

Subject: Monthly Financials - April

The following are the items to note when reviewing April's financials:

- Non-enterprise revenues are slightly above expected – 46% thru April. This is a result of property tax collections at 56%; we receive our 2 largest property tax receipts in April and September. Income taxes are also at 49% of budget – April and May are our largest collection months.
- In addition, we receive 100% of our assessments in April. Assessments include certified past due water, sewer, stormwater and refuse, sidewalk, street lights and noxious weeds.
- The Human Services Levy money is also received in April. \$116,289; the same as last year.
- Non-enterprise expenditures are also slightly below estimated thru April – 29%. General Fund expenditures are at 32% of budget. Our capital accounts are well below – 5%.

Cindy

# Financial Reports



**thru the Month of April  
Fiscal Year 2015**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended April 30, 2015  
NON-ENTERPRISE FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
101	General	5,014,475	34,476	5,048,951	4,513,280	9,562,231	3,755,926	5,806,305	455,479	5,350,826	757,354	336,351
205	Refuse	697,778	-	697,778	394,542	1,092,320	476,624	615,696	133,889	481,807	(82,082)	(215,971)
208	Bullock Endowment Trust	51,111	-	51,111	71	51,182	-	51,182	-	51,182	71	71
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Garden Trust	412,658	-	412,658	37,722	450,380	23,807	426,573	18,808	407,765	13,915	(4,893)
212	Indigent Drivers Alcohol Treatment	22,745	-	22,745	607	23,352	-	23,352	-	23,352	607	607
213	Enforcement and Education	9,262	-	9,262	-	9,262	-	9,262	-	9,262	-	-
214	Law Enforcement	9,766	-	9,766	-	9,766	-	9,766	-	9,766	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	15,735	-	15,735	41,538	57,273	18,659	38,614	17,971	20,643	22,879	4,908
217	Court Clerk Computerization	23,179	375	23,554	2,611	26,165	735	25,430	4,733	20,697	1,876	(2,482)
218	Court Computerization Fund	33,540	-	33,540	2,250	35,790	-	35,790	160	35,630	2,250	2,090
219	Court Special Projects Fund	28,829	1,967	30,796	2,248	33,044	1,193	31,851	774	31,077	1,055	2,248
220	Street Maintenance and Repair	600,000	23,125	623,125	383,740	1,006,865	336,702	670,163	70,163	600,000	47,038	-
224	State Highway Maint. and Repair	54,674	2,349	57,023	10,245	67,268	6,704	60,564	10,426	50,138	3,541	(4,536)
228	Leisure Activity Fund	550,000	2,247	552,247	469,870	1,022,117	254,876	767,241	117,379	649,862	214,994	99,862
230	Health	25,000	-	25,000	104,083	129,083	45,942	83,141	5,769	77,372	58,141	52,372
240	Public Safety Dept. Endowment	258,583	-	258,583	362	258,945	1,237	257,708	876	256,832	(875)	(1,751)
250	Special Projects	333,054	-	333,054	465	333,519	-	333,519	-	333,519	465	465
308	General Equipment Replacement	355,055	25,248	380,303	46,971	427,274	25,539	401,735	98,991	302,744	21,432	(52,311)
309	Capital Improvement	310,356	104,164	414,520	516,443	930,963	11,274	919,689	281,728	637,961	505,169	327,605
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	-	100,000	139,896	239,896	49,881	190,015	86,413	103,602	90,015	3,602
510	Sidewalk Repair	200,000	5,782	205,782	63,341	269,123	265	268,858	126,232	142,626	63,076	(57,374)
706	Self-Funding Insurance Trust	25,000	-	25,000	4,270	29,270	3,361	25,909	909	25,000	909	-
707	Service Center Operating	100,000	1,600	101,600	354,271	455,871	183,684	272,187	172,187	100,000	170,587	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	300	300	-	300	-	300	300	300
<b>Total</b>		<b>9,238,306</b>	<b>201,333</b>	<b>9,439,639</b>	<b>7,089,126</b>	<b>16,528,765</b>	<b>5,196,409</b>	<b>11,332,356</b>	<b>1,602,887</b>	<b>9,729,469</b>	<b>1,892,717</b>	<b>491,163</b>

