MEMORANDUM

To: Lisa Agnor, City Manager

From: Debbie Manuel, Acting Finance Director

Date: March 18, 2016

Subject: January and February Revenue and Expense Report Summaries – General Fund and Water and Sewer Enterprise Fund

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Attached is the Revenue and Expense Report Summaries for January and February requested by the City Commission. This report provides current month, year to date, and budgeted amounts for major revenue categories and expenditures by department. The report also provides a percent of current budget. On average, a department would expend approximately 8.33% of its budget on a monthly basis and this can be used as a benchmark when reviewing this report.

Period Ending: 1/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	01/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	2,023,431.37	2,023,431.37	1,965,749.27	11,648,341.00	11,648,341.00	970,695.08	17.371	9,624,909.63
	LICENSES & PERMITS	9,453.90	9,453.90	8,796.00	114,200.00	114,200.00	9,516.67	8.278	104,746.10
	INTERGOVERNMENTAL REVENUE	15,275.51	15,275.51	541.67	122,375.00	122,375.00	10,197.92	12.483	107,099.49
	FEES	308,839.05	308,839.05	343,260.15	3,872,030.00	3,872,030.00	322,669.17	7.976	3,563,190.95
	FINES & FORFEITURES	4,916.00-	4,916.00-	53,605.22	625,000.00	625,000.00	52,083.33	-.787	629,916.00
	MISCELLANEOUS REVENUE	291,754.24	291,754.24	378,474.27	1,633,719.00	1,633,719.00	136,143.25	17.858	1,341,964.76
	TOTAL GENERAL FUND REVENUE	2,643,838.07	2,643,838.07	2,750,426.58	18,015,665.00	18,015,665.00	1,501,305.42	14.675	15,371,826.93
EXPENSES:									
	GENERAL GOVERNMENT	31,299.26-	31,299.26-	28,974.88-	380,390.00-	380,390.00-	31,699.17-	8.228	349,090.74-
	FINANCE	47,346.37-	47,346.37-	44,313.26-	577,792.00-	577,792.00-	48,149.33-	8.194	530,445.63-
	POLICE	464,676.63-	464,676.63-	308,445.47-	4,354,270.00-	4,354,270.00-	362,855.83-	10.672	3,889,593.37-
	FIRE	437,177.02-	437,177.02-	294,045.67-	3,760,373.00-	3,760,373.00-	313,364.42-	11.626	3,323,195.98-
	PUBLIC SERVICES	462,253.07-	462,253.07-	199,816.50-	3,690,288.00-	3,690,288.00-	307,524.00-	12.526	3,228,034.93-
	PLANNING	45,940.55-	45,940.55-	51,044.80-	455,406.00-	455,406.00-	37,950.50-	10.088	409,465.45-
	SUPPORT SERVICES	183,502.77-	183,502.77-	146,759.70-	1,688,637.00-	1,688,637.00-	140,719.75-	10.867	1,505,134.23-
	TOURISM & PROMOTIONS	50,117.01-	50,117.01-	51,959.46-	495,474.00-	495,474.00-	41,289.50-	10.115	445,356.99-
	PARKS & RECREATION	68,152.06-	68,152.06-	49,242.78-	761,647.00-	761,647.00-	63,470.58-	8.948	693,494.94-
	NON DEPARTMENTAL	144,186.10-	144,186.10-	129,731.42-	1,556,071.00-	1,556,071.00-	129,672.58-	9.266	1,411,884.90-
	APPRAISAL DISTRICT			23,504.00-	95,165.00-	95,165.00-	7,930.42-		95,165.00-
	INTERFUND TRANSFERS			39,905.00-					

Period Ending: 1/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	01/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	CAPITAL OUTLAY				200,000.00-	200,000.00-	16,666.67-		200,000.00-
	TOTAL GENERAL FUND EXPENSES	1,934,650.84-	1,934,650.84-	1,367,742.94-	18,015,513.00-	18,015,513.00-	1,501,292.75-	10.739	16,080,862.16-
	TOTAL GENERAL FUND	709,187.23	709,187.23	1,382,683.64	152.00	152.00	12.67	###############	709,035.23-

