

# FY 2017 MONTHLY FINANCE UPDATE THROUGH JANUARY



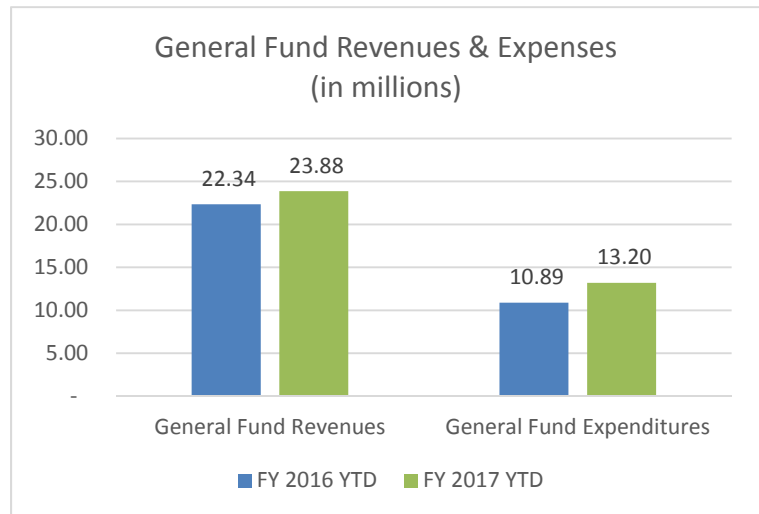
March 13, 2017

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 2017 year-to-date activities through January 2017. This update includes a detailed look at key revenues and expenditures and summary for all operating funds.

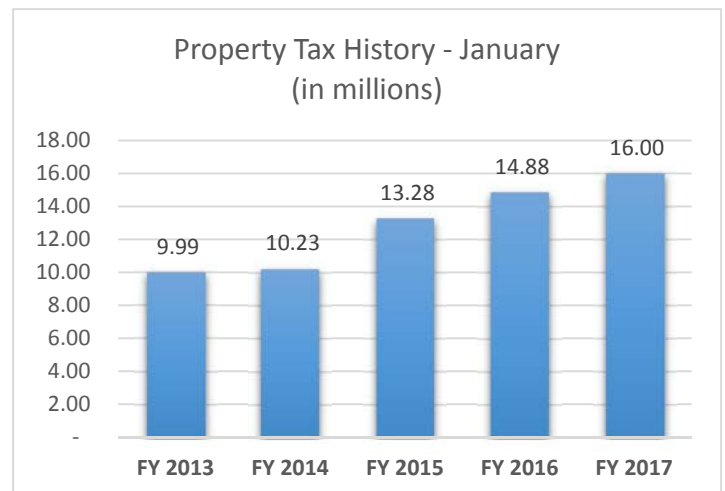
## General Fund Overview

The chart to the right displays the City's revenues and expenses through January. Revenues to date are \$23.9 million, up by 6.9% over last year's collection year-to-date. The accelerated collections are primarily due to seasonal property and sales tax collections. The majority of revenues collected in January were received through ad valorem (AV) taxes. AV taxes (property tax) collections as a proportion peaked in December and January as expected. We've collected 91% of the budgeted AV revenue for the year. Expenditures to date are \$13.2 million, up by 21% over last year's expenses year-to-date. Increases over the prior year include planned one-time expenditures in public safety and faster payment of economic development incentives.



## Property Tax Collections

Property tax collections, excluding any delinquent or penalty property tax collections, amount to \$16 million through January. This reflects an upward trend in property tax collections through January since FY 2013. The majority of collection activity will occur between December and February.

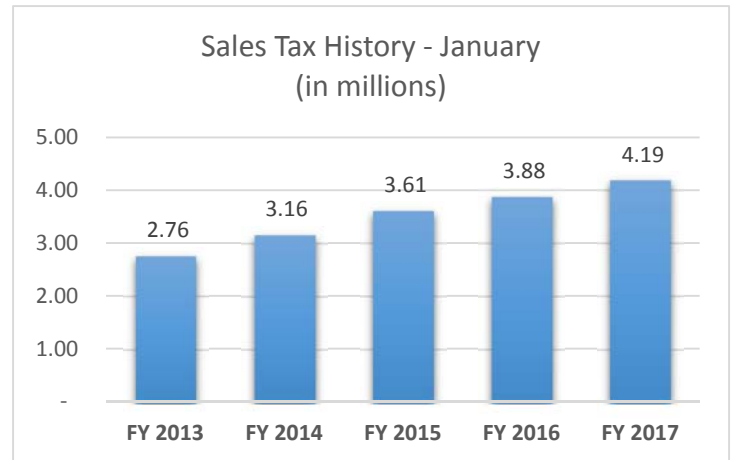


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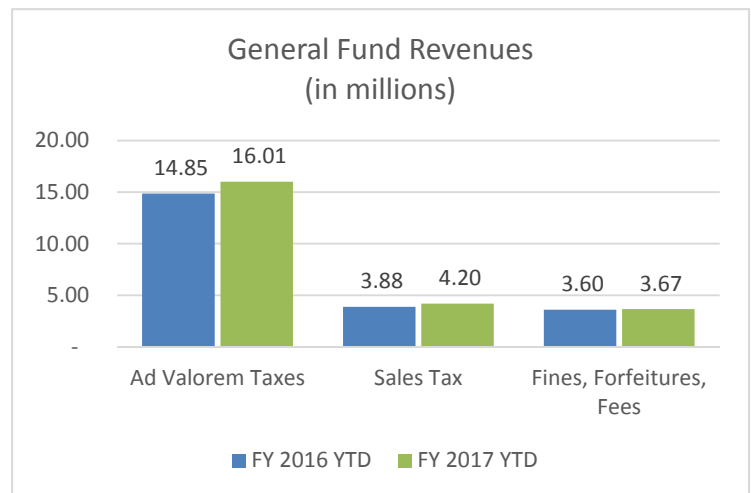
## Sales Tax Collection

Sales tax collections were \$4.2 million through January, up by 8% through the same period last year. Sales tax collections through January continue to trend upward, being \$309K higher than last year.



