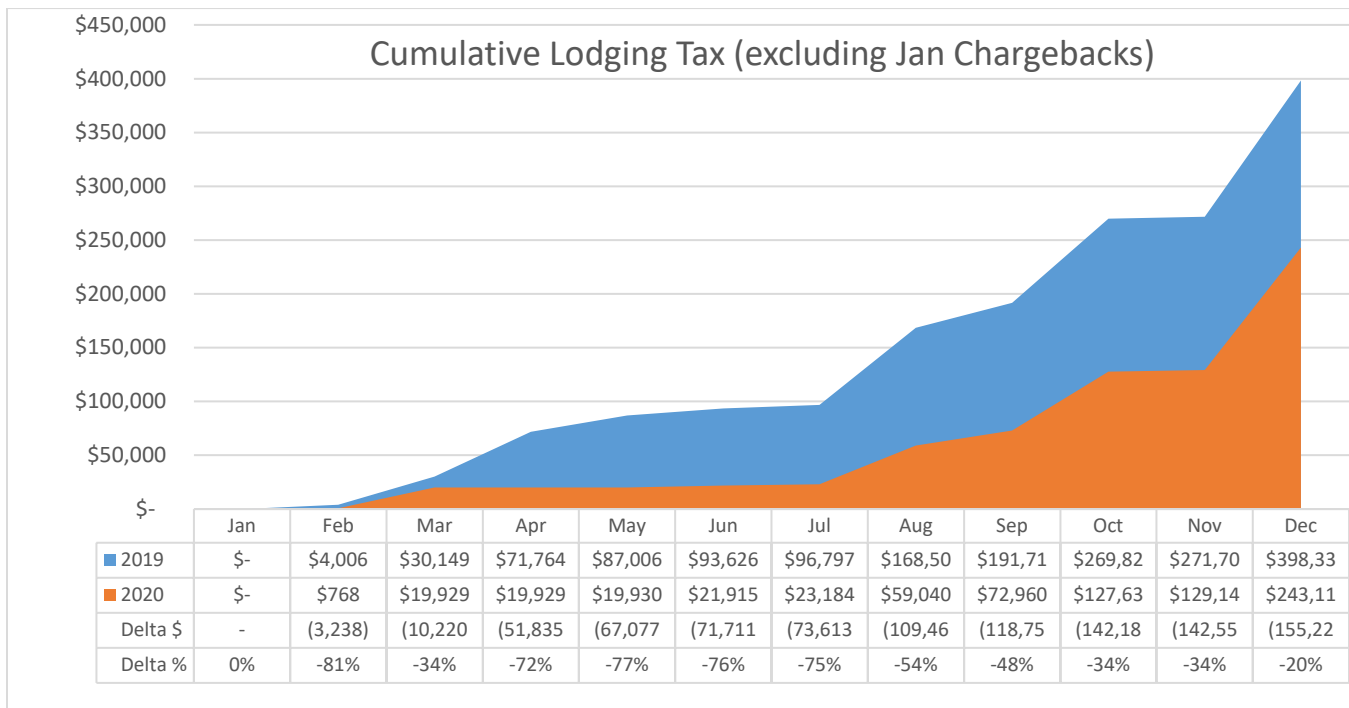
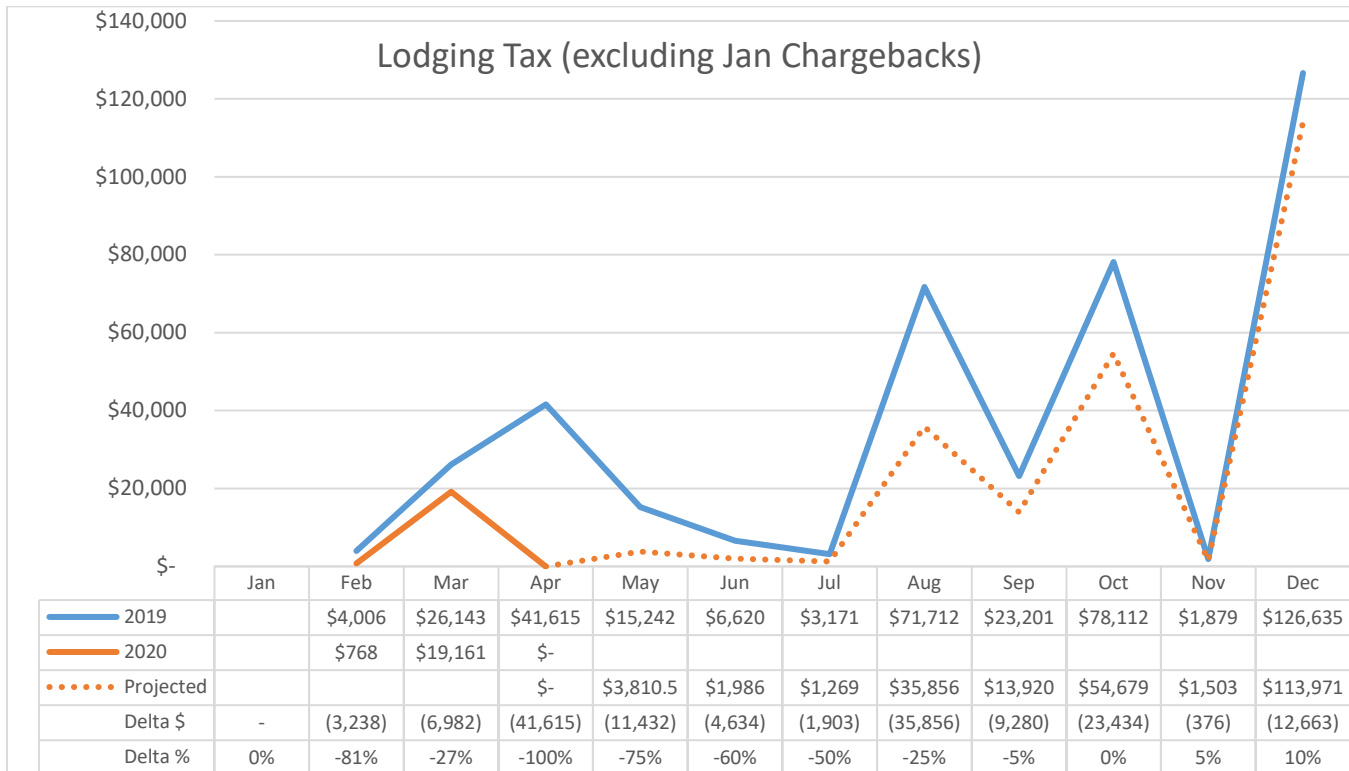
## POTENTIAL REVENUE SHORTFALLS – LO IMPACT



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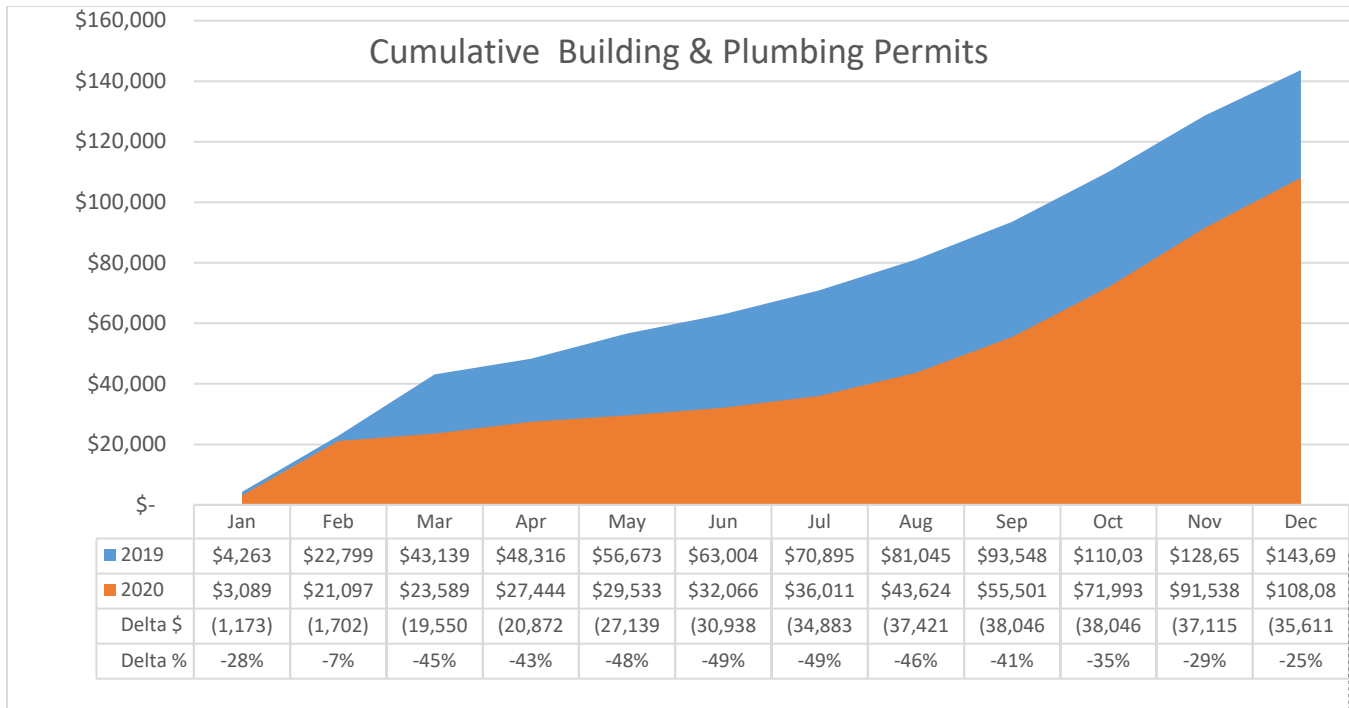
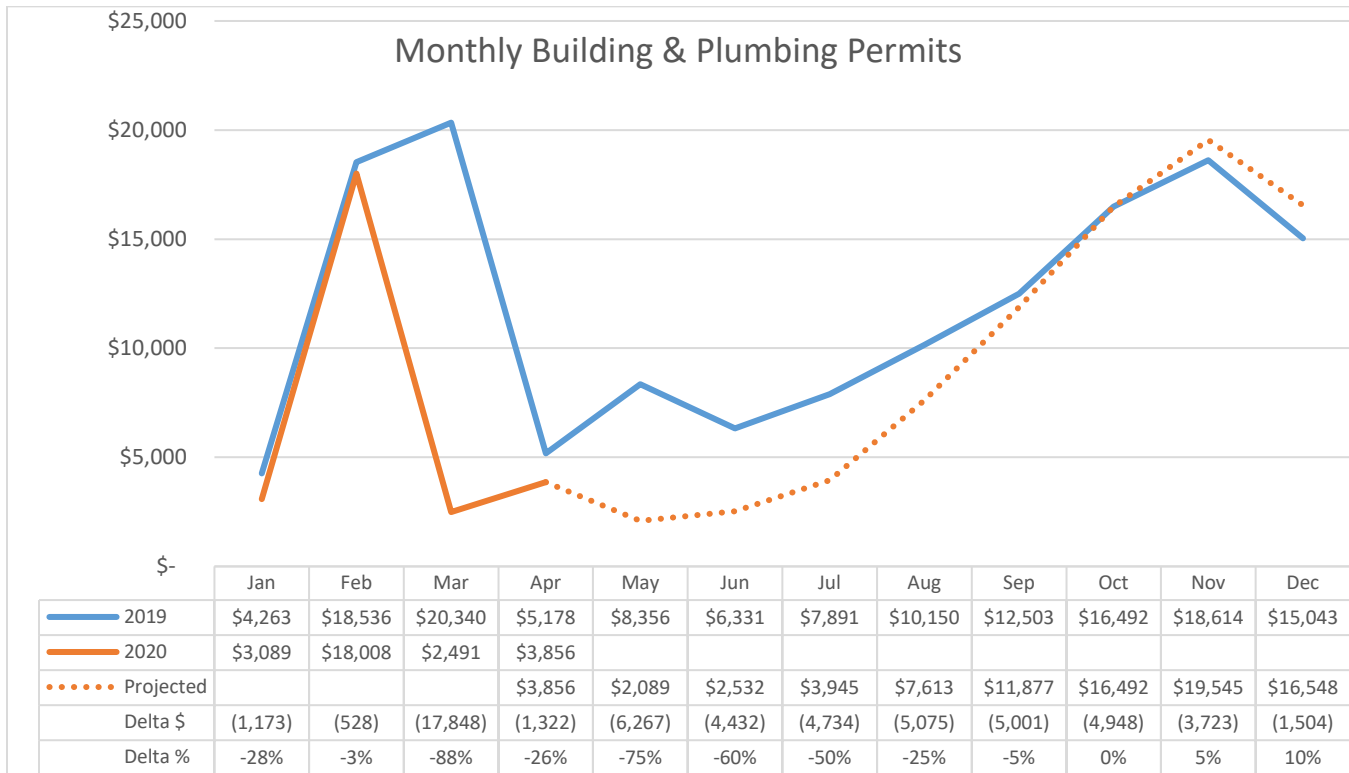
