

FY 2017 MONTHLY FINANCE UPDATE THROUGH FEBRUARY



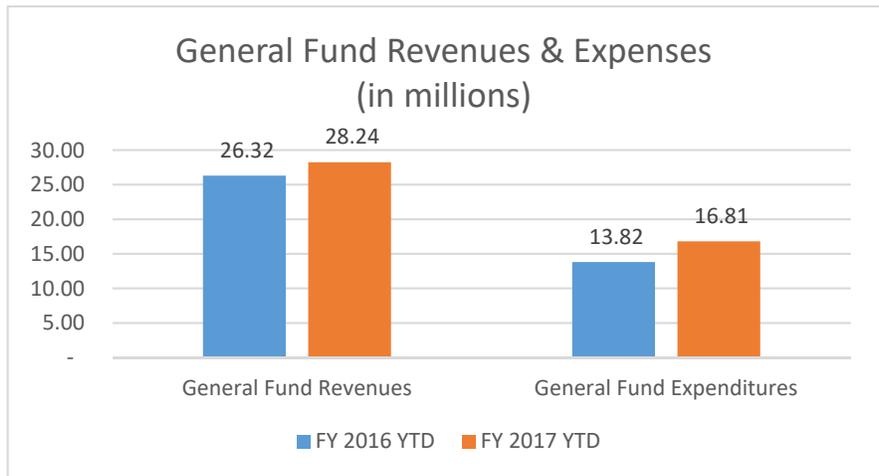
May 5, 2017

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 February 2017. This update includes a detailed look at key revenues and expenditures and summary for all operating funds. Overall, the revenues and expenses in the General Fund and Utility Fund are in line with budget expectations.

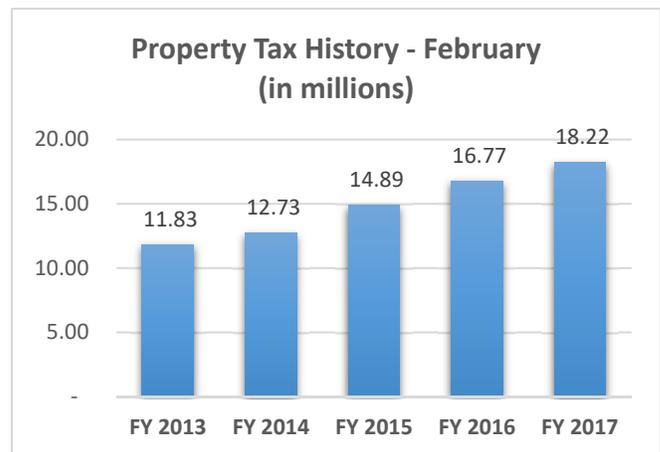
General Fund Overview

The chart to the right displays the City's revenues and expenses through February. Revenues to date are \$28.2 million, up by 7.3% over last year's collections year-to-date. The increased collections are primarily due to seasonal property and sales tax collections. The majority of revenues collected in February were received through ad valorem (AV) taxes. AV taxes (property tax) collections as a proportion peaked in December through February as expected. We've collected 100% of the budgeted AV revenue for the year. Expenditures to date are \$16.8 million, up by 22% over last year's expenses year-to-date. Increases over the prior year include planned one-time capital expenditures in public safety, budgeted personnel costs, and faster payment of economic development incentives.



Property Tax Collections

Property tax collections, excluding any delinquent or penalty property tax collections, amount to \$18.2 million through February. This reflects an upward trend in property tax collections since FY 2013. The majority of collection activity occur between December and February.