## Fines, Forfeitures, and Fees

Other revenue received through fines, forfeitures, and fees for the General Fund total \$3.67 million through January. Of the \$3.67 million, fees for service, such as fire protection and park fees, totaled \$579K, development related fees totaled \$669K, fines and forfeitures totaled \$192K, administrative and contract service fees totaled \$1,124K, franchise fees totaled \$669K, and other miscellaneous fees totaled \$438K. To note, 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.

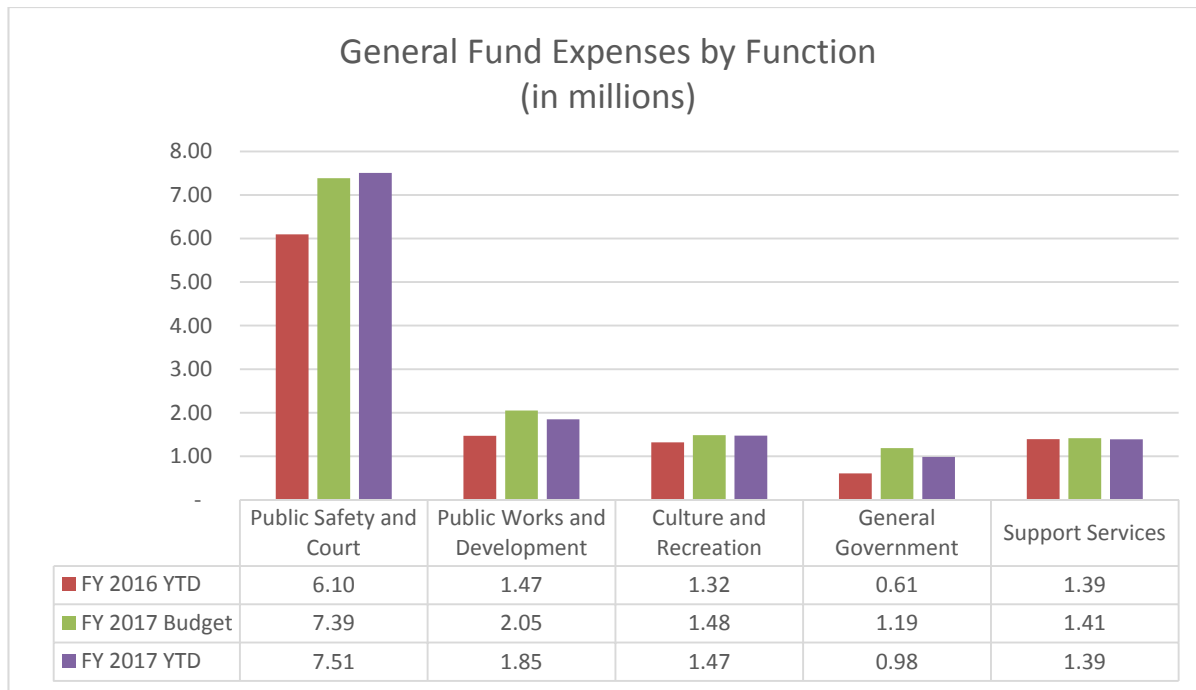


## FY 2017 MONTHLY FINANCE UPDATE THROUGH JANUARY



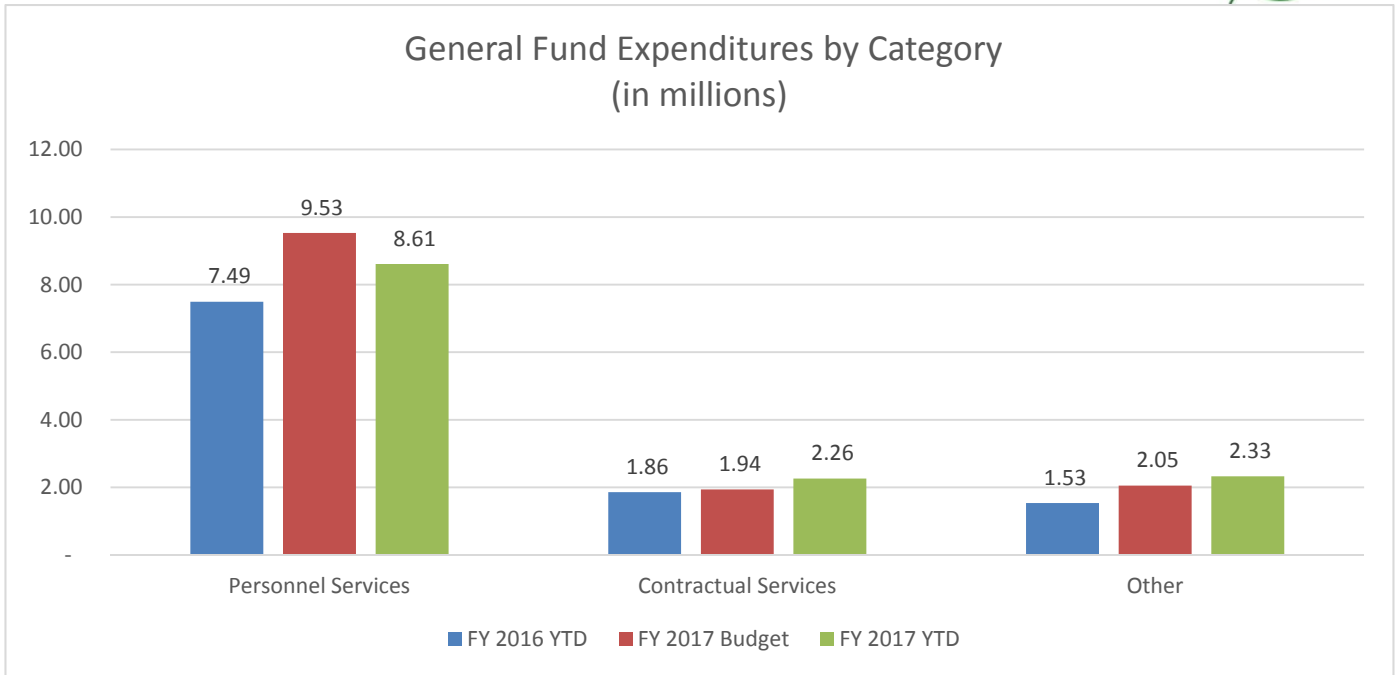
### General Fund Expenses by Function

Expenses totaled \$13.2 million through January, up by 21% compared to last year. The chart below provides FY 2016 and FY 2017 January budget and actual expenses by function. Public safety expenses account for 57% of all General Fund expenses.

