

# FY 2017 MONTHLY FINANCE UPDATE THROUGH NOVEMBER



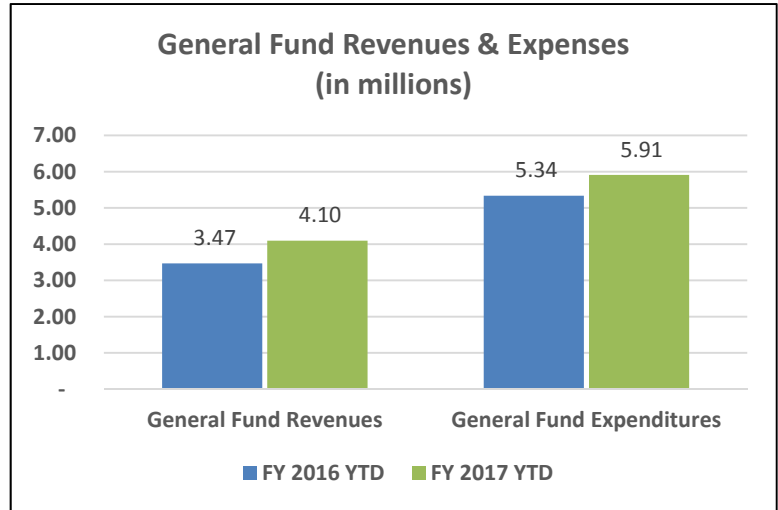
January 31, 2017

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 November 2016. This update includes a detailed look at key revenues and expenditures and summary for all operating funds.

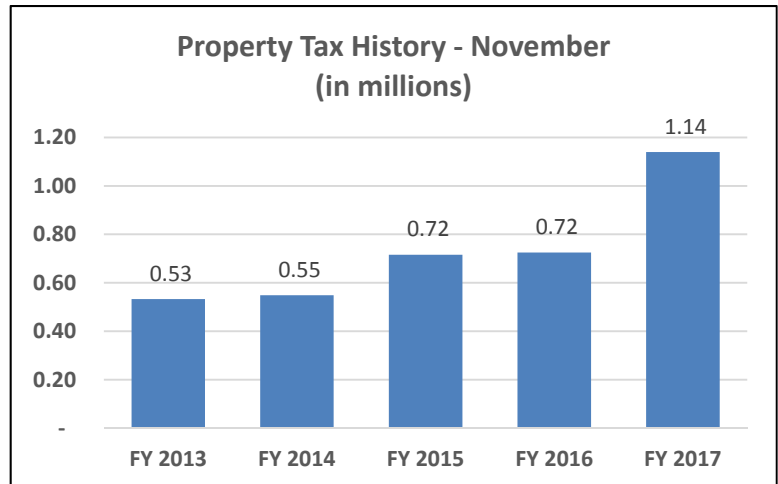
## General Fund Overview

The chart to the right displays the City's revenues and expenses through November. Revenues to date are \$4.1 million, up by 18% over last year's collection year-to-date. Collections are primarily due to seasonal property and sales tax collections. The majority of revenues collected in November were received through sales tax. Ad valorem taxes (property tax) collections as a proportion will increase rapidly as the majority of collections will occur between December and February of FY 2017. Expenditures to date are \$5.91 million, up by 11% over last year's expenses year-to-date. About 54% of General Fund expenses through November were for public safety.



## Property Tax Collection

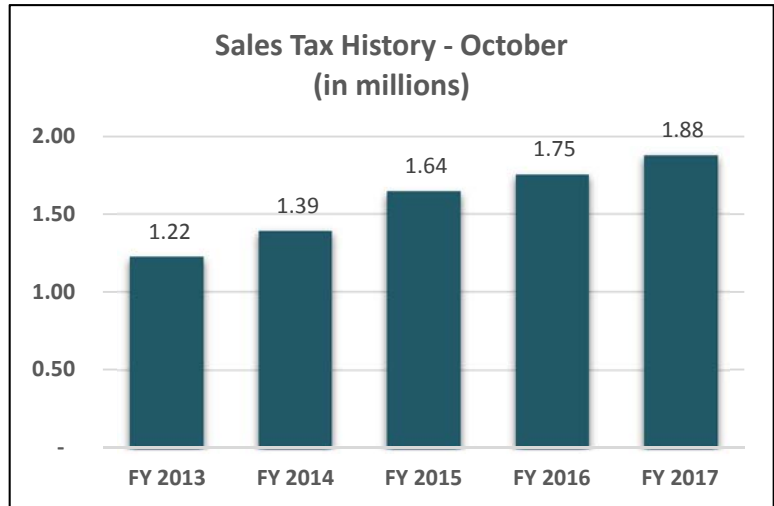
Property tax collections, excluding any delinquent or penalty property tax collections, amount to \$1.14 million through November. This reflects an upward trend in property tax collections through November since FY 2013. The majority of collection activity will occur between December and February.





