

FY 2015-16 MONTHLY FINANCE UPDATE THRU NOVEMBER



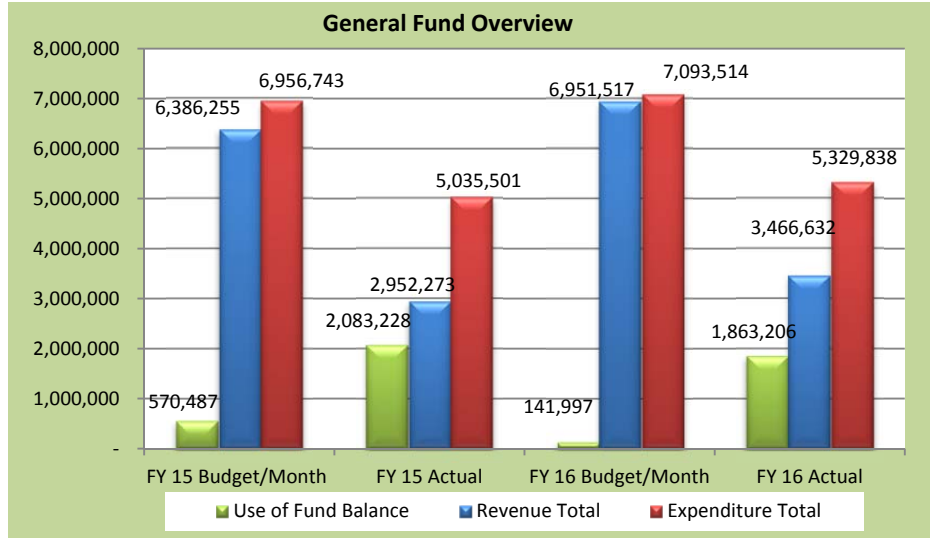
February 19, 2016

To: The Honorable Mayor Powell, Members of the City Council and Citizens of Cedar Park:

I am pleased to present to you the Monthly Finance Update for FY 2015-16 year-to-date activities thru November 2015. This update includes a detailed look at key revenues and expenditures and summary for all operating funds.

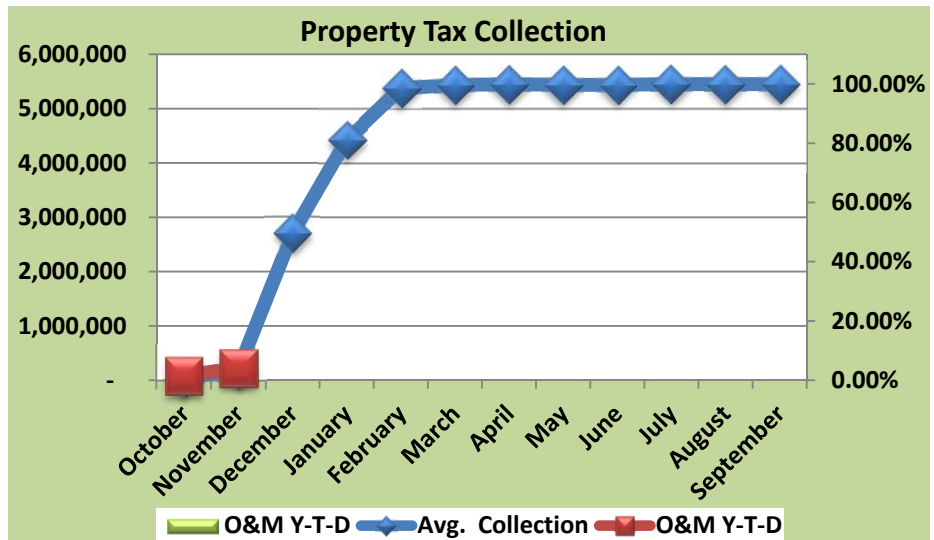
General Fund Overview

Revenues to date are \$3,466,632 or 8.3% of budget and Expenditures to date are \$5,329,838 or 12.5% of budget. Revenues are lower than straight-line budget due to property tax collections being primarily received between December and February. Expenditures are lower than straight-line due the timing of invoice payments and the seasonality of expenditures.



Property Tax Collection

Property Tax collection is \$446,810 and is 4.2% of budget thru November. Property tax collection activity is in line with prior year activity. The majority of collection activity occurs between December and February.