CHART NE1

**Current Revenue as Compared to Annual Estimates  
for the period ended April 30, 2015  
NON-ENTERPRISE FUNDS**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
101	General	9,707,388	4,513,280	46	(5,194,108)	-	-	-	9,707,388	4,513,280	46
205	Refuse	1,119,100	394,542	35	(724,558)	-	-	-	1,119,100	394,542	35
208	Bullock Endowment Trust	250	71	28	(179)	-	-	-	250	71	28
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Garden Trust	52,000	33,339	64	(18,661)	36,661	4,383	12	88,661	37,722	43
212	Indigent Drivers Alcohol Trtmt	1,000	607	61	(393)	-	-	-	1,000	607	61
213	Enforcement and Education	-	-	-	-	-	-	-	-	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-
216	Police Pension	89,200	41,538	47	(47,662)	-	-	-	89,200	41,538	47
217	Court Clerk Computerization	8,000	2,611	33	(5,389)	-	-	-	8,000	2,611	33
218	Court Computerization Fund	4,500	2,250	50	(2,250)	-	-	-	4,500	2,250	50
219	Court Special Projects Fund	4,500	2,248	50	(2,252)	-	-	-	4,500	2,248	50
220	Street Maintenance and Repair	375,500	126,394	34	(249,106)	590,558	257,346	44	966,058	383,740	40
224	State Highway Maint. and Repair	31,000	10,245	33	(20,755)	-	-	-	31,000	10,245	33
228	Leisure Activity Fund	524,541	218,457	42	(306,084)	457,684	251,413	55	982,225	469,870	48
230	Health	100,228	81,606	81	(18,622)	22,477	22,477	100	122,705	104,083	85
240	Public Safety Dept. Endowment	1,200	362	30	(838)	-	-	-	1,200	362	30
250	Special Projects	1,500	465	31	(1,035)	-	-	-	1,500	465	31
308	General Equipment Replacement	-	-	-	-	84,971	46,971	55	84,971	46,971	55
309	Capital Improvement	-	-	-	-	516,443	516,443	100	516,443	516,443	100
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,000	124,096	99	(904)	15,800	15,800	100	140,800	139,896	99
510	Sidewalk Repair	65,500	7,141	11	(58,359)	56,200	56,200	100	121,700	63,341	52
706	Self-Funding Insurance Trust	-	-	-	-	17,900	4,270	24	17,900	4,270	24
707	Service Center Operating	169,801	74,445	44	(95,356)	560,785	279,826	50	730,586	354,271	48
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	300	20	(1,200)	-	-	-	1,500	300	20
<b>Total</b>		<b>12,381,708</b>	<b>5,633,997</b>	<b>46</b>	<b>(6,747,711)</b>	<b>2,359,479</b>	<b>1,455,129</b>	<b>62</b>	<b>14,741,187</b>	<b>7,089,126</b>	<b>48</b>