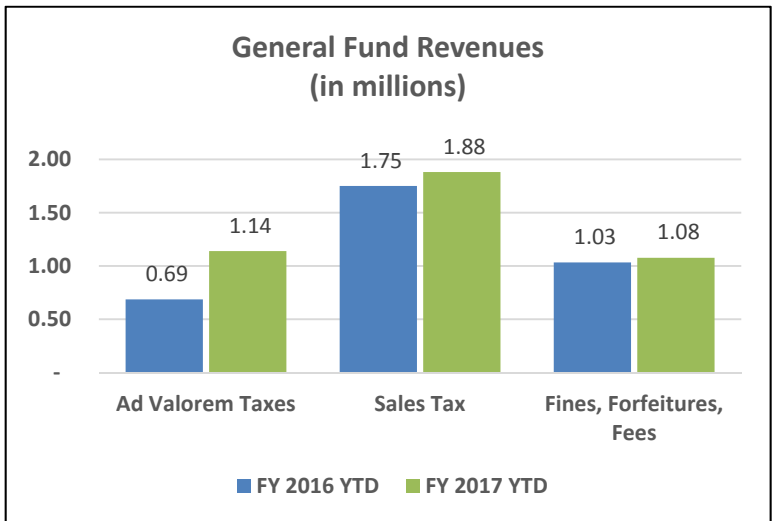
**Sales Tax Collection**

Sales tax collections were \$1.88 million through November, up by 7% through the same period last year. Sales tax collections through November continue to trend upward, being \$130K higher than last year.



**Fines, Forfeitures, and Fees**

Other revenue received through fines, forfeitures, and fees for the General Fund total \$1.08 million through November. Of the \$1.08 million, fees for service, such as fire protection and park fees, totaled \$226K, development related fees totaled \$340K, fines and forfeitures totaled \$93K, administrative fees totaled \$69K, franchise fees totaled \$47K, and other miscellaneous fees totaled \$301K. 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.

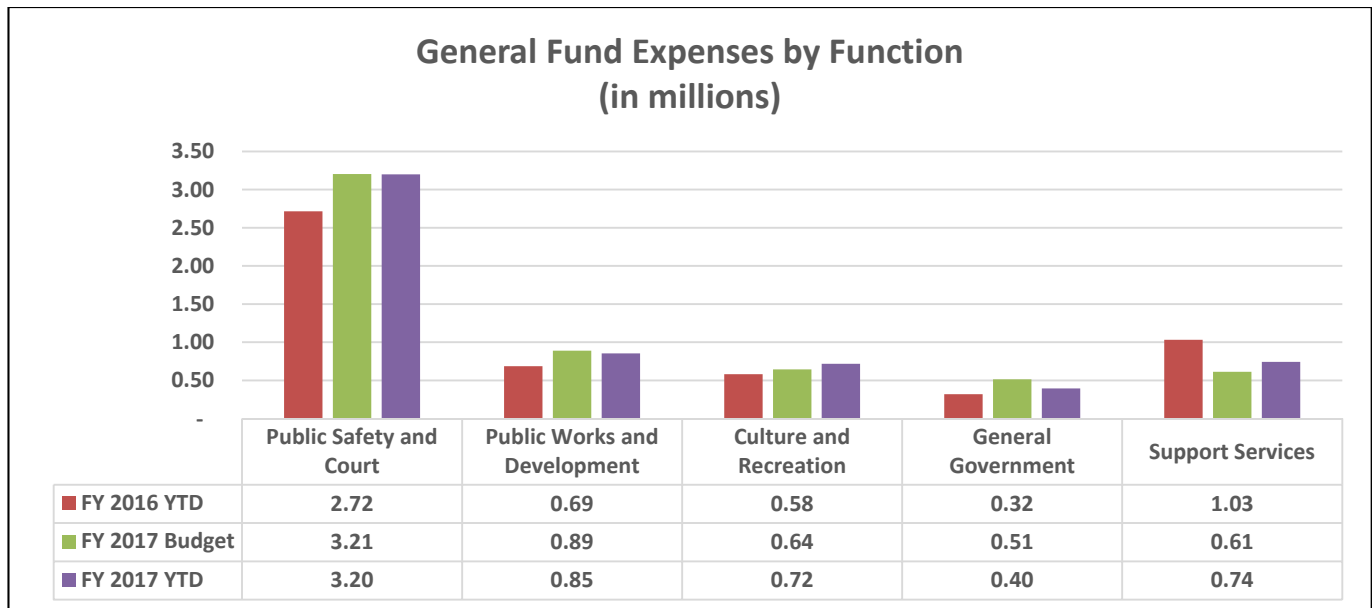


The chart to the right provides a distribution of all General Fund revenues collected through November.



