

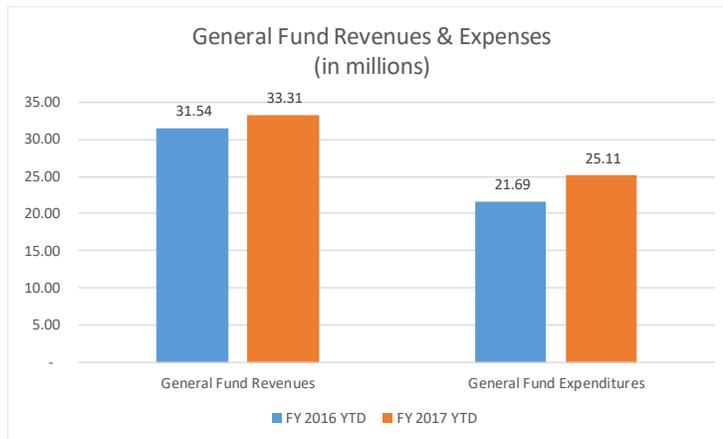
FY 2017 MONTHLY FINANCE UPDATE THROUGH APRIL

June 21, 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 April 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 left displays the City's revenues and expenses through April. Revenues to date are \$33.3 million, up by 5.6% 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 April were received through sales taxes. AV taxes (property tax) collections as a proportion of total revenue peaked in December through February as expected. We've collected

100% of the budgeted AV revenue for the year. Expenditures to date are \$25.1 million, up by 15.8% 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

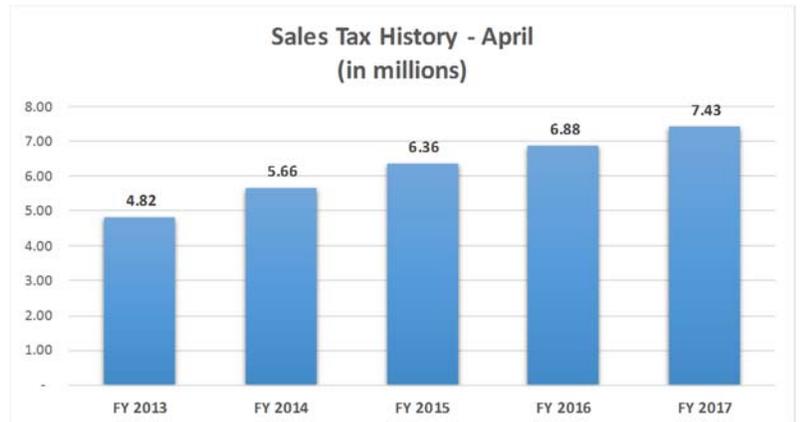
Property tax collections, excluding any delinquent or penalty property tax collections, amount to \$18.31 million through April. This reflects an upward trend in property tax collections since FY 2013. The majority of collection activity occur between December and February.



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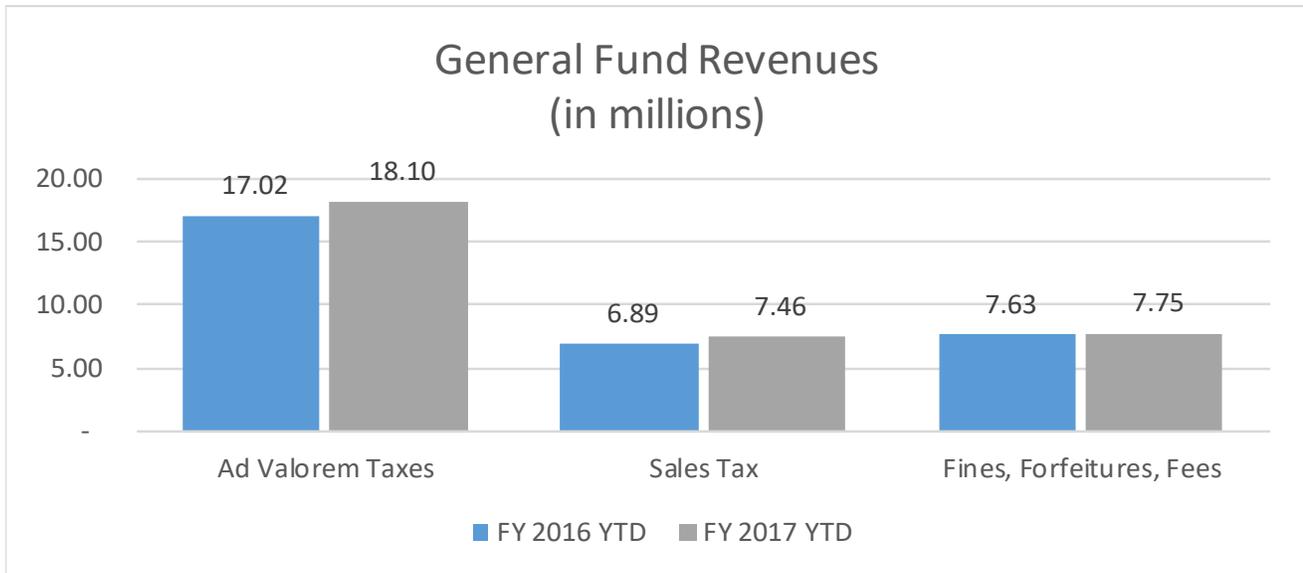
Sales Tax Collections

Sales tax collections were \$7.43 million through April, up by \$558K (8.1%) through the same period last year. Sales tax collections continue to trend upward.