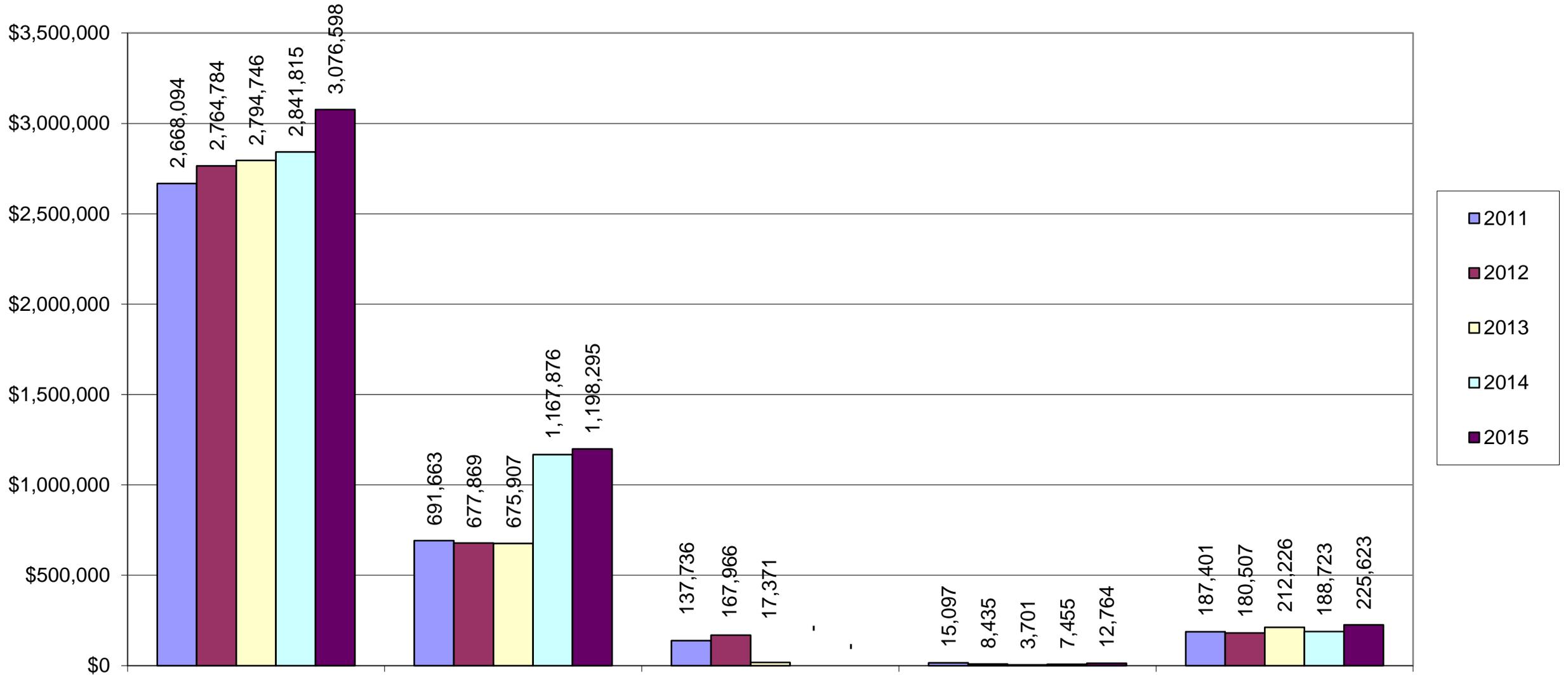
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended April 30, 2015  
NON-ENTERPRISE FUNDS**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
101	General	7,650,202	2,483,719	32	455,479	2,939,198	38	1,980,335	1,272,207	64	9,630,537	4,211,405	44
205	Refuse	1,130,930	388,670	34	133,889	522,559	46	188,381	87,954	47	1,319,311	610,513	46
208	Bullock Endowment Trust	500	-	-	-	-	-	-	-	-	500	-	-
209	MLK Community Recognition	1,125	-	-	-	-	-	-	-	-	1,125	-	-
211	Smith Memorial Garden Trust	93,440	23,807	25	18,808	42,615	46	-	-	-	93,440	42,615	46
212	Indigent Drivers Alcohol Trtmt	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	91,525	18,659	20	17,971	36,630	40	-	-	-	91,525	36,630	40
217	Court Clerk Computerization	10,375	735	7	4,733	5,468	53	-	-	-	10,375	5,468	53
218	Court Computerization Fund	4,000	-	-	160	160	4	-	-	-	4,000	160	4
219	Court Special Projects Fund	8,967	1,193	13	774	1,967	22	-	-	-	8,967	1,967	22
220	Street Maintenance and Repair	805,600	245,650	30	70,163	315,813	39	183,583	91,052	50	989,183	406,865	41
224	State Highway Maint. and Repair	34,649	6,704	19	10,426	17,130	49	-	-	-	34,649	17,130	49