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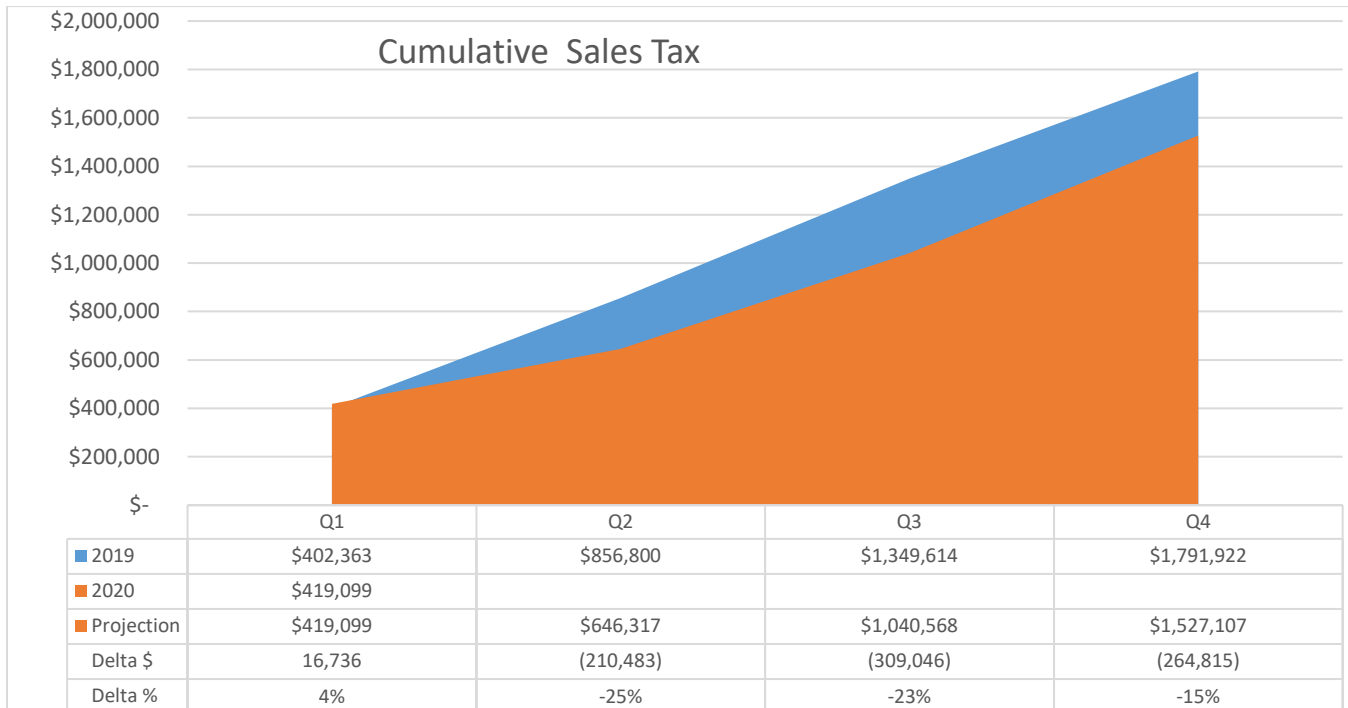
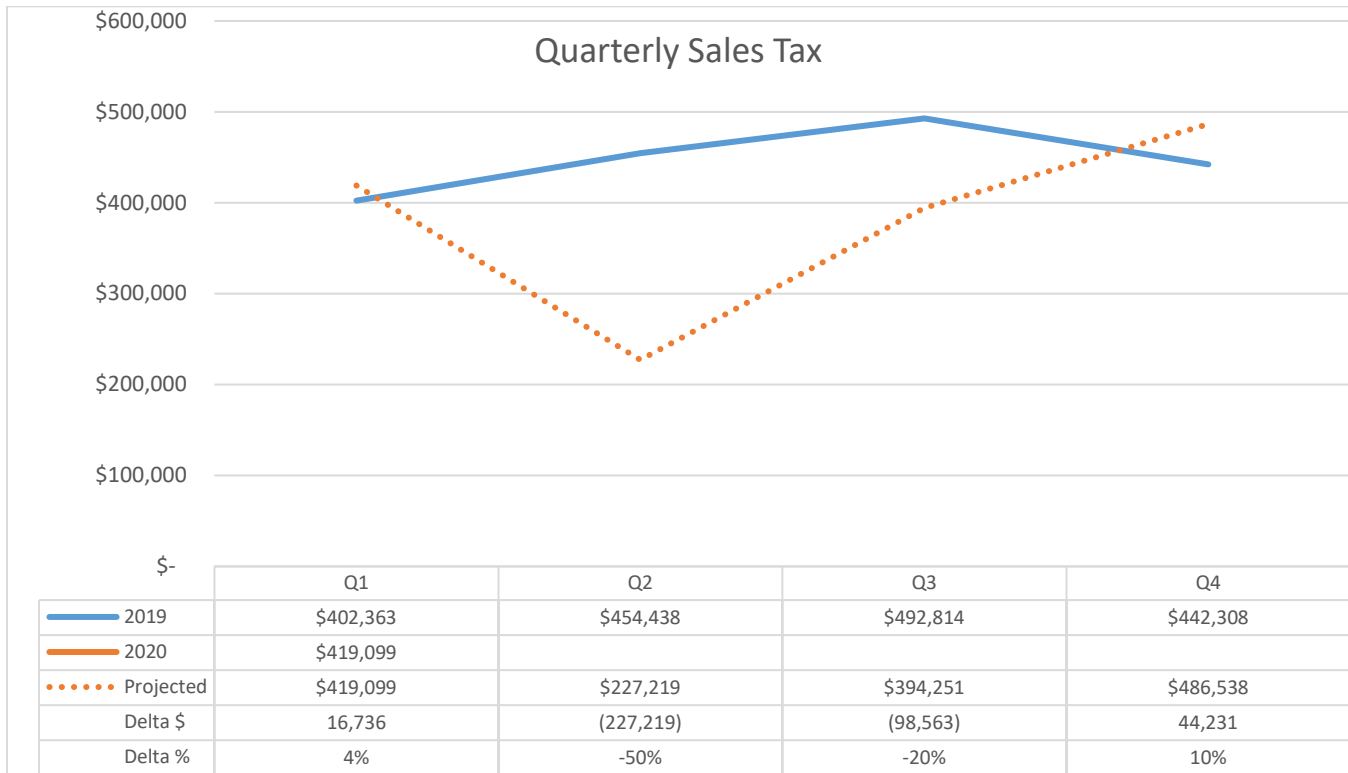
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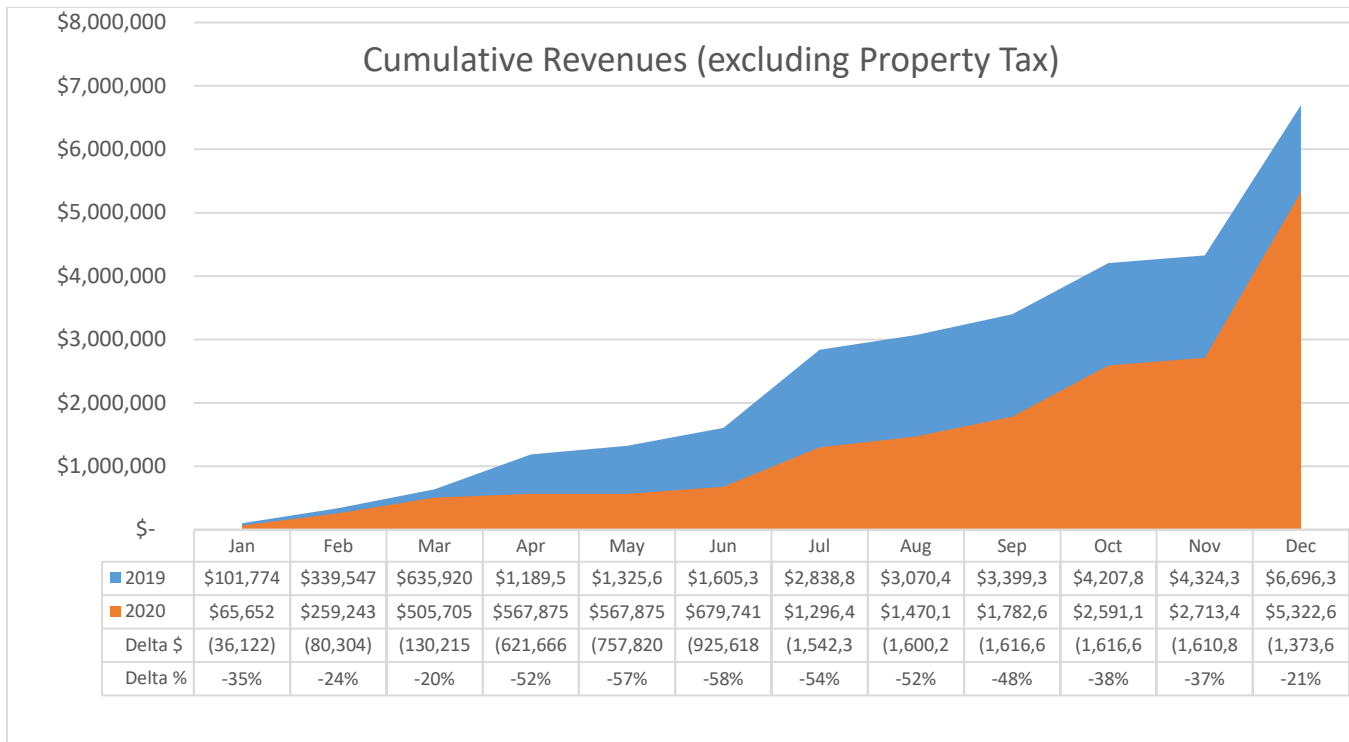
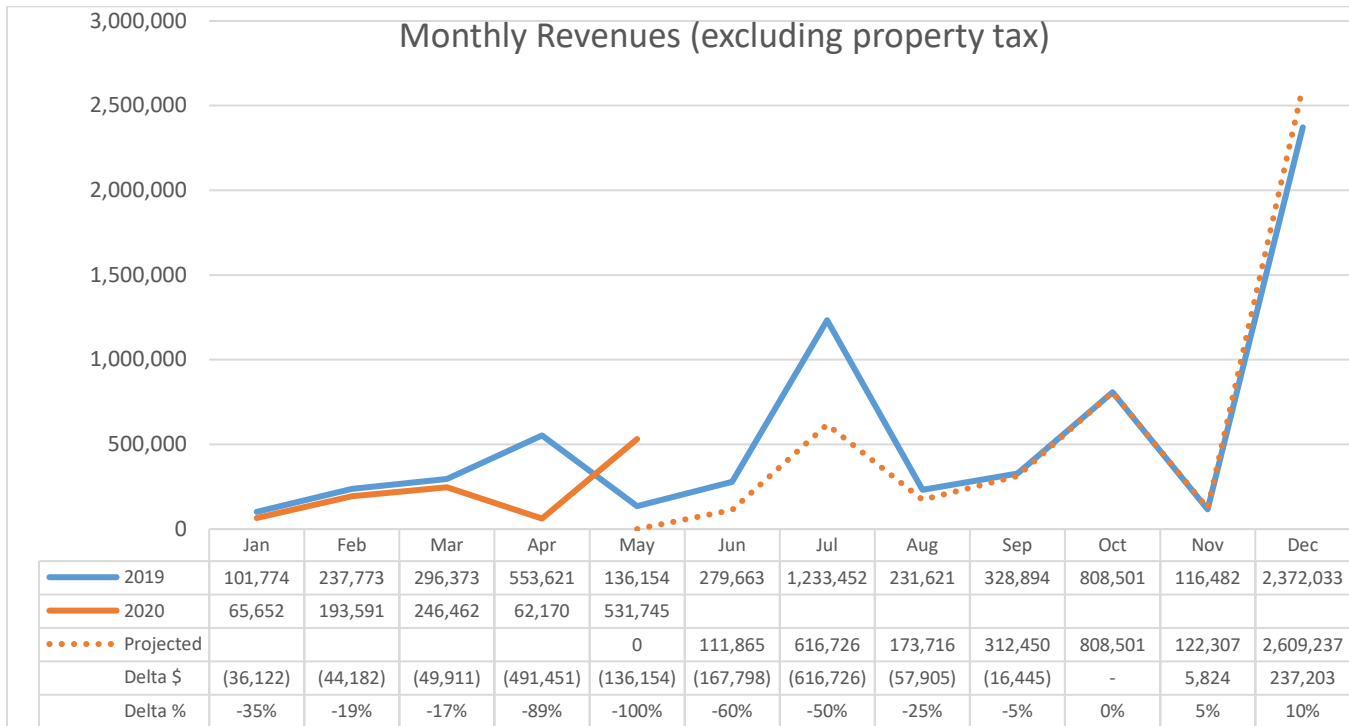
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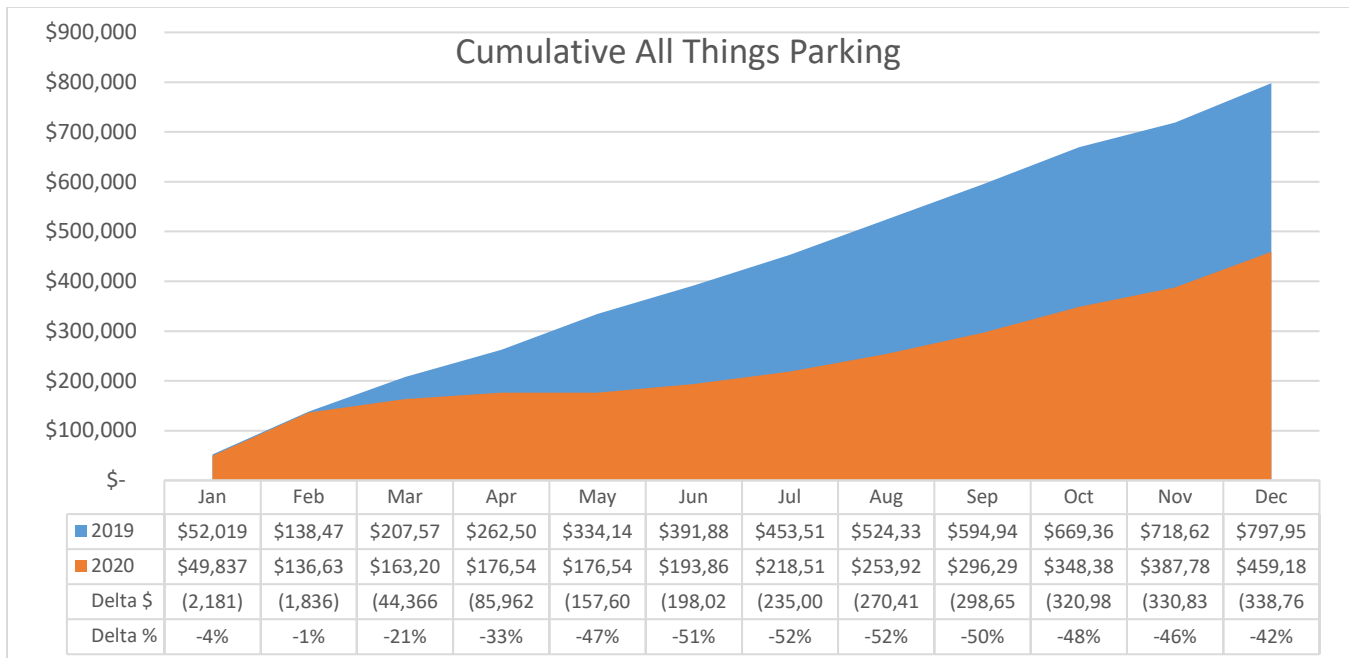