Other Revenue

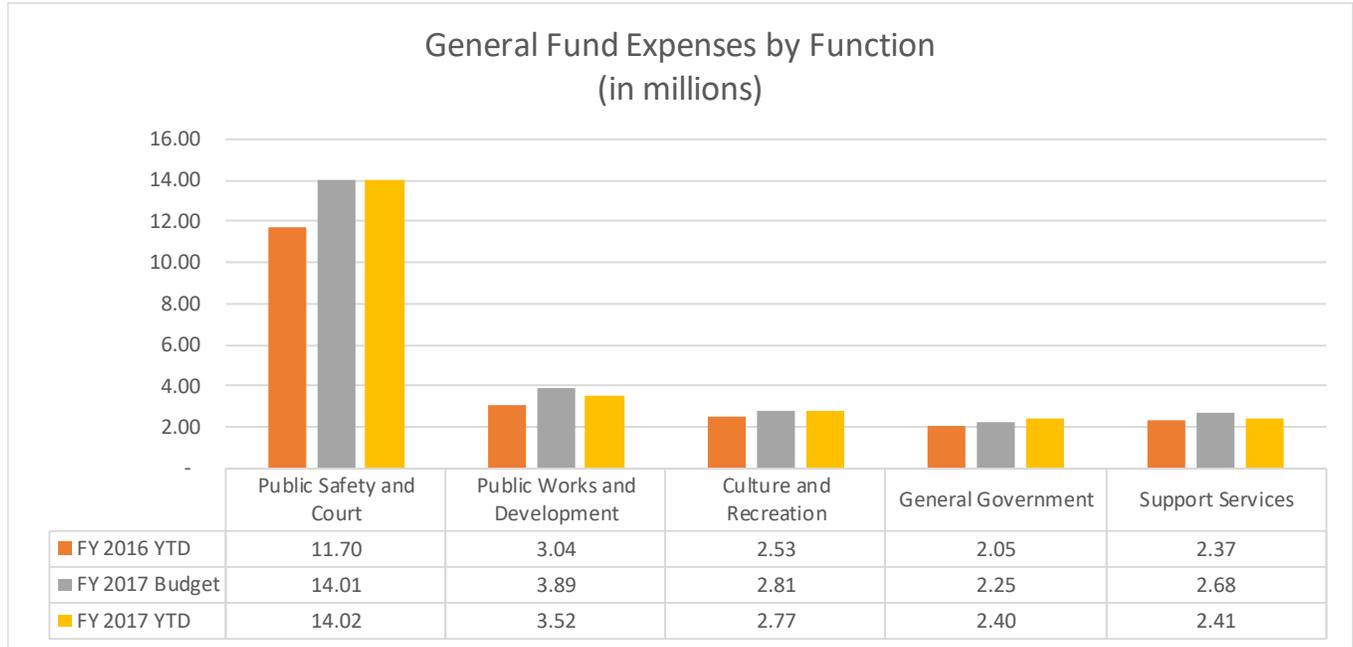
Other revenue received through fines, forfeitures, and fees for the General Fund total \$7.75 million through April. Of the \$7.75 million, fees for service, such as fire protection and park fees, totaled \$1.7 million, development related fees totaled \$1.1 million, fines and forfeitures totaled \$384K, administrative and contract service fees totaled \$2.2 million, franchise fees totaled \$1.6 million, and other miscellaneous fees totaled \$770K. 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 APRIL

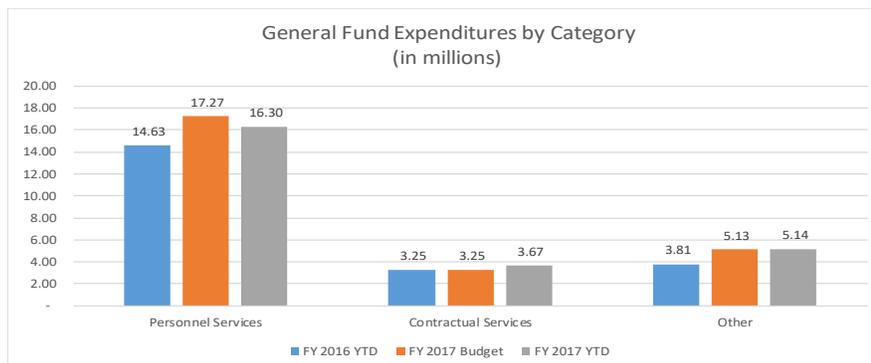
General Fund Expenditures by Function

Expenditures totaled \$25.11 million through April, up by 16% compared to the same period last year. The chart below provides FY 2016 and FY 2017 April budget and actual expenses comparisons by function. Public safety expenses account for 56% of all General Fund expenses.