228	Leisure Activity Fund	980,882	252,918	26	117,379	370,297	38	3,590	1,958	55	984,472	372,255	38
230	Health	119,115	43,984	37	5,769	49,753	42	3,590	1,958	55	122,705	51,711	42
240	Public Safety Dept. Endowment	10,000	1,237	12	876	2,113	21	-	-	-	10,000	2,113	21
250	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
308	General Equipment Replacement	335,448	25,539	8	98,991	124,530	37	-	-	-	335,448	124,530	37
309	Capital Improvement	711,764	11,274	2	281,728	293,002	41	-	-	-	711,764	293,002	41
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	140,800	49,881	35	86,413	136,294	97	-	-	-	140,800	136,294	97
510	Sidewalk Repair	127,482	265	-	126,232	126,497	99	-	-	-	127,482	126,497	99
706	Self-Funding Insurance Trust	17,900	3,361	19	909	4,270	24	-	-	-	17,900	4,270	24
707	Service Center Operating	732,186	183,684	25	172,187	355,871	49	-	-	-	732,186	355,871	49
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	-	-	-	-	-	-	-	-	1,500	-	-
<b>Total</b>		<b>13,011,390</b>	<b>(1)</b> 3,741,280	<b>29</b>	<b>1,602,887</b>	<b>5,344,167</b>	<b>41</b>	<b>2,359,479</b>	<b>1,455,129</b>	<b>62</b>	<b>15,370,869</b>	<b>6,799,296</b>	<b>44</b>

