



MID YEAR REVIEW

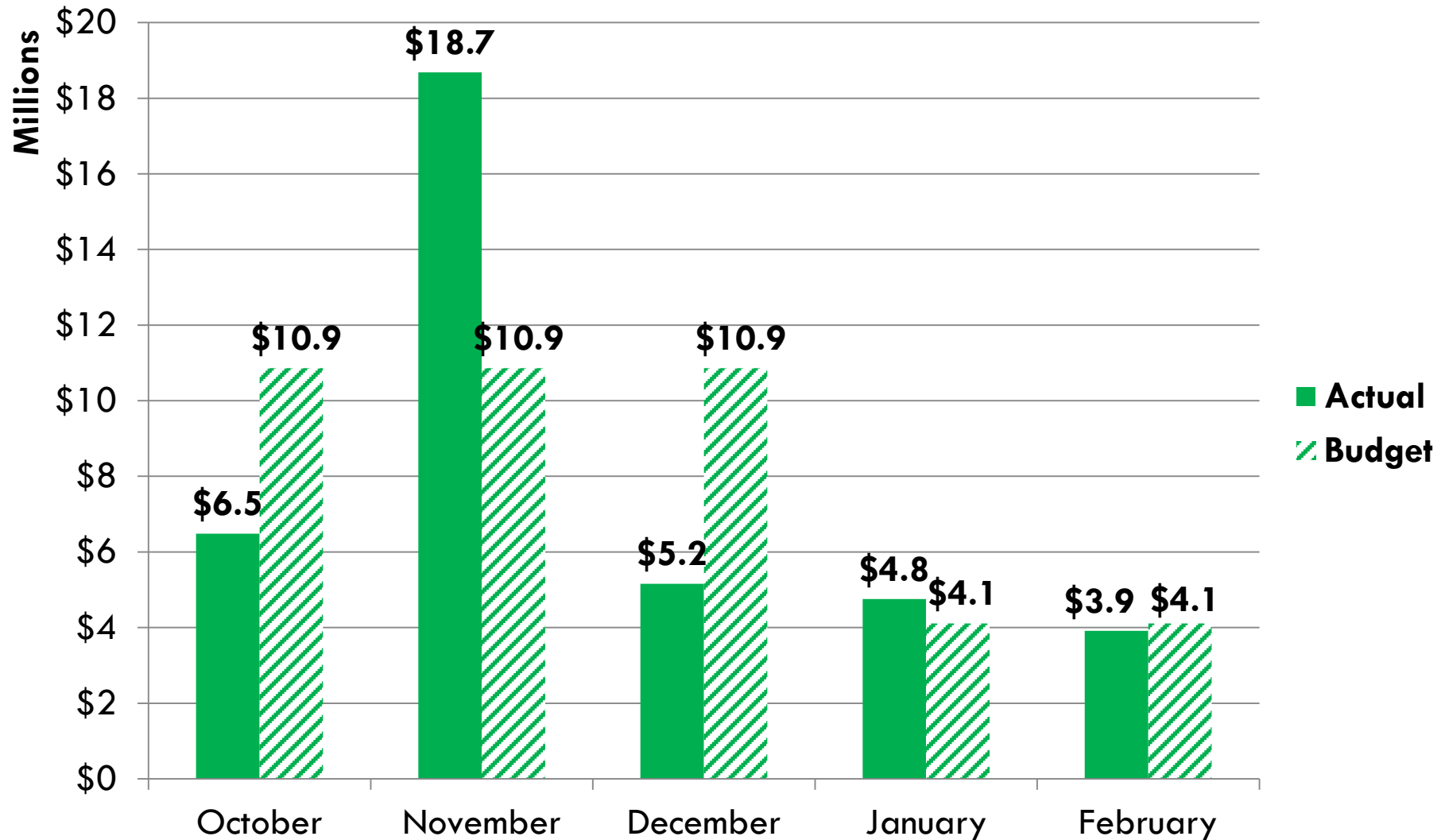
DRAFT

April 2017

General Fund

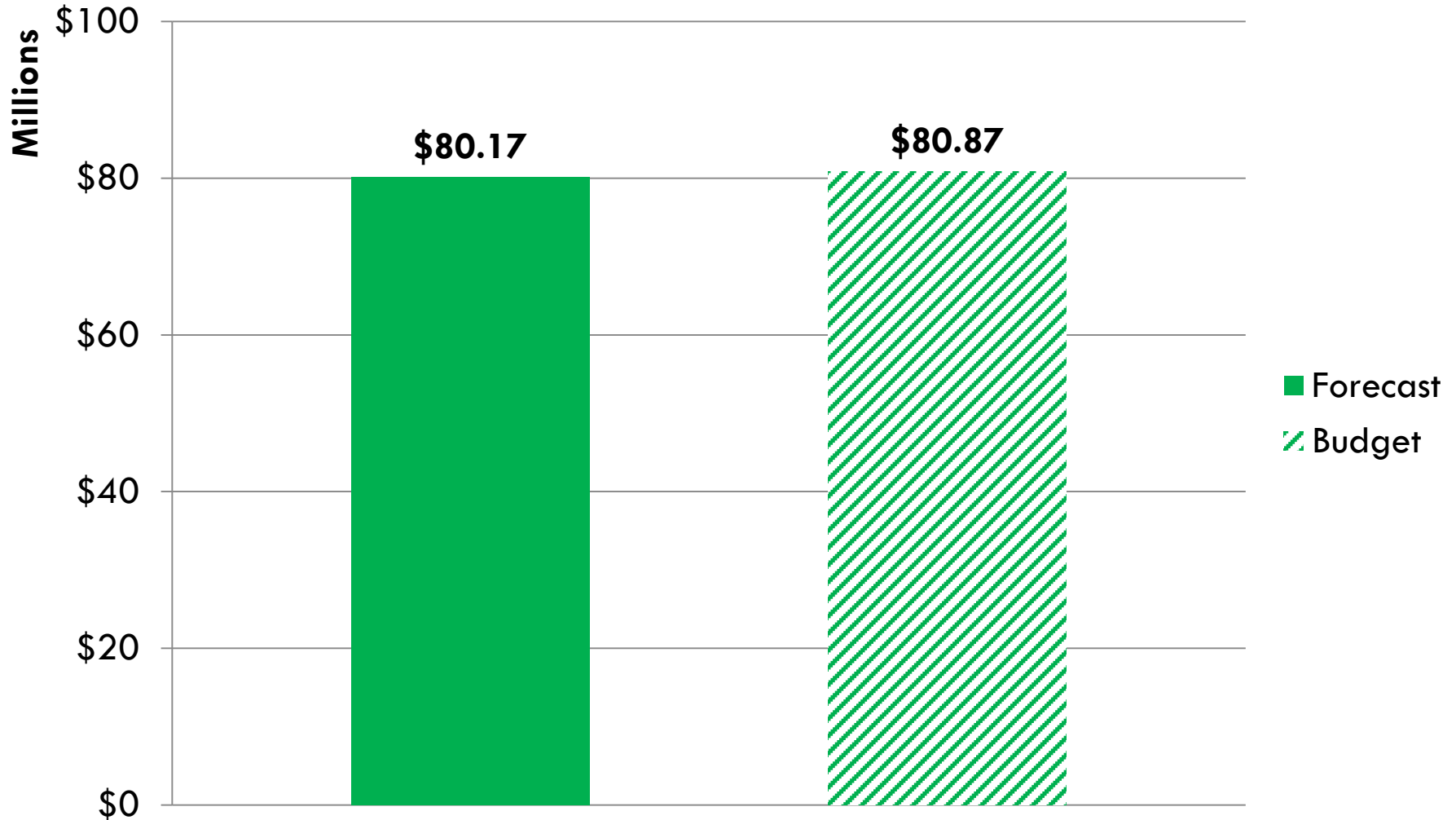
Monthly Actual Revenues

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General Fund Forecasted Revenues

