MEMORANDUM

To: Lisa Agnor, City Manager

From: Debbie Manuel, Acting Finance Director

Date: May 21, 2015

Subject: March and April Revenue and Expense Report Summaries – General Fund and Water and Sewer Enterprise Fund

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Attached are the Revenue and Expense Report Summaries for March and April requested by the City Commission. The reports provide current month, year to date, and budgeted amounts for major revenue categories and expenditures by department. The reports also provide 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 these reports.

Period Ending: 3/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	3/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	489,412.57	3,580,219.96	3,382,334.62	11,213,935.00	11,213,935.00	2,803,483.75	31.927	7,633,715.04
	LICENSES & PERMITS	13,185.25	28,434.58	13,789.00	83,200.00	83,200.00	20,800.00	34.176	54,765.42
	INTERGOVERNMENTAL REVENUE		1,083.34		236,000.00	236,000.00	59,000.00	.459	234,916.66
	FEES	327,089.98	934,351.51	982,274.18	3,820,780.00	3,820,780.00	955,195.00	24.454	2,886,428.49
	FINES & FORFEITURES	79,198.59-	85,073.16	158,910.97	625,000.00	625,000.00	156,250.00	13.612	539,926.84
	MISCELLANEOUS REVENUE	839.92	381,733.64	447,143.04	1,883,503.00	1,883,503.00	470,875.75	20.267	1,501,769.36
	TOTAL GENERAL FUND REVENUE	751,329.13	5,010,896.19	4,984,451.81	17,862,418.00	17,862,418.00	4,465,604.50	28.053	12,851,521.81
EXPENSES:									
	GENERAL GOVERNMENT	29,938.34-	96,919.42-	91,822.04-	356,142.00-	356,142.00-	89,035.50-	27.214	259,222.58-
	FINANCE	39,436.23-	132,036.05-	125,217.24-	563,800.00-	563,800.00-	140,950.00-	23.419	431,763.95-
	POLICE	304,184.55-	918,480.97-	927,715.09-	4,260,783.00-	4,260,783.00-	1,065,195.75-	21.557	3,342,302.03-
	FIRE	321,251.47-	983,124.71-	879,648.07-	3,659,466.00-	3,659,466.00-	914,866.50-	26.865	2,676,341.29-
	PUBLIC SERVICES	204,570.82-	638,806.43-	593,226.05-	3,605,789.00-	3,605,789.00-	901,447.25-	17.716	2,966,982.57-
	PLANNING	53,260.45-	140,518.26-	78,006.06-	469,507.00-	469,507.00-	117,376.75-	29.929	328,988.74-
SUPPORT SERVICES -									
	SUPPORT SERVICES	154,334.01-	444,026.68-	403,000.88-	1,748,903.00-	1,748,903.00-	437,225.75-	25.389	1,304,876.32-
	COMMUNITY FACILITIES	48,261.46-	119,459.01-	133,130.54-	540,638.00-	540,638.00-	135,159.50-	22.096	421,178.99-
	PARKS & RECREATION	45,475.57-	144,471.38-	151,648.00-	755,083.00-	755,083.00-	188,770.75-	19.133	610,611.62-
	NON DEPARTMENTAL	247,814.61-	490,936.84-	589,745.68-	1,648,615.00-	1,648,615.00-	412,153.75-	29.779	1,157,678.16-
	APPRAISAL DISTRICT	23,504.00-	23,504.00-	46,556.50-	94,025.00-	94,025.00-	23,506.25-	24.998	70,521.00-

Period Ending: 3/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	3/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	INTERFUND TRANSFERS	104,457.02-	144,362.02-		159,620.00-	159,620.00-	39,905.00-	90.441	15,257.98-
	TOTAL GENERAL FUND EXPENSES	1,576,488.53-	4,276,645.77-	4,019,716.15-	17,862,371.00-	17,862,371.00-	4,465,592.75-	23.942	13,585,725.23-
	TOTAL GENERAL FUND	825,159.40-	734,250.42	964,735.66	47.00	47.00	11.75	###############	734,203.42-