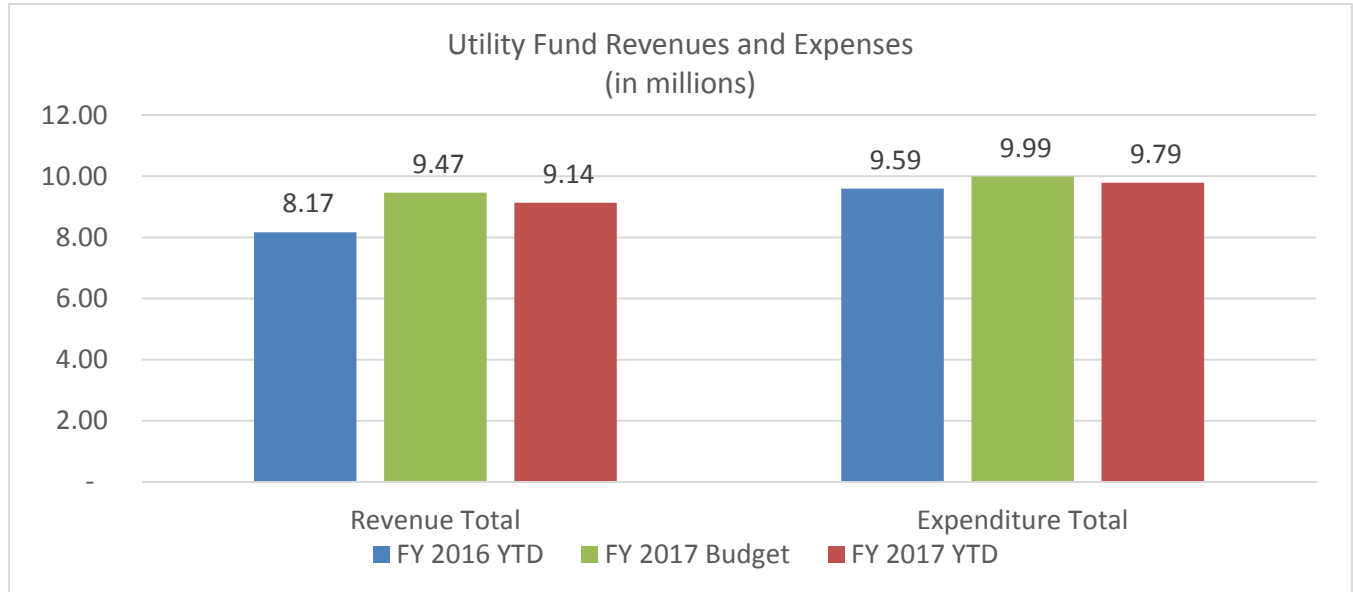


### General Fund Expenses by Category

The following chart provides the General Fund expenses by category. Personnel expenses represent \$8.6 million or 65% of General Fund expenses to date. Contractual services totaled \$2.3M, accounting for 17% of General Fund expenses. The remaining \$2.3M or 18% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, economic development, capital outlay, and other charges.



**Utility Fund Overview**



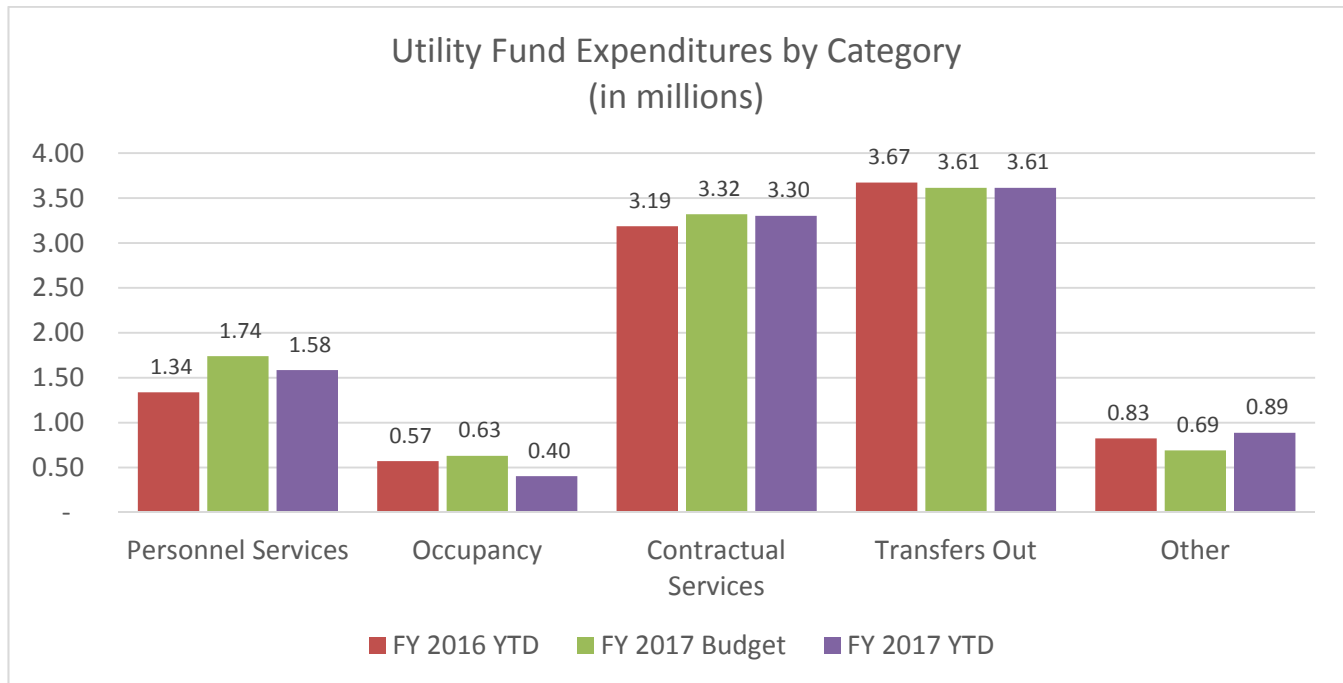
Revenues through January totaled \$9.14 million, while expenses totaled \$9.79 million. Revenues and expenditures are consistent with prior year trends and budget expectations.

