

Subject: Monthly Financials - February

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

- Receipts for the month include our first advance from real estate taxes. Receipts were \$985,930. YTD receipts total \$1,049,037.
- Gross income tax receipts are slightly higher than February 2014 by 2.24%. Income tax receipts net of refunds (\$73,954) total \$1,001,026.
- No other unusual items of revenue or expenditures in February.

Cindy

# Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended February 28, 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	2,157,343	7,206,294	2,437,744	4,768,550	681,244	4,087,306	(280,401)	(927,169)
205	Refuse	697,778	-	697,778	183,629	881,407	268,194	613,213	196,850	416,363	(84,565)	(281,415)
208	Bullock Endowment Trust	51,111	-	51,111	37	51,148	-	51,148	-	51,148	37	37
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Garden Trust	412,658	-	412,658	22,584	435,242	13,614	421,628	19,758	401,870	8,970	(10,788)
212	Indigent Drivers Alcohol Treatment	22,745	-	22,745	212	22,957	-	22,957	-	22,957	212	212
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	37,507	53,242	-	53,242	-	53,242	37,507	37,507
217	Court Clerk Computerization	23,179	375	23,554	1,180	24,734	276	24,458	949	23,509	904	330
218	Court Computerization Fund	33,540	-	33,540	1,010	34,550	-	34,550	-	34,550	1,010	1,010
219	Court Special Projects Fund	28,829	1,967	30,796	1,013	31,809	1,193	30,616	774	29,842	(180)	1,013
220	Street Maintenance and Repair	600,000	23,125	623,125	273,501	896,626	216,023	680,603	80,603	600,000	57,478	-
224	State Highway Maint. and Repair	54,674	2,349	57,023	5,055	62,078	2,186	59,892	12,964	46,928	2,869	(7,746)
228	Leisure Activity Fund	550,000	2,247	552,247	276,648	828,895	132,711	696,184	146,184	550,000	143,937	-
230	Health	25,000	-	25,000	30,811	55,811	26,836	28,975	11,194	17,781	3,975	(7,219)
240	Public Safety Dept. Endowment	258,583	-	258,583	189	258,772	-	258,772	1,528	257,244	189	(1,339)
250	Special Projects	333,054	-	333,054	242	333,296	-	333,296	-	333,296	242	242
308	General Equipment Replacement	355,055	25,248	380,303	20,971	401,274	6,952	394,322	20,990	373,332	14,019	18,277
309	Capital Improvement	310,356	104,164	414,520	516,443	930,963	-	930,963	112,164	818,799	516,443	508,443
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	-	100,000	15,800	115,800	22,165	93,635	77,060	16,575	(6,365)	(83,425)
510	Sidewalk Repair	200,000	5,782	205,782	1,239	207,021	-	207,021	6,232	200,789	1,239	789
706	Self-Funding Insurance Trust	25,000	-	25,000	2,294	27,294	1,140	26,154	1,154	25,000	1,154	-
707	Service Center Operating	100,000	1,600	101,600	311,702	413,302	70,719	342,583	242,583	100,000	240,983	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>9,238,306</b>	<b>201,333</b>	<b>9,439,639</b>	<b>3,859,410</b>	<b>13,299,049</b>	<b>3,199,753</b>	<b>10,099,296</b>	<b>1,612,231</b>	<b>8,487,065</b>	<b>659,657</b>	<b>(751,241)</b>