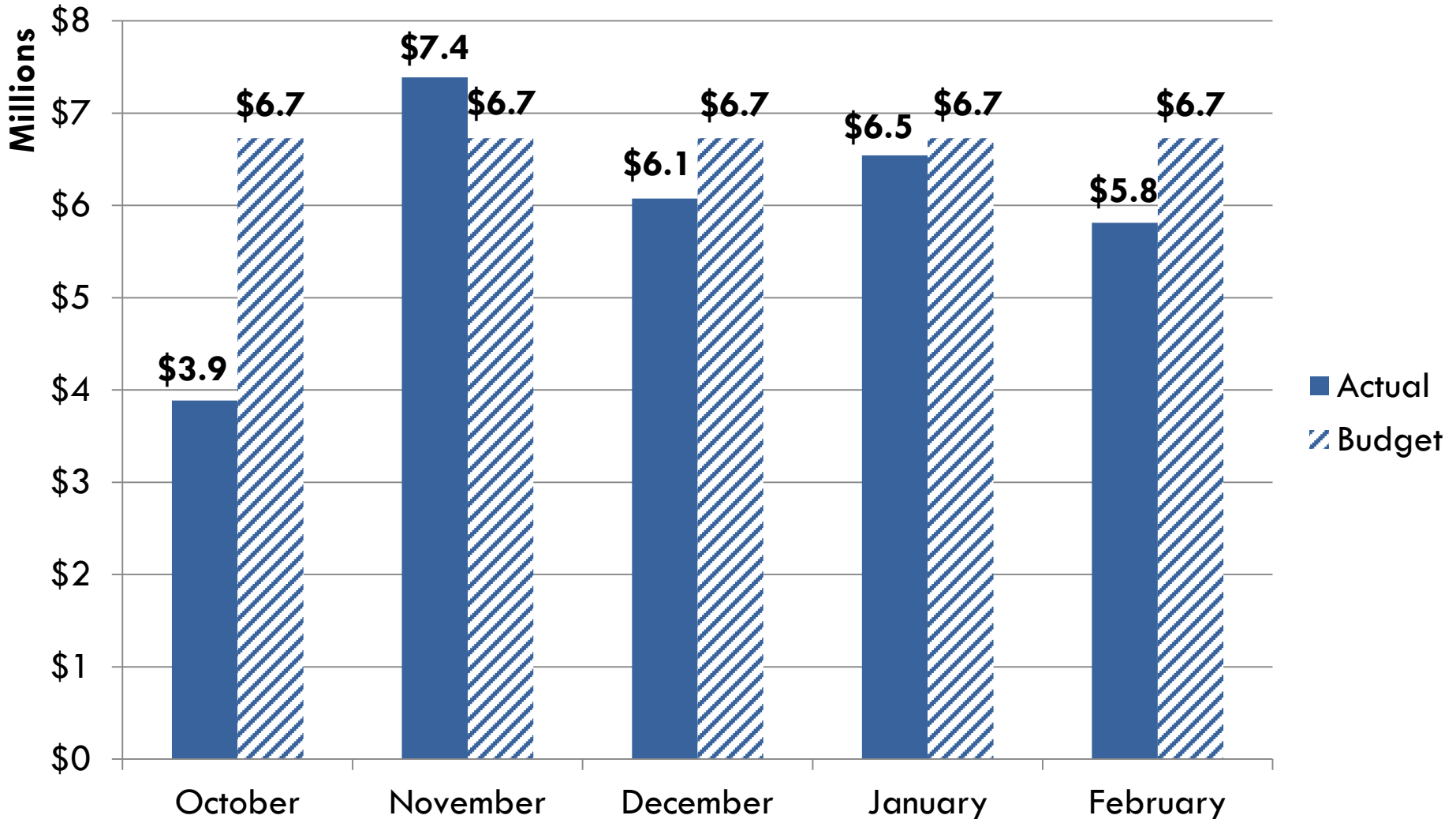
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General Fund