General Fund Expenditures by Category

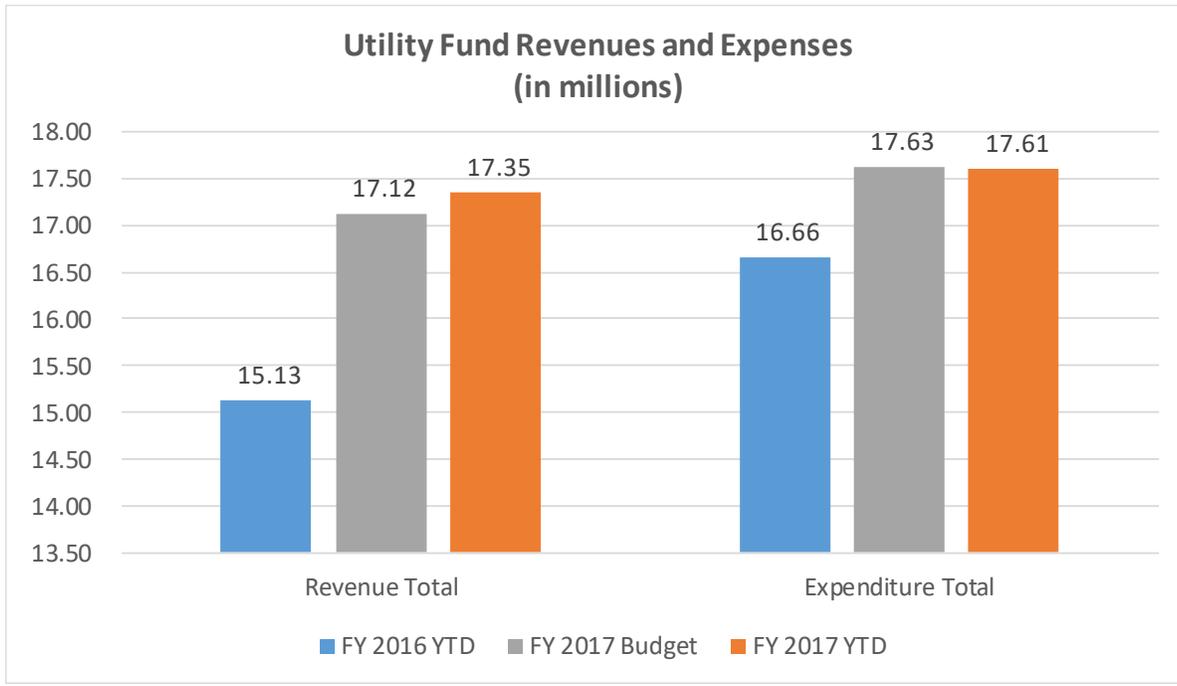
The following chart provides the General Fund expenses by category. Personnel expenses represent \$16.3 million or 65% of General Fund expenses to date. Contractual services totaled \$3.7 million, accounting for 15% of General Fund expenses. The remaining \$5.1 million, or 20% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, economic development, capital outlay, and other charges.



FY 2017 MONTHLY FINANCE UPDATE THROUGH APRIL

Utility Fund Revenue

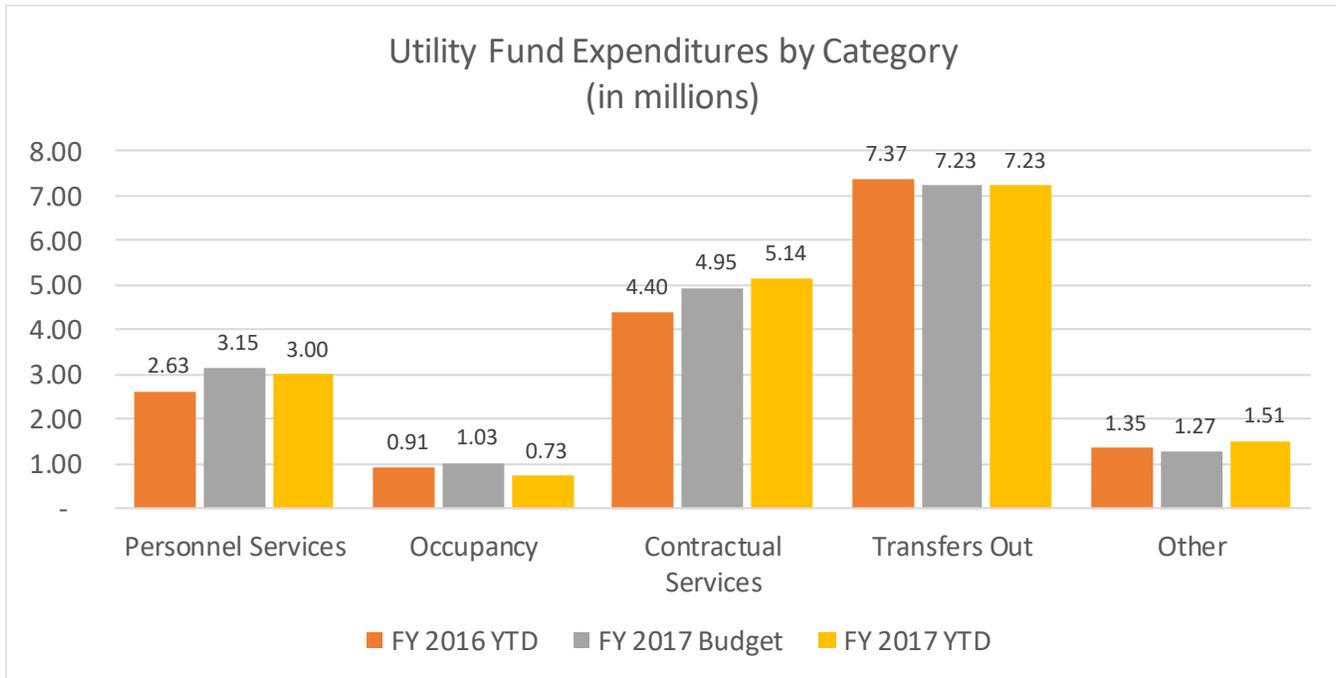
Revenues through April totaled \$17.4 million, while expenses totaled \$17.6 million. Revenues are \$2.2 million (15%) more than the same period last year and expenditures are consistent with prior year trends and budget expectations.