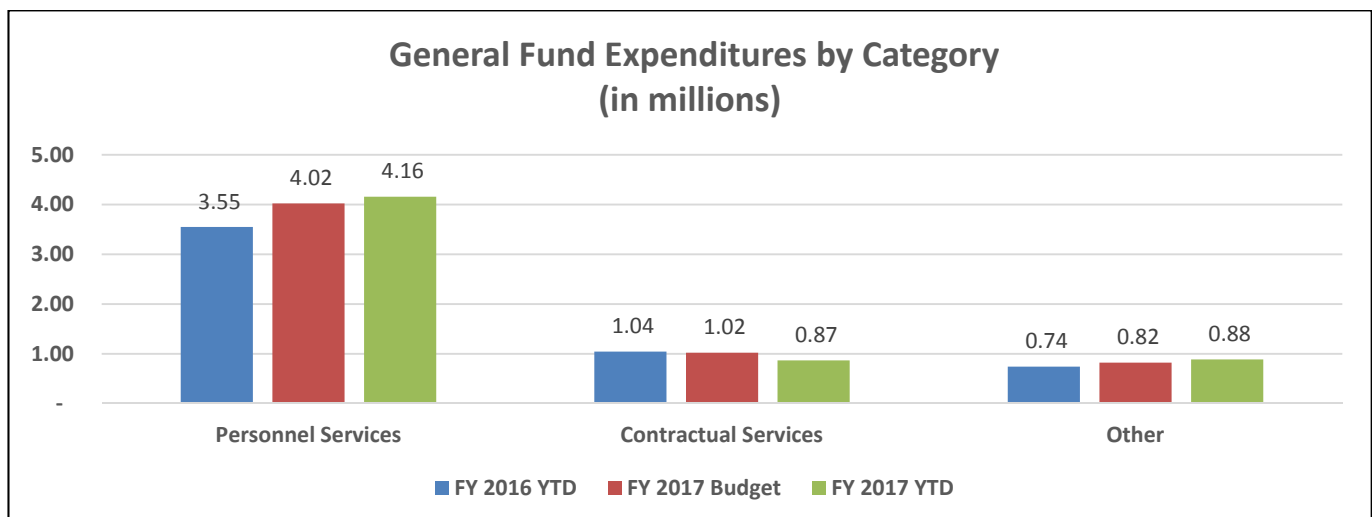
**General Fund Expenses by Function**

Expenses totaled \$5.91 million through November, up by 11% compared to last year. Below is a chart providing FY 2016 and FY 2017 November budget and actual expenses by function. Public safety expenses account for 54% of all General Fund expenses.



**General Fund Expenses by Category**

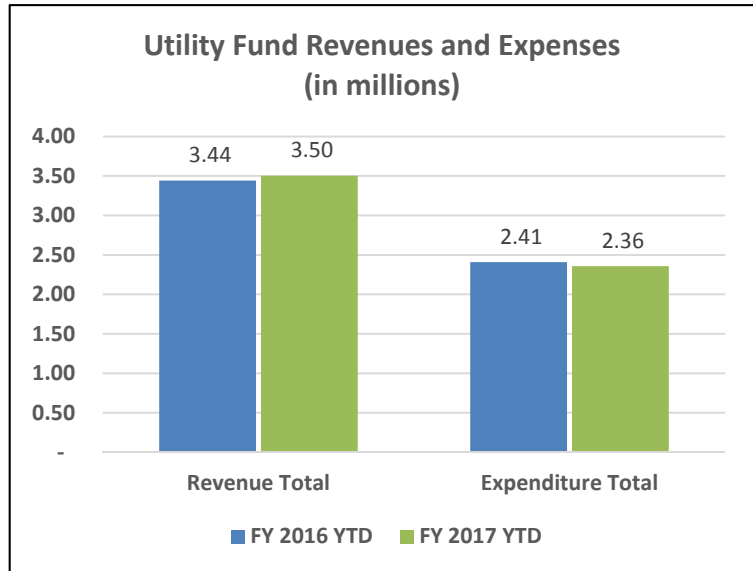
The chart below provides the General Fund expense by category. Personnel expenses represent \$4.16 million or 70% of General Fund expenses to date. Contractual services totaled \$867K, accounting for 15% of General Fund expenses. The remaining 15% of General Fund expenses represent expenditures on materials and supplies, repairs and maintenance, occupancy, capital outlay, and other charges.