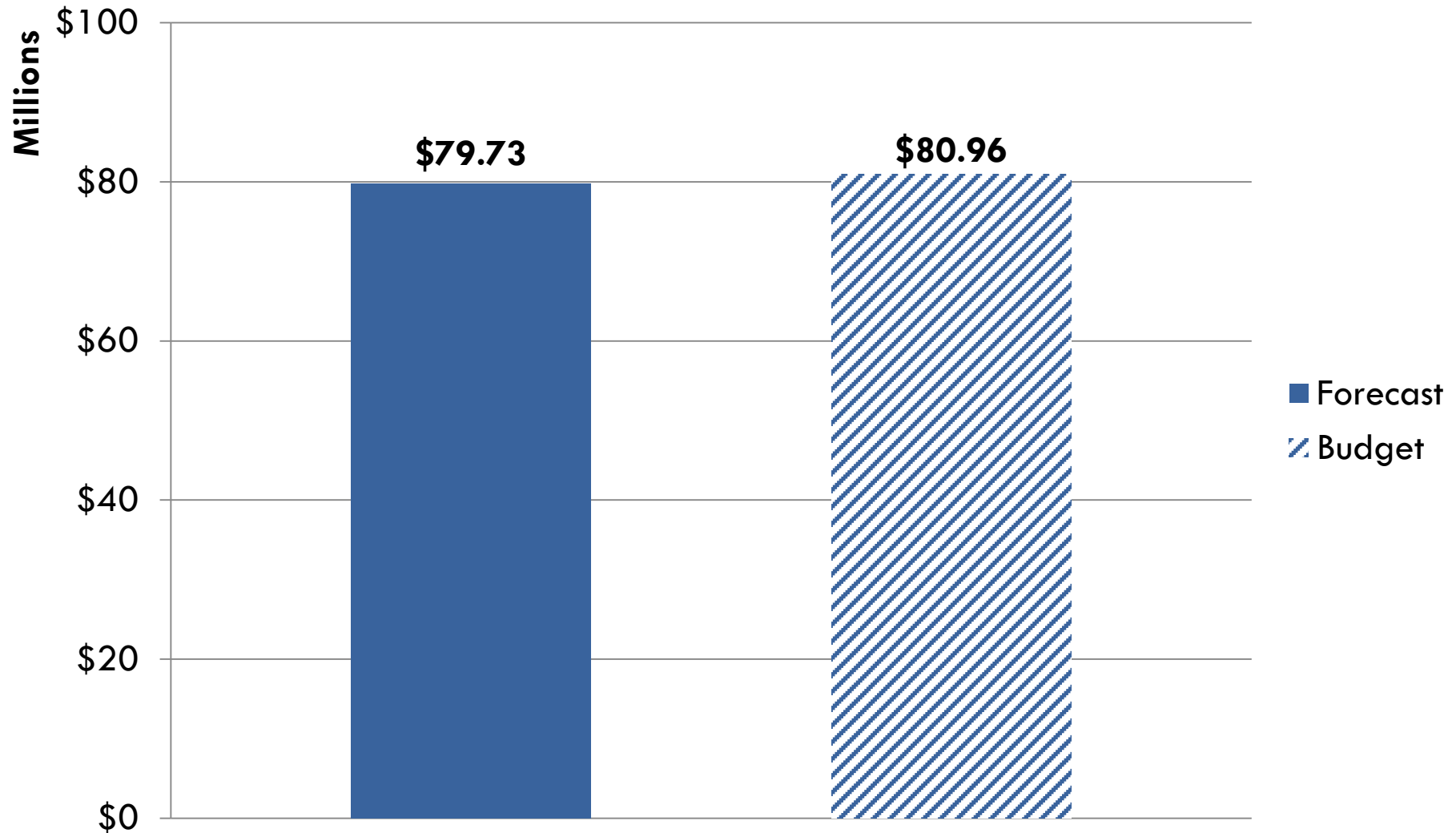
Monthly Actual Expenditures

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General Fund Forecasted Expenditures