(1) Prior years encumbrances closed (money not spent) as of April 30, 2015: \$ 931

CHART NE3

**GENERAL FUND RECEIPTS  
5-YEAR HISTORY  
YTD at April 30, 2015**



**Chart NE4**

**Revenue vs. Expenses  
as of April 30, 2015  
NON-ENTERPRISE FUNDS  
(excl. Transfers)**

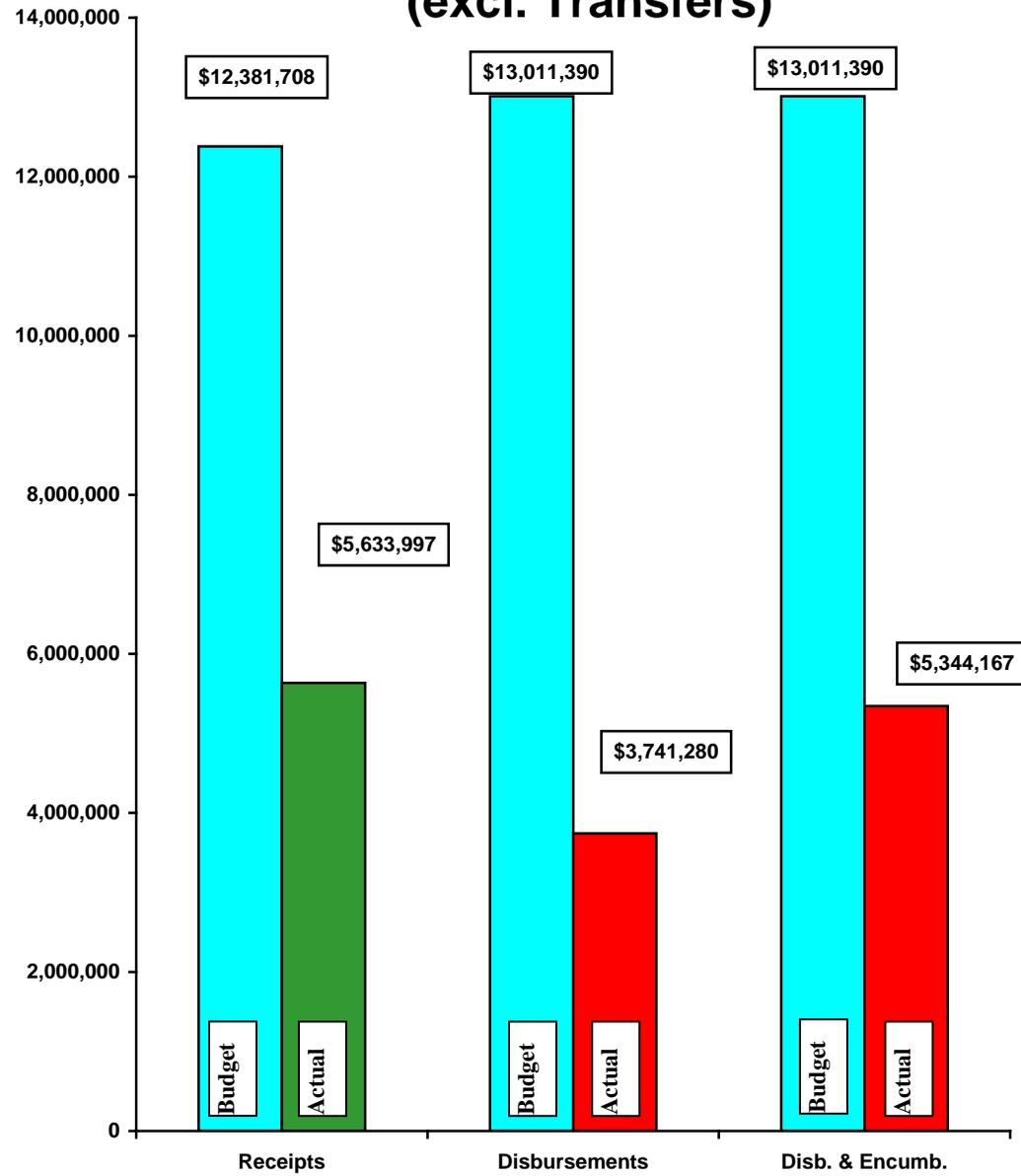


CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended April 30, 2015  
WATER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
602	Waterworks	1,242,946	49,444	1,292,390	258,651	1,551,041	429,716	1,121,325	260,014	861,311	(171,065)	(381,635)
603	Water Improve/Equip Replace	229,336	16,485	245,821	100,000	345,821	15,436	330,385	57,299	273,086	84,564	43,750
<b>Total</b>		<b>1,472,282</b>	<b>65,929</b>	<b>1,538,211</b>	<b>358,651</b>	<b>1,896,862</b>	<b>445,152</b>	<b>1,451,710</b>	<b>317,313</b>	<b>1,134,397</b>	<b>(86,501)</b>	<b>(337,885)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
602	Waterworks	941,500	258,651	27	(682,849)	-	-	-	941,500	258,651	27
603	Water Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
<b>Total</b>		<b>941,500</b>	<b>258,651</b>	<b>27</b>	<b>(682,849)</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,041,500</b>	<b>358,651</b>	<b>34</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
602	Waterworks	1,170,044	329,716	28	260,014	589,730	50	100,000	100,000	100	1,270,044	689,730	54
603	Water Improve/Equip Replace	118,985	15,436	13	57,299	72,735	61	-	-	-	118,985	72,735	61
<b>Total</b>		<b>1,289,029 (1)</b>	<b>345,152</b>	<b>27</b>	<b>317,313</b>	<b>662,465</b>	<b>51</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,389,029</b>	<b>762,465</b>	<b>55</b>

(1) Prior years encumbrances closed (money not spent) as of April 30, 2015: \$ 5,098