CHART NE1

**Current Revenue as Compared to Annual Estimates  
for the period ended February 28, 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	2,157,343	22	(7,550,045)	-	-	-	9,707,388	2,157,343	22
205	Refuse	1,119,100	183,629	16	(935,471)	-	-	-	1,119,100	183,629	16
208	Bullock Endowment Trust	250	37	15	(213)	-	-	-	250	37	15
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Garden Trust	52,000	19,651	38	(32,349)	36,661	2,933	8	88,661	22,584	25
212	Indigent Drivers Alcohol Trtmt	1,000	212	21	(788)	-	-	-	1,000	212	21
213	Enforcement and Education	-	-	-	-	-	-	-	-	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-
216	Police Pension	89,200	37,507	42	(51,693)	-	-	-	89,200	37,507	42
217	Court Clerk Computerization	8,000	1,180	15	(6,820)	-	-	-	8,000	1,180	15
218	Court Computerization Fund	4,500	1,010	22	(3,490)	-	-	-	4,500	1,010	22
219	Court Special Projects Fund	4,500	1,013	23	(3,487)	-	-	-	4,500	1,013	23
220	Street Maintenance and Repair	375,500	62,344	17	(313,156)	590,558	211,157	36	966,058	273,501	28
224	State Highway Maint. and Repair	31,000	5,055	16	(25,945)	-	-	-	31,000	5,055	16
228	Leisure Activity Fund	524,541	37,654	7	(486,887)	457,684	238,994	52	982,225	276,648	28
230	Health	100,228	8,334	8	(91,894)	22,477	22,477	100	122,705	30,811	25
240	Public Safety Dept. Endowment	1,200	189	16	(1,011)	-	-	-	1,200	189	16
250	Special Projects	1,500	242	16	(1,258)	-	-	-	1,500	242	16
308	General Equipment Replacement	-	-	-	-	84,971	20,971	25	84,971	20,971	25
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	-	-	(125,000)	15,800	15,800	100	140,800	15,800	11
510	Sidewalk Repair	65,500	1,239	2	(64,261)	56,200	-	-	121,700	1,239	1
706	Self-Funding Insurance Trust	-	-	-	-	17,900	2,294	13	17,900	2,294	13
707	Service Center Operating	169,801	61,675	36	(108,126)	560,785	250,027	45	730,586	311,702	43
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	-	-	(1,500)	-	-	-	1,500	-	-
<b>Total</b>		<b>12,381,708</b>	<b>2,578,314</b>	<b>21</b>	<b>(9,803,394)</b>	<b>2,359,479</b>	<b>1,281,096</b>	<b>54</b>	<b>14,741,187</b>	<b>3,859,410</b>	<b>26</b>