## FY 2017 MONTHLY FINANCE UPDATE THROUGH JANUARY



### Utility Fund Expense by Category

The chart below displays the Utility Fund budget and actual expenses by category through January for FY 2016 and FY 2017. Of the \$9.79 million in total expenses through January, contractual services totaled \$3.3 million, personnel services totaled \$1.6M, occupancy totaled \$400K, and other expenses totaled \$890K. Transfers out to the General Fund, Debt Service and CIP projects make up \$3.6M of the remaining year to date expenditures. All expenses are in line with budget expectations.



**GENERAL FUND**

**STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER**

OBJECT CATEGORIES	FY 2016 Budget	FY 2016 Y-T-D	FY 2016 Actual	Variance	FY 2017 Budget	FY 2017 Y-T-D	% of Budget	Budget Balance
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**REVENUE SUMMARY**

**Ad Valorem Taxes**

4110 Current Ad Valorem Taxes	\$ 16,688,004	\$ 14,878,187	\$ 16,828,622	\$ (1,809,817)	\$ 17,679,939	\$ 16,002,858	90.5%	\$ (1,677,081)
4112 Delinquent Ad Valorem Taxes	35,240	(27,621)	(9,227)	(62,861)	35,240	6,130	17.4%	(29,110)
4114 Penalty and Int. Ad Valorem	40,185	3,159	46,544	(37,026)	40,185	1,492	3.7%	(38,693)
<b>Total Ad Valorem Taxes</b>	<b>\$ 16,763,429</b>	<b>\$ 14,853,724</b>	<b>\$ 16,865,939</b>	<b>\$ (1,909,705)</b>	<b>\$ 17,755,364</b>	<b>\$ 16,010,480</b>	<b>90.2%</b>	<b>\$ (1,744,884)</b>

4120 Sales Tax*	\$ 11,949,668	\$ 3,882,759	\$ 11,948,321	\$ (8,066,909)	\$ 12,572,901	\$ 4,198,022	33.4%	\$ (8,374,879)
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**Development Related Fees**

4210 Building Permits	\$ 1,644,000	\$ 459,586	\$ 1,824,073	\$ (1,184,414)	\$ 1,660,440	\$ 578,398	34.8%	\$ (1,082,042)
4232 Construction Inspection Fees	224,618	133,079	237,449	(91,539)	226,864	5,699	2.5%	(221,165)
4235 Engineer Review Fees	18,295	6,045	20,210	(12,250)	18,478	4,239	22.9%	(14,239)
4240 Planning and Zoning Fees	46,604	14,334	33,402	(32,270)	45,000	24,590	54.6%	(20,410)
4245 Professional Fee Recovery	36,425	13,200	40,225	(23,225)	36,789	12,200	33.2%	(24,589)
4246 Site Review/Dev. Permit Fees	110,799	29,536	78,737	(81,263)	111,907	34,919	31.2%	(76,988)
4251 Fire Code Compliance Fees	39,132	9,035	52,937	(30,097)	39,524	9,150	23.2%	(30,374)
<b>Total Development Related Fees</b>	<b>\$ 2,119,873</b>	<b>\$ 664,815</b>	<b>\$ 2,287,035</b>	<b>\$ (1,455,058)</b>	<b>\$ 2,139,002</b>	<b>\$ 669,194</b>	<b>31.3%</b>	<b>\$ (1,469,808)</b>

4150 Franchise Fees	\$ 4,128,292	\$ 718,752	\$ 4,343,044	\$ (3,409,540)	\$ 4,427,067	\$ 668,778	15.1%	\$ (3,758,289)
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**Administrative and Contract Svcs**

4494 LISD Resource Officer Reimb.	\$ 134,353	\$ 44,895	\$ 124,315	\$ (89,458)	\$ 138,384	\$ 46,604	33.7%	\$ (91,780)
8202 Utility Fund	2,987,649	746,912	2,987,649	(2,240,737)	3,268,673	817,168	25.0%	(2,451,505)
4438 CTRMA Interlocal	271,202	88,346	271,202	(182,856)	281,141	91,428	32.5%	(189,713)
4431 Bond Fund	112,500	-	-	(112,500)	181,091	-	0.0%	(181,091)
4439 Hotel Occupancy Fund	112,104	27,498	109,992	(84,606)	123,171	27,500	22.3%	(95,671)
4435 4A & 4B	548,438	150,528	602,110	(397,911)	578,012	141,672	24.5%	(436,340)
<b>Total Administrative and Contract Svcs</b>	<b>\$ 4,166,246</b>	<b>\$ 1,058,178</b>	<b>\$ 4,095,268</b>	<b>\$ (3,108,068)</b>	<b>\$ 4,570,472</b>	<b>\$ 1,124,373</b>	<b>24.6%</b>	<b>\$ (3,446,099)</b>