CHART W1

**Revenue vs. Expenses  
as of April 30, 2015  
WATER FUNDS  
(excl. Transfers)**

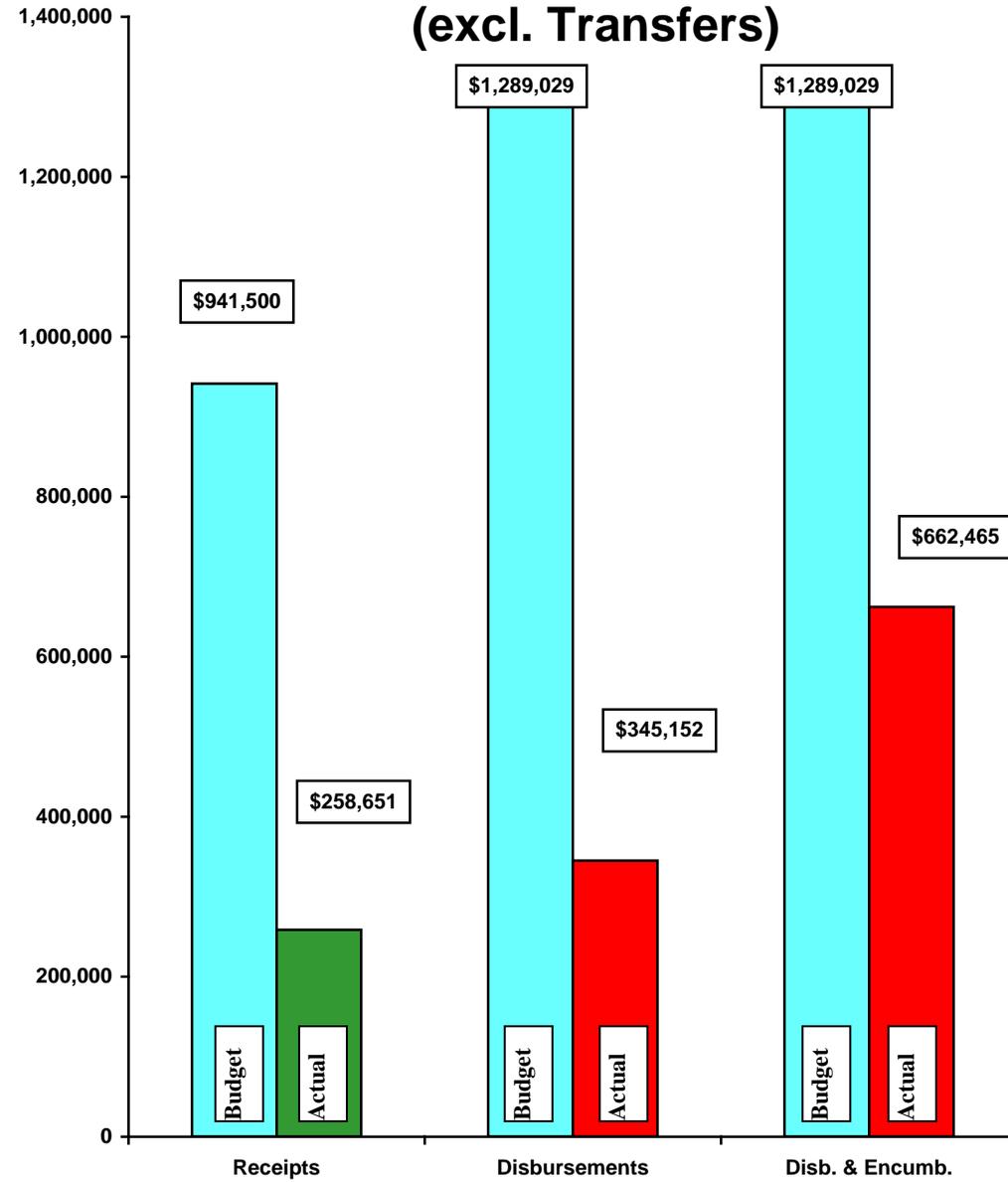


CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended April 30, 2015**

**SEWER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
607	Sanitary Sewer Disp. and Maint.	726,738	255,534	982,272	522,375	1,504,647	508,229	996,418	47,379	949,039	14,146	222,301
608	Sewer Improve/Equip Replace	246,943	-	246,943	100,000	346,943	-	346,943	52,500	294,443	100,000	47,500
<b>Total</b>		<b>973,681</b>	<b>255,534</b>	<b>1,229,215</b>	<b>622,375</b>	<b>1,851,590</b>	<b>508,229</b>	<b>1,343,361</b>	<b>99,879</b>	<b>1,243,482</b>	<b>114,146</b>	<b>269,801</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
607	Sanitary Sewer Disp. and Maint.	1,545,700	522,375	34	(1,023,325)	-	-	-	1,545,700	522,375	34
608	Sewer Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
<b>Total</b>		<b>1,545,700</b>	<b>522,375</b>	<b>34</b>	<b>(1,023,325)</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,645,700</b>	<b>622,375</b>	<b>38</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
607	Sanitary Sewer Disp. and Maint.	1,774,912	408,229	23	47,379	455,608	26	100,000	100,000	100	1,874,912	555,608	30
608	Sewer Improve/Equip Replace	92,500	-	-	52,500	52,500	57	-	-	-	92,500	52,500	57
<b>Total</b>		<b>1,867,412</b>	<b>408,229</b>	<b>22</b>	<b>99,879</b>	<b>508,108</b>	<b>27</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,967,412</b>	<b>608,108</b>	<b>31</b>

(1) Prior years encumbrances closed (money not spent) as of April 30, 2015: \$ 8,323

