MEMORANDUM

To: Lisa Agnor, City Manager

From: Debbie Manuel, Acting Finance Director

Date: October 16, 2015

Subject: August and September Revenue and Expense Report Summaries – General Fund and Water and Sewer Enterprise Fund

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Attached is the Revenue and Expense Report Summary for August and September 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: 8/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	08/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	739,166.69	6,939,957.83	6,737,523.57	11,213,935.00	11,213,935.00	7,475,956.67	61.887	4,273,977.17
	LICENSES & PERMITS	5,850.50	71,837.33	77,767.00	83,200.00	83,200.00	55,466.67	86.343	11,362.67
	INTERGOVERNMENTAL REVENUE	8,016.66	74,973.69	66,225.09	236,000.00	236,000.00	157,333.33	31.769	161,026.31
	FEES	323,835.30	2,598,293.19	2,559,361.43	3,820,780.00	3,820,780.00	2,547,186.67	68.004	1,222,486.81
	FINES & FORFEITURES	28,807.29	312,244.52	410,262.71	625,000.00	625,000.00	416,666.67	49.959	312,755.48
	MISCELLANEOUS REVENUE	2,522.83	1,570,780.76	1,385,733.12	1,883,503.00	1,883,503.00	1,255,668.67	83.397	312,722.24
	TOTAL GENERAL FUND REVENUE	1,108,199.27	11,568,087.32	11,236,872.92	17,862,418.00	17,862,418.00	11,908,278.67	64.762	6,294,330.68
EXPENSES:									
	GENERAL GOVERNMENT	34,217.74-	307,673.54-	277,024.79-	356,142.00-	356,142.00-	237,428.00-	86.391	48,468.46-
	FINANCE	31,335.68-	309,328.75-	348,308.83-	563,800.00-	563,800.00-	375,866.67-	54.865	254,471.25-
	POLICE	640,096.88-	2,983,821.72-	2,645,274.27-	4,260,783.00-	4,260,783.00-	2,840,522.00-	70.030	1,276,961.28-
	FIRE	283,020.29-	2,570,366.49-	2,317,548.33-	3,659,466.00-	3,659,466.00-	2,439,644.00-	70.239	1,089,099.51-
	PUBLIC SERVICES	261,003.55-	1,915,793.76-	1,775,157.16-	3,605,789.00-	3,605,789.00-	2,403,859.33-	53.131	1,689,995.24-
	PLANNING	40,908.02-	321,563.48-	248,363.82-	469,507.00-	469,507.00-	313,004.67-	68.490	147,943.52-
SUPPORT SERVICES -									
	SUPPORT SERVICES	148,137.48-	1,153,727.74-	1,055,679.63-	1,748,903.00-	1,748,903.00-	1,165,935.33-	65.969	595,175.26-
	COMMUNITY FACILITIES	47,003.72-	368,207.77-	358,109.99-	540,638.00-	540,638.00-	360,425.33-	68.106	172,430.23-
	PARKS & RECREATION	61,999.04-	449,071.39-	453,381.60-	755,083.00-	755,083.00-	503,388.67-	59.473	306,011.61-
	NON DEPARTMENTAL	157,359.66-	1,451,281.72-	1,264,642.97-	1,648,615.00-	1,648,615.00-	1,099,076.67-	88.030	197,333.28-
	APPRAISAL DISTRICT		70,512.00-	69,834.75-	94,025.00-	94,025.00-	62,683.33-	74.993	23,513.00-

Period Ending: 8/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	08/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	INTERFUND TRANSFERS		224,172.02-		159,620.00-	159,620.00-	106,413.33-	140.441	64,552.02
	TOTAL GENERAL FUND EXPENSES	1,705,082.06-	12,125,520.38-	10,813,326.14-	17,862,371.00-	17,862,371.00-	11,908,247.33-	67.883	5,736,850.62-
	TOTAL GENERAL FUND	596,882.79-	557,433.06-	423,546.78	47.00	47.00	31.33	###############	557,480.06