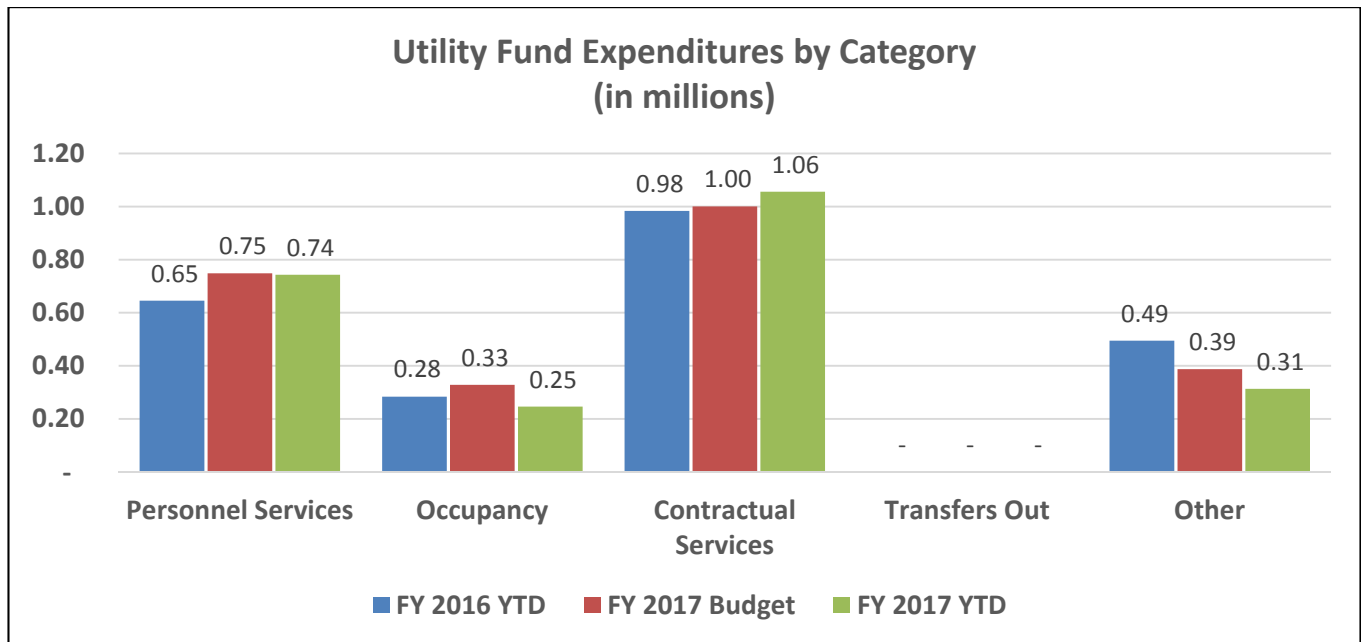
**Utility Fund Overview**

Revenues through November totaled \$3.50 million, while expenses totaled \$2.36 million. Revenues and expenditures are consistent with prior year activity trending.



**Utility Fund Expense by Category**

The chart below displays the Utility Fund budget and actual expenses by category through November for FY 2016 and FY 2017. Of the \$2.36 million in total expenses through November for FY 2017, contractual services totaled \$1.06 million, personnel services totaled \$742K, occupancy totaled \$246K, and other expenses totaled \$310K.



**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**

<b>Ad Valorem Taxes</b>									
4110	Current Ad Valorem Taxes	\$ 16,688,004	\$ 724,980	\$ 16,828,622	\$ (15,963,024)	\$ 17,679,939	\$ 1,140,014	6.4%	\$ (16,539,925)
4112	Delinquent Ad Valorem Taxes	\$ 35,240	\$ (39,363)	\$ (9,227)	(74,603)	\$ 35,240	\$ 17	0.0%	(35,223)
4114	Penalty and Int. Ad Valorem	\$ 40,185	\$ 12	\$ 46,544	(40,173)	\$ 40,185	\$ 4	0.0%	(40,181)
<b>Total Ad Valorem Taxes</b>		<b>\$ 16,763,429</b>	<b>\$ 685,629</b>	<b>\$ 16,865,939</b>	<b>\$ (16,077,800)</b>	<b>\$ 17,755,364</b>	<b>\$ 1,140,036</b>	<b>6.4%</b>	<b>\$ (16,615,328)</b>

4120	<b>Sales Tax*</b>	<b>\$ 11,949,668</b>	<b>\$ 1,751,663</b>	<b>\$ 11,948,321</b>	<b>\$ (10,198,005)</b>	<b>\$ 12,572,901</b>	<b>\$ 1,881,878</b>	<b>15.0%</b>	<b>\$ (10,691,023)</b>
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<b>Development Related Fees</b>									
4210	Building Permits	\$ 1,644,000	\$ 153,268	\$ 1,824,073	\$ (1,490,732)	\$ 1,660,440	\$ 301,680	18.2%	\$ (1,358,760)
4232	Construction Inspection Fees	224,618	94,034	237,449	(130,584)	226,864	3,806	1.7%	(223,058)
4235	Engineer Review Fees	18,295	2,790	20,210	(15,505)	18,478	2,794	15.1%	(15,684)
4240	Planning and Zoning Fees	46,604	6,368	33,402	(40,237)	45,000	10,969	24.4%	(34,031)
4245	Professional Fee Recovery	36,425	6,200	40,225	(30,225)	36,789	6,800	18.5%	(29,989)
4246	Site Review/Dev. Permit Fees	110,799	12,598	78,737	(98,201)	111,907	13,697	12.2%	(98,210)
4251	Fire Code Compliance Fees	39,132	2,385	52,937	(36,747)	39,524	-	0.0%	(39,524)
<b>Total Development Related Fees</b>		<b>\$ 2,119,873</b>	<b>\$ 277,643</b>	<b>\$ 2,287,035</b>	<b>\$ (1,842,230)</b>	<b>\$ 2,139,002</b>	<b>\$ 339,747</b>	<b>15.9%</b>	<b>\$ (1,799,255)</b>

4150	<b>Franchise Fees</b>	<b>\$ 4,128,292</b>	<b>\$ 104,912</b>	<b>\$ 4,343,044</b>	<b>\$ (4,023,380)</b>	<b>\$ 4,427,067</b>	<b>\$ 46,842</b>	<b>1.1%</b>	<b>\$ (4,380,225)</b>
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<b>Administrative and Contract Svcs</b>									
4494	LISD Resource Officer Reimb.	\$ 134,353	\$ 22,447	\$ 124,315	\$ (111,906)	\$ 138,384	\$ 23,302	16.8%	\$ (115,082)
8202	Utility Fund	2,987,649	-	2,987,649	(2,987,649)	3,268,673	-	0.0%	(3,268,673)
4438	CTRMA Interlocal	271,202	42,632	271,202	(228,570)	281,141	45,714	16.3%	(235,427)
4431	Bond Fund	112,500	-	-	(112,500)	181,091	-	0.0%	(181,091)
4439	Hotel Occupancy Fund	112,104	-	109,992	(112,104)	123,171	-	0.0%	(123,171)
4435	4A & 4B	548,438	-	602,110	(548,438)	578,012	-	0.0%	(578,012)
<b>Total Administrative and Contract Svcs</b>		<b>\$ 4,166,246</b>	<b>\$ 65,079</b>	<b>\$ 4,095,268</b>	<b>\$ (4,101,167)</b>	<b>\$ 4,570,472</b>	<b>\$ 69,016</b>	<b>1.5%</b>	<b>\$ (4,501,456)</b>