CHART S1

**Revenue vs. Expenses  
as of April 30, 2015  
SEWER FUNDS  
(excl. Transfers)**

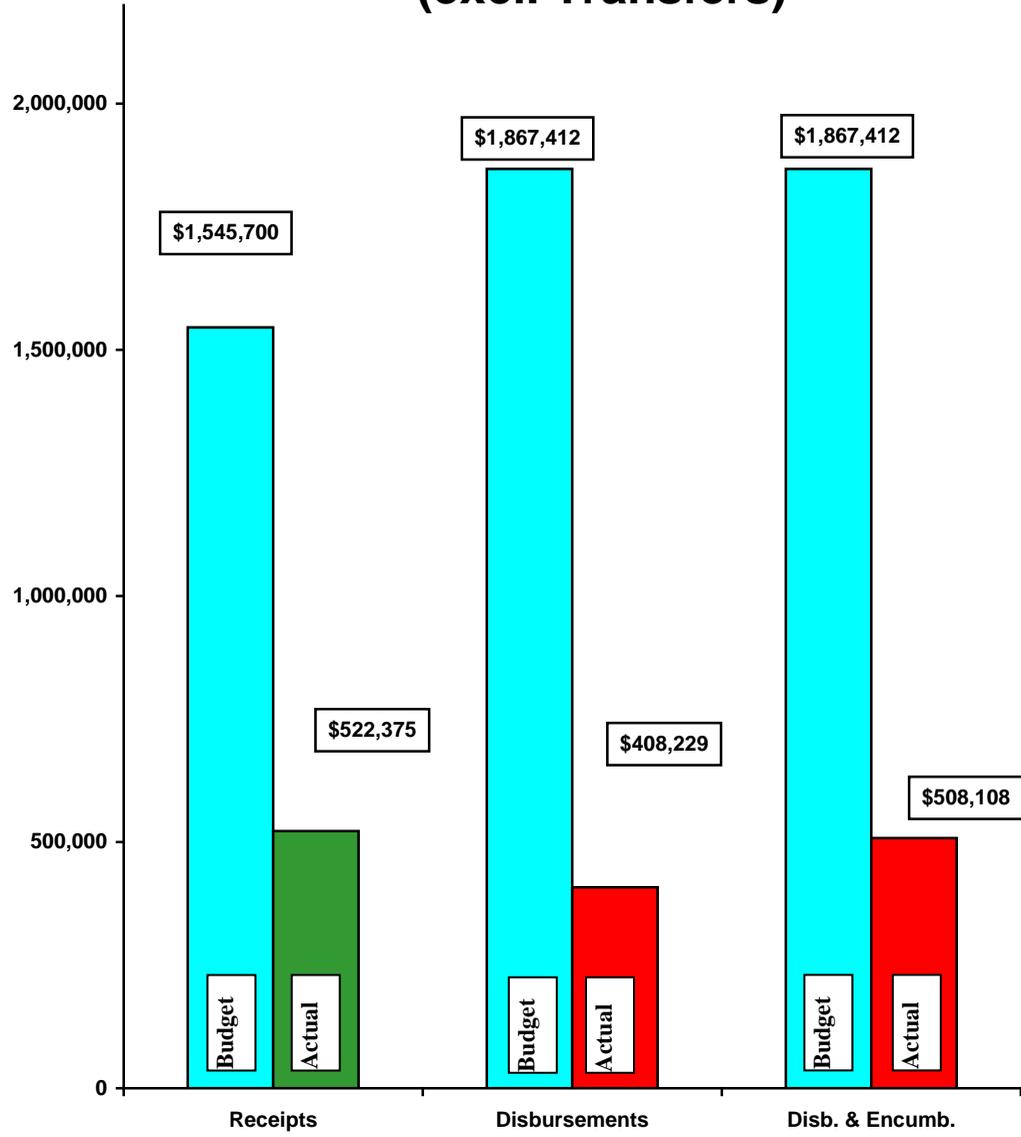


CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended April 30, 2015  
STORMWATER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
615	Stormwater Utility	93,187	3,290	96,477	90,899	187,376	84,155	103,221	22,584	80,637	-	-
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>93,187</b>	<b>3,290</b>	<b>96,477</b>	<b>90,899</b>	<b>187,376</b>	<b>84,155</b>	<b>103,221</b>	<b>22,584</b>	<b>80,637</b>	<b>-</b>	<b>-</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Advance Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
615	Stormwater Utility	260,000	90,899	35	(169,101)	-	-	-	260,000	90,899	35
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>260,000</b>	<b>90,899</b>	<b>35</b>	<b>(169,101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>90,899</b>	<b>35</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended April 30, 2015**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Budgeted Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
615	Stormwater Utility	269,949	84,155	-	22,584	106,739	-	-	-	-	269,949	106,739	-
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>269,949</b>	<b>84,155</b>	<b>31</b>	<b>22,584</b>	<b>106,739</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,949</b>	<b>106,739</b>	<b>40</b>