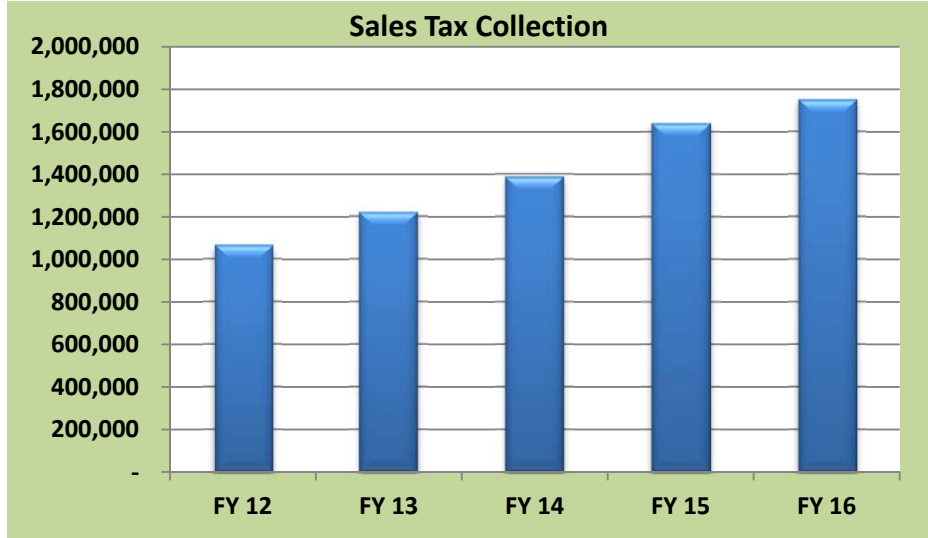


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Sales Tax Collection

Sales tax collections through November were \$1,754,251 or 15.9% of Budget. The average collection thru November is 14.2%. To date, sales tax collections are \$181,171 or 11.5% above projections, and collections are \$361,643 or 6.7% higher than FY 2014-15. While the sales tax is exceeding projections, the growth is in part due to a full-year impact of developments opened during the prior year, and we anticipate actual collections to be more in-line with estimates as the year continues.



Other Revenues

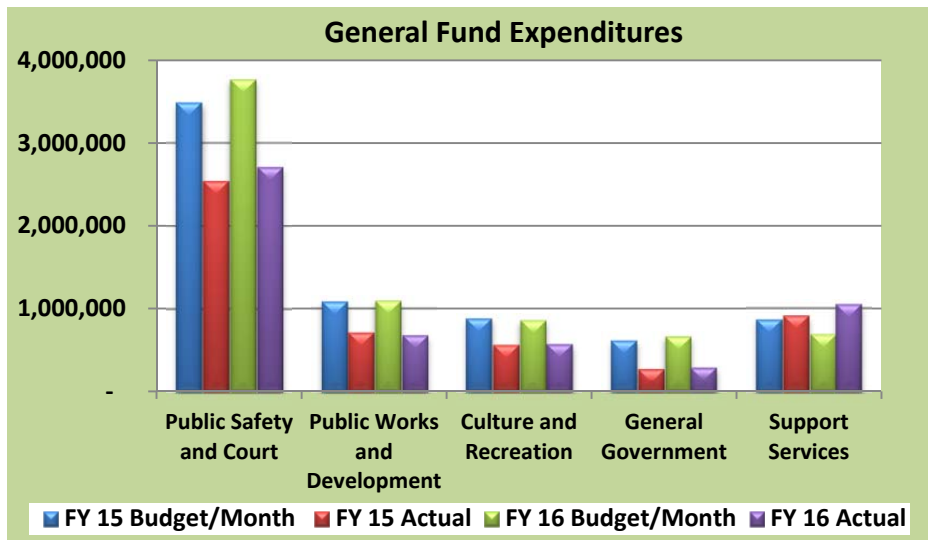
- Development fees are \$277,643 or 16.1% of budget.
- Parks and Recreation fees are \$139,268 or 11.2% of budget.
- Several revenues are provided after the reconciliation of the month or quarter such as franchise fees and beverage tax and therefore payments are received a month or two after the related activity occurred.
- Utility Fund, 4A-Economic Development, 4B-Community Development and Tourism Fund administrative transfers are made quarterly which accounts for the variance between year-to-date activity and straight-line budget.

General Fund Expenditures

Expenditures are \$5,329,838 or 12.5% of budget which is in-line with the prior year.

Expenditure Notes

- Personnel expenditures represent \$3,561,502 or 13.0% of budget and represent 66.8% of expenditures to date.