4510	<b>Fines and Forfeitures</b>	<b>\$ 715,000</b>	<b>\$ 105,865</b>	<b>\$ 747,119</b>	<b>\$ (609,135)</b>	<b>\$ 715,000</b>	<b>\$ 93,476</b>	<b>13.1%</b>	<b>\$ (621,524)</b>
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<b>Fees for Service</b>									
4400	Fire Protection Fees	\$ 1,447,643	\$ 180,937	\$ 1,500,360	\$ (1,266,706)	\$ 1,472,123	\$ 34,053	2.3%	\$ (1,438,070)
4401	Fire Protection - Ins. Rec.	125,000	8,693	174,845	(116,307)	126,250	-	0.0%	(126,250)
4410	Parks and Recreation Fees	1,337,489	139,268	1,325,115	(1,198,221)	1,382,614	178,534	12.9%	(1,204,080)
4430	Library Fines and Fees	87,201	16,187	102,931	(71,014)	93,299	12,586	13.5%	(80,713)
4405	Animal Control Fees	3,025	727	3,431	(2,298)	3,055	500	16.4%	(2,555)
4512	Justice Administration Fees	3,763	355	2,560	(3,408)	3,801	288	7.6%	(3,513)
4507	Teen Court Fees	-	100	400	100	-	71	0.0%	71
4514	Detention & Dispatch Services	1,859	198	2,250	(1,661)	1,877	391	20.8%	(1,486)
<b>Total Fees for Service</b>		<b>\$ 3,005,980</b>	<b>\$ 346,465</b>	<b>\$ 3,111,892</b>	<b>\$ (2,659,515)</b>	<b>\$ 3,083,019</b>	<b>\$ 226,423</b>	<b>7.3%</b>	<b>\$ (2,856,596)</b>

<b>Miscellaneous Fees</b>									
4630	Interest	\$ 55,000	\$ 6,718	\$ 80,526	\$ (48,283)	\$ 90,550	\$ 23,816	26.3%	\$ (66,734)
4130	Beverage Tax	186,663	-	248,295	(186,663)	188,530	-	0.0%	(188,530)
	Other	459,342	126,886	553,248	(332,456)	427,130	277,005	64.9%	(150,125)
<b>Total Miscellaneous Fees</b>		<b>\$ 701,005</b>	<b>\$ 133,603</b>	<b>\$ 882,070</b>	<b>\$ (567,402)</b>	<b>\$ 706,210</b>	<b>\$ 300,821</b>	<b>42.6%</b>	<b>\$ (405,389)</b>

<b>Total Revenue</b>		<b>\$ 43,549,493</b>	<b>\$ 3,470,859</b>	<b>\$ 44,280,687</b>	<b>\$ (40,078,634)</b>	<b>\$ 45,969,035</b>	<b>\$ 4,098,239</b>	<b>8.9%</b>	<b>\$ (41,870,797)</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	\$ 3,550,122	\$ 26,883,049	\$ 24,465,343	\$ 30,964,671	\$ 4,159,450	13.4%	\$ 26,805,221
52	Materials & Supplies	1,831,896	129,684	1,545,548	1,702,212	2,241,381	150,141	6.7%	2,091,240
53	Repairs & Maintenance	1,375,197	132,541	1,290,175	1,242,656	1,462,132	177,370	12.1%	1,284,762
54	Occupancy	1,511,153	227,022	1,448,128	1,284,131	1,514,971	241,919	16.0%	1,273,052
55	Contractual Services	6,675,066	1,044,567	6,714,818	5,630,499	7,164,449	867,225	12.1%	6,297,224
57	Economic Development	1,643,647	-	1,107,964	1,643,647	1,739,793	-	0.0%	1,739,793
	Other Charges	1,833,040	246,681	1,641,532	1,586,359	1,972,905	301,718	15.3%	1,671,187
68	Capital Outlay	263,663	-	300,145	263,663	1,728,500	10,500	0.6%	1,718,000
91	Transfers Out	710,000	-	710,000	710,000	-	-	0.0%	-
58	Contingency	168,146	6,183	28,041	161,963	130,000	3,325	2.6%	126,675
<b>TOTAL BY CATEGORY</b>		<b>\$ 44,027,273</b>	<b>\$ 5,336,800</b>	<b>\$ 41,669,401</b>	<b>\$ 38,690,473</b>	<b>\$ 48,918,802</b>	<b>\$ 5,911,648</b>	<b>12.1%</b>	<b>\$ 43,007,154</b>