(1) Prior years encumbrances closed (money not spent) as of April 30, 2015: \$ 1,134

CHART ST1

**Revenue vs. Expenses  
as of April 30, 2015  
STORMWATER FUNDS  
(excl. Transfers)**

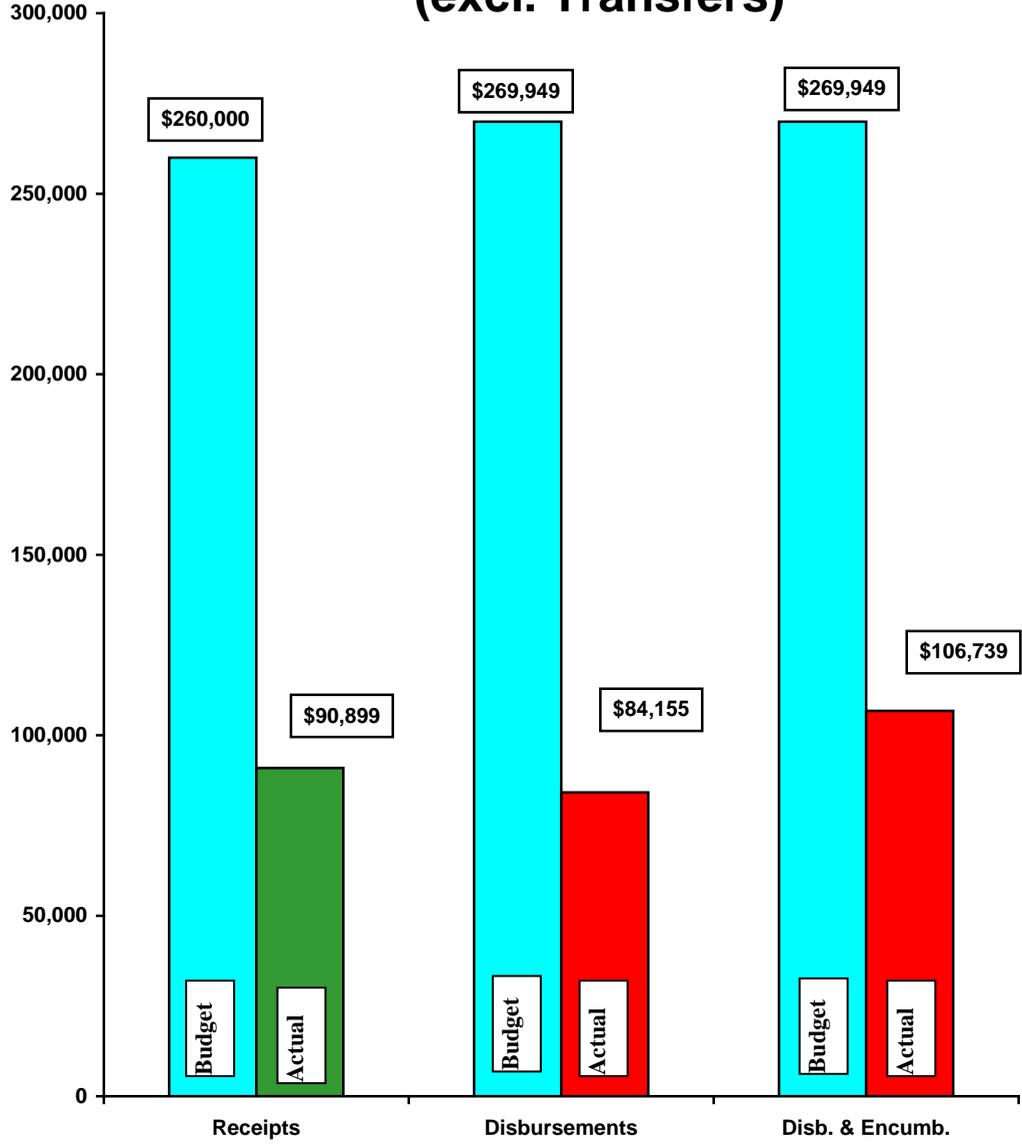


CHART ST2