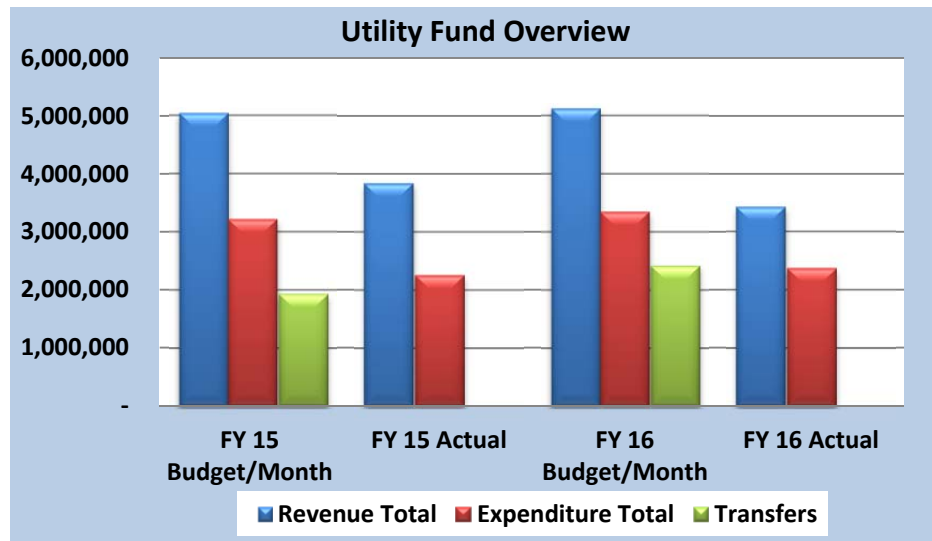


Expenditure Notes, (Continued)

- In contractual services, annual payments have been made for dispatch / radio maintenance, property liability insurance, and software maintenance agreements. Contractual services are \$1,040,247 and 16.6% of budget and are 19.5% of year-to-date expenditures.
- Expenditures are typically under straight-line budget as the payment for goods or services are made after they are received. This will delay the recording of the expenses until later months. In addition, expenditures are lower at the beginning of the fiscal year due to the seasonality of departments such as Street Maintenance and Parks and Recreation.

Utility Fund Overview

Revenues to date are \$3,437,062 or 11.2% of budget and Expenditures to date are \$2,385,347 or 6.9% of budget. Year-to-Date revenues are typically lower than straight-line budget due to the seasonality of water usage, as seen in the water consumption graph. Revenues and expenditures are consistent with prior year activity trending.



Utility Fund Revenue Notes

- Utility Fund revenues are in-line with annual revenue trends.

Utility Fund Expenditure Notes

- Utility Fund expenditures are lower than straight-line budget expectations because supplies and materials and occupancy reflect seasonality of Utility Services.
- Personnel expenditures totaled \$645,246 or 12.4% of budget. Personnel expenditures are 27.1% of expenditures to date.
- Water purchases are \$486,444 or 20.4% of budget.
- BCRWWS payments to date are \$216,347 or 9.1% of budget.
- The annual property and liability insurance payment was paid in October and is \$118,326.
- Debt service and CIP transfers are made quarterly.

FY 2015-16 MONTHLY FINANCE UPDATE THRU NOVEMBER



Water Consumption Notes

November Temp. / Precip.

2015 = 61.0 / 1.67"

2014 = 54.1 / 6.64"

2013 = 58.1 / 3.43"

2012 = 64.2 / 0.00"

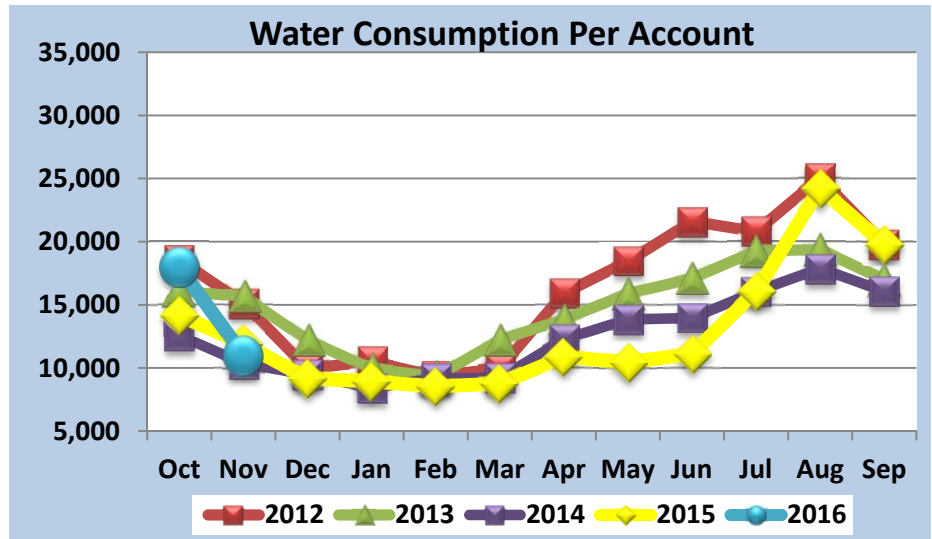
October Temp. / Precip.

2015 = 74.6 / 11.85"

2014 = 74.5 / 1.85"

2013 = 71.5 / 13.28"

2012 = 70.2 / 0.96"



The water consumption per account graph and weather data are provided to show the comparison between water usage and potential rain water for lakes.