Period Ending: 3/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	3/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES		716.00	1,316.00	16,500.00	16,500.00	4,125.00	4.339	15,784.00
	WATER & SEWER CHARGES	770,038.40	2,177,236.41	2,298,630.22	9,814,000.00	9,814,000.00	2,453,500.00	22.185	7,636,763.59
	MISCELLANEOUS REVENUES	133.57	2,116.97	3,220.05	6,000.00	6,000.00	1,500.00	35.283	3,883.03
	TOTAL W&S REVENUE	770,171.97	2,180,069.38	2,303,166.27	9,836,500.00	9,836,500.00	2,459,125.00	22.163	7,656,430.62
EXPENSES:									
	ADMINISTRATION	24,999.22-	78,743.49-	86,489.00-	343,291.00-	343,291.00-	85,822.75-	22.938	264,547.51-
	WATER PRODUCTION	82,412.01-	282,466.58-	292,984.87-	1,294,998.00-	1,294,998.00-	323,749.50-	21.812	1,012,531.42-
	DISTRIBUTION/COLLECTION	132,277.66-	344,827.82-	261,807.43-	1,485,800.00-	1,485,800.00-	371,450.00-	23.208	1,140,972.18-
	WASTEWATER TREATMENT	110,950.10-	323,869.75-	257,980.42-	1,287,163.00-	1,287,163.00-	321,790.75-	25.162	963,293.25-
	WATER BILLING	42,702.76-	122,832.13-	133,623.86-	522,889.00-	522,889.00-	130,722.25-	23.491	400,056.87-
	ENGINEERING	4,302.54-	12,854.28-	23,534.36-	56,317.00-	56,317.00-	14,079.25-	22.825	43,462.72-
	NON DEPARTMENTAL	53,665.03-	176,892.39-	269,358.16-	786,381.00-	786,381.00-	196,595.25-	22.494	609,488.61-
	INTERFUND TRANSFERS		374,000.00-	436,500.00-	4,059,589.00-	4,059,589.00-	1,014,897.25-	9.213	3,685,589.00-
	TOTAL W&S EXPENSES	451,309.32-	1,716,486.44-	1,762,278.10-	9,836,428.00-	9,836,428.00-	2,459,107.00-	17.450	8,119,941.56-
	TOTAL WATER & SEWER FUND	318,862.65	463,582.94	540,888.17	72.00	72.00	18.00	###############	463,510.94-

Period Ending: 4/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	4/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	696,126.66	4,276,346.62	4,106,952.79	11,213,935.00	11,213,935.00	3,737,978.33	38.134	6,937,588.38
	LICENSES & PERMITS	10,965.50	39,400.08	21,457.25	83,200.00	83,200.00	27,733.33	47.356	43,799.92
	INTERGOVERNMENTAL REVENUE	9,221.51	10,304.85	7,284.00	236,000.00	236,000.00	78,666.67	4.366	225,695.15
	FEES	334,176.52	1,268,528.03	1,309,115.04	3,820,780.00	3,820,780.00	1,273,593.33	33.201	2,552,251.97
	FINES & FORFEITURES	64,815.87	149,889.03	227,857.34	625,000.00	625,000.00	208,333.33	23.982	475,110.97
	MISCELLANEOUS REVENUE	385,798.14	767,531.78	909,463.71	1,883,503.00	1,883,503.00	627,834.33	40.750	1,115,971.22
	TOTAL GENERAL FUND REVENUE	1,501,104.20	6,512,000.39	6,582,130.13	17,862,418.00	17,862,418.00	5,954,139.33	36.456	11,350,417.61
EXPENSES:									
	GENERAL GOVERNMENT	30,315.34-	127,234.76-	140,257.08-	356,142.00-	356,142.00-	118,714.00-	35.726	228,907.24-
	FINANCE	33,130.93-	165,166.98-	165,346.26-	563,800.00-	563,800.00-	187,933.33-	29.295	398,633.02-
	POLICE	325,702.90-	1,244,183.87-	1,300,243.51-	4,260,783.00-	4,260,783.00-	1,420,261.00-	29.201	3,016,599.13-
	FIRE	280,604.32-	1,263,729.03-	1,133,892.65-	3,659,466.00-	3,659,466.00-	1,219,822.00-	34.533	2,395,736.97-
	PUBLIC SERVICES	58,151.82-	696,958.25-	801,570.10-	3,605,789.00-	3,605,789.00-	1,201,929.67-	19.329	2,908,830.75-
	PLANNING	32,109.62-	172,627.88-	107,788.64-	469,507.00-	469,507.00-	156,502.33-	36.768	296,879.12-
SUPPORT SERVICES -									
	SUPPORT SERVICES	138,940.66-	582,967.34-	526,350.82-	1,748,903.00-	1,748,903.00-	582,967.67-	33.333	1,165,935.66-
	COMMUNITY FACILITIES	40,101.29-	159,560.30-	181,899.53-	540,638.00-	540,638.00-	180,212.67-	29.513	381,077.70-
	PARKS & RECREATION	53,150.10-	197,621.48-	210,351.71-	755,083.00-	755,083.00-	251,694.33-	26.172	557,461.52-
	NON DEPARTMENTAL	113,980.09-	604,916.93-	728,590.48-	1,648,615.00-	1,648,615.00-	549,538.33-	36.692	1,043,698.07-
	APPRAISAL DISTRICT		23,504.00-	46,556.50-	94,025.00-	94,025.00-	31,341.67-	24.998	70,521.00-