4510 Fines and Forfeitures	\$ 715,000	\$ 228,121	\$ 747,119	\$ (486,879)	\$ 715,000	\$ 191,942	26.8%	\$ (523,058)
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**Fees for Service**

4400 Fire Protection Fees	\$ 1,447,643	\$ 334,385	\$ 1,500,360	\$ (1,113,258)	\$ 1,472,123	\$ 218,762	14.9%	\$ (1,253,361)
4401 Fire Protection - Ins. Rec.	125,000	8,878	174,845	(116,122)	126,250	16,609	13.2%	(109,641)
4410 Parks and Recreation Fees	1,337,489	279,867	1,325,115	(1,057,622)	1,382,614	316,200	22.9%	(1,066,414)
4430 Library Fines and Fees	87,201	32,149	102,931	(55,052)	93,299	24,568	26.3%	(68,731)
4405 Animal Control Fees	3,025	966	3,431	(2,059)	3,055	750	24.6%	(2,305)
4512 Justice Administration Fees	3,763	774	2,560	(2,989)	3,801	578	15.2%	(3,223)
4507 Teen Court Fees	-	160	400	160	-	191	0.0%	191
4514 Detention & Dispatch Services	1,859	1,108	2,250	(751)	1,877	1,579	84.1%	(298)
<b>Total Fees for Service</b>	<b>\$ 3,005,980</b>	<b>\$ 658,286</b>	<b>\$ 3,111,892</b>	<b>\$ (2,347,694)</b>	<b>\$ 3,083,019</b>	<b>\$ 579,238</b>	<b>18.8%</b>	<b>\$ (2,503,781)</b>

**Miscellaneous Fees**

4630 Interest	\$ 55,000	\$ 17,378	\$ 80,526	\$ (37,622)	\$ 90,550	\$ 38,000	42.0%	\$ (52,550)
4130 Beverage Tax	186,663	57,437	248,295	(129,226)	188,530	55,460	29.4%	(133,070)
Other	459,342	199,004	553,254	(260,338)	427,130	344,061	80.6%	(83,069)
<b>Total Miscellaneous Fees</b>	<b>\$ 701,005</b>	<b>\$ 273,818</b>	<b>\$ 882,076</b>	<b>\$ (427,187)</b>	<b>\$ 706,210</b>	<b>\$ 437,520</b>	<b>62.0%</b>	<b>\$ (268,690)</b>

<b>Total Revenue</b>	<b>\$ 43,549,493</b>	<b>\$ 22,338,455</b>	<b>\$ 44,280,693</b>	<b>\$ (21,211,038)</b>	<b>\$ 45,969,035</b>	<b>\$ 23,879,546</b>	<b>51.9%</b>	<b>\$ (22,089,489)</b>
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**GENERAL FUND**

**STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER**

OBJECT CATEGORIES	FY 2016 Budget	FY 2016 Y-T-D	FY 2016 Actual	Variance	FY 2017 Budget	FY 2017 Y-T-D	% of Budget	Budget Balance
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**EXPENDITURE SUMMARY**

**Expenditures by Category**

51	Personnel Services	\$ 28,015,465	\$ 7,494,551	\$ 26,883,049	\$ 20,520,914	\$ 30,964,671	\$ 8,610,337	27.8%	\$ 22,354,334
52	Materials & Supplies	1,831,896	257,117	1,545,548	1,574,779	2,241,381	330,769	14.8%	1,910,612
53	Repairs & Maintenance	1,375,197	301,762	1,290,175	1,073,435	1,462,132	383,954	26.3%	1,078,178
54	Occupancy	1,511,153	499,641	1,448,128	1,011,512	1,514,971	482,232	31.8%	1,032,740
55	Contractual Services	6,675,066	1,857,075	6,714,818	4,817,991	7,164,449	2,260,283	31.5%	4,904,166
57	Economic Development	1,643,647	-	1,107,964	1,643,647	1,739,793	170,610	9.8%	1,569,183
	Other Charges	1,833,040	461,740	1,641,532	1,371,300	1,972,905	590,797	29.9%	1,382,108
56		1,678,258	410,147	1,486,751	1,268,111	1,818,123	539,204	29.7%	1,278,919
74		154,782	51,594	154,781	103,188	154,782	51,594	33.3%	103,188
77		-	-	-	-	-	-	0.0%	-
68	Capital Outlay	263,663	2,081	300,145	261,582	428,500	11,300	2.6%	417,200
91	Transfers Out	710,000	-	710,000	710,000	1,300,000	325,000	25.0%	975,000
58	Contingency	168,146	12,183	28,041	155,963	130,000	33,325	25.6%	96,675
<b>TOTAL BY CATEGORY</b>		<b>\$ 44,027,273</b>	<b>\$ 10,886,150</b>	<b>\$ 41,669,401</b>	<b>\$ 33,141,123</b>	<b>\$ 48,918,802</b>	<b>\$ 13,198,607</b>	<b>27.0%</b>	<b>\$ 35,720,195</b>