Period Ending: 1/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	01/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES	1,748.00	1,748.00	516.00	16,500.00	16,500.00	1,375.00	10.594	14,752.00
	WATER & SEWER CHARGES	820,577.73	820,577.73	732,349.79	9,912,490.00	9,912,490.00	826,040.83	8.278	9,091,912.27
	MISCELLANEOUS REVENUES	1,075.84	1,075.84	1,524.26	6,000.00	6,000.00	500.00	17.931	4,924.16
	TOTAL W&S REVENUE	823,401.57	823,401.57	734,390.05	9,934,990.00	9,934,990.00	827,915.83	8.288	9,111,588.43
EXPENSES:									
	ADMINISTRATION	38,767.26-	38,767.26-	30,293.59-	350,895.00-	350,895.00-	29,241.25-	11.048	312,127.74-
	WATER PRODUCTION	110,926.95-	110,926.95-	110,202.90-	1,282,590.00-	1,282,590.00-	106,882.50-	8.649	1,171,663.05-
	DISTRIBUTION/COLLECTION	135,896.64-	135,896.64-	96,729.25-	1,857,414.00-	1,857,414.00-	154,784.50-	7.316	1,721,517.36-
	WASTEWATER TREATMENT	106,283.09-	106,283.09-	124,682.86-	1,330,867.00-	1,330,867.00-	110,905.58-	7.986	1,224,583.91-
	WATER BILLING	48,452.11-	48,452.11-	46,240.46-	531,315.00-	531,315.00-	44,276.25-	9.119	482,862.89-
	ENGINEERING	21,374.42-	21,374.42-	4,814.59-	57,627.00-	57,627.00-	4,802.25-	37.091	36,252.58-
	NON DEPARTMENTAL	89,316.60-	89,316.60-	80,829.21-	786,879.00-	786,879.00-	65,573.25-	11.351	697,562.40-
	INTERFUND TRANSFERS	288,465.25-	288,465.25-	374,000.00-	3,737,393.00-	3,737,393.00-	311,449.42-	7.718	3,448,927.75-
	TOTAL W&S EXPENSES	839,482.32-	839,482.32-	867,792.86-	9,934,980.00-	9,934,980.00-	827,915.00-	8.450	9,095,497.68-
	TOTAL WATER & SEWER FUND	16,080.75-	16,080.75-	133,402.81-	10.00	10.00	.83	###############	16,090.75

Period Ending: 2/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	02/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	1,094,333.06	3,117,764.43	3,090,807.39	11,648,341.00	11,648,341.00	1,941,390.17	26.766	8,530,576.57
	LICENSES & PERMITS	11,085.30	20,539.20	15,249.33	114,200.00	114,200.00	19,033.33	17.985	93,660.80
	INTERGOVERNMENTAL REVENUE	12,331.24	27,606.75	1,083.34	122,375.00	122,375.00	20,395.83	22.559	94,768.25
	FEES	339,779.20	648,618.25	621,251.53	3,872,030.00	3,872,030.00	645,338.33	16.751	3,223,411.75
	FINES & FORFEITURES	107,453.97	102,537.97	164,271.75	625,000.00	625,000.00	104,166.67	16.406	522,462.03
	MISCELLANEOUS REVENUE	1,346.55	293,100.79	382,243.53	1,633,719.00	1,633,719.00	272,286.50	17.941	1,340,618.21
	TOTAL GENERAL FUND REVENUE	1,566,329.32	4,210,167.39	4,274,906.87	18,015,665.00	18,015,665.00	3,002,610.83	23.369	13,805,497.61
EXPENSES:									
	GENERAL GOVERNMENT	28,990.86-	60,290.12-	72,467.40-	380,390.00-	380,390.00-	63,398.33-	15.850	320,099.88-
	FINANCE	31,739.89-	79,086.26-	97,083.42-	577,792.00-	577,792.00-	96,298.67-	13.688	498,705.74-
	POLICE	304,608.77-	769,285.40-	640,966.30-	4,354,270.00-	4,354,270.00-	725,711.67-	17.667	3,584,984.60-
	FIRE	285,237.61-	722,414.63-	685,529.00-	3,760,373.00-	3,760,373.00-	626,728.83-	19.211	3,037,958.37-
	PUBLIC SERVICES	307,417.18-	769,670.25-	436,292.16-	3,690,288.00-	3,690,288.00-	615,048.00-	20.857	2,920,617.75-
	PLANNING	51,733.44-	97,673.99-	90,325.45-	455,406.00-	455,406.00-	75,901.00-	21.448	357,732.01-
	SUPPORT SERVICES	181,302.61-	364,805.38-	297,402.11-	1,688,637.00-	1,688,637.00-	281,439.50-	21.604	1,323,831.62-
	TOURISM & PROMOTIONS	36,649.77-	86,766.78-	97,951.09-	495,474.00-	495,474.00-	82,579.00-	17.512	408,707.22-
	PARKS & RECREATION	87,140.30-	155,292.36-	102,434.16-	761,647.00-	761,647.00-	126,941.17-	20.389	606,354.64-
	NON DEPARTMENTAL	123,428.62-	267,614.72-	248,872.23-	1,556,071.00-	1,556,071.00-	259,345.17-	17.198	1,288,456.28-
	APPRAISAL DISTRICT			23,504.00-	95,165.00-	95,165.00-	15,860.83-		95,165.00-
	INTERFUND TRANSFERS			39,905.00-					