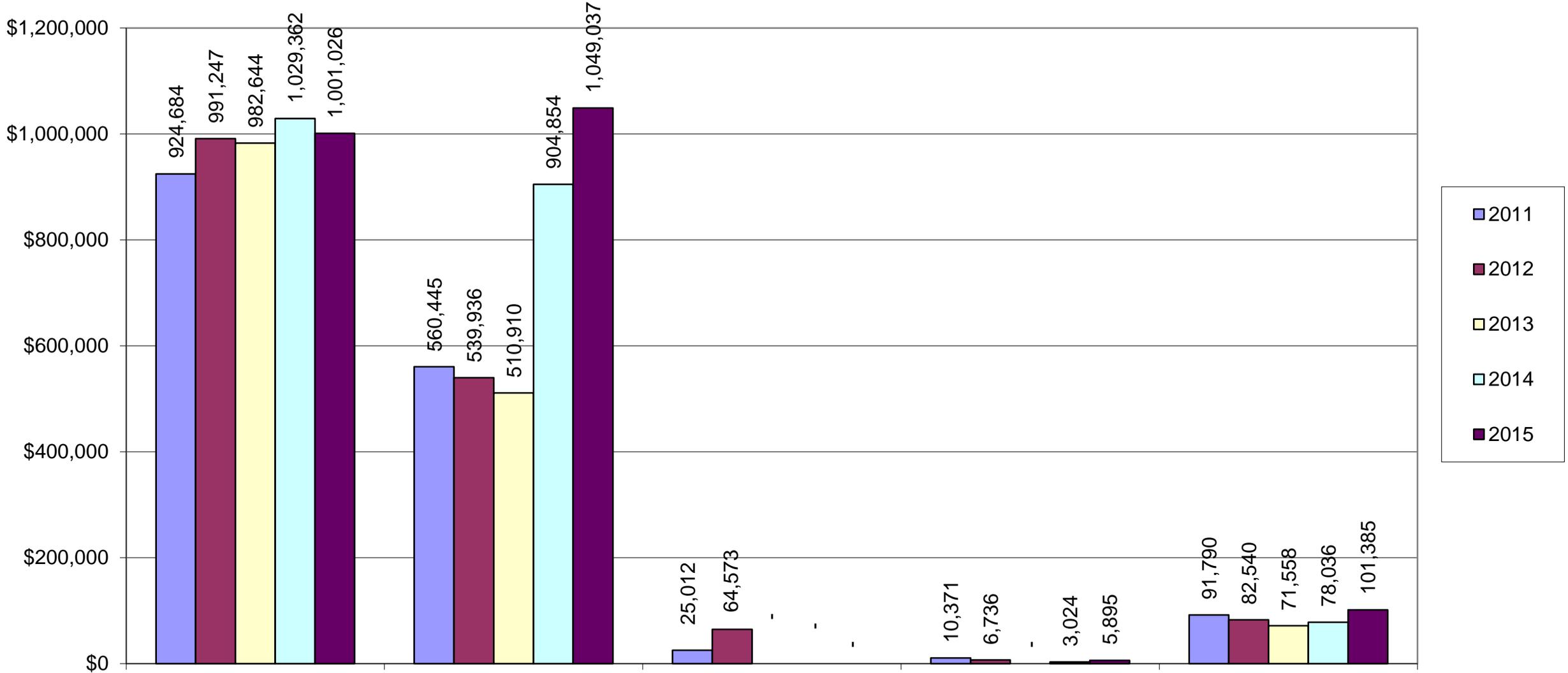
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended February 28, 2015  
NON-ENTERPRISE FUNDS**

#	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	1,296,687	17	681,244	1,977,931	26	1,980,335	1,141,057	58	9,630,537	3,118,988	32
205	Refuse	1,130,930	212,895	19	196,850	409,745	36	188,381	55,299	29	1,319,311	465,044	35
208	Bullock Endowment Trust	500	-	-	-	-	-	-	-	-	500	-	-
209	MLK Community Recognition	1,125	-	-	-	-	-	-	-	-	1,125	-	-
211	Smith Memorial Garden Trust	93,440	13,614	15	19,758	33,372	36	-	-	-	93,440	33,372	36
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	-	-	-	-	-	-	-	-	91,525	-	-
217	Court Clerk Computerization	10,375	276	3	949	1,225	12	-	-	-	10,375	1,225	12
218	Court Computerization Fund	4,000	-	-	-	-	-	-	-	-	4,000	-	-
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	134,951	17	80,603	215,554	27	183,583	81,072	44	989,183	296,626	30
224	State Highway Maint. and Repair	34,649	2,186	6	12,964	15,150	44	-	-	-	34,649	15,150	44
228	Leisure Activity Fund	980,882	130,877	13	146,184	277,061	28	3,590	1,834	51	984,472	278,895	28