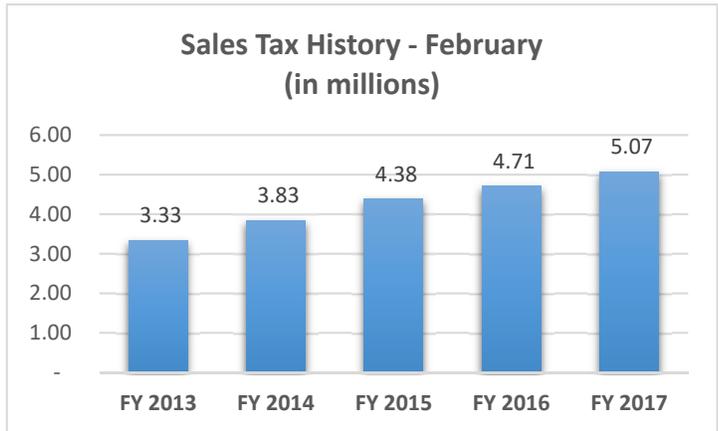


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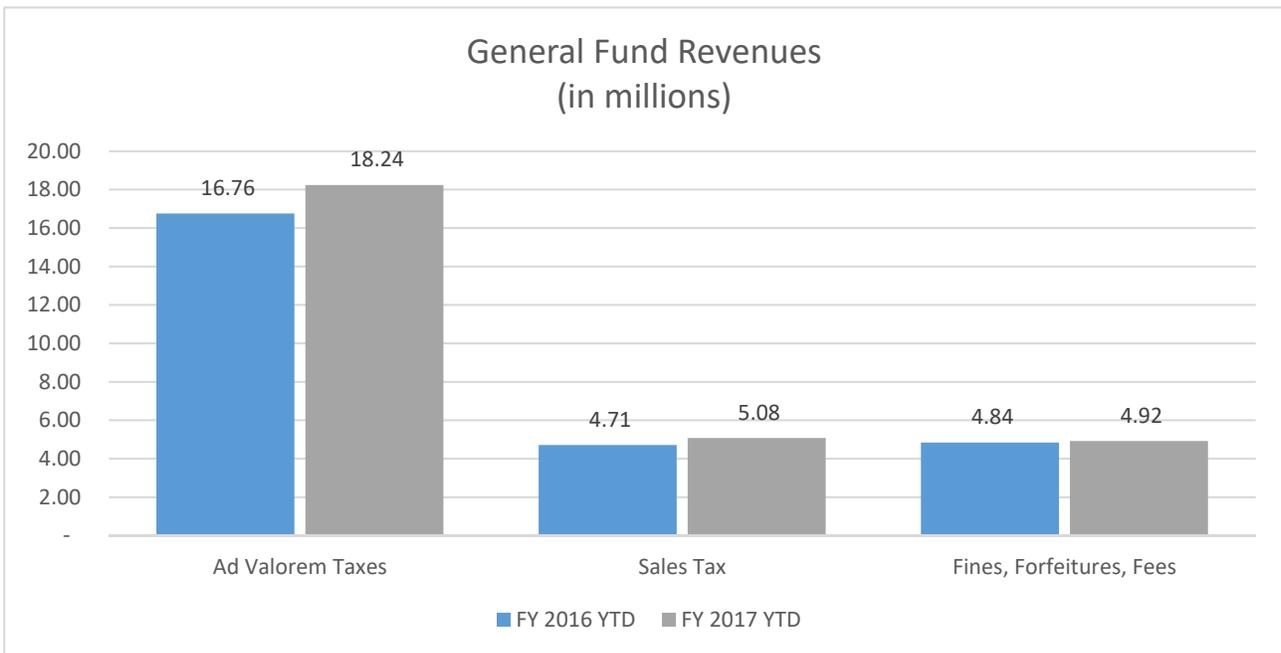
Sales Tax Collections

Sales tax collections were \$5.07 million through February, up by \$361K (8%) through the same period last year. Sales tax collections continue to trend upward.



Fines, Forfeitures, and Fees

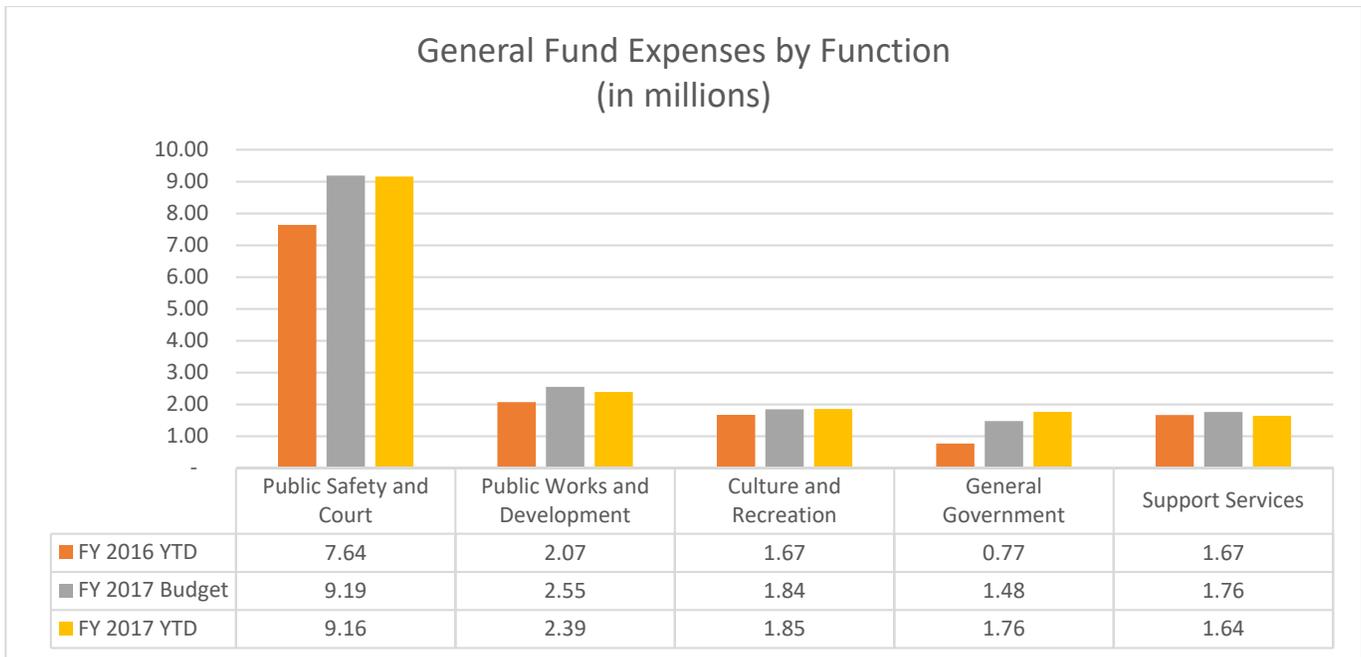
Other revenue received through fines, forfeitures, and fees for the General Fund total \$4.92 million through February. Of the \$4.92 million, fees for service, such as fire protection and park fees, totaled \$1.2 million, development related fees totaled \$783K, fines and forfeitures totaled \$265K, administrative and contract service fees totaled \$1.2 million, franchise fees totaled \$997K, and other miscellaneous fees totaled \$529K. 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.