FY 2017 MONTHLY FINANCE UPDATE THROUGH APRIL

Utility Fund Expenses by Category

The chart below displays the Utility Fund budget and actual expenses by category through April for FY 2016 and FY 2017. Of the \$17.6 million in total expenses through April, contractual services totaled \$5.1 million, personnel services totaled \$3 million, occupancy totaled \$730K, and other expenses totaled \$1.51 million. Transfers out to the General Fund, Debt Service and CIP projects make up \$7.2 million of the remaining year to date expenditures. All expenses are in line and within budget expectations.



FY 2017 MONTHLY FINANCE UPDATE THROUGH APRIL

Investment Activity

The information below details the City's cash and investment activity for the month of April in relation to our investment policy. In summary, the City is managing \$187.2 million in cash and investments. \$179.5 million is invested, while \$7.6 million is available cash. The total investment yield in April was .967% compared to .423% for the same period last year. The "Max" column in the table below indicates the maximum percentage of the portfolio that can be invested in each type according to our investment policy. For example, we can invest up to 40% of our portfolio in Certificates of Deposits (CDs). Our policy further limits investments in CDs to no more than 20% in any one bank. In April, we had 13.85% invested in CDs with 11% of our portfolio invested in a single bank.

<u>Diversity</u>	<u>Max</u>	<u>Amount</u>	<u>Actual %</u>
Certificates of Deposit	40.00%	25,927,734	13.85%
Commercial Paper	25.00%	14,965,061	8.00%
Money Market Funds	100.00%	248,450	0.13%
Municipal Obligations	35.00%	10,161,697	5.43%
US Agencies	80.00%	75,159,568	40.15%
US Obligations	80.00%	4,995,421	2.67%
Total Securities		131,457,931	70.23%
Local Gov Investment Pools	100.00%	48,088,831	25.69%
Cash in Bank Accounts		7,629,228	4.08%
Total Cash & Investments		187,175,990	100.00%

<u>Single Entity Limitations</u>	<u>Max</u>	<u>Amount</u>	<u>Actual %</u>
CD - Investment in any one bank	20%	20,612,479	11.01%
CP - Investment in any one Issuer	5%	4,995,125	2.67%

Performance

	Max	Apr 2016	Apr 2017
Weighted Avg Maturity (days)	365	87	226
Weighted Avg Yield		0.423%	0.967%

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT APRIL

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	\$ 17,012,926	\$ 16,828,622	\$ 324,922	\$ 17,679,939	\$ 18,069,140	102.2%	\$ 389,201
4112	Delinquent Ad Valorem Taxes	35,240	(20,781)	(9,227)	(56,021)	35,240	6,778	19.2%	(28,462)
4114	Penalty and Int. Ad Valorem	40,185	31,935	46,544	(8,250)	40,185	25,878	64.4%	(14,307)
	Total Ad Valorem Taxes	\$ 16,763,429	\$ 17,024,081	\$ 16,865,939	\$ 260,652	\$ 17,755,364	\$ 18,101,797	102.0%	\$ 346,433

4120	Sales Tax*	\$ 11,949,668	\$ 6,890,100	\$ 11,948,321	\$ (5,059,568)	\$ 12,572,901	\$ 7,455,103	59.3%	\$ (5,117,798)
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Development Related Fees

4210	Building Permits	\$ 1,644,000	\$ 880,957	\$ 1,824,073	\$ (763,043)	\$ 1,660,440	\$ 925,750	55.8%	\$ (734,690)
4232	Construction Inspection Fees	224,618	174,479	237,449	(50,139)	226,864	29,314	12.9%	(197,550)
4235	Engineer Review Fees	18,295	9,497	20,210	(8,798)	18,478	8,772	47.5%	(9,706)
4240	Planning and Zoning Fees	46,604	23,338	33,402	(23,266)	45,000	33,965	75.5%	(11,035)
4245	Professional Fee Recovery	36,425	23,425	40,225	(13,000)	36,789	23,692	64.4%	(13,097)
4246	Site Review/Dev. Permit Fees	110,799	45,525	78,737	(65,274)	111,907	46,050	41.2%	(65,857)
4249	Other Permits and Fees	-	-	-	-	-	50	-	50
4251	Fire Code Compliance Fees	39,132	21,297	52,937	(17,835)	39,524	23,895	60.5%	(15,629)
	Total Development Related Fees	\$ 2,119,873	\$ 1,178,519	\$ 2,287,035	\$ (941,354)	\$ 2,139,002	\$ 1,091,488	51.0%	\$ (1,047,514)