230	Health	119,115	25,002	21	11,194	36,196	30	3,590	1,834	51	122,705	38,030	31
240	Public Safety Dept. Endowment	10,000	-	-	1,528	1,528	15	-	-	-	10,000	1,528	15
250	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
308	General Equipment Replacement	335,448	6,952	2	20,990	27,942	8	-	-	-	335,448	27,942	8
309	Capital Improvement	711,764	-	-	112,164	112,164	16	-	-	-	711,764	112,164	16
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	140,800	22,165	16	77,060	99,225	70	-	-	-	140,800	99,225	70
510	Sidewalk Repair	127,482	-	-	6,232	6,232	5	-	-	-	127,482	6,232	5
706	Self-Funding Insurance Trust	17,900	1,140	6	1,154	2,294	13	-	-	-	17,900	2,294	13
707	Service Center Operating	732,186	70,719	10	242,583	313,302	43	-	-	-	732,186	313,302	43
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	-	-	-	-	-	-	-	-	1,500	-	-
<b>Total</b>		<b>13,011,390</b>	<b>(1)</b> 1,918,657	<b>15</b>	<b>1,612,231</b>	<b>3,530,888</b>	<b>27</b>	<b>2,359,479</b>	<b>1,281,096</b>	<b>54</b>	<b>15,370,869</b>	<b>4,811,984</b>	<b>31</b>