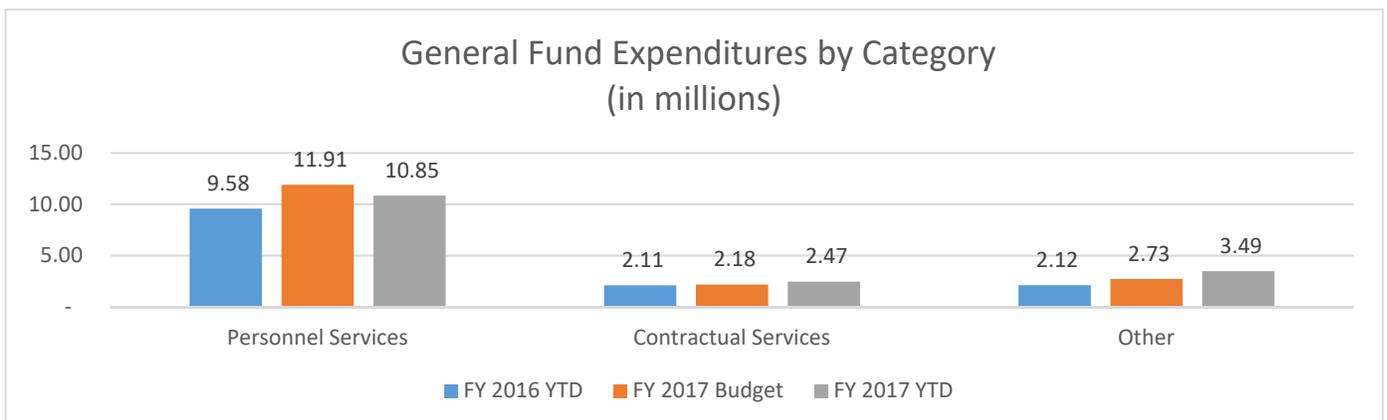
General Fund Expenditures by Function

Expenditures totaled \$16.8 million through February, up by 22% compared to last year. The chart below provides FY 2016 and FY 2017 February budget and actual expenses comparisons by function. Public safety expenses account for 54% of all General Fund expenses.



General Fund Expenses by Category

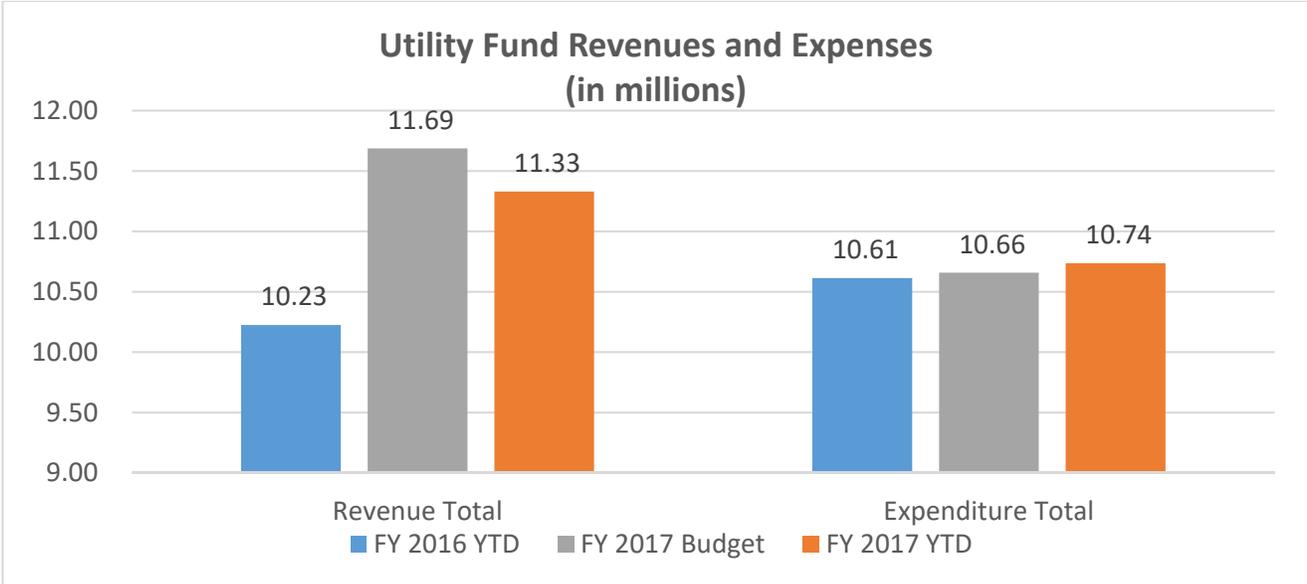
The following chart provides the General Fund expenses by category. Personnel expenses represent \$10.85 million or 65% of General Fund expenses to date. Contractual services totaled \$2.5M, accounting for 15% of General Fund expenses. The remaining \$3.5M or 21% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, economic development, capital outlay, and other charges.