**Expenditures by Function**

<b>General Government</b>									
020	Council	\$ 67,662	\$ 22,959	\$ 67,477	44,703	\$ 67,662	\$ 20,038	29.6%	\$ 47,624
030	City Manager	587,823	152,433	549,937	435,390	734,220	173,216	23.6%	561,004
040	City Secretary	245,890	59,574	181,523	186,316	173,227	41,250	23.8%	131,977
110	Media and Communications	318,998	85,054	285,072	233,944	438,224	122,281	27.9%	315,943
120	Economic Development	2,167,281	147,577	1,555,928	2,019,704	2,225,686	331,193	14.9%	1,894,493
230	Legal Services	624,581	139,928	617,675	484,654	650,622	295,620	45.4%	355,002
<b>General Government</b>		<b>\$ 4,012,235</b>	<b>\$ 607,524</b>	<b>\$ 3,257,614</b>	<b>\$ 3,404,711</b>	<b>\$ 4,289,641</b>	<b>\$ 983,598</b>	<b>22.9%</b>	<b>\$ 3,306,043</b>
<b>Public Safety</b>									
080	Municipal Court	\$ 621,634	\$ 151,973	\$ 566,484	469,661	\$ 602,459	\$ 166,267	27.6%	\$ 436,192
	Police	12,716,872	3,370,980	12,259,814	9,345,892	13,398,260	4,001,607	29.9%	9,396,653
094	Animal Services	519,095	127,840	363,650	391,255	1,022,649	211,237	20.7%	811,412
	Fire	8,863,568	2,444,684	9,027,732	6,418,884	11,455,423	3,084,958	26.9%	8,370,465
	Emergency Management	848,614	2,688	479,546	845,926	247,127	42,584	17.2%	204,543
<b>Public Safety</b>		<b>\$ 23,569,783</b>	<b>\$ 6,098,165</b>	<b>\$ 22,697,226</b>	<b>\$ 17,471,618</b>	<b>\$ 26,725,918</b>	<b>\$ 7,506,653</b>	<b>28.1%</b>	<b>\$ 19,219,265</b>
<b>Public Works and Development</b>									
130	Engineering	\$ 1,224,251	\$ 270,668	\$ 1,221,550	953,583	\$ 1,197,783	\$ 311,408	26.0%	\$ 886,375
150	Planning and Transportation	617,309	156,375	631,920	460,934	728,541	191,240	26.2%	537,301
151	Building Inspection	704,542	160,015	612,000	544,527	710,948	209,011	29.4%	501,937
152	Code Enforcement	196,650	34,422	148,134	162,228	199,729	57,529	28.8%	142,200
180	Streets	2,545,383	605,800	2,453,427	1,939,583	2,867,901	668,012	23.3%	2,199,889
181	Signal Maintenance	715,022	98,661	582,640	616,361	658,916	177,152	26.9%	481,764
182	Fleet Maintenance	508,748	138,751	518,585	369,997	557,752	164,849	29.6%	392,903
184	Drainage Maintenance	205,858	3,084	192,163	202,774	499,742	67,644	13.5%	432,098
<b>Public Works and Development</b>		<b>\$ 6,717,763</b>	<b>\$ 1,467,774</b>	<b>\$ 6,360,418</b>	<b>\$ 5,249,989</b>	<b>\$ 7,421,312</b>	<b>\$ 1,846,845</b>	<b>24.9%</b>	<b>\$ 5,574,467</b>
<b>Culture and Recreation</b>									
	Parks and Recreation	\$ 3,747,732	\$ 900,248	\$ 3,563,271	2,847,484	\$ 3,772,802	\$ 1,022,136	27.1%	\$ 2,750,666
200	Library	1,471,729	391,664	1,434,644	1,080,065	1,483,566	421,449	28.4%	1,062,117
250	Tourism	103,428	27,730	96,775	75,698	108,686	27,915	25.7%	80,771
<b>Culture and Recreation</b>		<b>\$ 5,322,889</b>	<b>\$ 1,319,642</b>	<b>\$ 5,094,689</b>	<b>\$ 4,003,247</b>	<b>\$ 5,365,054</b>	<b>\$ 1,471,499</b>	<b>27.4%</b>	<b>\$ 3,893,555</b>
<b>Support Services</b>									
	General Non-Departmental	\$ 1,255,688	\$ 404,417	\$ 1,244,071	851,271	\$ 1,864,708	\$ 559,580	30.0%	\$ 1,305,128
050	Finance	948,933	405,749	890,396	543,184	1,009,316	203,235	20.1%	806,081
	Information Technology	1,423,053	386,732	1,396,863	1,036,321	1,439,333	414,639	28.8%	1,024,694
070	Human Resources	603,654	151,185	566,487	452,469	626,306	164,534	26.3%	461,772
183	Facility Maintenance	173,275	44,961	161,638	128,314	177,214	48,024	27.1%	129,190
<b>Support Services</b>		<b>\$ 4,404,603</b>	<b>\$ 1,393,044</b>	<b>\$ 4,259,454</b>	<b>\$ 3,011,559</b>	<b>\$ 5,116,877</b>	<b>\$ 1,390,011</b>	<b>27.2%</b>	<b>\$ 3,726,866</b>
<b>TOTAL BY FUNCTION</b>		<b>\$ 44,027,273</b>	<b>\$ 10,886,150</b>	<b>\$ 41,669,401</b>	<b>\$ 33,141,123</b>	<b>\$ 48,918,802</b>	<b>\$ 13,198,607</b>	<b>27.0%</b>	<b>\$ 35,720,195</b>

**UTILITY FUND**

**STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER**

OBJECT CATEGORIES	FY 2016 Budget	FY 2016 Y-T-D	FY 2016 Actual	Variance	FY 2017 Budget	FY 2017 Y-T-D	% of Budget	Budget Balance
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**REVENUE SUMMARY**

<b>Water Sales</b>									
4412	Water Sales	\$ 15,407,436	\$ 4,030,275	\$ 16,125,641	\$ (11,377,161)	\$ 17,233,747	\$ 4,156,457	24.1%	\$ (13,077,290)
4415	Water Sales - Blockhouse	599,940	134,172	571,415	(465,768)	642,920	255,327	39.7%	(387,593)
4416	Water Sales - WTC Mud	575,768	174,743	639,854	(401,025)	661,834	172,533	26.1%	(489,301)
4417	Twin Creeks	68,722	18,187	69,676	(50,535)	70,784	18,162	25.7%	(52,622)
4418	Avery Ranch	40,000	7,187	41,751	(32,813)	40,000	7,191	18.0%	(32,809)
<b>Total Water Sales</b>		<b>\$ 16,691,866</b>	<b>\$ 4,364,563</b>	<b>\$ 17,448,337</b>	<b>\$ (12,327,303)</b>	<b>\$ 18,649,285</b>	<b>\$ 4,609,669</b>	<b>24.7%</b>	<b>\$ (14,039,616)</b>