4150	Franchise Fees	\$ 4,128,292	\$ 1,659,439	\$ 4,343,044	\$ (2,468,853)	\$ 4,427,067	\$ 1,580,616	35.7%	\$ (2,846,451)
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Administrative and Contract Svcs

4494	LISD Resource Officer Reimb.	\$ 134,353	\$ 78,566	\$ 124,315	\$ (55,787)	\$ 138,384	\$ 81,558	58.9%	\$ (56,826)
8202	Utility Fund	2,987,649	1,493,824	2,987,649	(1,493,825)	3,268,673	1,634,337	50.0%	(1,634,337)
8405	Grants	-	-	-	-	-	-	0.0%	-
4434	WCID Admin. Services Fee	-	-	-	-	-	-	0.0%	-
4438	CTRMA Interlocal	271,202	156,917	271,202	(114,285)	281,141	159,999	56.9%	(121,142)
4431	Bond Fund	112,500	-	-	(112,500)	181,091	-	0.0%	(181,091)
4439	Hotel Occupancy Fund	112,104	54,996	109,992	(57,108)	123,171	55,000	44.7%	(68,171)
4435	4A & 4B	548,438	301,055	602,110	(247,383)	578,012	283,344	49.0%	(294,668)
	Total Administrative and Contract Svcs	\$ 4,166,246	\$ 2,085,358	\$ 4,095,268	\$ (2,080,888)	\$ 4,570,472	\$ 2,214,237	48.4%	\$ (2,356,235)

4510	Fines and Forfeitures	\$ 715,000	\$ 469,000	\$ 747,119	\$ (246,000)	\$ 715,000	\$ 383,961	53.7%	\$ (331,039)
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Fees for Service

4400	Fire Protection Fees	\$ 1,447,643	\$ 1,016,352	\$ 1,500,360	\$ (431,291)	\$ 1,472,123	\$ 946,090	64.3%	\$ (526,033)
4401	Fire Protection - Ins. Rec.	125,000	49,832	174,845	(75,168)	126,250	64,634	51.2%	(61,616)
4410	Parks and Recreation Fees	1,337,489	604,319	1,325,115	(733,170)	1,382,614	650,083	47.0%	(732,531)
4430	Library Fines and Fees	87,201	56,095	102,931	(31,106)	93,299	44,125	47.3%	(49,174)
4405	Animal Control Fees	3,025	1,925	3,431	(1,100)	3,055	1,234	40.4%	(1,821)
4512	Justice Administration Fees	3,763	1,674	2,560	(2,089)	3,801	1,154	30.4%	(2,647)
4507	Teen Court Fees	-	280	400	280	-	260	0.0%	260
4514	Detention & Dispatch Services	1,859	1,407	2,250	(452)	1,877	2,132	113.6%	255
	Total Fees for Service	\$ 3,005,980	\$ 1,731,885	\$ 3,111,892	\$ (1,274,095)	\$ 3,083,019	\$ 1,709,712	55.5%	\$ (1,373,307)

Miscellaneous Fees

4630	Interest	\$ 55,000	\$ 39,165	\$ 80,526	\$ (15,835)	\$ 90,550	\$ 104,558	115.5%	\$ 14,008
4130	Beverage Tax	186,663	120,054	248,295	(66,609)	188,530	122,164	64.8%	(66,366)
	Other	459,342	346,709	553,254	(112,633)	427,130	543,119	127.2%	115,989
	Total Miscellaneous Fees	\$ 701,005	\$ 505,928	\$ 882,076	\$ (195,077)	\$ 706,210	\$ 769,842	109.0%	\$ 63,632

	Total Revenue	\$ 43,549,493	\$ 31,544,310	\$ 44,280,693	\$ (12,005,183)	\$ 45,969,035	\$ 33,306,756	72.5%	\$ (12,662,279)
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GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AT APRIL

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	\$ 14,626,216	\$ 26,883,049	\$ 13,389,249	\$ 30,964,671	\$ 16,301,708	52.6%	\$ 14,662,963
52	Materials & Supplies	1,831,896	461,217	1,545,548	1,370,679	2,241,381	710,388	31.7%	1,530,993
53	Repairs & Maintenance	1,375,197	591,948	1,290,175	783,249	1,462,132	764,837	52.3%	697,295
54	Occupancy	1,511,153	885,206	1,448,128	625,947	1,514,971	832,428	54.9%	682,543
55	Contractual Services	6,675,066	3,245,921	6,714,818	3,429,145	7,164,449	3,667,319	51.2%	3,497,130
57	Economic Development	1,643,647	762,237	1,107,964	881,410	1,739,793	991,173	57.0%	748,620
	Other Charges	1,833,040	901,812	1,641,532	931,228	1,972,905	1,075,249	54.5%	897,656
56		1,678,258	837,319	1,486,751	840,939	1,818,123	984,960	54.2%	833,163
74		154,782	64,492	154,781	90,290	154,782	90,289	58.3%	64,493
77		-	-	-	-	-	-	0.0%	-
68	Capital Outlay	263,663	24,302	300,145	239,361	428,500	84,121	19.6%	344,379
91	Transfers Out	710,000	175,000	710,000	535,000	1,300,000	650,000	50.0%	650,000
58	Contingency	168,146	12,183	29,152	155,963	130,000	33,325	25.6%	96,675
TOTAL BY CATEGORY		\$ 44,027,273	\$ 21,686,041	\$ 41,670,511	\$ 22,341,232	\$ 48,918,802	\$ 25,110,547	51.3%	\$ 23,808,255