Utility Fund Revenue

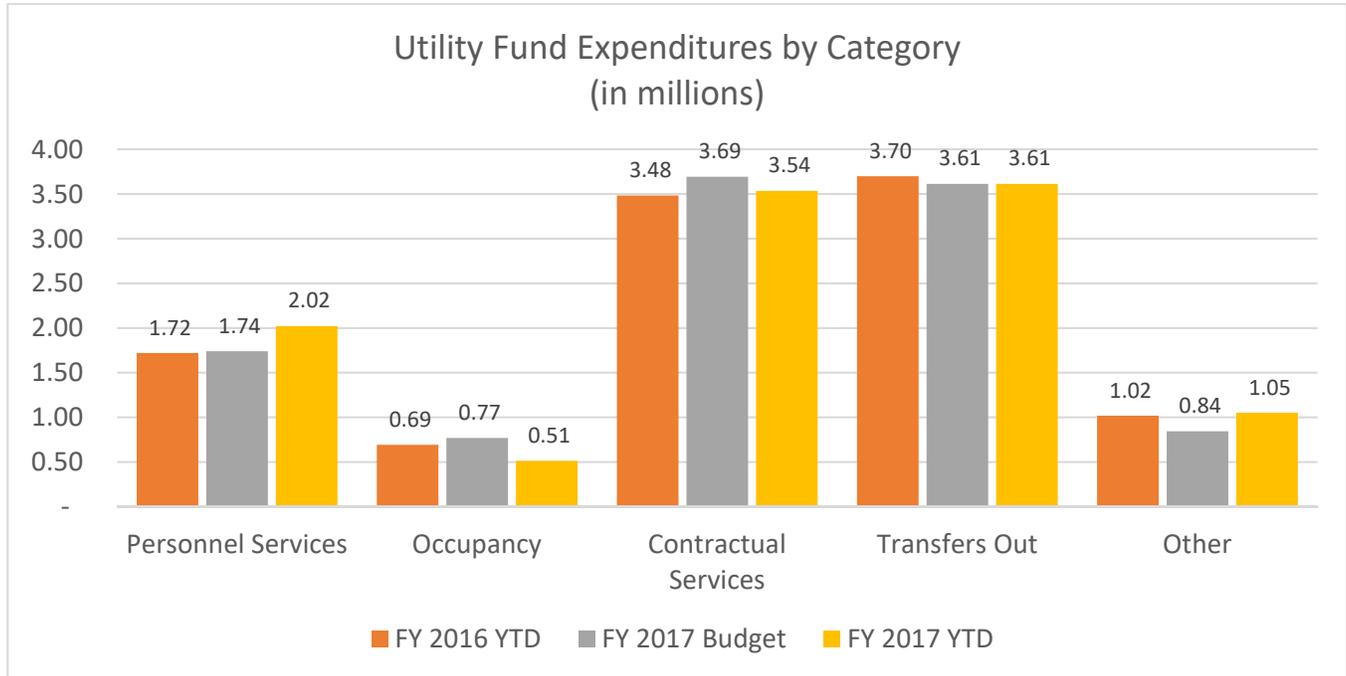
Revenues through February totaled \$11.3 million, while expenses totaled \$10.74 million. Revenues are \$1.1 million (11%) more than the same period last year and expenditures are consistent with prior year trends and budget expectations.





Utility Fund Expenses by Category

The chart below displays the Utility Fund budget and actual expenses by category through February for FY 2016 and FY 2017. Of the \$10.7 million in total expenses through February, contractual services totaled \$3.5 million, personnel services totaled \$2 million, occupancy totaled \$513K, and other expenses totaled \$1.1 million. 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 FEBRUARY