<b>Sewer Billings</b>									
4420	Sewer Billings	\$ 10,576,705	\$ 2,768,900	\$ 10,669,277	\$ (7,807,805)	\$ 10,063,126	\$ 2,935,786	29.2%	\$ (7,127,340)
4421		10,576,705	2,768,900	10,669,277	(7,807,805)	10,063,126	2,935,786		
4424	Mayfield Ranch	184,829	61,135	255,183	(123,694)	261,075	82,859	31.7%	(178,216)
4425	Blockhouse	326,480	62,329	292,565	(264,151)	326,480	72,659	22.3%	(253,821)
4426	WTC Mud	275,734	95,672	394,056	(180,062)	275,734	109,197	39.6%	(166,537)
4432	Highlands	-	14,377	68,746	14,377	-	28,478	0.0%	28,478
<b>Total Sewer Billings</b>		<b>\$ 11,363,748</b>	<b>\$ 3,002,413</b>	<b>\$ 11,679,828</b>	<b>\$ (8,361,335)</b>	<b>\$ 10,926,415</b>	<b>\$ 3,228,980</b>	<b>29.6%</b>	<b>\$ (7,697,435)</b>
									<b>\$ (8,450,848)</b>

8203	Transfer In - Utility Debt	3,000,000	-	8,585,000	(3,000,000)	-	-	0.0%	-
8207	Transfer In - Community Impact Fees	5,319,360	384,522	5,319,360	(4,934,838)	3,384,134	846,034	25.0%	(2,538,101)
8216	Transfer In - CIP Water	2,794,672	-	2,794,672	(2,794,672)	-	-	0.0%	-
8217	Transfer In - CIP Waste Water	806,928	-	806,928	(806,928)	-	-	0.0%	-
8221	Transfer In - Hidden Valley	1,064,023	-	1,680,830	(1,064,023)	-	-	0.0%	-
<b>Total Transfers In</b>		<b>\$ 12,984,983</b>	<b>\$ 384,522</b>	<b>\$ 19,186,790</b>	<b>\$ (12,600,461)</b>	<b>\$ 3,384,134</b>	<b>\$ 846,034</b>	<b>25.0%</b>	<b>\$ (2,538,101)</b>

4212	Developer Contributions	-	-	2,355,737	-	-	-	0.0%	-
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<b>Other Charges</b>									
4427	UB Account Transfer Fee	\$ 5,650	\$ 1,650	\$ 5,925	\$ (4,000)	\$ 6,000	\$ 975	16.3%	\$ (5,025)
4440	Temp Water Service Fee	44	-	-	(44)	-	-	0.0%	-
4613	Late Charges	394,864	82,719	297,216	(312,145)	401,774	108,348	27.0%	(293,426)
4423	Reconnect Fee	65,590	11,825	43,650	(53,765)	66,738	15,800	23.7%	(50,938)
4428	Water Tap Fee	5,027	700	3,450	(4,327)	7,500	425	5.7%	(7,075)
4429	Sewer Tap Fee	6,258	750	3,700	(5,508)	2,500	750	30.0%	(1,750)
4450	Water Connection Fee	73,893	12,675	54,125	(61,218)	75,186	18,975	25.2%	(56,211)
4480	Sewer Insp Fee	27,759	3,600	17,000	(24,159)	28,245	7,150	25.3%	(21,095)
4495	Industrial PreTreat Rev	3,931	1,450	4,425	(2,481)	4,000	1,675	41.9%	(2,325)
4475	BCRUA Reimbursement	78,853	10,487	32,958	(68,366)	81,219	6,372	7.8%	(74,847)
	Misc Revenues	33,600	3,852	28,145	(29,748)	3,600	1,675	46.5%	(1,925)
4630	Interest Income	76,688	141,177	170,206	64,489	203,315	141,579	69.6%	(61,736)
4615	Credit Card Fees	18,152	6,220	19,155	(11,932)	17,000	5,184	30.5%	(11,816)
4660	Utility Debt Service Fee	431,488	136,863	533,422	(294,625)	431,488	141,884	32.9%	(289,604)
4701	Bond Proceeds	-	-	(8,355,000)	-	-	-	0.0%	-
4740	Bond Premium	-	-	(970,154)	-	-	-	0.0%	-
<b>Total Other Charges</b>		<b>\$ 1,221,797</b>	<b>\$ 413,968</b>	<b>\$ (8,111,777)</b>	<b>\$ (807,829)</b>	<b>\$ 1,328,565</b>	<b>\$ 450,792</b>	<b>33.9%</b>	<b>\$ (877,773)</b>

<b>Total Revenue</b>	<b>\$ 42,262,394</b>	<b>\$ 8,165,466</b>	<b>\$ 42,558,916</b>	<b>\$ (34,096,928)</b>	<b>\$ 34,288,399</b>	<b>\$ 9,135,474</b>	<b>26.6%</b>	<b>\$ (25,152,925)</b>
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**EXPENDITURE SUMMARY**