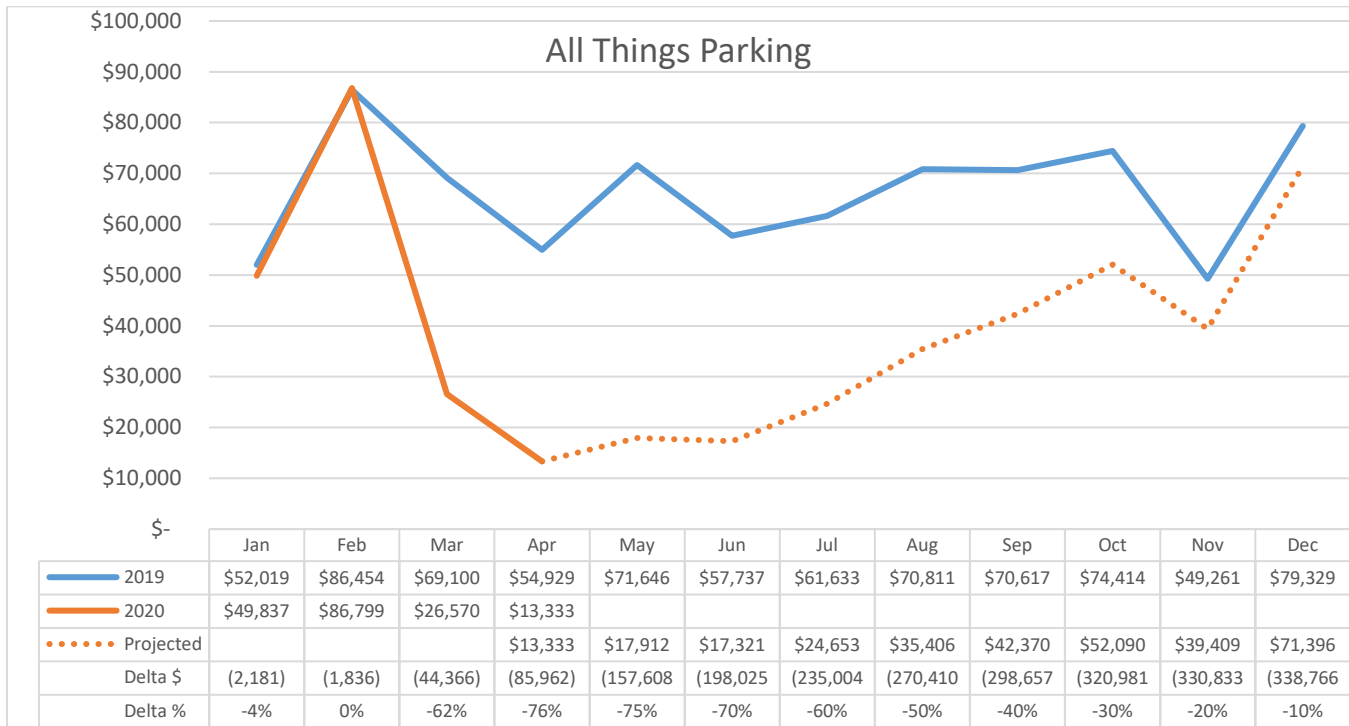
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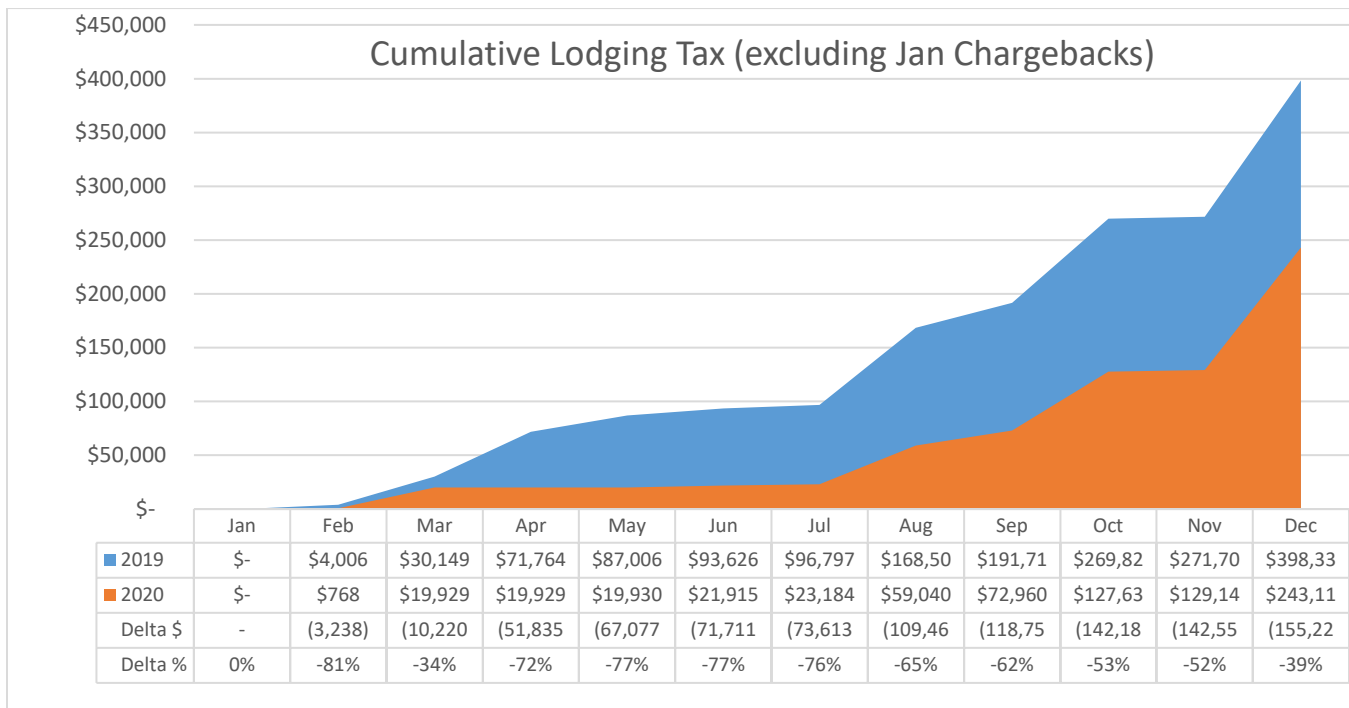
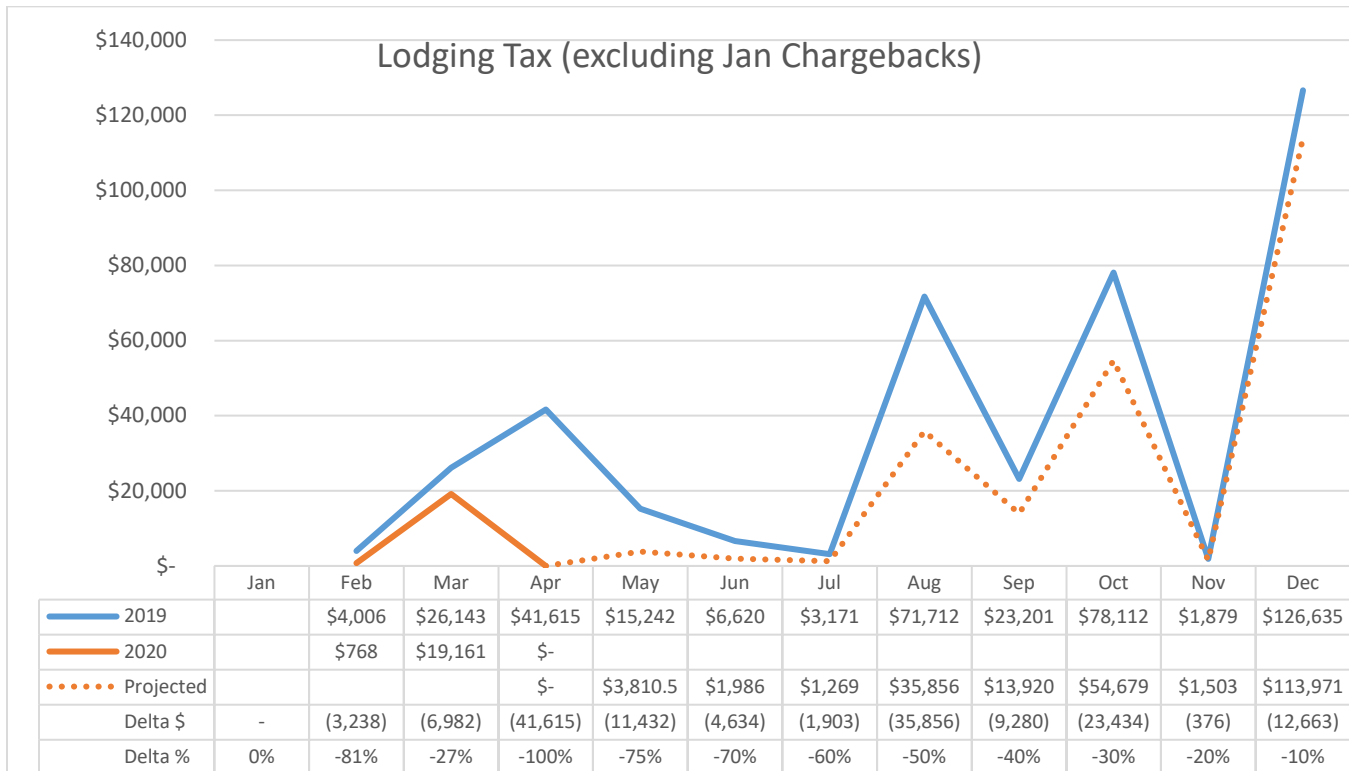




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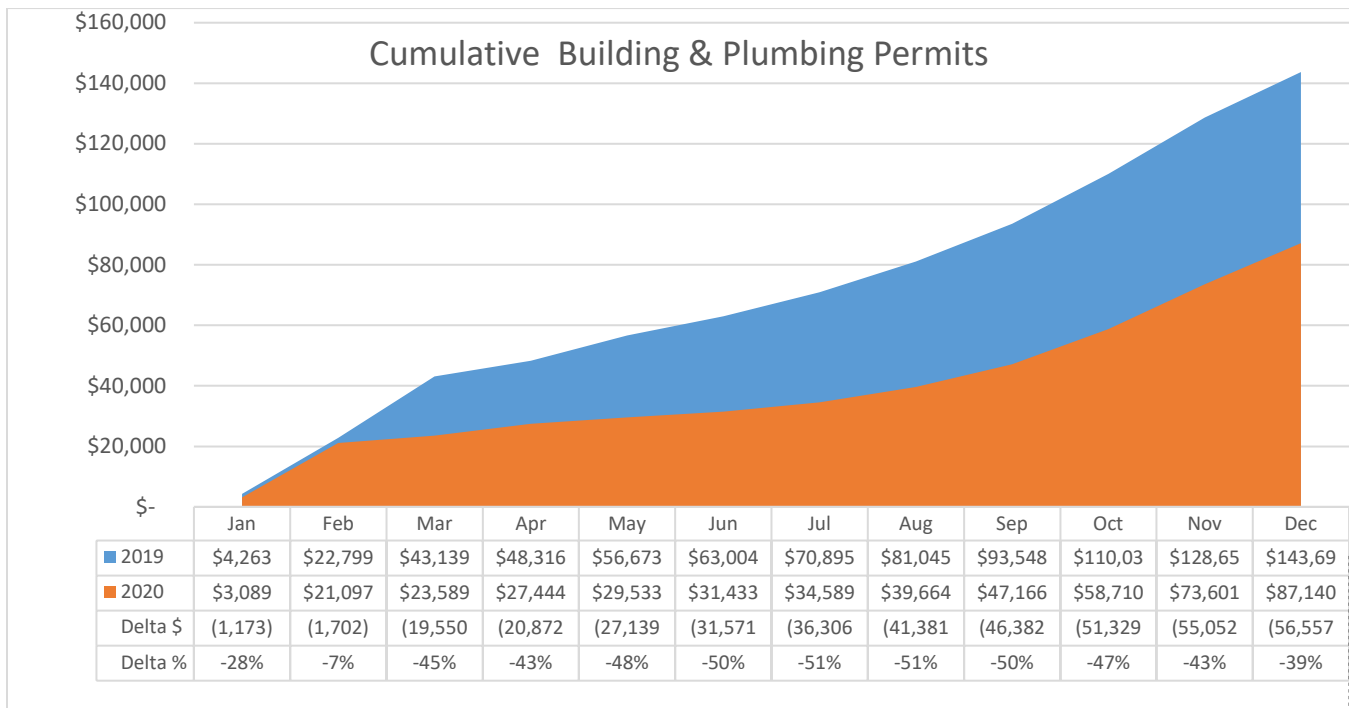
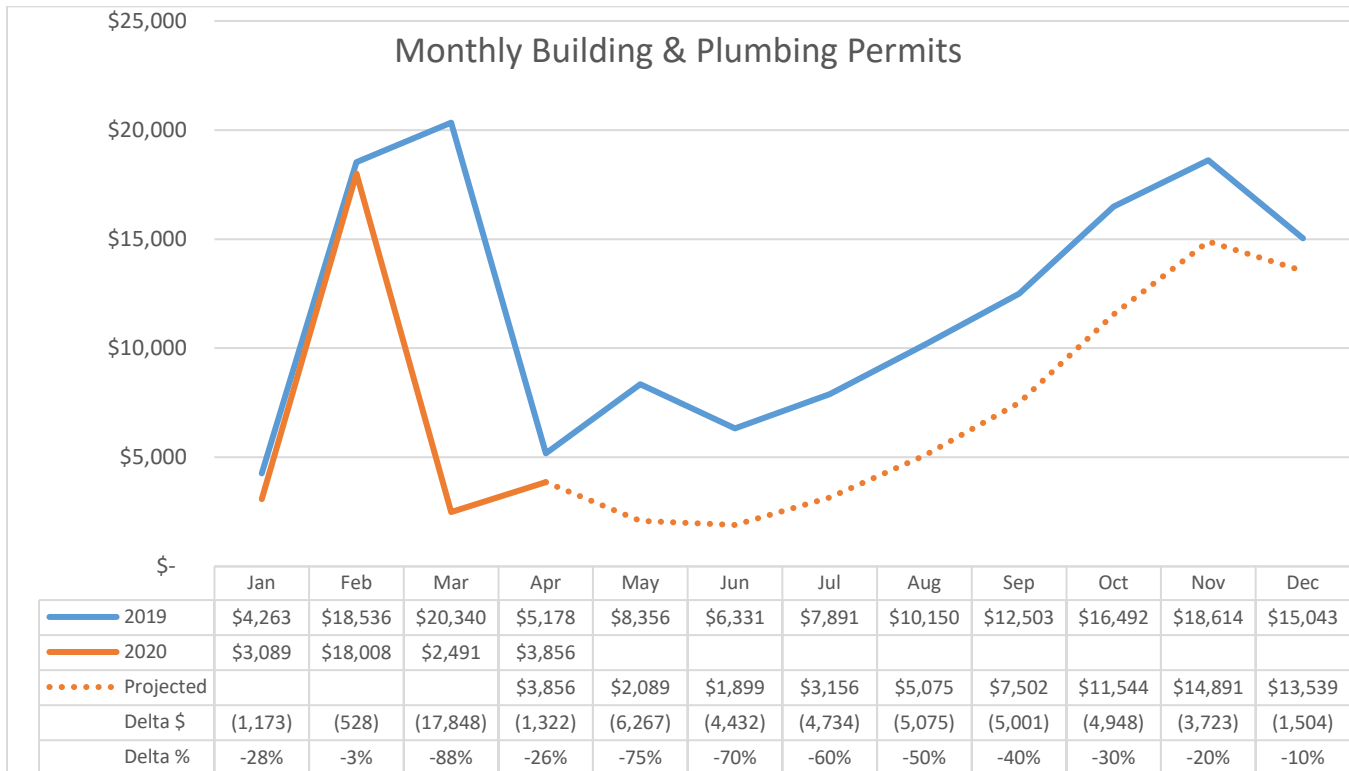