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
REVENUE SUMMARY								
Ad Valorem Taxes								
4110 Current Ad Valorem Taxes	\$ 16,688,004	\$ 16,768,690	\$ 16,828,622	\$ 80,686	\$ 17,679,939	\$ 18,219,377	103.1%	\$ 539,438
4112 Delinquent Ad Valorem Taxes	35,240	(22,463)	(9,227)	(57,703)	35,240	7,155	20.3%	(28,085)
4114 Penalty and Int. Ad Valorem	40,185	13,782	46,544	(26,403)	40,185	13,398	33.3%	(26,787)
Total Ad Valorem Taxes	\$ 16,763,429	\$ 16,760,008	\$ 16,865,939	\$ (3,421)	\$ 17,755,364	\$ 18,239,929	102.7%	\$ 484,565
4120 Sales Tax*	\$ 11,949,668	\$ 4,713,280	\$ 11,948,321	\$ (7,236,388)	\$ 12,572,901	\$ 5,080,819	40.4%	\$ (7,492,082)
Development Related Fees								
4210 Building Permits	\$ 1,644,000	\$ 661,344	\$ 1,824,073	\$ (982,656)	\$ 1,660,440	\$ 656,768	39.6%	\$ (1,003,672)
4232 Construction Inspection Fees	224,618	149,928	237,449	(74,690)	226,864	17,252	7.6%	(209,612)
4235 Engineer Review Fees	18,295	6,045	20,210	(12,250)	18,478	6,932	37.5%	(11,546)
4240 Planning and Zoning Fees	46,604	14,384	33,402	(32,220)	45,000	27,947	62.1%	(17,053)
4245 Professional Fee Recovery	36,425	15,600	40,225	(20,825)	36,789	18,492	50.3%	(18,297)
4246 Site Review/Dev. Permit Fees	110,799	37,267	78,737	(73,532)	111,907	42,970	38.4%	(68,937)
4251 Fire Code Compliance Fees	39,132	11,995	52,937	(27,137)	39,524	12,985	32.9%	(26,539)
Total Development Related Fees	\$ 2,119,873	\$ 896,563	\$ 2,287,035	\$ (1,223,310)	\$ 2,139,002	\$ 783,347	36.6%	\$ (1,355,655)
4150 Franchise Fees	\$ 4,128,292	\$ 1,082,431	\$ 4,343,044	\$ (3,045,861)	\$ 4,427,067	\$ 996,604	22.5%	\$ (3,430,463)
Administrative and Contract Svcs								
4494 LISD Resource Officer Reimb.	\$ 134,353	\$ 56,118	\$ 124,315	\$ (78,235)	\$ 138,384	\$ 58,256	42.1%	\$ (80,129)
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	111,203	271,202	(159,999)	281,141	114,285	40.7%	(166,856)
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)
Total Administrative and Contract Svcs	\$ 4,166,246	\$ 1,092,259	\$ 4,095,268	\$ (3,073,987)	\$ 4,570,472	\$ 1,158,881	25.4%	\$ (3,411,591)
4510 Fines and Forfeitures	\$ 715,000	\$ 311,132	\$ 747,119	\$ (403,868)	\$ 715,000	\$ 265,354	37.1%	\$ (449,646)
Fees for Service								
4400 Fire Protection Fees	\$ 1,447,643	\$ 686,281	\$ 1,500,360	\$ (761,362)	\$ 1,472,123	\$ 734,450	49.9%	\$ (737,673)
4401 Fire Protection - Ins. Rec.	125,000	45,212	174,845	(79,788)	126,250	21,280	16.9%	(104,970)
4410 Parks and Recreation Fees	1,337,489	358,992	1,325,115	(978,497)	1,382,614	401,238	29.0%	(981,376)
4430 Library Fines and Fees	87,201	39,188	102,931	(48,013)	93,299	29,475	31.6%	(63,824)
4405 Animal Control Fees	3,025	1,207	3,431	(1,818)	3,055	815	26.7%	(2,240)
4512 Justice Administration Fees	3,763	1,090	2,560	(2,673)	3,801	816	21.5%	(2,985)
4507 Teen Court Fees	-	160	400	160	-	191	0.0%	191
4514 Detention & Dispatch Services	1,859	1,202	2,250	(657)	1,877	1,729	92.1%	(148)
Total Fees for Service	\$ 3,005,980	\$ 1,133,332	\$ 3,111,892	\$ (1,872,648)	\$ 3,083,019	\$ 1,189,993	38.6%	\$ (1,893,026)
Miscellaneous Fees								
4630 Interest	\$ 55,000	\$ 25,227	\$ 80,526	\$ (29,773)	\$ 90,550	\$ 84,676	93.5%	\$ (5,874)
4130 Beverage Tax	186,663	57,437	248,295	(129,226)	188,530	55,460	29.4%	(133,070)
Other	459,342	243,731	553,254	(215,611)	427,130	388,724	91.0%	(38,406)
Total Miscellaneous Fees	\$ 701,005	\$ 326,395	\$ 882,076	\$ (374,610)	\$ 706,210	\$ 528,860	74.9%	\$ (177,350)
Total Revenue	\$ 43,549,493	\$ 26,315,401	\$ 44,280,693	\$ (17,234,092)	\$ 45,969,035	\$ 28,243,788	61.4%	\$ (17,725,247)

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT FEBRUARY

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	\$ 9,582,931	\$ 26,883,049	\$ 18,432,534	\$ 30,964,671	\$ 10,853,815	35.1%	\$ 20,110,856
52	Materials & Supplies	1,831,896	328,371	1,545,548	1,503,525	2,241,381	454,062	20.3%	1,787,319
53	Repairs & Maintenance	1,375,197	370,340	1,290,175	1,004,857	1,462,132	474,841	32.5%	987,291
54	Occupancy	1,511,153	616,483	1,448,128	894,670	1,514,971	593,929	39.2%	921,042
55	Contractual Services	6,675,066	2,110,762	6,714,818	4,564,304	7,164,449	2,469,560	34.5%	4,694,889
57	Economic Development	1,643,647	-	1,107,964	1,643,647	1,739,793	779,559	44.8%	960,234
	Other Charges	1,833,040	619,885	1,641,532	1,213,155	1,972,905	745,666	37.8%	1,227,239
68	Capital Outlay	263,663	2,081	300,145	261,582	428,500	82,231	19.2%	346,269
91	Transfers Out	710,000	175,000	710,000	535,000	1,300,000	325,000	25.0%	975,000
58	Contingency	168,146	12,183	29,152	155,963	130,000	33,325	25.6%	96,675
TOTAL BY CATEGORY		\$ 44,027,273	\$ 13,818,035	\$ 41,670,511	\$ 30,209,238	\$ 48,918,802	\$ 16,811,989	34.4%	\$ 32,106,813