(1) Prior years encumbrances closed (money not spent) as of February 28, 2015: \$ 263

CHART NE3

**GENERAL FUND RECEIPTS  
5-YEAR HISTORY  
YTD at February 28, 2015**



**Chart NE4**

**Revenue vs. Expenses  
as of February 28, 2015  
NON-ENTERPRISE FUNDS  
(excl. Transfers)**

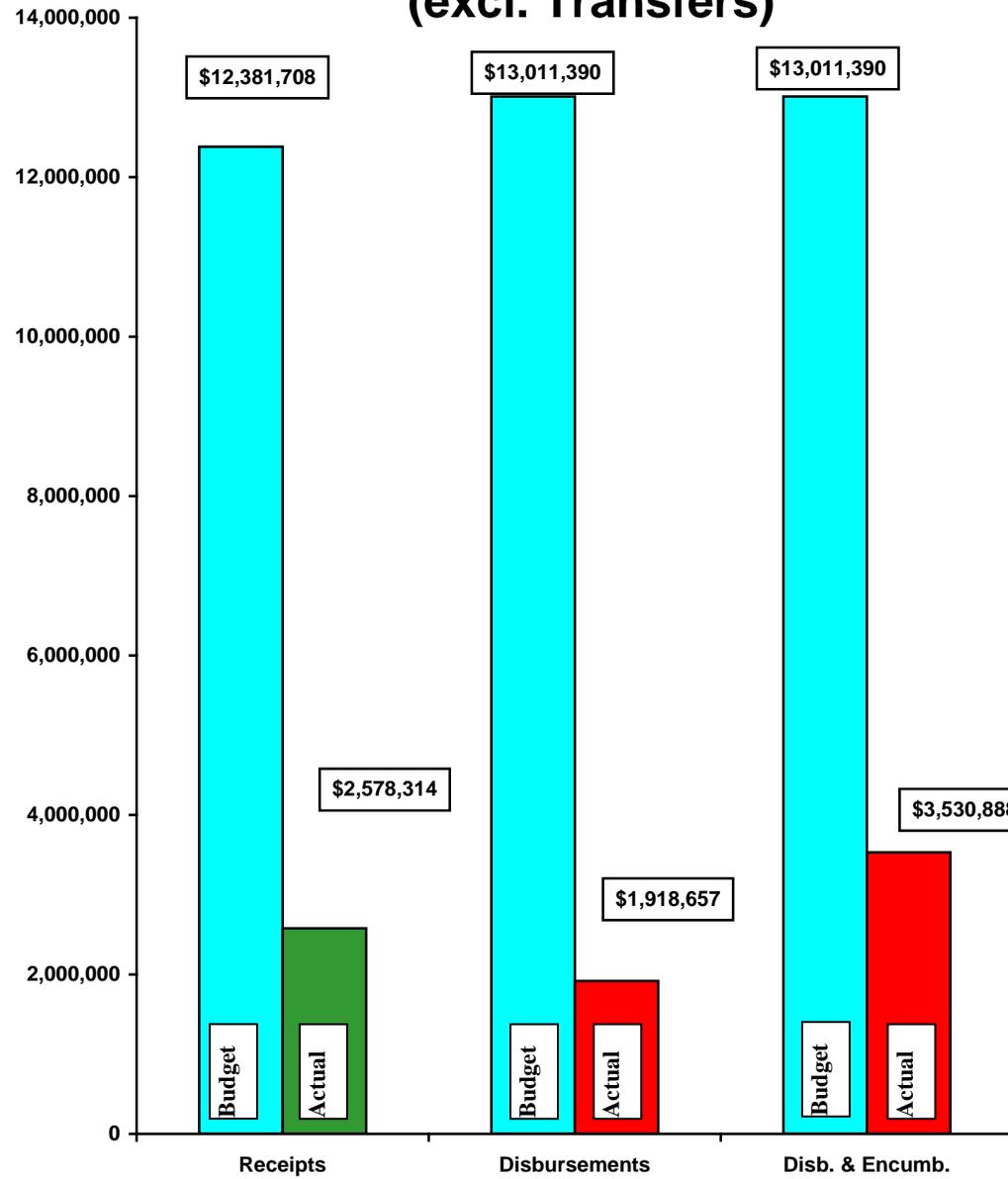


CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended February 28, 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	117,556	1,409,946	284,759	1,125,187	310,426	814,761	(167,203)	(428,185)
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>217,556</b>	<b>1,755,767</b>	<b>300,195</b>	<b>1,455,572</b>	<b>367,725</b>	<b>1,087,847</b>	<b>(82,639)</b>	<b>(384,435)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended February 28, 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	117,556	12	(823,944)	-	-	-	941,500	117,556	12
603	Water Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
<b>Total</b>		<b>941,500</b>	<b>117,556</b>	<b>12</b>	<b>(823,944)</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,041,500</b>	<b>217,556</b>	<b>21</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended February 28, 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	184,759	16	310,426	495,185	42	100,000	100,000	100	1,270,044	595,185	47
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>200,195</b>	<b>16</b>	<b>367,725</b>	<b>567,920</b>	<b>44</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,389,029</b>	<b>667,920</b>	<b>48</b>

(1) Prior years encumbrances closed (money not spent) as of February 28, 2015: \$ 5,040