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General Fund

Source & Use of Funds

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	% of Year Complete		42%
Departments	Budget 	Actuals	% Spent
Police	\$ 30,756,129	\$ 11,805,886	38%
Fire Department	22,560,134	7,761,980	34%
Community Services	5,743,777	1,941,028	34%
Public Works	4,244,115	1,631,790	38%
Community Development	4,038,786	1,412,054	35%
Non-Departmental	2,813,110	1,477,306	53%
Planning and Development	2,263,985	780,924	34%
Information Technology	1,923,867	780,417	41%
Financial Services	1,896,436	657,885	35%
Human Resources	1,140,412	376,900	33%
City Attorney	988,360	335,011	34%
City Manager	979,963	257,016	26%
Municipal Court	932,791	347,492	37%
Public Information Office	451,351	138,646	31%
Support Services	163,448	30,820	19%
City Council	67,676	25,260	37%
	\$ 80,964,340	\$ 29,760,415	37%

General Fund

Dept. Recommended Budget Adjustments

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Department	Account	Description	Budget	Adjustment	Adjusted Budget
City Manager - Assistant City Manager	Multiple accounts		\$ 105,862	\$ 28,022	\$ 133,884
Comm Dev - Community Development	010-3250-426-44-30	Travel and Training	6,000	3,082	9,082
Comm Dev - Custodial Services	010-3259-426-40-37	Bilingual	-	1,200	1,200
Comm Dev - Custodial Services	010-3259-426-40-70	4th WK Vacation Buyback	591	9	600
Comm Dev - Library Services	010-3215-423-43-15	Gas Service	1,600	400	2,000
Comm Dev - Library Services	010-3215-423-43-15	Vehicle Repair/Maint	250	1,277	1,527
Community Services - Athletics	010-3032-428-47-99	Special Services	64,341	12,373	76,714
Community Services - Golf Course	010-3020-424-50-17	Cost of Goods Sold	100,500	10,000	110,500
Community Services - Lions Club Park	010-3026-425-40-15	Overtime	3,319	2,681	6,000
Community Services - Lions Club Park	010-3026-425-40-37	Bilingual	-	602	602
Community Services - Lions Club Park	010-3026-425-41-70	Cleaning Supplies	20,000	5,000	25,000
Community Services - Parks	010-3025-425-46-15	Vehicle Repair	12,000	2,890	14,890
Community Services - Parks	010-3025-425-46-35	Equipment	-	4,400	4,400
Planning and Development	010-4053-450-50-32	Contract Labor	86,830	13,000	99,830
Police	Multiple accounts		29,861,194	230,772	30,091,966
Streets	010-3445-434-40-15	Overtime		8,576	8,576
Streets	010-3445-434-43-15	Vehicle Repair	88,000	52,921	140,921
Streets	010-3445-434-43-50	Machinery	78,000	11,339	89,339
Traffic	010-3440-434-43-15	Vehicle Repair	7,000	2,500	9,500
General Fund Total			\$ 30,435,487	\$ 391,044	\$ 30,826,531