**Expenditures by Function**

**General Government**

020	Council	\$ 67,662	\$ 15,535	\$ 67,477	52,127	\$ 67,662	\$ 11,549	17.1%	\$ 56,113
030	City Manager	587,823	71,747	549,937	516,076	734,220	83,983	11.4%	650,237
040	City Secretary	245,890	44,994	181,523	200,896	173,227	21,335	12.3%	151,892
110	Media and Communications	318,998	45,545	285,072	273,453	438,224	57,485	13.1%	380,739
120	Economic Development	2,167,281	79,846	1,555,928	2,087,435	2,225,686	81,079	3.6%	2,144,607
230	Legal Services	624,581	62,484	617,675	562,097	650,622	140,297	21.6%	510,325
<b>General Government</b>		<b>\$ 4,012,235</b>	<b>\$ 320,151</b>	<b>\$ 3,257,614</b>	<b>\$ 3,692,084</b>	<b>\$ 4,289,641</b>	<b>\$ 395,727</b>	<b>9.2%</b>	<b>\$ 3,893,914</b>

**Public Safety**

080	Municipal Court	\$ 621,634	\$ 79,763	\$ 566,484	541,871	\$ 602,459	\$ 84,818	14.1%	\$ 517,641
	Police	12,716,872	1,573,097	12,259,814	11,143,775	13,398,260	1,805,323	13.5%	11,592,937
094	Animal Services	519,095	29,654	363,650	489,441	1,022,649	114,412	11.2%	908,237
	Fire	8,863,568	1,032,935	9,027,732	7,830,633	11,455,423	1,181,352	10.3%	10,274,071
	Emergency Management	848,614	1,305	479,546	847,309	247,127	15,178	6.1%	231,949
<b>Public Safety</b>		<b>\$ 23,569,783</b>	<b>\$ 2,716,753</b>	<b>\$ 22,697,226</b>	<b>\$ 20,853,030</b>	<b>\$ 26,725,918</b>	<b>\$ 3,201,083</b>	<b>12.0%</b>	<b>\$ 23,524,835</b>

**Public Works and Development**

130	Engineering	\$ 1,224,251	\$ 130,497	\$ 1,221,550	1,093,754	\$ 1,197,783	\$ 135,092	11.3%	\$ 1,062,691
150	Planning and Transportation	617,309	75,912	631,920	541,397	728,541	85,139	11.7%	643,402
151	Building Inspection	704,542	70,279	612,000	634,263	710,948	92,854	13.1%	618,094
152	Code Enforcement	196,650	15,288	148,134	181,362	199,729	26,168	13.1%	173,561
180	Streets	2,545,383	271,399	2,453,427	2,273,984	2,867,901	303,540	10.6%	2,564,361
181	Signal Maintenance	715,022	55,237	582,640	659,785	658,916	101,497	15.4%	557,419
182	Fleet Maintenance	508,748	64,676	518,585	444,072	557,752	80,930	14.5%	476,822
184	Drainage Maintenance	205,858	2,997	192,163	202,861	499,742	29,446	5.9%	470,296
<b>Public Works and Development</b>		<b>\$ 6,717,763</b>	<b>\$ 686,284</b>	<b>\$ 6,360,418</b>	<b>\$ 6,031,479</b>	<b>\$ 7,421,312</b>	<b>\$ 854,665</b>	<b>11.5%</b>	<b>\$ 6,566,647</b>

**Culture and Recreation**

	Parks and Recreation	\$ 3,747,732	\$ 413,658	\$ 3,563,271	3,334,074	\$ 3,772,802	\$ 513,557	13.6%	\$ 3,259,245
200	Library	1,471,729	154,486	1,434,644	1,317,243	1,483,566	188,655	12.7%	1,294,911
250	Tourism	103,428	13,889	96,775	89,539	108,686	15,517	14.3%	93,169
<b>Culture and Recreation</b>		<b>\$ 5,322,889</b>	<b>\$ 582,032</b>	<b>\$ 5,094,689</b>	<b>\$ 4,740,857</b>	<b>\$ 5,365,054</b>	<b>\$ 717,729</b>	<b>13.4%</b>	<b>\$ 4,647,325</b>

**Support Services**

	General Non-Departmental	\$ 1,255,688	\$ 454,007	\$ 1,244,071	801,681	\$ 1,864,708	\$ 366,650	19.7%	\$ 1,498,058
050	Finance	948,933	316,809	890,396	632,124	1,009,316	90,870	9.0%	918,446
	Information Technology	1,423,053	167,628	1,396,863	1,255,425	1,439,333	173,549	12.1%	1,265,784
070	Human Resources	603,654	75,363	566,487	528,291	626,306	89,041	14.2%	537,265
183	Facility Maintenance	173,275	17,772	161,638	155,503	177,214	22,333	12.6%	154,881
<b>Support Services</b>		<b>\$ 4,404,603</b>	<b>\$ 1,031,579</b>	<b>\$ 4,259,454</b>	<b>\$ 3,373,024</b>	<b>\$ 5,116,877</b>	<b>\$ 742,444</b>	<b>14.5%</b>	<b>\$ 4,374,433</b>