CHART W1

# Revenue vs. Expenses as of February 28, 2015 WATER FUNDS (excl. Transfers)

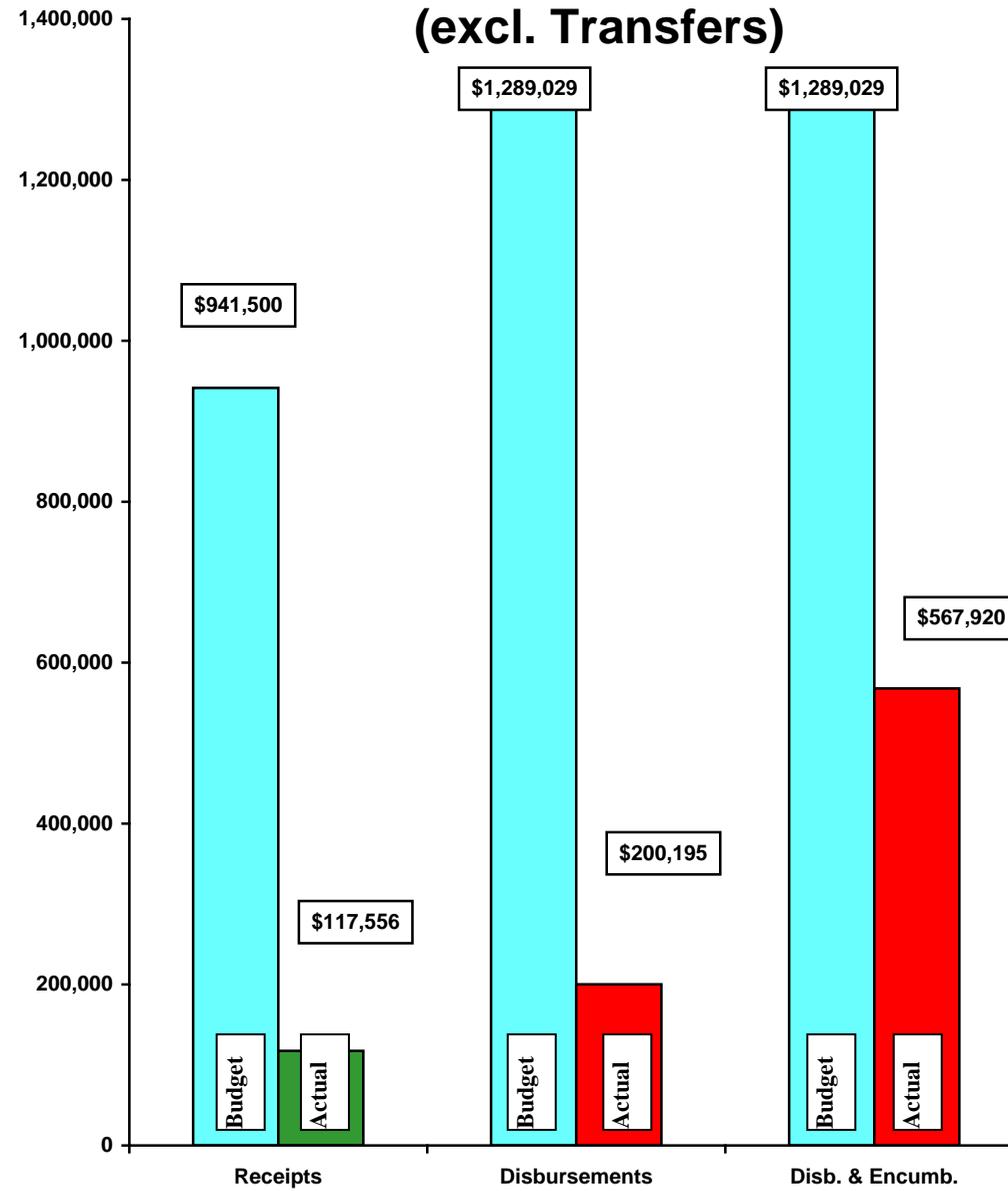


CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended February 28, 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	242,115	1,224,387	350,605	873,782	159,100	714,682	(108,490)	(12,056)
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>342,115</b>	<b>1,571,330</b>	<b>350,605</b>	<b>1,220,725</b>	<b>211,600</b>	<b>1,009,125</b>	<b>(8,490)</b>	<b>35,444</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended February 28, 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	242,115	16	(1,303,585)	-	-	-	1,545,700	242,115	16
608	Sewer Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
<b>Total</b>		<b>1,545,700</b>	<b>242,115</b>	<b>16</b>	<b>(1,303,585)</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,645,700</b>	<b>342,115</b>	<b>21</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended February 28, 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	250,605	14	159,100	409,705	23	100,000	100,000	100	1,874,912	509,705	27
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>250,605</b>	<b>13</b>	<b>211,600</b>	<b>462,205</b>	<b>25</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>1,967,412</b>	<b>562,205</b>	<b>29</b>

(1) Prior years encumbrances closed (money not spent) as of February 28, 2015: \$ 876