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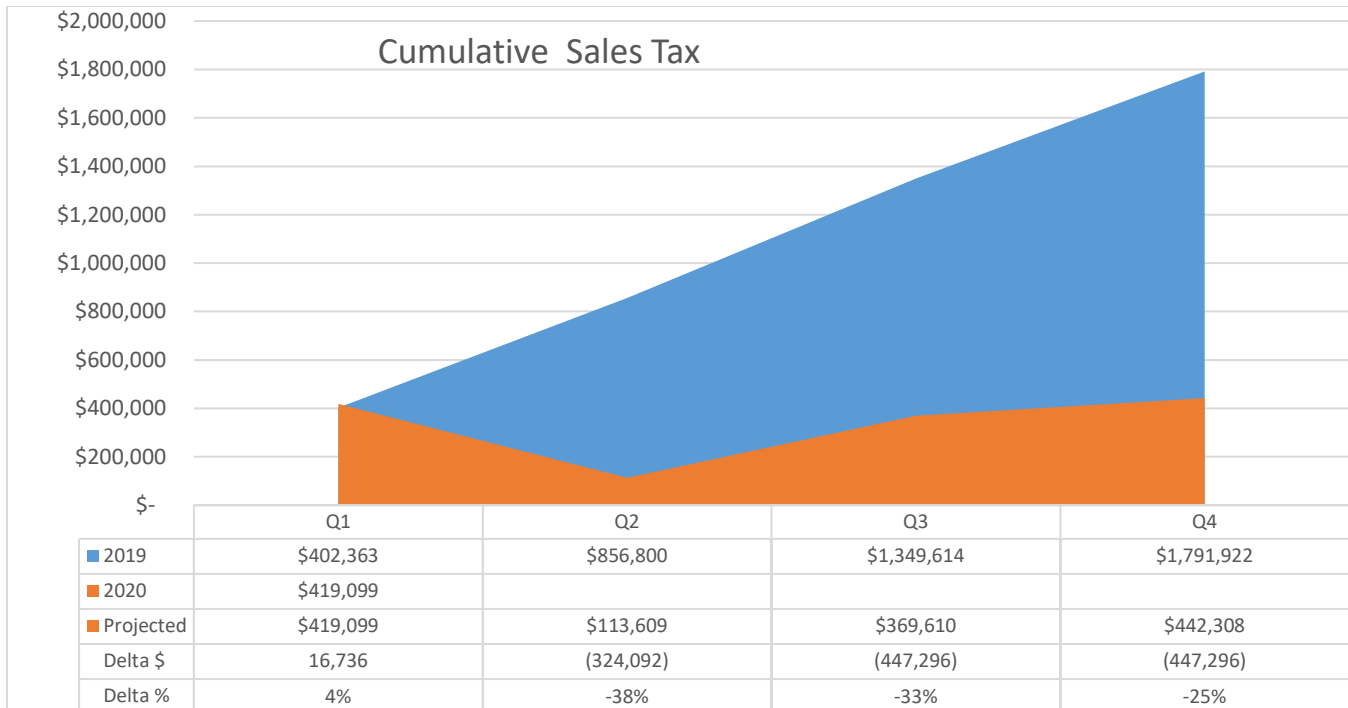
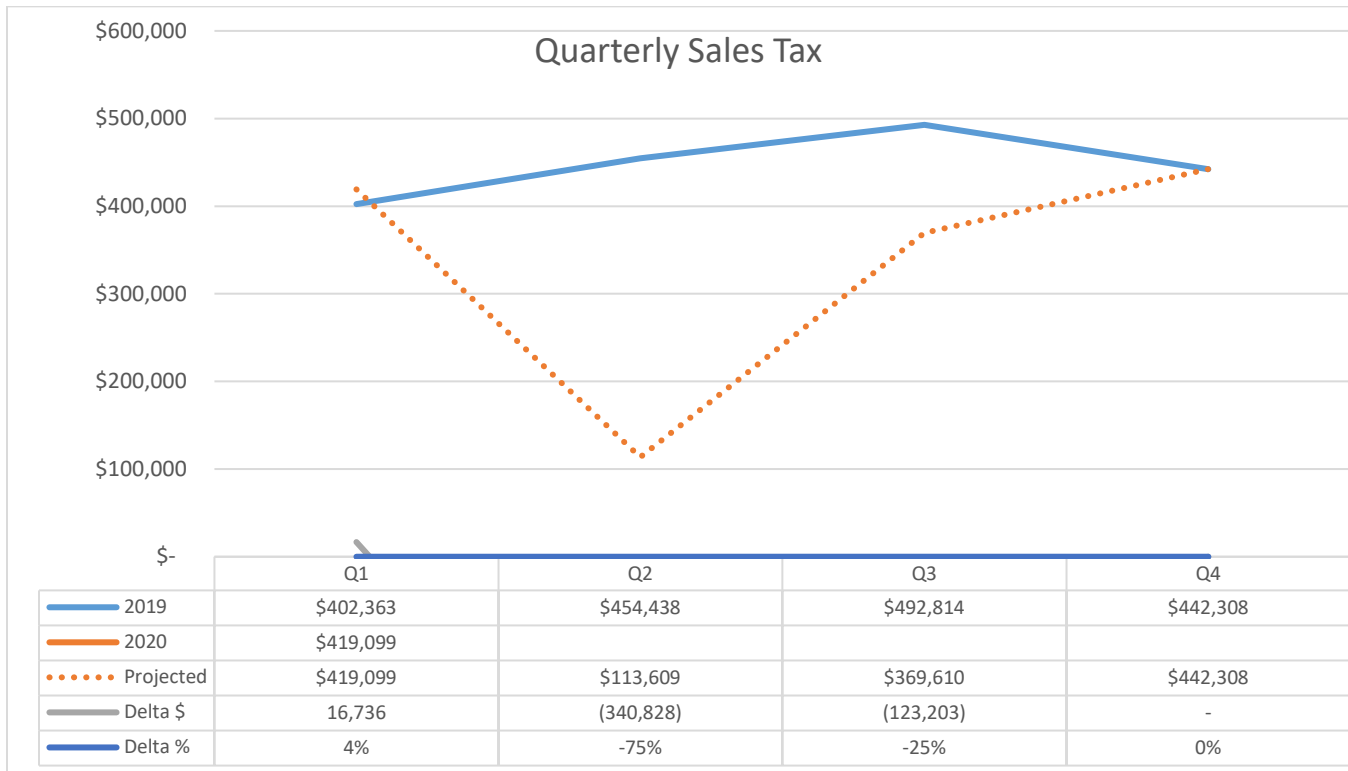
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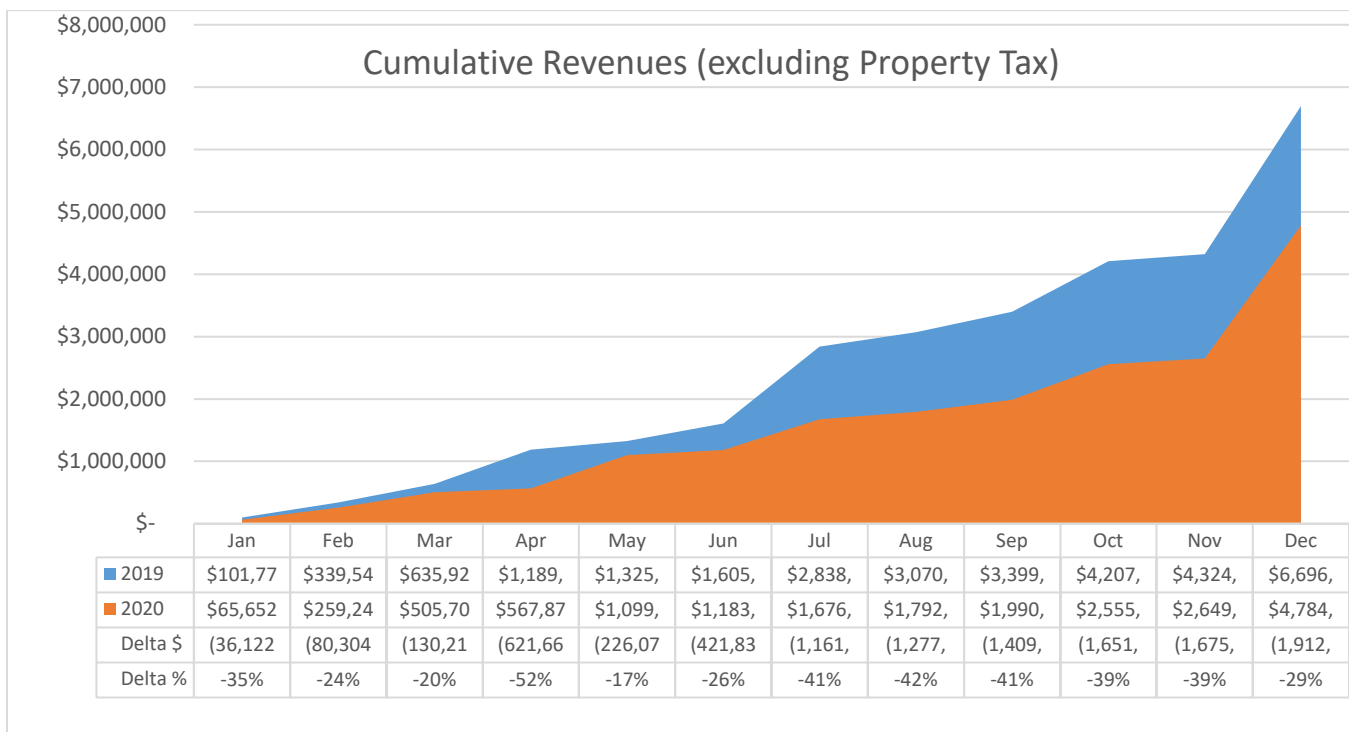
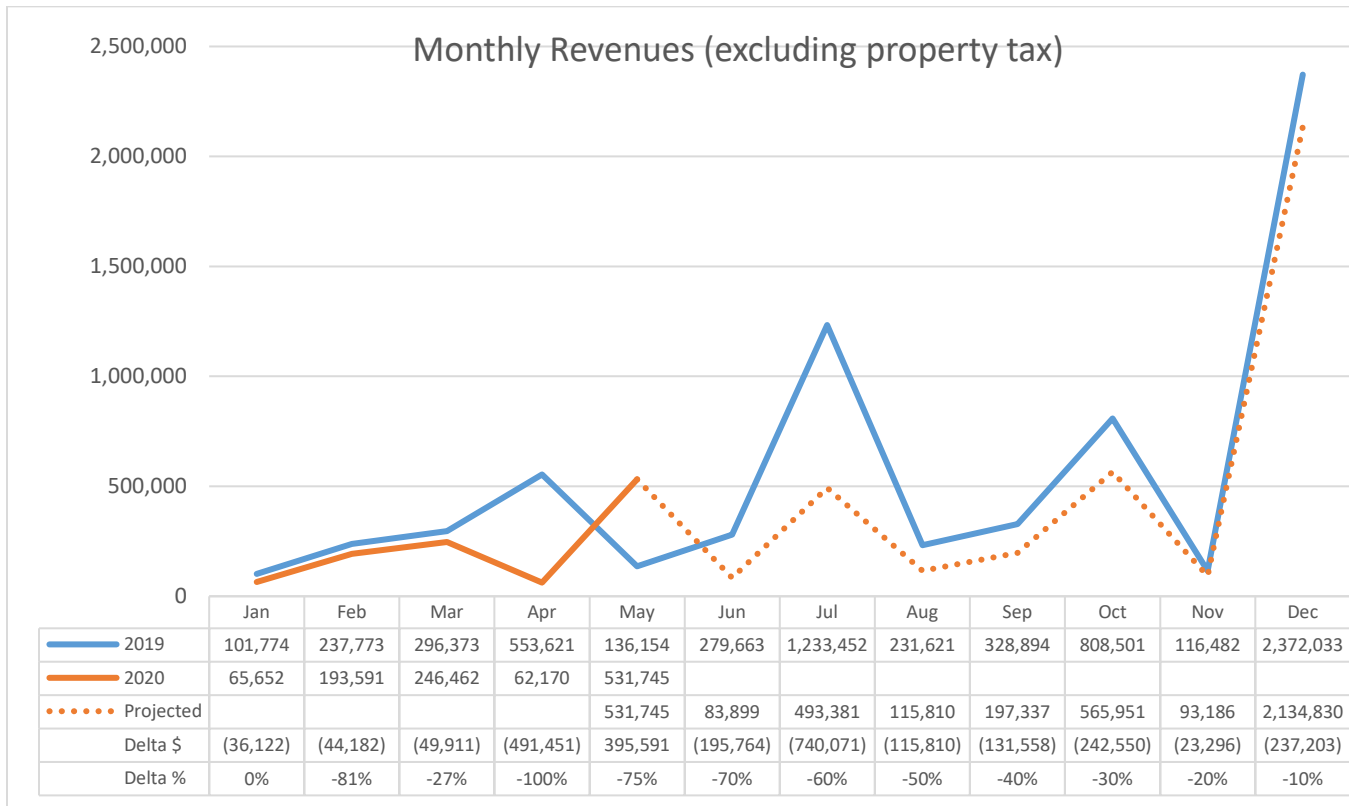