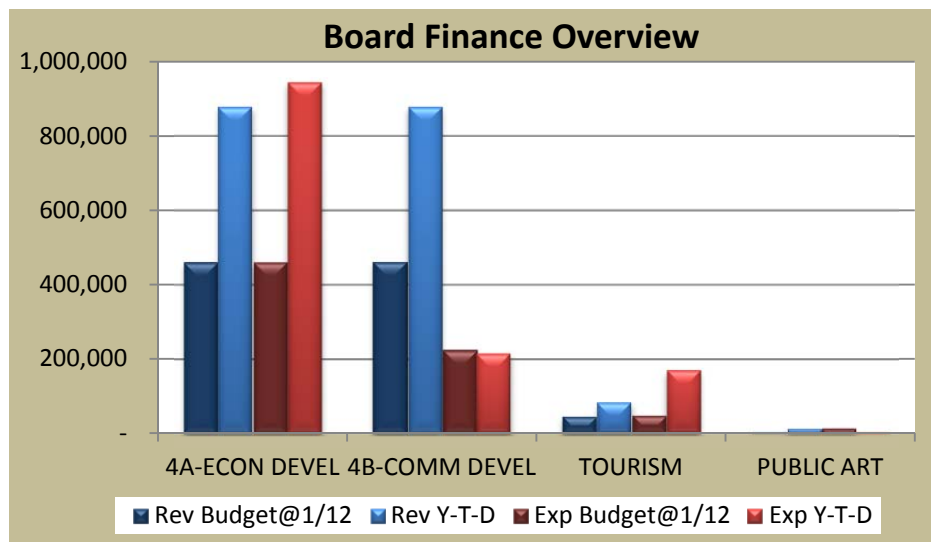
Board Operating Funds

4A – Economic Development

- Revenues = \$877,126
- Expenditures = \$ -
- ED, Admin Support, and Debt Transfers will begin in December.

4B – Community Development

- Revenues = \$877,126
- Expenditures = \$116,858
- Admin Support and Debt Transfers will begin in December
- CIP transfers will begin in March.



Tourism

- Revenues = \$ 32,141
- Expenditures = \$50,417
- Marketing = \$44,391.

Public Art

- Revenues = \$ 1
- Expenditures = \$4,276
- Transfers will begin in December.

FY 2015-16 MONTHLY FINANCE UPDATE THRU NOVEMBER



Other Operating Funds

- In the General Obligation and Utility Debt service funds, debt services payments are made in February and August.
- In the VES, a resolution to replace technology equipment was approved by Council on October 22, 2015, a resolution to replace radio equipment was approved by Council on November 12, 2015, and a resolution to replace vehicles and heavy-equipment was approved by Council on November 19, 2015.
- In the CPTV-10 Cable Fund, cable franchise fees are typically received after the quarter is closed.

Thank you for your time and support. If you have any questions, please feel free to contact me at either 512-401-5156 or kent.meredith@cedarparktexas.gov.