Expenditures by Function

General Government

020	Council	\$ 67,662	\$ 33,289	\$ 67,477	34,373	\$ 67,662	\$ 34,615	51.2%	\$ 33,047
030	City Manager	587,823	390,213	549,937	197,610	734,220	351,902	47.9%	382,318
040	City Secretary	245,890	126,954	181,523	118,936	173,227	93,523	54.0%	79,704
110	Media and Communications	318,998	154,036	285,072	164,962	438,224	191,491	43.7%	246,733
120	Economic Development	2,167,281	1,025,433	1,555,928	1,141,848	2,225,686	1,259,603	56.6%	966,083
230	Legal Services	624,581	318,705	617,675	305,876	650,622	469,763	72.2%	180,859
General Government		\$ 4,012,235	\$ 2,048,631	\$ 3,257,614	\$ 1,963,604	\$ 4,289,641	\$ 2,400,897	56.0%	\$ 1,888,744

Public Safety

080	Municipal Court	\$ 621,634	\$ 302,147	\$ 566,484	319,487	\$ 602,459	\$ 311,405	51.7%	\$ 291,054
	Police	12,716,872	6,505,528	12,259,814	6,211,344	13,398,260	7,377,162	55.1%	6,021,098
094	Animal Services	519,095	242,444	363,650	276,651	1,022,649	329,698	32.2%	692,951
	Fire	8,863,568	4,618,494	9,027,732	4,245,074	11,455,423	5,881,762	51.3%	5,573,661
	Emergency Management	848,614	28,317	479,546	820,297	247,127	117,301	47.5%	129,826
Public Safety		\$ 23,569,783	\$ 11,696,930	\$ 22,697,226	\$ 11,872,853	\$ 26,725,918	\$ 14,017,328	52.4%	\$ 12,708,590

Public Works and Development

130	Engineering	\$ 1,224,251	\$ 730,766	\$ 1,221,550	493,485	\$ 1,197,783	\$ 587,685	49.1%	\$ 610,098
150	Planning and Transportation	617,309	321,765	631,920	295,544	728,541	374,104	51.3%	354,437
151	Building Inspection	704,542	335,216	612,000	369,326	710,948	403,323	56.7%	307,625
152	Code Enforcement	196,650	66,779	148,134	129,871	199,729	95,103	47.6%	104,626
180	Streets	2,545,383	1,025,566	2,453,427	1,519,817	2,867,901	1,295,315	45.2%	1,572,586
181	Signal Maintenance	715,022	184,697	582,640	530,325	658,916	302,016	45.8%	356,900
182	Fleet Maintenance	508,748	286,503	518,585	222,245	557,752	308,014	55.2%	249,738
184	Drainage Maintenance	205,858	92,783	192,163	113,075	499,742	151,793	30.4%	347,949
Public Works and Development		\$ 6,717,763	\$ 3,044,074	\$ 6,360,418	\$ 3,673,689	\$ 7,421,312	\$ 3,517,353	47.4%	\$ 3,903,959

Culture and Recreation

	Parks and Recreation	\$ 3,747,732	\$ 1,729,292	\$ 3,563,271	2,018,440	\$ 3,772,802	\$ 1,907,039	50.5%	\$ 1,865,763
200	Library	1,471,729	745,779	1,434,644	725,950	1,483,566	820,748	55.3%	662,818
250	Tourism	103,428	53,734	96,775	49,694	108,686	37,517	34.5%	71,169
Culture and Recreation		\$ 5,322,889	\$ 2,528,806	\$ 5,094,689	\$ 2,794,083	\$ 5,365,054	\$ 2,765,303	51.5%	\$ 2,599,751

Support Services

	General Non-Departmental	\$ 1,255,688	\$ 592,131	\$ 1,245,181	663,557	\$ 1,864,708	\$ 741,228	39.8%	\$ 1,123,480
050	Finance	948,933	579,431	890,396	369,502	1,009,316	539,640	53.5%	469,676
	Information Technology	1,423,053	757,053	1,396,863	666,000	1,439,333	728,553	50.6%	710,780
070	Human Resources	603,654	353,658	566,487	249,996	626,306	284,373	45.4%	341,933
183	Facility Maintenance	173,275	85,328	161,638	87,947	177,214	115,872	65.4%	61,342
Support Services		\$ 4,404,603	\$ 2,367,600	\$ 4,260,564	\$ 2,037,003	\$ 5,116,877	\$ 2,409,666	47.1%	\$ 2,707,211

TOTAL BY FUNCTION		\$ 44,027,273	\$ 21,686,041	\$ 41,670,511	\$ 22,341,232	\$ 48,918,802	\$ 25,110,547	51.3%	\$ 23,808,255
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UTILITY FUND