General Fund

Finance Forecasted Adjustments

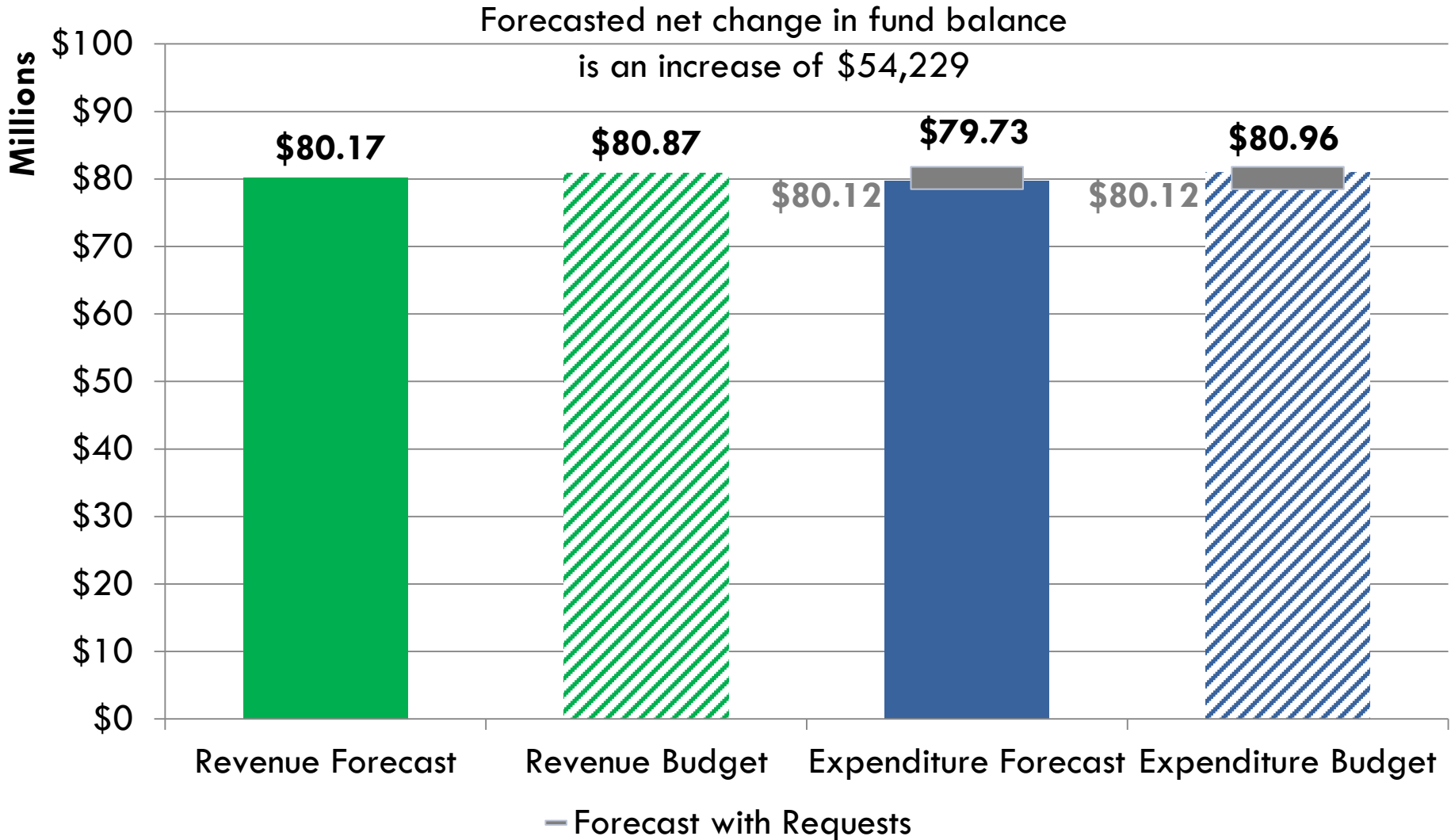
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Department	Account	Description	Budget	Adjustment	Adjusted Budget
City Manager - Deputy City Manager	Multiple accounts		\$ 240,506	\$ 2,723	\$ 243,229
City Manager - Municipal Court	Multiple accounts		932,791	17,048	949,839
City Attorney - City Attorney	Multiple accounts		855,806	-	855,806
City Attorney - City Secretary	Multiple accounts		132,554	-	132,554
Comm Dev - Community Development	Multiple accounts		337,224	2,970	340,194
Comm Services - Cemetery	Multiple accounts		203,313	17,869	221,182
Finance - EMS Billing/Collections	Multiple accounts		-	119,701	119,701
Non-Departmental	010-9509-491-47-01	Consulting	865,548	100,693	966,241
Planning & Dev - Code Enforcement	Multiple accounts		628,356	9,503	637,859
Police - Police Department	Multiple accounts		29,861,194	159,040	30,020,234
Streets	010-3446-434-44-50	Electricity Services	280,474	457,615	738,089
General Fund Total			\$ 34,337,766	\$ 887,162	\$ 35,224,928

General Fund

Forecasted Revenues & Expenditures

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General Fund Fund Balance

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	Adopted Budget	Revised Forecast
Fund balance, beginning	\$17,655,212	\$17,655,212
Revenues	79,032,409	80,171,969
Expenditures	80,446,928	80,117,740
Net change in fund balance	(\$1,414,519)	\$54,229
Fund balance, ending	\$16,240,693	\$17,709,441
Unassigned fund balance	\$16,022,680	\$17,491,428
Fund balance %	20.45%	22.43%
Fund balance reserve @ 22%	\$17,235,698	\$17,158,808