CHART S1

# Revenue vs. Expenses as of February 28, 2015 SEWER FUNDS (excl. Transfers)

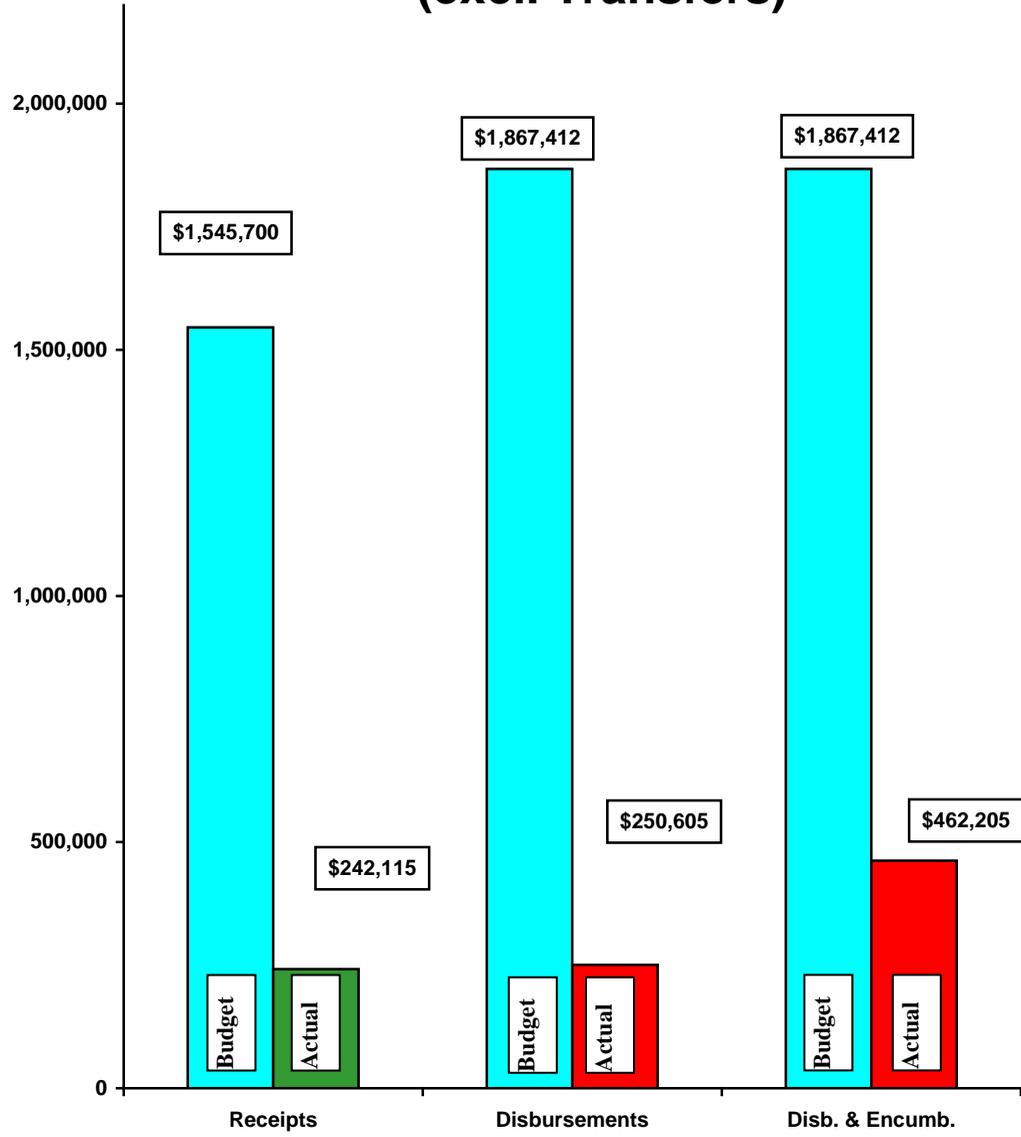


CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended February 28, 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	45,588	142,065	51,568	90,497	26,899	63,598	-	-
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>93,187</b>	<b>3,290</b>	<b>96,477</b>	<b>45,588</b>	<b>142,065</b>	<b>51,568</b>	<b>90,497</b>	<b>26,899</b>	<b>63,598</b>	<b>-</b>	<b>-</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended February 28, 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	45,588	18	(214,412)	-	-	-	260,000	45,588	18
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>260,000</b>	<b>45,588</b>	<b>18</b>	<b>(214,412)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>45,588</b>	<b>18</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended February 28, 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	51,568	-	26,899	78,467	-	-	-	-	269,949	78,467	-
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>269,949</b>	<b>51,568</b>	<b>19</b>	<b>26,899</b>	<b>78,467</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,949</b>	<b>78,467</b>	<b>29</b>

(1) Prior years encumbrances closed (money not spent) as of February 28, 2015: \$ 1,134