STATEMENT OF REVENUES AND EXPENDITURES AT APRIL

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	\$ 7,250,779	\$ 16,125,641	\$ (8,156,657)	\$ 17,233,747	\$ 7,433,075	43.1%	\$ (9,800,672)
4415 Water Sales - Blockhouse	599,940	246,421	571,415	(353,519)	642,920	372,107	57.9%	(270,813)
4416 Water Sales - WTC Mud	575,768	305,156	639,854	(270,612)	661,834	304,799	46.1%	(357,035)
4417 Twin Creeks	68,722	35,599	69,676	(33,123)	70,784	35,806	50.6%	(34,978)
4418 Avery Ranch	40,000	12,653	41,751	(27,347)	40,000	10,695	26.7%	(29,305)
Total Water Sales	\$ 16,691,866	\$ 7,850,607	\$ 17,448,337	\$ (8,841,259)	\$ 18,649,285	\$ 8,156,482	43.7%	\$ (10,492,803)

Sewer Billings

Sewer Billings	\$ 10,576,705	\$ 5,363,661	\$ 10,669,277	\$ (5,213,044)	\$ 10,063,126	\$ 5,708,365	56.7%	\$ (4,354,761)
4424 Mayfield Ranch	184,829	118,573	255,183	(66,256)	261,075	158,188	60.6%	(102,887)
4425 Blockhouse	326,480	132,215	292,565	(194,265)	326,480	149,648	45.8%	(176,832)
4426 WTC Mud	275,734	200,008	394,056	(75,726)	275,734	208,335	75.6%	(67,399)
4432 Highlands	-	28,882	68,746	28,882	-	55,657	0.0%	55,657
Total Sewer Billings	\$ 11,363,748	\$ 5,843,340	\$ 11,679,828	\$ (5,520,408)	\$ 10,926,415	\$ 6,280,193	57.5%	\$ (4,646,222)

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	769,044	5,319,360	(4,550,316)	3,384,134	1,692,067	50.0%	(1,692,067)
8216 Transfer In - CIP Water	2,794,672	-	2,794,672	(2,794,672)	200,000	200,000	100.0%	-
8217 Transfer In - CIP Waste Water	806,928	-	806,928	(806,928)	294,000	294,000	100.0%	-
8221 Transfer In - Hidden Valley	1,064,023	-	1,680,830	(1,064,023)	-	-	0.0%	-
Total Transfers In	\$ 12,984,983	\$ 769,044	\$ 19,186,790	\$ (12,215,939)	\$ 3,878,134	\$ 2,186,067	56.4%	\$ (1,692,067)

4212 Developer Contributions	-	-	2,355,737	-	-	-	0.0%	-
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Other Charges

4427 UB Account Transfer Fee	\$ 5,650	\$ 3,025	\$ 5,925	\$ (2,625)	\$ 6,000	\$ 1,675	27.9%	\$ (4,325)
4440 Temp Water Service Fee	44	-	-	(44)	-	-	0.0%	-
4613 Late Charges	394,864	147,791	297,216	(247,073)	401,774	184,619	46.0%	(217,155)
4423 Reconnect Fee	65,590	22,250	43,650	(43,340)	66,738	27,650	41.4%	(39,088)
4428 Water Tap Fee	5,027	2,600	3,450	(2,427)	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	25,625	54,125	(48,268)	75,186	30,450	40.5%	(44,736)
4480 Sewer Insp Fee	27,759	8,300	17,000	(19,459)	28,245	10,650	37.7%	(17,595)
4495 Industrial PreTreat Rev	3,931	2,575	4,425	(1,356)	4,000	2,925	73.1%	(1,075)
4475 BCRUA Reimbursement	78,853	18,863	32,958	(59,990)	81,219	12,338	15.2%	(68,881)
Misc Revenues	33,600	4,527	28,145	(29,073)	3,600	6,091	169.2%	2,491
4630 Interest Income	76,688	149,896	170,206	73,208	203,315	161,456	79.4%	(41,859)
4615 Credit Card Fees	18,152	10,860	19,155	(7,292)	17,000	9,226	54.3%	(7,774)
4660 Utility Debt Service Fee	431,488	269,177	533,422	(162,311)	431,488	278,071	64.4%	(153,417)
4701 Bond Proceeds	-	-	(8,355,000)	-	-	-	0.0%	-
4740 Bond Premium	-	-	(970,154)	-	-	-	0.0%	-
Total Other Charges	\$ 1,221,797	\$ 667,689	\$ (8,111,777)	\$ (554,108)	\$ 1,328,565	\$ 726,751	54.7%	\$ (601,814)

Total Revenue	\$ 42,262,394	\$ 15,130,680	\$ 42,558,916	\$ (27,131,714)	\$ 34,782,399	\$ 17,349,492	49.9%	\$ (17,432,907)
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EXPENDITURE SUMMARY