Thank you,

Kent Meredith
Finance Director
City of Cedar Park

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER

OBJECT CATEGORIES	FY 2014-15 Budget	FY 2014-15 Y-T-D	FY 2014-15 Actual	Variance	FY 2015-16 Budget	FY 2015-16 Y-T-D	% of Budget	Budget Balance
REVENUE SUMMARY								
Ad Valorem Taxes								
Current Ad Valorem Taxes	\$ 14,339,468	\$ 716,013	\$ 14,921,966	\$ (13,623,455)	\$ 16,436,557	\$ 685,541	4.2%	\$ (15,751,016)
Delinquent Ad Valorem Taxes	68,557	(781)	186,409	(69,338)	68,557	76	0.1%	(68,481)
Penalty and Int. Ad Valorem	68,472	(147)	106,093	(68,619)	55,401	12	0.0%	(55,389)
Total Ad Valorem Taxes	\$ 14,476,497	\$ 715,084	\$ 15,214,467	\$ (13,761,413)	\$ 16,560,515	\$ 685,629	4.1%	\$ (15,874,886)
Sales Tax*	\$ 10,199,023	\$ 1,644,090	\$ 11,186,774	\$ (8,554,933)	\$ 11,040,456	\$ 1,754,251	15.9%	\$ (9,286,205)
Development Related Fees								
Building Permits	\$ 1,198,911	\$ 172,175	\$ 1,312,643	\$ (1,026,736)	\$ 1,257,826	\$ 153,268	12.2%	\$ (1,104,558)
Construction Inspection Fees	274,016	35,886	292,367	(238,130)	216,835	94,034	43.4%	(122,801)
Engineer Review Fees	37,712	4,334	26,897	(33,378)	38,320	2,790	7.3%	(35,530)
Planning and Zoning Fees	73,184	19,456	74,128	(53,728)	78,358	6,368	8.1%	(71,991)
Professional Fee Recovery	27,683	4,000	27,425	(23,683)	27,884	6,200	22.2%	(21,684)
Site Review/Dev. Permit Fees	57,450	7,770	115,004	(49,680)	69,498	12,598	18.1%	(56,900)
Fire Code Compliance Fees	25,309	2,995	34,775	(22,314)	31,784	2,385	7.5%	(29,399)
Total Development Related Fees	\$ 1,694,265	\$ 246,616	\$ 1,883,239	\$ (1,447,649)	\$ 1,720,505	\$ 277,643	16.1%	\$ (1,442,862)
Franchise Fees	\$ 3,956,874	\$ 59,007	\$ 4,276,120	\$ (3,897,867)	\$ 3,956,874	\$ 104,912	2.7%	\$ (3,851,962)
Administrative and Contract Svcs								
LISD Resource Officer Reimb.	\$ 130,712	\$ 21,785	\$ 131,063	\$ (108,927)	\$ 134,684	\$ 22,447	16.7%	\$ (112,237)
Utility Fund	2,763,909	-	2,763,909	(2,763,909)	2,987,649	-	0.0%	(2,987,649)
WCID Admin. Services Fee	17,620	6,493	17,991	(11,127)	-	-	0.0%	-
CTRMA Interlocal	255,787	42,632	255,837	(213,155)	274,285	42,632	15.5%	(231,653)
Bond Fund	112,500	-	-	(112,500)	112,500	-	0.0%	(112,500)
Hotel Occupancy Fund	109,993	-	82,347	(109,993)	112,104	-	0.0%	(112,104)
4A & 4B	554,707	-	512,508	(554,707)	602,110	-	0.0%	(602,110)
Total Administrative and Contract Svcs	\$ 3,945,228	\$ 70,911	\$ 3,763,656	\$ (3,874,317)	\$ 4,223,332	\$ 65,079	1.5%	\$ (4,158,253)
Fines and Forfeitures	\$ 997,248	\$ 3,086	\$ 718,233	\$ (994,162)	\$ 997,248	\$ 105,865	10.6%	\$ (891,383)
Fees for Service								
Fire Protection Fees	\$ 1,282,238	\$ (15,215)	\$ 1,358,328	\$ (1,297,453)	\$ 1,397,749	\$ 180,937	12.9%	\$ (1,216,812)
Fire Protection - Ins. Rec.	77,358	3,851	160,439	(73,507)	125,000	8,693	7.0%	(116,307)
Parks and Recreation Fees	1,242,296	120,515	1,331,618	(1,121,781)	1,242,296	139,268	11.2%	(1,103,028)
Library Fines and Fees	108,907	17,877	107,622	(91,030)	109,685	16,187	14.8%	(93,498)
Animal Control Fees	9,513	213	6,488	(9,300)	8,595	727	8.5%	(7,868)
Justice Administration Fees	3,853	203	2,978	(3,650)	3,763	355	9.4%	(3,408)
Detention & Dispatch Services	3,793	181	1,484	(3,612)	2,866	198	6.9%	(2,668)
Total Fees for Service	\$ 2,727,958	\$ 127,626	\$ 2,968,957	\$ (2,600,332)	\$ 2,889,954	\$ 346,365	12.0%	\$ (2,543,589)
Miscellaneous Fees								
Interest	\$ 55,000	\$ 8,837	\$ 69,144	\$ (46,163)	\$ 55,000	\$ 2	0.0%	\$ (54,998)
Beverage Tax	150,000	-	208,738	(150,000)	150,000	-	0.0%	(150,000)
Other	115,438	77,017	341,144	(38,421)	115,218	126,886	110.1%	11,668
Total Miscellaneous Fees	\$ 320,438	\$ 85,853	\$ 619,026	\$ (234,585)	\$ 320,218	\$ 126,888	39.6%	\$ (193,330)
Total Revenue	\$ 38,317,531	\$ 2,952,273	\$ 40,630,471	\$ (35,365,258)	\$ 41,709,102	\$ 3,466,632	8.3%	\$ (38,242,470)

* - Includes sales tax thru November, which was collected in January.

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER

OBJECT CATEGORIES	FY 2014-15 Budget	FY 2014-15 Y-T-D	FY 2014-15 Actual	Variance	FY 2015-16 Budget	FY 2015-16 Y-T-D	% of Budget	Budget Balance
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EXPENDITURE SUMMARY

Expenditures by Category

Personnel Services	\$ 25,261,150	\$ 3,360,712	\$ 24,842,922	\$ 21,900,438	\$ 27,500,780	\$ 3,561,502	13.0%	\$ 23,939,278
Materials & Supplies	2,115,274	177,565	1,946,017	1,937,709	1,757,230	129,684	7.4%	1,627,546
Repairs & Maintenance	1,121,504	129,736	1,375,908	991,768	1,297,372	132,541	10.2%	1,164,831
Occupancy	1,465,999	231,190	1,530,139	1,234,809	1,511,153	207,184	13.7%	1,303,969
Contractual Services	7,201,673	923,838	5,453,006	6,277,835	6,263,050	1,040,247	16.6%	5,222,803
Other Charges	3,311,929	199,762	2,531,900	3,112,167	3,476,687	252,498	7.3%	3,224,189
Capital Outlay	426,651	-	435,115	426,651	586,663	-	0.0%	586,663
Transfers Out	694,764	-	749,764	694,764	-	-	0.0%	-
Contingency	141,512	12,700	26,793	128,812	168,146	6,183	3.7%	161,963
TOTAL BY CATEGORY	\$ 41,740,456	\$ 5,035,501	\$ 38,891,563	\$ 36,704,955	\$ 42,561,081	\$ 5,329,838	12.5%	\$ 37,231,243