Period Ending: 8/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	08/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES	516.00	7,690.00	11,253.20	16,500.00	16,500.00	11,000.00	46.606	8,810.00
	WATER & SEWER CHARGES	938,976.55	6,052,991.16	6,216,524.21	9,814,000.00	9,814,000.00	6,542,666.67	61.677	3,761,008.84
	MISCELLANEOUS REVENUES	436.31	7,996.03	22,727.42	6,000.00	6,000.00	4,000.00	133.267	1,996.03-
	TOTAL W&S REVENUE	939,928.86	6,068,677.19	6,250,504.83	9,836,500.00	9,836,500.00	6,557,666.67	61.695	3,767,822.81
EXPENSES:									
	ADMINISTRATION	26,457.00-	227,338.67-	232,164.53-	343,291.00-	343,291.00-	228,860.67-	66.223	115,952.33-
	WATER PRODUCTION	96,870.22-	852,003.36-	895,450.71-	1,294,998.00-	1,294,998.00-	863,332.00-	65.792	442,994.64-
	DISTRIBUTION/COLLECTION	112,413.25-	888,893.40-	889,199.38-	1,485,800.00-	1,485,800.00-	990,533.33-	59.826	596,906.60-
	WASTEWATER TREATMENT	173,829.54-	1,354,806.66-	913,487.75-	1,287,163.00-	1,287,163.00-	858,108.67-	105.255	67,643.66
	WATER BILLING	30,281.73-	344,984.55-	340,739.66-	522,889.00-	522,889.00-	348,592.67-	65.977	177,904.45-
	ENGINEERING	4,760.16-	38,380.79-	63,089.77-	56,317.00-	56,317.00-	37,544.67-	68.151	17,936.21-
	NON DEPARTMENTAL	53,270.94-	604,093.05-	588,326.68-	786,381.00-	786,381.00-	524,254.00-	76.819	182,287.95-
	INTERFUND TRANSFERS		3,369,119.54-	3,520,965.33-	4,059,589.00-	4,059,589.00-	2,706,392.67-	82.992	690,469.46-
	TOTAL W&S EXPENSES	497,882.84-	7,679,620.02-	7,443,423.81-	9,836,428.00-	9,836,428.00-	6,557,618.67-	78.073	2,156,807.98-
	TOTAL WATER & SEWER FUND	442,046.02	1,610,942.83-	1,192,918.98-	72.00	72.00	48.00	###############	1,611,014.83

Period Ending: 9/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	09/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	472,773.43	7,412,731.26	7,240,263.73	11,213,935.00	11,213,935.00	8,410,451.25	66.103	3,801,203.74
	LICENSES & PERMITS	14,047.50	85,884.83	90,384.25	83,200.00	83,200.00	62,400.00	103.227	2,684.83-
	INTERGOVERNMENTAL REVENUE	15,491.73	90,465.42	72,724.96	236,000.00	236,000.00	177,000.00	38.333	145,534.58
	FEES	320,019.53	2,918,312.72	2,866,132.49	3,820,780.00	3,820,780.00	2,865,585.00	76.380	902,467.28
	FINES & FORFEITURES	80,243.44	392,487.96	456,463.10	625,000.00	625,000.00	468,750.00	62.798	232,512.04
	MISCELLANEOUS REVENUE	1,100.54	1,571,881.30	1,388,446.27	1,883,503.00	1,883,503.00	1,412,627.25	83.455	311,621.70
	TOTAL GENERAL FUND REVENUE	903,676.17	12,471,763.49	12,114,414.80	17,862,418.00	17,862,418.00	13,396,813.50	69.821	5,390,654.51
EXPENSES:									
	GENERAL GOVERNMENT	30,475.99-	338,149.53-	306,241.69-	356,142.00-	356,142.00-	267,106.50-	94.948	17,992.47-
	FINANCE	30,880.50-	340,209.25-	389,727.34-	563,800.00-	563,800.00-	422,850.00-	60.342	223,590.75-
	POLICE	71,656.41-	3,055,478.13-	2,973,148.09-	4,260,783.00-	4,260,783.00-	3,195,587.25-	71.712	1,205,304.87-
	FIRE	272,144.55-	2,842,511.04-	2,596,420.26-	3,659,466.00-	3,659,466.00-	2,744,599.50-	77.676	816,954.96-
	PUBLIC SERVICES	55,272.91-	1,971,066.67-	1,841,357.72-	3,605,789.00-	3,605,789.00-	2,704,341.75-	54.664	1,634,722.33-
	PLANNING	29,798.25-	351,361.73-	281,392.70-	469,507.00-	469,507.00-	352,130.25-	74.836	118,145.27-
SUPPORT SERVICES -									
	SUPPORT SERVICES	249,688.48-	1,403,416.22-	1,192,773.54-	1,748,903.00-	1,748,903.00-	1,311,677.25-	80.246	345,486.78-
	COMMUNITY FACILITIES	40,761.37-	408,969.14-	401,593.34-	540,638.00-	540,638.00-	405,478.50-	75.646	131,668.86-
	PARKS & RECREATION	59,097.77-	508,169.16-	508,057.11-	755,083.00-	755,083.00-	566,312.25-	67.300	246,913.84-
	NON DEPARTMENTAL	136,232.15-	1,587,513.87-	1,385,253.87-	1,648,615.00-	1,648,615.00-	1,236,461.25-	96.294	61,101.13-
	APPRAISAL DISTRICT	23,504.00-	94,016.00-	93,113.00-	94,025.00-	94,025.00-	70,518.75-	99.990	9.00-