**Expenditures by Category**

51	Personnel Services	\$ 5,208,814	\$ 1,336,789	\$ 5,614,157	\$ 3,872,025	\$ 5,652,353	\$ 1,584,332	28.0%	\$ 4,068,021
52	Materials & Supplies	875,575	227,715	744,482	647,860	926,744	188,985	20.4%	737,759
53	Repairs & Maintenance	1,072,005	184,498	588,530	887,507	796,470	144,749	18.2%	651,721
54	Occupancy	1,908,221	571,635	1,540,409	1,336,586	2,093,456	404,673	19.3%	1,688,783
55	Contractual Services	9,243,860	3,186,707	8,795,451	6,057,153	9,589,531	3,301,158	34.4%	6,288,373
56	Other Charges	736,622	242,414	650,965	494,208	769,872	207,415	26.9%	562,457
61	Capital Outlay	-	-	-	-	-	-	0.0%	-
68	Capital Projects	1,114,000	170,799	565,954	943,201	375,104	345,574	92.1%	29,530
72	Debt Issue Costs	-	-	86,349	-	-	-	0.0%	-
91	Transfers Out	24,109,608	3,672,750	29,694,607	20,436,858	14,451,844	3,612,961	25.0%	10,838,883
<b>TOTAL</b>		<b>\$ 44,268,705</b>	<b>\$ 9,593,307</b>	<b>\$ 43,681,775</b>	<b>\$ 34,675,398</b>	<b>\$ 34,655,374</b>	<b>\$ 9,789,847</b>	<b>28.2%</b>	<b>\$ 24,865,527</b>



**OTHER FUNDS**

**STATEMENT OF REVENUES AND EXPENDITURES AT NOVEMBER**

	<b>FY 2016 Budget</b>	<b>FY 2016 Y-T-D</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Budget</b>	<b>FY 2017 Y-T-D</b>	<b>% of Budget</b>	<b>Budget Balance</b>
<b>DEBT SERVICE FUNDS</b>							
<b>GENERAL DEBT SERVICE FUND</b>							
Revenues	34,829,574	16,035,433	34,958,645	21,604,803	17,283,575	80.00%	(4,321,228)
Expenditures	36,179,236	1,462	34,118,121	21,893,570	22,475	0.10%	21,871,095
Variance	(1,349,662)	16,033,971	840,524	(288,767)	17,261,100		
<b>UTILITY DEBT SERVICE FUND</b>							
Revenues	7,480,850	1,874,531	13,081,396	7,724,687	1,901,269	24.61%	(5,823,418)
Expenditures	10,480,850	392	10,456,072	7,534,421	-	0.00%	7,534,421
Variance	(3,000,000)	1,874,139	2,625,324	190,266	1,901,269		
<b>SOLID WASTE FUND</b>							
Revenues	3,774,493	1,010,225	3,664,345	3,830,664	983,726	25.68%	(2,846,938)
Expenditures	3,774,415	1,172,720	3,637,850	3,775,725	838,447	22.21%	2,937,278
Variance	78	(162,494)	26,495	54,939	145,279		
<b>VES FUND</b>							
Revenues	4,224,812	962,078	4,211,240	3,642,260	911,606	25.03%	(2,730,654)
Expenditures	2,929,181	413,356	2,837,437	4,413,595	1,254,094	28.41%	3,159,501
Variance	1,295,631	548,722	1,373,803	(771,335)	(342,487)		
<b>SPECIAL REVENUE FUNDS</b>							
<b>GRANT / RESTRICTED FUNDS</b>							
Revenues	-	96,861	211,026	-	42,868	0.00%	42,868
Expenditures	-	90,495	199,140	-	46,762	0.00%	(46,762)
Variance	-	6,366	11,886	-	(3,894)	0.00%	3,894
<b>MUNICIPAL COURT FUND</b>							
Revenues	105,700	21,449	66,915	67,298	17,201	25.56%	(50,097)
Expenditures	109,100	33,694	58,845	114,285	34,470	30.16%	79,815
Variance	(3,400)	(12,245)	8,070	(46,987)	(17,269)		
<b>PUBLIC ART FUND</b>							
Revenues	56,825	14,230	56,886	74,591	18,693	25.06%	(55,898)
Expenditures	170,234	4,276	110,729	74,366	6,698	9.01%	67,668
Variance	(113,409)	9,954	(53,843)	225	11,995		
<b>OCCUPANCY TAX FUND</b>							
Revenues	568,200	86,375	701,045	745,861	140,314	18.81%	(605,547)
Expenditures	620,706	174,024	549,063	665,974	168,999	25.38%	496,975
Variance	(52,506)	(87,650)	151,982	79,887	(28,685)		
<b>CPTV-10/CABLE FUND</b>							
Revenues	210,030	148	104,693	210,030	39,794	18.95%	(170,236)
Expenditures	467,833	28,575	123,891	151,277	32,475	21.47%	118,802
Variance	(257,803)	(28,427)	(19,198)	58,753	7,318		
<b>TAX INCREMENT REINVESTMENT ZONE #1</b>							
Revenues	643,345	396	635,237	701,141	940	0.13%	(700,201)
Expenditures	582,425	-	596,307	633,588	-	0.00%	633,588
Variance	60,920	396	38,930	67,553	940		
<b>TAX INCREMENT REINVESTMENT ZONE #2</b>							
Revenues	-	0	1	-	0	0.00%	0
Expenditures	-	-	-	-	-	0.00%	-
Variance	-	0	1	-	0		
<b>4A-ECONOMIC DEVELOPMENT</b>							
Revenues	5,538,078	1,946,345	5,995,544	6,302,201	2,112,818	33.53%	(4,189,383)
Expenditures	5,538,078	945,310	4,559,401	5,301,530	972,101	18.34%	4,329,429
Variance	-	1,001,035	1,436,143	1,000,671	1,140,717		
<b>4B-COMMUNITY DEVELOPMENT</b>							
Revenues	5,547,388	1,950,356	6,013,259	6,317,451	2,122,783	33.60%	(4,194,668)
Expenditures	5,889,888	234,194	2,719,567	15,996,931	801,983	5.01%	15,194,948
Variance	(342,500)	1,716,162	3,293,692	(9,679,480)	1,320,800		