Period Ending: 2/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	02/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	CAPITAL OUTLAY				200,000.00-	200,000.00-	33,333.33-		200,000.00-
	TOTAL GENERAL FUND EXPENSES	1,438,249.05-	3,372,899.89-	2,832,732.32-	18,015,513.00-	18,015,513.00-	3,002,585.50-	18.722	14,642,613.11-
	TOTAL GENERAL FUND	128,080.27	837,267.50	1,442,174.55	152.00	152.00	25.33	###############	837,115.50-

Period Ending: 2/2016

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	02/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES		1,748.00	716.00	16,500.00	16,500.00	2,750.00	10.594	14,752.00
	WATER & SEWER CHARGES	699,499.22	1,520,076.95	1,407,198.01	9,912,490.00	9,912,490.00	1,652,081.67	15.335	8,392,413.05
	MISCELLANEOUS REVENUES	1,973.59	3,049.43	1,983.40	6,000.00	6,000.00	1,000.00	50.824	2,950.57
	TOTAL W&S REVENUE	701,472.81	1,524,874.38	1,409,897.41	9,934,990.00	9,934,990.00	1,655,831.67	15.349	8,410,115.62
EXPENSES:									
	ADMINISTRATION	26,368.88-	65,136.14-	55,794.66-	350,895.00-	350,895.00-	58,482.50-	18.563	285,758.86-
	WATER PRODUCTION	122,000.00-	232,926.95-	203,721.99-	1,282,590.00-	1,282,590.00-	213,765.00-	18.161	1,049,663.05-
	DISTRIBUTION/COLLECTION	145,012.07-	280,908.71-	218,045.18-	1,857,414.00-	1,857,414.00-	309,569.00-	15.124	1,576,505.29-
	WASTEWATER TREATMENT	85,136.86-	191,419.95-	219,838.17-	1,330,867.00-	1,330,867.00-	221,811.17-	14.383	1,139,447.05-
	WATER BILLING	41,418.22-	89,870.33-	82,804.05-	531,315.00-	531,315.00-	88,552.50-	16.915	441,444.67-
	ENGINEERING	4,420.77-	25,795.19-	9,196.88-	57,627.00-	57,627.00-	9,604.50-	44.762	31,831.81-
	NON DEPARTMENTAL	51,677.53-	140,994.13-	154,394.03-	786,879.00-	786,879.00-	131,146.50-	17.918	645,884.87-
	INTERFUND TRANSFERS		288,465.25-	374,000.00-	3,737,393.00-	3,737,393.00-	622,898.83-	7.718	3,448,927.75-
	TOTAL W&S EXPENSES	476,034.33-	1,315,516.65-	1,317,794.96-	9,934,980.00-	9,934,980.00-	1,655,830.00-	13.241	8,619,463.35-
	TOTAL WATER & SEWER FUND	225,438.48	209,357.73	92,102.45	10.00	10.00	1.67	###############	209,347.73-