Expenditures by Function

General Government

Council	67,662	6,298	56,176	61,364	67,662	21,286	31.5%	46,376
City Manager	532,957	78,395	530,815	454,562	587,823	44,727	7.6%	543,096
City Secretary	155,383	17,782	138,419	137,601	245,890	44,792	18.2%	201,098
Media and Communications	229,852	27,665	229,657	202,187	318,998	45,187	14.2%	273,811
Economic Development	2,126,620	81,261	1,401,566	2,045,359	2,167,281	78,192	3.6%	2,089,089
Legal Services	590,989	67,978	519,409	523,011	604,581	61,980	10.3%	542,601
General Government	\$ 3,703,463	\$ 279,378	\$ 2,876,042	\$ 3,424,085	\$ 3,992,235	\$ 296,163	7.4%	\$ 3,696,072

Public Safety

Municipal Court	586,958	73,187	565,202	513,771	591,634	79,508	13.4%	\$ 512,126
Police	11,562,426	1,465,088	11,346,373	10,097,338	12,346,372	1,563,352	12.7%	10,783,020
Animal Services	431,957	30,921	369,336	401,036	519,095	29,438	5.7%	489,657
Fire	8,226,730	963,518	8,163,199	7,263,212	8,631,193	1,030,513	11.9%	7,600,680
Emergency Management	148,510	14,687	134,303	133,823	528,114	12,751	2.4%	515,363
Public Safety	\$ 20,956,581	\$ 2,547,401	\$ 20,578,413	\$ 18,409,180	\$ 22,616,408	\$ 2,715,561	12.0%	\$ 19,900,847

Public Works and Development

Engineering	1,250,279	136,454	1,041,887	1,113,825	1,029,251	130,111	12.6%	\$ 899,140
Planning and Transportation	606,271	100,310	594,531	505,961	647,309	72,934	11.3%	574,375
Building Inspection	567,558	82,569	554,098	484,989	704,542	69,878	9.9%	634,664
Code Enforcement	195,152	14,503	129,952	180,649	196,650	15,192	7.7%	181,458
Streets	2,282,660	243,770	2,302,820	2,038,890	2,593,100	274,893	10.6%	2,318,207
Signal Maintenance	1,174,881	72,466	1,111,785	1,102,415	715,022	55,237	7.7%	659,785
Fleet Maintenance	471,630	69,361	468,842	402,269	508,748	64,676	12.7%	444,072
Drainage Maintenance	-	-	-	-	205,858	2,997	1.5%	202,861
Public Works and Development	\$ 6,548,431	\$ 719,433	\$ 6,203,916	\$ 5,828,998	\$ 6,600,480	\$ 685,917	10.4%	\$ 5,914,563

Culture and Recreation

Parks and Recreation	3,918,091	385,738	3,877,777	3,532,353	3,672,357	409,180	11.1%	\$ 3,263,177
Library	1,280,181	169,292	1,251,351	1,110,889	1,402,004	154,267	11.0%	1,247,737
Tourism	97,956	13,943	90,891	84,013	98,428	13,758	14.0%	84,670
Culture and Recreation	\$ 5,296,228	\$ 568,973	\$ 5,220,019	\$ 4,727,255	\$ 5,172,789	\$ 577,205	11.2%	\$ 4,595,584

Support Services

General Non-Departmental	2,009,875	403,292	997,100	1,606,583	1,130,254	480,153	42.5%	\$ 650,101
Finance	871,922	308,715	818,180	563,207	913,933	316,809	34.7%	\$ 597,124
Information Technology	1,579,280	126,804	1,450,804	1,452,476	1,388,053	165,201	11.9%	1,222,852
Human Resources	613,189	74,214	575,240	538,975	573,654	75,057	13.1%	498,597
Facility Maintenance	161,487	7,293	171,849	154,194	173,275	17,772	10.3%	155,503
Support Services	\$ 5,235,753	\$ 920,317	\$ 4,013,173	\$ 4,315,436	\$ 4,179,169	\$ 1,054,992	25.2%	\$ 3,124,177

TOTAL BY FUNCTION

TOTAL BY FUNCTION	\$ 41,740,456	\$ 5,035,501	\$ 38,891,563	\$ 36,704,955	\$ 42,561,081	\$ 5,329,838	12.5%	\$ 37,231,243
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UTILITY FUND

STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER

OBJECT CATEGORIES	FY 2014-15 Budget	FY 2014-15 Y-T-D	FY 2014-15 Actual	Variance	FY 2015-16 Budget	FY 2015-16 Y-T-D	% of Budget	Budget Balance
REVENUE SUMMARY								
Water Sales								
Water Sales	\$ 15,407,436	\$ 2,133,760	\$ 16,304,868	\$ (13,273,676)	\$ 15,407,436	\$ 2,000,857	13.0%	\$ (13,406,579)
Water Sales - Blockhouse	599,940	96,986	643,955	(502,954)	599,940	55,327	9.2%	(544,613)
Water Sales - WTC Mud	575,768	87,186	614,973	(488,582)	575,768	102,582	17.8%	(473,186)
Twin Creeks	68,722	6,490	69,408	(62,232)	68,722	6,578	9.6%	(62,144)
Avery Ranch	40,000	6,119	43,721	(33,881)	40,000	5,724	14.3%	(34,276)
LCRA	-	90	143	90	-	-	N/A	-
Total Water Sales	\$ 16,691,866	\$ 2,330,630	\$ 17,677,067	\$ (14,361,236)	\$ 16,691,866	\$ 2,171,068	13.0%	\$ (14,520,798)
Sewer Billings								
Sewer Billings	\$ 10,576,705	\$ 1,303,854	\$ 10,416,971	\$ (9,272,851)	\$ 10,576,705	\$ 1,082,557	10.2%	\$ (9,494,148)
Mayfield Ranch	184,829	16,608	190,450	(168,221)	184,829	20,574	11.1%	(164,256)
Blockhouse	326,480	47,524	308,868	(278,956)	326,480	18,332	5.6%	(308,148)
WTC Mud	275,734	36,292	366,992	(239,442)	275,734	47,662	17.3%	(228,072)
Highlands	-	6,890	44,906	6,890	-	4,826	0.0%	4,826
Total Sewer Billings	\$ 11,363,748	\$ 1,411,169	\$ 11,328,187	\$ (9,952,579)	\$ 11,363,748	\$ 1,173,951	10.3%	\$ (10,189,797)
Transfer-Impact Fees	\$ 1,538,088	\$ -	\$ 1,538,088	\$ (1,538,088)	\$ 1,538,088	\$ -	N/A	\$ (1,538,088)
Other Charges								
UB Account Transfer Fee	\$ 6,061	\$ 700	\$ 5,675	\$ (5,361)	\$ 5,650	\$ 800	14.2%	\$ (4,850)
Temp Water Service Fee	190	-	35	(190)	44	-	0.0%	(44)
Late Charges	394,864	56,545	315,701	(338,319)	394,864	23,668	6.0%	(371,196)
Reconnect Fee	87,543	15,425	56,925	(72,118)	65,590	1,730	2.6%	(63,860)
Water Tap Fee	4,691	850	6,075	(3,841)	5,027	700	13.9%	(4,327)
Sewer Tap Fee	6,367	1,500	8,894	(4,867)	6,258	750	12.0%	(5,508)
Water Connection Fee	73,893	6,050	44,025	(67,843)	73,893	5,825	7.9%	(68,068)
Water Meter Insp Fee	-	-	18,720	-	-	-	N/A	-
Sewer Insp Fee	27,759	1,500	15,450	(26,259)	27,759	1,850	6.7%	(25,909)
Industrial PreTreat Rev	3,931	300	2,635	(3,631)	3,931	575	14.6%	(3,356)
BCRUA Reimbursement	-	-	36,478	-	78,853	988	N/A	(77,865)
Misc Revenues	33,600	17,113	4,500	(16,487)	33,600	2,700	8.0%	(30,900)
Interest Income	76,688	5,756	167,260	(70,932)	76,688	-	0.0%	(76,688)
Credit Card Fees	18,152	3,156	20,785	(14,996)	18,152	2,902	16.0%	(15,250)
Utility Debt Service Fee	-	-	-	-	431,488	49,555	11.5%	(381,933)
Total Other Charges	\$ 733,739	\$ 108,895	\$ 703,158	\$ (624,844)	\$ 1,221,797	\$ 92,043	7.5%	\$ (1,129,754)
Total Revenue	\$ 30,327,441	\$ 3,850,694	\$ 31,246,500	\$ (26,476,747)	\$ 30,815,499	\$ 3,437,062	11.2%	\$ (27,378,437)