Expenditures by Function

General Government

020	Council	\$ 67,662	\$ 27,739	\$ 67,477	39,923	\$ 67,662	\$ 26,356	39.0%	\$ 41,306
030	City Manager	587,823	189,448	549,937	398,375	734,220	231,261	31.5%	502,959
040	City Secretary	245,890	68,465	181,523	177,425	173,227	49,238	28.4%	123,989
110	Media and Communications	318,998	105,444	285,072	213,554	438,224	141,918	32.4%	296,306
120	Economic Development	2,167,281	205,187	1,555,928	1,962,094	2,225,686	982,753	44.2%	1,242,933
230	Legal Services	624,581	176,146	617,675	448,435	650,622	332,364	51.1%	318,258
General Government		\$ 4,012,235	\$ 772,429	\$ 3,257,614	\$ 3,239,806	\$ 4,289,641	\$ 1,763,890	41.1%	\$ 2,525,751

Public Safety

080	Municipal Court	\$ 621,634	\$ 199,295	\$ 566,484	422,339	\$ 602,459	\$ 213,089	35.4%	\$ 389,370
	Police	12,716,872	4,308,506	12,259,814	8,408,366	13,398,260	4,960,523	37.0%	8,437,737
094	Animal Services	519,095	145,428	363,650	373,667	1,022,649	250,899	24.5%	771,750
	Fire	8,863,568	2,974,568	9,027,732	5,889,000	11,455,423	3,685,313	32.2%	7,770,110
	Emergency Management	848,614	10,220	479,546	838,394	247,127	52,057	21.1%	195,070
Public Safety		\$ 23,569,783	\$ 7,638,018	\$ 22,697,226	\$ 15,931,765	\$ 26,725,918	\$ 9,161,882	34.3%	\$ 17,564,036

Public Works and Development

130	Engineering	\$ 1,224,251	\$ 552,679	\$ 1,221,550	671,572	\$ 1,197,783	\$ 394,653	32.9%	\$ 803,130
150	Planning and Transportation	617,309	221,120	631,920	396,189	728,541	254,093	34.9%	474,448
151	Building Inspection	704,542	203,508	612,000	501,034	710,948	266,393	37.5%	444,556
152	Code Enforcement	196,650	41,803	148,134	154,847	199,729	67,228	33.7%	132,501
180	Streets	2,545,383	715,913	2,453,427	1,829,470	2,867,901	905,398	31.6%	1,962,503
181	Signal Maintenance	715,022	125,385	582,640	589,637	658,916	211,860	32.2%	447,056
182	Fleet Maintenance	508,748	179,475	518,585	329,273	557,752	203,957	36.6%	353,795
184	Drainage Maintenance	205,858	29,115	192,163	176,743	499,742	86,769	17.4%	412,973
Public Works and Development		\$ 6,717,763	\$ 2,068,997	\$ 6,360,418	\$ 4,648,766	\$ 7,421,312	\$ 2,390,351	32.2%	\$ 5,030,961

Culture and Recreation

	Parks and Recreation	\$ 3,747,732	\$ 1,142,494	\$ 3,563,271	2,605,238	\$ 3,772,802	\$ 1,265,845	33.6%	\$ 2,506,957
200	Library	1,471,729	493,650	1,434,644	978,079	1,483,566	556,397	37.5%	927,169
250	Tourism	103,428	36,174	96,775	67,254	108,686	31,979	29.4%	76,707
Culture and Recreation		\$ 5,322,889	\$ 1,672,318	\$ 5,094,689	\$ 3,650,571	\$ 5,365,054	\$ 1,854,221	34.6%	\$ 3,510,833

Support Services

050	General Non-Departmental	\$ 1,255,688	\$ 449,580	\$ 1,245,181	806,108	\$ 1,864,708	\$ 615,404	33.0%	\$ 1,249,304
	Finance	948,933	468,286	890,396	480,647	1,009,316	277,755	27.5%	731,561
	Information Technology	1,423,053	474,301	1,396,863	948,752	1,439,333	481,223	33.4%	958,110
070	Human Resources	603,654	217,604	566,487	386,050	626,306	205,422	32.8%	420,884
183	Facility Maintenance	173,275	56,502	161,638	116,773	177,214	61,841	34.9%	115,373
Support Services		\$ 4,404,603	\$ 1,666,273	\$ 4,260,564	\$ 2,738,330	\$ 5,116,877	\$ 1,641,646	32.1%	\$ 3,475,231

TOTAL BY FUNCTION

TOTAL BY FUNCTION		\$ 44,027,273	\$ 13,818,035	\$ 41,670,511	\$ 30,209,238	\$ 48,918,802	\$ 16,811,989	34.4%	\$ 32,106,813
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UTILITY FUND

