MEMORANDUM

To: Lisa Agnor, City Manager

From: Debbie Manuel, Acting Finance Director

Date: January 8, 2016

Subject: November 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 November 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: 11/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	11/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
GENERAL FUND									
REVENUES:									
	TAXES	1,131,302.48	9,818,273.19	9,655,754.53	11,213,935.00	11,213,935.00	10,279,440.42	87.554	1,395,661.81
	LICENSES & PERMITS	9,590.00	104,104.83	109,031.10	83,200.00	83,200.00	76,266.67	125.126	20,904.83-
	INTERGOVERNMENTAL REVENUE	639.59	98,171.76	98,352.76	236,000.00	236,000.00	216,333.33	41.598	137,828.24
	FEES	299,323.61	3,551,177.37	3,450,529.96	3,820,780.00	3,820,780.00	3,502,381.67	92.944	269,602.63
	FINES & FORFEITURES	6,980.22	446,660.12	588,578.21	625,000.00	625,000.00	572,916.67	71.466	178,339.88
	MISCELLANEOUS REVENUE	8,241.74	1,961,293.56	2,040,807.57	1,883,503.00	1,883,503.00	1,726,544.42	104.130	77,790.56-
	TOTAL GENERAL FUND REVENUE	1,456,077.64	15,979,680.83	15,943,054.13	17,862,418.00	17,862,418.00	16,373,883.17	89.460	1,882,737.17
EXPENSES:									
	GENERAL GOVERNMENT	31,116.40-	402,034.28-	370,285.97-	356,142.00-	356,142.00-	326,463.50-	112.886	45,892.28
	FINANCE	37,516.53-	408,992.74-	477,429.98-	563,800.00-	563,800.00-	516,816.67-	72.542	154,807.26-
	POLICE	365,794.31-	3,753,168.82-	3,656,575.51-	4,260,783.00-	4,260,783.00-	3,905,717.75-	88.086	507,614.18-
	FIRE	303,933.55-	3,434,311.76-	3,178,586.26-	3,659,466.00-	3,659,466.00-	3,354,510.50-	93.847	225,154.24-
	PUBLIC SERVICES	536,046.09-	2,812,255.52-	2,280,690.84-	3,605,789.00-	3,605,789.00-	3,305,306.58-	77.993	793,533.48-
	PLANNING	33,501.97-	416,688.61-	348,634.73-	469,507.00-	469,507.00-	430,381.42-	88.750	52,818.39-
SUPPORT SERVICES -									
	SUPPORT SERVICES	198,909.21-	1,836,723.67-	1,510,339.76-	1,748,903.00-	1,748,903.00-	1,603,161.08-	105.021	87,820.67
	COMMUNITY FACILITIES	43,549.56-	498,432.84-	490,364.15-	540,638.00-	540,638.00-	495,584.83-	92.193	42,205.16-
	PARKS & RECREATION	44,257.91-	610,968.67-	613,558.74-	755,083.00-	755,083.00-	692,159.42-	80.914	144,114.33-
	NON DEPARTMENTAL	101,960.43-	1,838,664.68-	1,626,923.93-	1,648,615.00-	1,648,615.00-	1,511,230.42-	111.528	190,049.68
	APPRAISAL DISTRICT		94,016.00-	93,113.00-	94,025.00-	94,025.00-	86,189.58-	99.990	9.00-

Period Ending: 11/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	11/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
	INTERFUND TRANSFERS		264,077.02-		159,620.00-	159,620.00-	146,318.33-	165.441	104,457.02
	TOTAL GENERAL FUND EXPENSES	1,696,585.96-	16,370,334.61-	14,646,502.87-	17,862,371.00-	17,862,371.00-	16,373,840.08-	91.647	1,492,036.39-
	TOTAL GENERAL FUND	240,508.32-	390,653.78-	1,296,551.26	47.00	47.00	43.08	###############	390,700.78

Period Ending: 11/2015

Account Number	Description	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	11/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET AMOUNT
WATER & SEWER ENTERPRISE FUND									
REVENUES:									
	GRANTS								
	PERMITS & FEES	1,726.00	9,416.00	17,250.20	16,500.00	16,500.00	15,125.00	57.067	7,084.00
	WATER & SEWER CHARGES	810,395.82	8,608,754.54	8,641,863.05	9,814,000.00	9,814,000.00	8,996,166.67	87.719	1,205,245.46
	MISCELLANEOUS REVENUES	15,313.75	374,197.61	25,404.18	6,000.00	6,000.00	5,500.00	6,236.627	368,197.61-
	TOTAL W&S REVENUE	827,435.57	8,992,368.15	8,684,517.43	9,836,500.00	9,836,500.00	9,016,791.67	91.418	844,131.85
EXPENSES:									
	ADMINISTRATION	28,281.62-	310,170.99-	299,436.29-	343,291.00-	343,291.00-	314,683.42-	90.352	33,120.01-
	WATER PRODUCTION	135,411.25-	1,206,084.97-	1,216,232.55-	1,294,998.00-	1,294,998.00-	1,187,081.50-	93.134	88,913.03-
	DISTRIBUTION/COLLECTION	111,821.77-	1,215,371.69-	1,476,502.75-	1,485,800.00-	1,485,800.00-	1,361,983.33-	81.799	270,428.31-
	WASTEWATER TREATMENT	112,068.54-	1,864,318.47-	1,335,937.25-	1,287,163.00-	1,287,163.00-	1,179,899.42-	144.839	577,155.47
	WATER BILLING	47,232.61-	472,430.72-	469,260.67-	522,889.00-	522,889.00-	479,314.92-	90.350	50,458.28-
	ENGINEERING	5,785.65-	53,720.79-	87,524.90-	56,317.00-	56,317.00-	51,623.92-	95.390	2,596.21-
	NON DEPARTMENTAL	47,098.46-	780,928.74-	763,804.72-	786,381.00-	786,381.00-	720,849.25-	99.307	5,452.26-
	INTERFUND TRANSFERS		3,743,119.54-	3,957,465.33-	4,059,589.00-	4,059,589.00-	3,721,289.92-	92.204	316,469.46-
	TOTAL W&S EXPENSES	487,699.90-	9,646,145.91-	9,606,164.46-	9,836,428.00-	9,836,428.00-	9,016,725.67-	98.066	190,282.09-
	TOTAL WATER & SEWER FUND	339,735.67	653,777.76-	921,647.03-	72.00	72.00	66.00	###############	653,849.76