<b>TOTAL BY FUNCTION</b>		<b>\$ 44,027,273</b>	<b>\$ 5,336,800</b>	<b>\$ 41,669,401</b>	<b>\$ 38,690,473</b>	<b>\$ 48,918,802</b>	<b>\$ 5,911,648</b>	<b>12.1%</b>	<b>\$ 43,007,154</b>
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**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	\$ 2,001,311	\$ 16,125,641	\$ (13,406,125)	\$ 17,233,747	\$ 1,883,913	10.9%	\$ (15,349,834)
4415	Water Sales - Blockhouse	599,940	55,327	571,415	(544,613)	642,920	170,577	26.5%	(472,343)
4416	Water Sales - WTC Mud	575,768	102,582	639,854	(473,186)	661,834	82,237	12.4%	(579,597)
4417	Twin Creeks	68,722	6,578	69,676	(62,144)	70,784	6,553	9.3%	(64,231)
4418	Avery Ranch	40,000	5,724	41,751	(34,276)	40,000	5,622	14.1%	(34,378)
<b>Total Water Sales</b>		<b>\$ 16,691,866</b>	<b>\$ 2,171,522</b>	<b>\$ 17,448,337</b>	<b>\$ (14,520,344)</b>	<b>\$ 18,649,285</b>	<b>\$ 2,148,902</b>	<b>11.5%</b>	<b>\$ (16,500,383)</b>

<b>Sewer Billings</b>									
	Sewer Billings	\$ 10,576,705	\$ 1,082,956	\$ 10,669,277	\$ (9,493,749)	\$ 10,063,126	\$ 1,103,179	11.0%	\$ (8,959,947)
4424	Mayfield Ranch	184,829	20,574	255,183	(164,256)	261,075	33,497	12.8%	(227,578)
4425	Blockhouse	326,480	18,332	292,565	(308,148)	326,480	20,879	6.4%	(305,601)
4426	WTC Mud	275,734	47,662	394,056	(228,072)	275,734	45,416	16.5%	(230,318)
4432	Highlands	-	4,826	68,746	4,826	-	11,966	0.0%	11,966
<b>Total Sewer Billings</b>		<b>\$ 11,363,748</b>	<b>\$ 1,174,349</b>	<b>\$ 11,679,828</b>	<b>\$ (10,189,399)</b>	<b>\$ 10,926,415</b>	<b>\$ 1,214,937</b>	<b>11.1%</b>	<b>\$ (9,711,478)</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	-	5,319,360	(5,319,360)	3,384,134	-	0.0%	(3,384,134)
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>\$ -</b>	<b>\$ 19,186,790</b>	<b>\$ (12,984,983)</b>	<b>\$ 3,384,134</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (3,384,134)</b>

4212	Developer Contributions	-	-	2,355,737	-	-	-	0.0%	-
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<b>Other Charges</b>									
4427	UB Account Transfer Fee	\$ 5,650	\$ 800	\$ 5,925	\$ (4,850)	\$ 6,000	\$ 575	9.6%	\$ (5,425)
4440	Temp Water Service Fee	44	-	-	(44)	-	-	0.0%	-
4613	Late Charges	394,864	23,668	297,216	(371,196)	401,774	46,687	11.6%	(355,087)
4423	Reconnect Fee	65,590	1,730	43,650	(63,860)	66,738	10,350	15.5%	(56,388)
4428	Water Tap Fee	5,027	700	3,450	(4,327)	7,500	-	0.0%	(7,500)
4429	Sewer Tap Fee	6,258	750	3,700	(5,508)	2,500	-	0.0%	(2,500)
4450	Water Connection Fee	73,893	5,825	54,125	(68,068)	75,186	10,525	14.0%	(64,661)
4480	Sewer Insp Fee	27,759	1,850	17,000	(25,909)	28,245	4,450	15.8%	(23,795)
4495	Industrial PreTreat Rev	3,931	575	4,425	(3,356)	4,000	975	24.4%	(3,025)
4475	BCRUA Reimbursement	78,853	988	32,958	(77,865)	81,219	-	0.0%	(81,219)
	Misc Revenues	33,600	2,700	28,145	(30,900)	3,600	1,225	34.0%	(2,375)
4630	Interest Income	76,688	5,062	170,206	(71,626)	203,315	10,715	5.3%	(192,600)
4615	Credit Card Fees	18,152	2,902	19,155	(15,250)	17,000	2,578	15.2%	(14,422)
4660	Utility Debt Service Fee	431,488	49,555	-	(381,933)	431,488	51,167	11.9%	(380,321)
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>\$ 97,105</b>	<b>\$ (8,645,199)</b>	<b>\$ (1,124,692)</b>	<b>\$ 1,328,565</b>	<b>\$ 139,247</b>	<b>10.5%</b>	<b>\$ (1,189,318)</b>

<b>Total Revenue</b>		<b>\$ 42,262,394</b>	<b>\$ 3,442,976</b>	<b>\$ 42,025,494</b>	<b>\$ (38,819,418)</b>	<b>\$ 34,288,399</b>	<b>\$ 3,503,085</b>	<b>10.2%</b>	<b>\$ (30,785,314)</b>
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**EXPENDITURE SUMMARY**