EXPENDITURE SUMMARY

Expenditures by Category

Personnel Services	\$ 4,737,885	\$ 667,462	\$ 4,544,552	\$ (4,070,423)	\$ 5,208,814	\$ 645,426	12.4%	\$ 4,563,388
Materials & Supplies	856,675	97,688	812,681	(758,987)	875,575	106,653	12.2%	768,922
Repairs & Maintenance	1,071,005	108,120	719,040	(962,885)	1,072,005	114,361	10.7%	957,644
Occupancy	1,890,246	311,371	1,693,308	(1,578,875)	1,908,221	261,548	13.7%	1,646,673
Contractual Services	8,734,809	892,787	8,146,783	(7,842,022)	9,243,860	983,576	10.6%	8,260,284
Other Charges	689,472	149,836	564,220	(539,636)	736,622	170,794	23.2%	565,828
Capital Outlay	1,404,000	41,309	581,505	(1,362,691)	1,114,000	102,988	9.2%	1,011,012
Transfers Out	11,656,234	-	11,529,245	(11,656,234)	14,570,999	-	0.0%	14,570,999
TOTAL	\$ 31,040,326	\$ 2,268,574	\$ 28,591,334	\$ (28,771,752)	\$ 34,730,096	\$ 2,385,347	6.9%	\$ 32,344,749

OTHER FUNDS

STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER

	FY 2014-15 Budget	FY 2014-15 Y-T-D	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Y-T-D	% of Budget	Budget Balance
DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND							
Revenues	19,470,619	715,316	18,906,638	20,402,356	702,671	3.44%	(19,699,685)
Expenditures	19,424,797	3,739	18,638,845	20,376,469	-	0.00%	20,376,469
Variance	45,822	711,577	267,793	25,887	702,671		
UTILITY DEBT SERVICE FUND							
Revenues	5,688,325	5,627	7,065,264	7,480,850	-	0.00%	(7,480,850)
Expenditures	5,688,325	538	7,227,183	7,480,850	-	0.00%	7,480,850
Variance	-	5,089	(161,920)	-	-		
SOLID WASTE FUND							
Revenues	3,628,233	471,689	3,481,295	3,774,493	389,336	10.31%	(3,385,157)
Expenditures	3,636,379	575,671	3,759,380	3,774,415	596,326	15.80%	3,178,089
Variance	(8,146)	(103,982)	(278,085)	78	(206,990)		
VES FUND							
Revenues	3,190,881	2,372	3,293,497	3,904,312	-	0.00%	(3,904,312)
Expenditures	2,387,698	70,921	1,550,345	2,893,181	66,437	2.30%	2,826,744
Variance	803,183	(68,549)	1,743,152	1,011,131	(66,437)		
SPECIAL REVENUE FUNDS							
GRANT / RESTRICTED FUNDS							
Revenues	-	29,670	124,752	-	18,174	0.00%	18,174
Expenditures	-	14,679	144,029	-	3,455	0.00%	(3,455)
Variance	-	14,991	(19,277)	-	14,719		
MUNICIPAL COURT FUND							
Revenues	105,700	11,508	69,541	105,700	10,173	9.62%	(95,527)
Expenditures	116,715	16,111	60,724	109,100	16,725	15.33%	92,375
Variance	(11,015)	(4,604)	8,817	(3,400)	(6,552)		
PUBLIC ART FUND							
Revenues	50,225	52	48,073	56,825	1	0.00%	(56,824)
Expenditures	128,510	3,849	11,742	170,234	4,276	2.51%	165,958
Variance	(78,285)	(3,798)	36,330	(113,409)	(4,275)		
TOURISM BOARD - H.O.T.							
Revenues	503,200	22,126	640,555	568,200	32,141	5.66%	(536,059)
Expenditures	503,200	64,386	437,840	599,200	50,417	8.41%	548,783
Variance	-	(42,261)	202,715	(31,000)	(18,276)		
CPTV-10/CABLE FUND							
Revenues	147,539	6,421	177,893	210,030	-	0.00%	(210,030)
Expenditures	213,510	47,556	210,082	467,833	420	0.09%	467,413
Variance	(65,971)	(41,135)	(32,189)	(257,803)	(420)		
TAX INCREMENT REINVESTMENT ZONE #1							
Revenues	588,388	227	585,215	643,345	-	0.00%	(643,345)
Expenditures	480,177	-	486,513	582,425	-	0.00%	582,425
Variance	108,211	227	98,702	60,920	-		
TAX INCREMENT REINVESTMENT ZONE #2							
Revenues	-	0	0	-	-	0.00%	-
Expenditures	-	-	-	-	-	0.00%	-
Variance	-	0	0	-	-		
4A-ECONOMIC DEVELOPMENT							
Revenues	5,443,903	825,384	5,608,399	5,538,078	877,126	15.84%	(4,660,952)
Expenditures	5,462,731	-	5,032,649	5,538,078	-	0.00%	5,538,078
Variance	(18,828)	825,384	575,750	-	877,126		
4B-COMMUNITY DEVELOPMENT							
Revenues	5,453,213	826,546	5,616,873	5,547,388	877,126	15.81%	(4,670,262)
Expenditures	8,196,533	1,968	4,451,108	5,547,388	116,865	2.11%	5,430,523
Variance	(2,743,320)	824,579	1,165,765	-	760,261		