Expenditures by Category

51 Personnel Services	\$ 5,208,814	\$ 2,626,419	\$ 5,614,157	\$ 2,582,395	\$ 5,652,353	\$ 2,998,341	53.0%	\$ 2,654,012
52 Materials & Supplies	875,575	403,319	744,482	472,256	926,744	376,470	40.6%	550,274
53 Repairs & Maintenance	1,072,005	282,071	588,530	789,934	796,470	336,163	42.2%	460,307
54 Occupancy	1,908,221	912,300	1,540,409	995,921	2,093,456	728,848	34.8%	1,364,608
55 Contractual Services	9,243,860	4,397,970	8,795,451	4,845,890	9,589,531	5,139,293	53.6%	4,450,238
56 Other Charges	736,622	373,613	650,965	363,009	769,872	421,935	54.8%	347,937
61 Capital Outlay	-	-	-	-	-	-	0.0%	-
68 Capital Projects	1,114,000	287,539	565,954	826,461	375,104	378,071	100.8%	(2,967)
72 Debt Issue Costs	-	-	86,349	-	-	-	0.0%	-
91 Transfers Out	24,109,608	7,372,628	29,694,607	16,736,980	14,451,844	7,225,922	50.0%	7,225,922
TOTAL	\$ 44,268,705	\$ 16,655,859	\$ 43,681,775	\$ 27,612,846	\$ 34,655,374	\$ 17,605,043	50.8%	\$ 17,050,331

OTHER FUNDS

STATEMENT OF REVENUES AND EXPENDITURES AT APRIL

	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	19,069,871	34,958,645	21,604,803	20,604,168	95.37%	(1,000,636)
Expenditures	36,179,236	12,397,560	34,118,121	21,893,570	15,126,930	69.09%	6,766,640
Variance	(1,349,662)	6,672,310	840,524	(288,767)	5,477,238		
UTILITY DEBT SERVICE FUND							
Revenues	7,480,850	3,748,690	13,081,396	7,724,687	3,810,074	49.32%	(3,914,613)
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)	1,813,556	2,625,324	190,266	1,839,722		
SOLID WASTE FUND							
Revenues	3,774,493	1,935,589	3,664,345	3,830,664	1,914,226	49.97%	(1,916,438)
Expenditures	3,774,415	2,028,588	3,637,850	3,775,725	1,749,561	46.34%	2,026,164
Variance	78	(92,999)	26,495	54,939	164,665		
VES FUND							
Revenues	4,224,812	1,924,016	4,211,240	3,642,260	1,822,791	50.05%	(1,819,469)
Expenditures	2,929,181	1,605,059	2,837,437	4,413,595	2,559,833	58.00%	1,853,762
Variance	1,295,631	318,956	1,373,803	(771,335)	(737,042)		
SPECIAL REVENUE FUNDS							
GRANT / RESTRICTED FUNDS							
Revenues	-	119,650	211,026	-	77,235	0.00%	77,235
Expenditures	-	144,879	199,140	-	79,354	0.00%	(79,354)
Variance	-	(25,230)	11,886	-	(2,119)	0.00%	2,119
MUNICIPAL COURT FUND							
Revenues	105,700	42,108	66,915	67,298	32,561	48.38%	(34,737)
Expenditures	109,100	50,207	58,845	114,285	50,581	44.26%	63,704
Variance	(3,400)	(8,100)	8,070	(46,987)	(18,020)		
PUBLIC ART FUND							
Revenues	56,825	28,444	56,886	74,591	37,461	50.22%	(37,130)
Expenditures	170,234	44,347	110,729	74,366	18,257	24.55%	56,109
Variance	(113,409)	(15,903)	(53,843)	225	19,204		
OCCUPANCY TAX FUND							
Revenues	568,200	322,780	701,045	745,861	293,451	39.34%	(452,410)
Expenditures	620,706	269,760	549,063	665,974	271,674	40.79%	394,300
Variance	(52,506)	53,019	151,982	79,887	21,777		
CPTV-10/CABLE FUND							
Revenues	210,030	19,129	104,693	210,030	79,236	37.73%	(130,794)
Expenditures	467,833	61,705	123,891	151,277	61,191	40.45%	90,086
Variance	(257,803)	(42,576)	(19,198)	58,753	18,044		
TAX INCREMENT REINVESTMENT ZONE #1							
Revenues	643,345	768	635,237	701,141	2,092	0.30%	(699,049)
Expenditures	582,425	-	596,307	633,588	-	0.00%	633,588
Variance	60,920	768	38,930	67,553	2,092		
TAX INCREMENT REINVESTMENT ZONE #2							
Revenues	-	1	1	-	1	0.00%	1
Expenditures	-	-	-	-	-	0.00%	-
Variance	-	1	1	-	1		
4A-ECONOMIC DEVELOPMENT							
Revenues	5,538,078	3,454,687	5,995,544	6,302,201	3,758,831	59.64%	(2,543,370)
Expenditures	5,538,078	2,653,043	4,559,401	5,301,530	2,576,857	48.61%	2,724,673
Variance	-	801,644	1,436,143	1,000,671	1,181,974		
4B-COMMUNITY DEVELOPMENT							
Revenues	5,547,388	3,462,745	6,013,259	6,317,451	3,781,394	59.86%	(2,536,057)
Expenditures	5,889,888	1,629,150	2,719,567	15,996,931	6,965,109	43.54%	9,031,822
Variance	(342,500)	1,833,595	3,293,692	(9,679,480)	(3,183,715)		