CHART ST1

**Revenue vs. Expenses  
as of February 28, 2015  
STORMWATER FUNDS  
(excl. Transfers)**

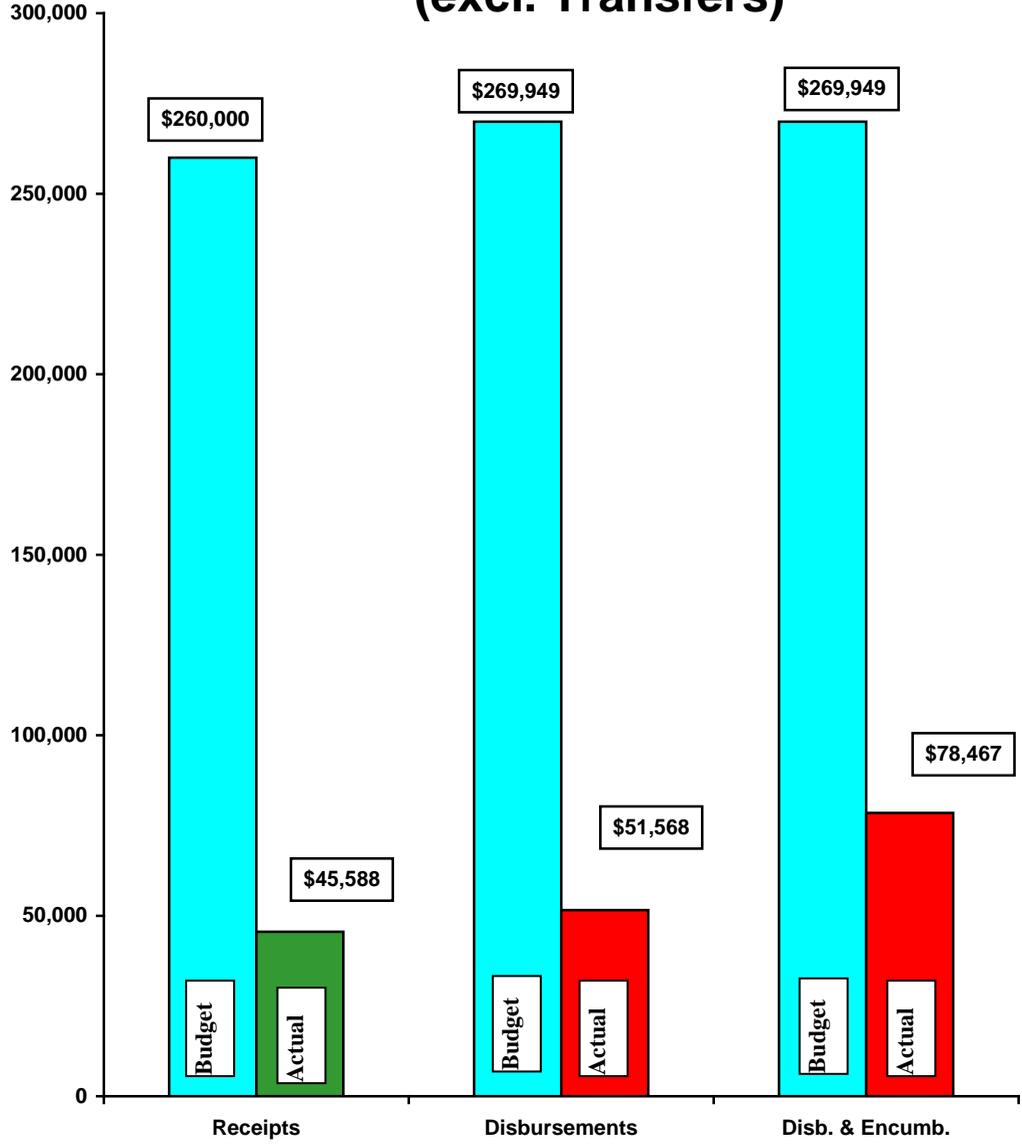


CHART ST2