STATEMENT OF REVENUES AND EXPENDITURES AT FEBRUARY

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

Water Sales									
4412	Water Sales	\$ 15,407,436	\$ 5,006,622	\$ 16,125,641	\$ (10,400,814)	\$ 17,233,747	\$ 5,167,744	30.0%	\$ (12,066,003)
4415	Water Sales - Blockhouse	599,940	167,424	571,415	(432,516)	642,920	295,015	45.9%	(347,905)
4416	Water Sales - WTC Mud	575,768	212,445	639,854	(363,323)	661,834	219,912	33.2%	(441,922)
4417	Twin Creeks	68,722	23,991	69,676	(44,731)	70,784	24,043	34.0%	(46,741)
4418	Avery Ranch	40,000	7,897	41,751	(32,103)	40,000	7,784	19.5%	(32,216)
Total Water Sales		\$ 16,691,866	\$ 5,418,379	\$ 17,448,337	\$ (11,273,487)	\$ 18,649,285	\$ 5,714,497	30.6%	\$ (12,934,788)

Sewer Billings									
	Sewer Billings	\$ 10,576,705	\$ 3,613,004	\$ 10,669,277	\$ (6,963,701)	\$ 10,063,126	\$ 3,842,600	38.2%	\$ (6,220,526)
4424	Mayfield Ranch	184,829	80,081	255,183	(104,748)	261,075	107,806	41.3%	(153,269)
4425	Blockhouse	326,480	84,327	292,565	(242,153)	326,480	98,548	30.2%	(227,932)
4426	WTC Mud	275,734	130,281	394,056	(145,453)	275,734	147,938	53.7%	(127,796)
4432	Highlands	-	18,946	68,746	18,946	-	37,011	0.0%	37,011
Total Sewer Billings		\$ 11,363,748	\$ 3,926,640	\$ 11,679,828	\$ (7,437,108)	\$ 10,926,415	\$ 4,233,904	38.7%	\$ (6,692,511)
Total Sewer Billings									\$ (7,445,924)

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)	200,000	-	0.0%	(200,000)
8217	Transfer In - CIP Waste Water	806,928	-	806,928	(806,928)	294,000	-	0.0%	(294,000)
8221	Transfer In - Hidden Valley	1,064,023	-	1,680,830	(1,064,023)	-	-	0.0%	-
Total Transfers In		\$ 12,984,983	\$ 384,522	\$ 19,186,790	\$ (12,600,461)	\$ 3,878,134	\$ 846,034	21.8%	\$ (3,032,101)

4212	Developer Contributions	-	-	2,355,737	-	-	-	0.0%	-
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Other Charges									
4427	UB Account Transfer Fee	\$ 5,650	\$ 1,975	\$ 5,925	\$ (3,675)	\$ 6,000	\$ 1,225	20.4%	\$ (4,775)
4440	Temp Water Service Fee	44	-	-	(44)	-	-	0.0%	-
4613	Late Charges	394,864	103,150	297,216	(291,714)	401,774	125,225	31.2%	(276,549)
4423	Reconnect Fee	65,590	14,975	43,650	(50,615)	66,738	18,950	28.4%	(47,788)
4428	Water Tap Fee	5,027	1,550	3,450	(3,477)	7,500	850	11.3%	(6,650)
4429	Sewer Tap Fee	6,258	2,200	3,700	(4,058)	2,500	750	30.0%	(1,750)
4450	Water Connection Fee	73,893	17,450	54,125	(56,443)	75,186	21,750	28.9%	(53,436)
4480	Sewer Insp Fee	27,759	4,850	17,000	(22,909)	28,245	7,900	28.0%	(20,345)
4495	Industrial PreTreat Rev	3,931	1,850	4,425	(2,081)	4,000	1,975	49.4%	(2,025)
4475	BCRUA Reimbursement	78,853	10,487	32,958	(68,366)	81,219	6,372	7.8%	(74,847)
	Misc Revenues	33,600	4,002	28,145	(29,598)	3,600	1,800	50.0%	(1,800)
4630	Interest Income	76,688	144,492	170,206	67,804	203,315	155,723	76.6%	(47,592)
4615	Credit Card Fees	18,152	7,728	19,155	(10,424)	17,000	6,436	37.9%	(10,564)
4660	Utility Debt Service Fee	431,488	180,968	533,422	(250,520)	431,488	187,240	43.4%	(244,248)
4701	Bond Proceeds	-	-	(8,355,000)	-	-	-	0.0%	-
4740	Bond Premium	-	-	(970,154)	-	-	-	0.0%	-
Total Other Charges		\$ 1,221,797	\$ 495,677	\$ (8,111,777)	\$ (726,120)	\$ 1,328,565	\$ 536,196	40.4%	\$ (792,369)

Total Revenue	\$ 42,262,394	\$ 10,225,219	\$ 42,558,916	\$ (32,037,175)	\$ 34,782,399	\$ 11,330,630	32.6%	\$ (23,451,769)
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EXPENDITURE SUMMARY