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## POTENTIAL REVENUE SHORTFALLS – HI IMPACT



**FINANCE COMMITTEE  
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Non-Property Tax Revenue  
Budget

6,409,889

	<u>Lo Impact</u>		<u>Hi Impact</u>	
All Things Parking	(233,905)		(338,766)	
Building & Plumbing Permits	(35,611)		(56,557)	
Lodging Tax	(78,965)		(155,223)	
Sales Tax	<u>(264,815)</u>		<u>(447,296)</u>	
	(613,296)		(997,841)	
 Total Non-Property Tax Revenues	 (1,373,666)		 (1,912,328)	
Average	(993,481)		(1,455,085)	
 Potential Range	 (613,296)	 -	 (993,481)	
	-10%		-15%	
			(997,841)	-
			-16%	(1,455,085)
				-23%

**NET GAINS & LOSSES VERSUS YAG THROUGH MAY 18 2020**

BIGGEST GAINS		BIGGEST LOSSES	
REAL PROPERTY TAXES	193,829	DELINQUENT SCHOOL TAX PENALTY..	(6,546)
GAIN FROM SALE TAX ACQ PROP.	100,738	LODGING TAX	(22,090)
SALES TAX CONTRIBUTION	16,736	ON/OFF STREET PARKING	(26,000)
LODGING TAX REGISTRATION FEES	11,854	WASTE BAGS	(15,223)
		INTEREST & EARNINGS	(8,670)
		FRONT ST. MUNICIPAL LOT	(65,763)
		PLUMBING PERMITS	(6,520)
		BUILDING PERMITS	(22,708)
		PARKING TICKETS	(62,594)
		CITY FINES FEES ACCIDENTS REP..	(7,116)
		REFUNDS PRIOR YRS EXPENDITURES	(70,346)
		STATE AID-COURT SECURITY	(62,857)
 TOTAL	 323,157		 (376,433)