General Fund

Recommended Budget Amendment

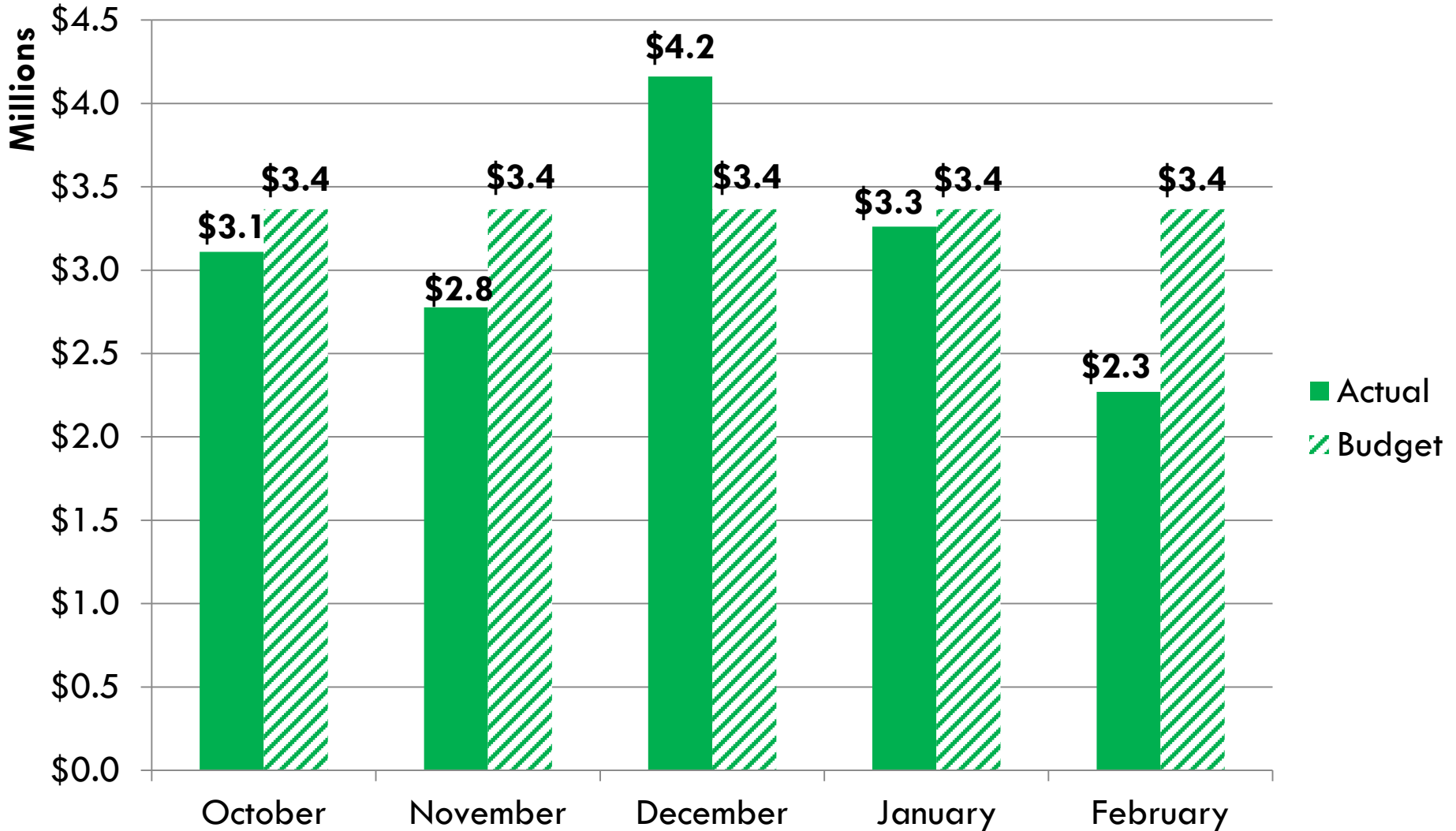
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Department	Amount
City Manager	\$8,320
Public Works	206,749
Police Department	300,993
Non-Departmental	93,469
TOTAL	\$609,531