Expenditures by Category

51	Personnel Services	\$ 5,208,814	\$ 1,720,352	\$ 5,614,157	\$ 3,488,462	\$ 5,652,353	\$ 2,022,245	35.8%	\$ 3,630,108
52	Materials & Supplies	875,575	300,969	744,482	574,606	926,744	235,724	25.4%	691,020
53	Repairs & Maintenance	1,072,005	226,587	588,530	845,418	796,470	192,958	24.2%	603,512
54	Occupancy	1,908,221	692,035	1,540,409	1,216,186	2,093,456	513,396	24.5%	1,580,060
55	Contractual Services	9,243,860	3,482,899	8,795,451	5,760,961	9,589,531	3,535,351	36.9%	6,054,180
56	Other Charges	736,622	288,537	650,965	448,085	769,872	277,512	36.0%	492,360
61	Capital Outlay	-	-	-	-	-	-	0.0%	-
68	Capital Projects	1,114,000	202,475	565,954	911,525	375,104	345,574	92.1%	29,530
72	Debt Issue Costs	-	-	86,349	-	-	-	0.0%	-
91	Transfers Out	24,109,608	3,699,879	29,694,607	20,409,729	14,451,844	3,612,961	25.0%	10,838,883
TOTAL		\$ 44,268,705	\$ 10,613,733	\$ 43,681,775	\$ 33,654,972	\$ 34,655,374	\$ 10,735,721	31.0%	\$ 23,919,653

OTHER FUNDS

STATEMENT OF REVENUES AND EXPENDITURES AT FEBRUARY

	FY 2016 Budget	FY 2016 Y-T-D	FY 2016 Actual	FY 2017 Budget	FY 2017 Y-T-D	% of Budget	Budget Balance
DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND							
Revenues	34,829,574	17,990,438	34,958,645	21,604,803	19,610,836	90.77%	(1,993,967)
Expenditures	36,179,236	12,169,769	34,118,121	21,893,570	15,126,930	69.09%	6,766,640
Variance	(1,349,662)	5,820,669	840,524	(288,767)	4,483,906		
UTILITY DEBT SERVICE FUND							
Revenues	7,480,850	1,877,089	13,081,396	7,724,687	1,921,267	24.87%	(5,803,420)
Expenditures	10,480,850	1,935,134	10,456,072	7,534,421	1,970,352	26.15%	5,564,069
Variance	(3,000,000)	(58,046)	2,625,324	190,266	(49,085)		
SOLID WASTE FUND							
Revenues	3,774,493	1,321,673	3,664,345	3,830,664	1,293,527	33.77%	(2,537,137)
Expenditures	3,774,415	1,460,463	3,637,850	3,775,725	1,179,886	31.25%	2,595,839
Variance	78	(138,790)	26,495	54,939	113,641		
VES FUND							
Revenues	4,224,812	963,721	4,211,240	3,642,260	921,333	25.30%	(2,720,927)
Expenditures	2,929,181	1,188,258	2,837,437	4,413,595	1,436,488	32.55%	2,977,107
Variance	1,295,631	(224,537)	1,373,803	(771,335)	(515,155)		
SPECIAL REVENUE FUNDS							
GRANT / RESTRICTED FUNDS							
Revenues	-	100,449	211,026	-	63,113	0.00%	63,113
Expenditures	-	95,470	199,140	-	49,676	0.00%	(49,676)
Variance	-	4,979	11,886	-	13,437	0.00%	(13,437)
MUNICIPAL COURT FUND							
Revenues	105,700	28,753	66,915	67,298	22,993	34.17%	(44,305)
Expenditures	109,100	34,880	58,845	114,285	35,925	31.43%	78,360
Variance	(3,400)	(6,127)	8,070	(46,987)	(12,932)		
PUBLIC ART FUND							
Revenues	56,825	14,259	56,886	74,591	18,823	25.23%	(55,768)
Expenditures	170,234	30,209	110,729	74,366	7,377	9.92%	66,989
Variance	(113,409)	(15,950)	(53,843)	225	11,446		
OCCUPANCY TAX FUND							
Revenues	568,200	187,956	701,045	745,861	182,438	24.46%	(563,423)
Expenditures	620,706	187,931	549,063	665,974	176,061	26.44%	489,914
Variance	(52,506)	25	151,982	79,887	6,377		
CPTV-10/CABLE FUND							
Revenues	210,030	19,046	104,693	210,030	59,546	28.35%	(150,484)
Expenditures	467,833	35,531	123,891	151,277	38,611	25.52%	112,666
Variance	(257,803)	(16,485)	(19,198)	58,753	20,935		
TAX INCREMENT REINVESTMENT ZONE #1							
Revenues	643,345	523	635,237	701,141	1,731	0.25%	(699,410)
Expenditures	582,425	-	596,307	633,588	-	0.00%	633,588
Variance	60,920	523	38,930	67,553	1,731		
TAX INCREMENT REINVESTMENT ZONE #2							
Revenues	-	0	1	-	1	0.00%	1
Expenditures	-	-	-	-	-	0.00%	-
Variance	-	0	1	-	1		
4A-ECONOMIC DEVELOPMENT							
Revenues	5,538,078	2,363,258	5,995,544	6,302,201	2,566,360	40.72%	(3,735,841)
Expenditures	5,538,078	1,336,969	4,559,401	5,301,530	1,181,060	22.28%	4,120,470
Variance	-	1,026,289	1,436,143	1,000,671	1,385,300		
4B-COMMUNITY DEVELOPMENT							
Revenues	5,547,388	2,368,634	6,013,259	6,317,451	2,584,862	40.92%	(3,732,589)
Expenditures	5,889,888	705,881	2,719,567	15,996,931	1,382,650	8.64%	14,614,281
Variance	(342,500)	1,662,754	3,293,692	(9,679,480)	1,202,212		