Period Ending: 9/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	09/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	INTERFUND TRANSFERS		224,172.02-		159,620.00-	159,620.00-	119,715.00-	140.441	64,552.02
	TOTAL GENERAL FUND EXPENSES	999,512.38-	13,125,032.76-	11,969,078.66-	17,862,371.00-	17,862,371.00-	13,396,778.25-	73.479	4,737,338.24-
	TOTAL GENERAL FUND	95,836.21-	653,269.27-	145,336.14	47.00	47.00	35.25	###############	653,316.27

Period Ending: 9/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	09/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES		7,690.00	12,053.20	16,500.00	16,500.00	12,375.00	46.606	8,810.00
	WATER & SEWER CHARGES	838,480.66	6,891,471.82	7,064,008.82	9,814,000.00	9,814,000.00	7,360,500.00	70.221	2,922,528.18
	MISCELLANEOUS REVENUES	141.65	8,137.68	22,790.83	6,000.00	6,000.00	4,500.00	135.628	2,137.68-
	TOTAL W&S REVENUE	838,622.31	6,907,299.50	7,098,852.85	9,836,500.00	9,836,500.00	7,377,375.00	70.221	2,929,200.50
EXPENSES:									
	ADMINISTRATION	26,825.55-	254,164.22-	254,187.64-	343,291.00-	343,291.00-	257,468.25-	74.038	89,126.78-
	WATER PRODUCTION	91,790.82-	943,794.18-	986,753.61-	1,294,998.00-	1,294,998.00-	971,248.50-	72.880	351,203.82-
	DISTRIBUTION/COLLECTION	100,599.11-	989,492.51-	1,062,953.38-	1,485,800.00-	1,485,800.00-	1,114,350.00-	66.597	496,307.49-
	WASTEWATER TREATMENT	87,451.65-	1,442,258.31-	987,626.23-	1,287,163.00-	1,287,163.00-	965,372.25-	112.049	155,095.31
	WATER BILLING	37,752.24-	382,736.79-	389,730.43-	522,889.00-	522,889.00-	392,166.75-	73.197	140,152.21-
	ENGINEERING	5,003.79-	43,384.58-	70,090.49-	56,317.00-	56,317.00-	42,237.75-	77.036	12,932.42-
	NON DEPARTMENTAL	63,363.77-	667,456.82-	646,741.12-	786,381.00-	786,381.00-	589,785.75-	84.877	118,924.18-
	INTERFUND TRANSFERS		3,369,119.54-	3,520,965.33-	4,059,589.00-	4,059,589.00-	3,044,691.75-	82.992	690,469.46-
	TOTAL W&S EXPENSES	412,786.93-	8,092,406.95-	7,919,048.23-	9,836,428.00-	9,836,428.00-	7,377,321.00-	82.270	1,744,021.05-
	TOTAL WATER & SEWER FUND	425,835.38	1,185,107.45-	820,195.38-	72.00	72.00	54.00	###############	1,185,179.45