Period Ending: 4/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	4/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	INTERFUND TRANSFERS	39,905.00-	184,267.02-		159,620.00-	159,620.00-	53,206.67-	115.441	24,647.02
	TOTAL GENERAL FUND EXPENSES	1,146,092.07-	5,422,737.84-	5,342,847.28-	17,862,371.00-	17,862,371.00-	5,954,123.67-	30.358	12,439,633.16-
	TOTAL GENERAL FUND	355,012.13	1,089,262.55	1,239,282.85	47.00	47.00	15.67	###############	1,089,215.55-

Period Ending: 4/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	4/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES	200.00	916.00	3,507.00	16,500.00	16,500.00	5,500.00	5.552	15,584.00
	WATER & SEWER CHARGES	745,036.91	2,922,273.32	3,002,046.02	9,814,000.00	9,814,000.00	3,271,333.33	29.777	6,891,726.68
	MISCELLANEOUS REVENUES	4,684.53	6,801.50	3,709.08	6,000.00	6,000.00	2,000.00	113.358	801.50-
	TOTAL W&S REVENUE	749,921.44	2,929,990.82	3,009,262.10	9,836,500.00	9,836,500.00	3,278,833.33	29.787	6,906,509.18
EXPENSES:									
	ADMINISTRATION	26,611.51-	105,355.00-	133,264.92-	343,291.00-	343,291.00-	114,430.33-	30.690	237,936.00-
	WATER PRODUCTION	93,090.20-	375,556.78-	398,379.52-	1,294,998.00-	1,294,998.00-	431,666.00-	29.001	919,441.22-
	DISTRIBUTION/COLLECTION	101,740.63-	446,568.45-	355,569.28-	1,485,800.00-	1,485,800.00-	495,266.67-	30.056	1,039,231.55-
	WASTEWATER TREATMENT	474,473.67-	798,343.42-	362,490.72-	1,287,163.00-	1,287,163.00-	429,054.33-	62.023	488,819.58-
	WATER BILLING	36,269.48-	159,101.61-	176,744.30-	522,889.00-	522,889.00-	174,296.33-	30.427	363,787.39-
	ENGINEERING	5,186.31-	18,040.59-	30,501.72-	56,317.00-	56,317.00-	18,772.33-	32.034	38,276.41-
	NON DEPARTMENTAL	62,559.01-	239,451.40-	355,115.00-	786,381.00-	786,381.00-	262,127.00-	30.450	546,929.60-
	INTERFUND TRANSFERS	374,000.00-	748,000.00-	873,000.00-	4,059,589.00-	4,059,589.00-	1,353,196.33-	18.426	3,311,589.00-
	TOTAL W&S EXPENSES	1,173,930.81-	2,890,417.25-	2,685,065.46-	9,836,428.00-	9,836,428.00-	3,278,809.33-	29.385	6,946,010.75-
	TOTAL WATER & SEWER FUND	424,009.37-	39,573.57	324,196.64	72.00	72.00	24.00	###############	39,501.57-