<b>Expenditures by Category</b>									
51	Personnel Services	\$ 5,208,814	\$ 645,426	\$ 5,642,286	\$ 4,563,388	\$ 5,652,353	\$ 742,789	13.1%	\$ 4,909,564
52	Materials & Supplies	875,575	105,065	744,482	770,510	926,744	107,979	11.7%	818,765
53	Repairs & Maintenance	1,072,005	115,949	599,480	956,056	796,470	66,048	8.3%	730,422
54	Occupancy	1,908,221	283,977	1,540,409	1,624,244	2,093,456	246,212	11.8%	1,847,244
55	Contractual Services	9,243,860	983,666	8,783,987	8,260,194	9,589,531	1,055,895	11.0%	8,533,636
56	Other Charges	736,622	170,794	650,965	565,828	769,872	138,757	18.0%	631,115
61	Capital Outlay	-	-	-	-	-	-	0.0%	-
68	Capital Projects	1,114,000	102,988	555,004	1,011,012	375,104	304	0.1%	374,800
72	Debt Issue Costs	-	-	86,349	-	-	-	0.0%	-
91	Transfers Out	24,109,608	-	29,694,607	24,109,608	14,451,844	-	0.0%	14,451,844
<b>TOTAL</b>		<b>\$ 44,268,705</b>	<b>\$ 2,407,866</b>	<b>\$ 43,709,390</b>	<b>\$ 41,860,839</b>	<b>\$ 34,655,374</b>	<b>\$ 2,357,984</b>	<b>6.8%</b>	<b>\$ 32,297,390</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	705,904	35,398,166	21,604,803	1,123,869	5.20%	(20,480,934)
Expenditures	36,179,236	-	34,118,121	21,893,570	-	0.00%	21,893,570
Variance	(1,349,662)	705,904	1,280,045	(288,767)	1,123,869		
<b>UTILITY DEBT SERVICE FUND</b>							
Revenues	7,480,850	3,994	13,175,297	7,724,687	15,194	0.20%	(7,709,493)
Expenditures	10,480,850	-	10,456,072	7,534,421	-	0.00%	7,534,421
Variance	(3,000,000)	3,994	2,719,225	190,266	15,194		
<b>SOLID WASTE FUND</b>							
Revenues	3,774,493	389,453	3,664,345	3,830,664	376,130	9.82%	(3,454,534)
Expenditures	3,774,415	596,326	3,637,850	3,775,725	280,284	7.42%	3,495,441
Variance	78	(206,872)	26,495	54,939	95,846		
<b>VES FUND</b>							
Revenues	4,224,812	2,366	4,211,240	3,642,260	17,679	0.49%	(3,624,581)
Expenditures	2,929,181	66,437	2,837,437	4,413,595	102,867	2.33%	4,310,728
Variance	1,295,631	(64,071)	1,373,803	(771,335)	(85,187)		
<b>SPECIAL REVENUE FUNDS</b>							
<b>GRANT / RESTRICTED FUNDS</b>							
Revenues	-	18,321	211,026	-	28,011	0.00%	28,011
Expenditures	-	3,455	199,140	-	9,115	0.00%	(9,115)
Variance	-	14,866	11,886	-	18,896	0.00%	(18,896)
<b>MUNICIPAL COURT FUND</b>							
Revenues	105,700	10,301	66,915	67,298	9,281	13.79%	(58,017)
Expenditures	109,100	16,725	58,845	114,285	17,625	15.42%	96,660
Variance	(3,400)	(6,424)	8,070	(46,987)	(8,343)		
<b>PUBLIC ART FUND</b>							
Revenues	56,825	50	56,886	74,591	86	0.11%	(74,505)
Expenditures	170,234	4,276	110,729	74,366	5,548	7.46%	68,818
Variance	(113,409)	(4,226)	(53,843)	225	(5,462)		
<b>OCCUPANCY TAX FUND</b>							
Revenues	568,200	32,650	701,045	745,861	1,732	0.23%	(744,129)
Expenditures	620,706	50,417	549,063	665,974	38,518	5.78%	627,456
Variance	(52,506)	(17,767)	151,982	79,887	(36,786)		
<b>CPTV-10/CABLE FUND</b>							
Revenues	210,030	75	104,693	210,030	39,683	18.89%	(170,347)
Expenditures	467,833	1,126	123,891	151,277	4,818	3.18%	146,459
Variance	(257,803)	(1,051)	(19,198)	58,753	34,865		
<b>TAX INCREMENT REINVESTMENT ZONE #1</b>							
Revenues	643,345	198	635,237	701,141	650	0.09%	(700,491)
Expenditures	582,425	-	596,307	633,588	-	0.00%	633,588
Variance	60,920	198	38,930	67,553	650		
<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	878,430	5,995,544	6,302,201	950,220	15.08%	(5,351,981)
Expenditures	5,538,078	-	4,559,401	5,301,530	35,000	0.66%	5,266,530
Variance	-	878,430	1,436,143	1,000,671	915,220		
<b>4B-COMMUNITY DEVELOPMENT</b>							
Revenues	5,547,388	880,270	6,013,259	6,317,451	957,370	15.15%	(5,360,081)
Expenditures	5,889,888	118,303	2,719,567	15,996,931	129	0.00%	15,996,802
Variance	(342,500)	761,967	3,293,692	(9,679,480)	957,241		