Water & Sewer Fund

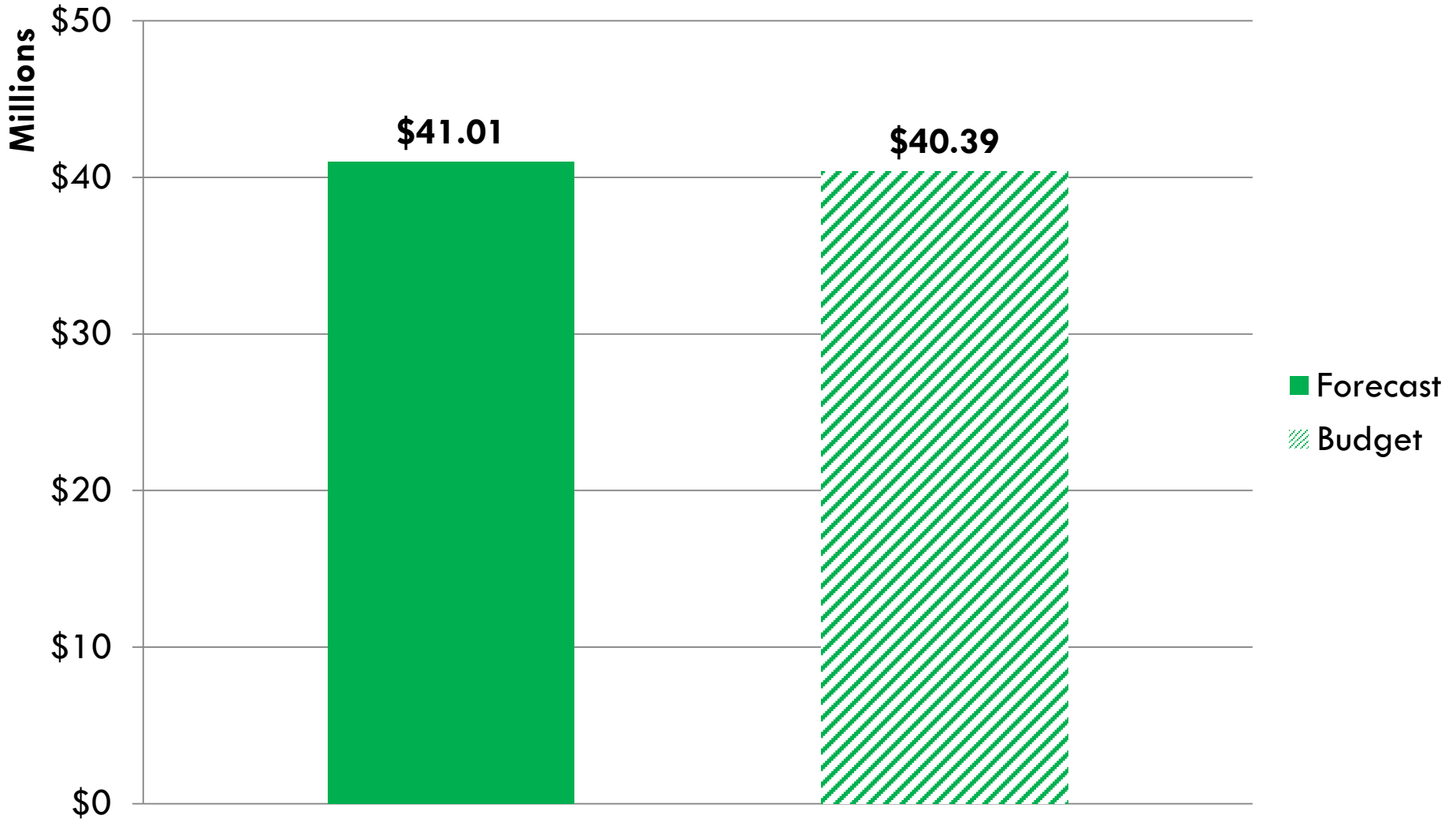
Monthly Actual Revenues

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Water & Sewer Fund Forecasted Revenues

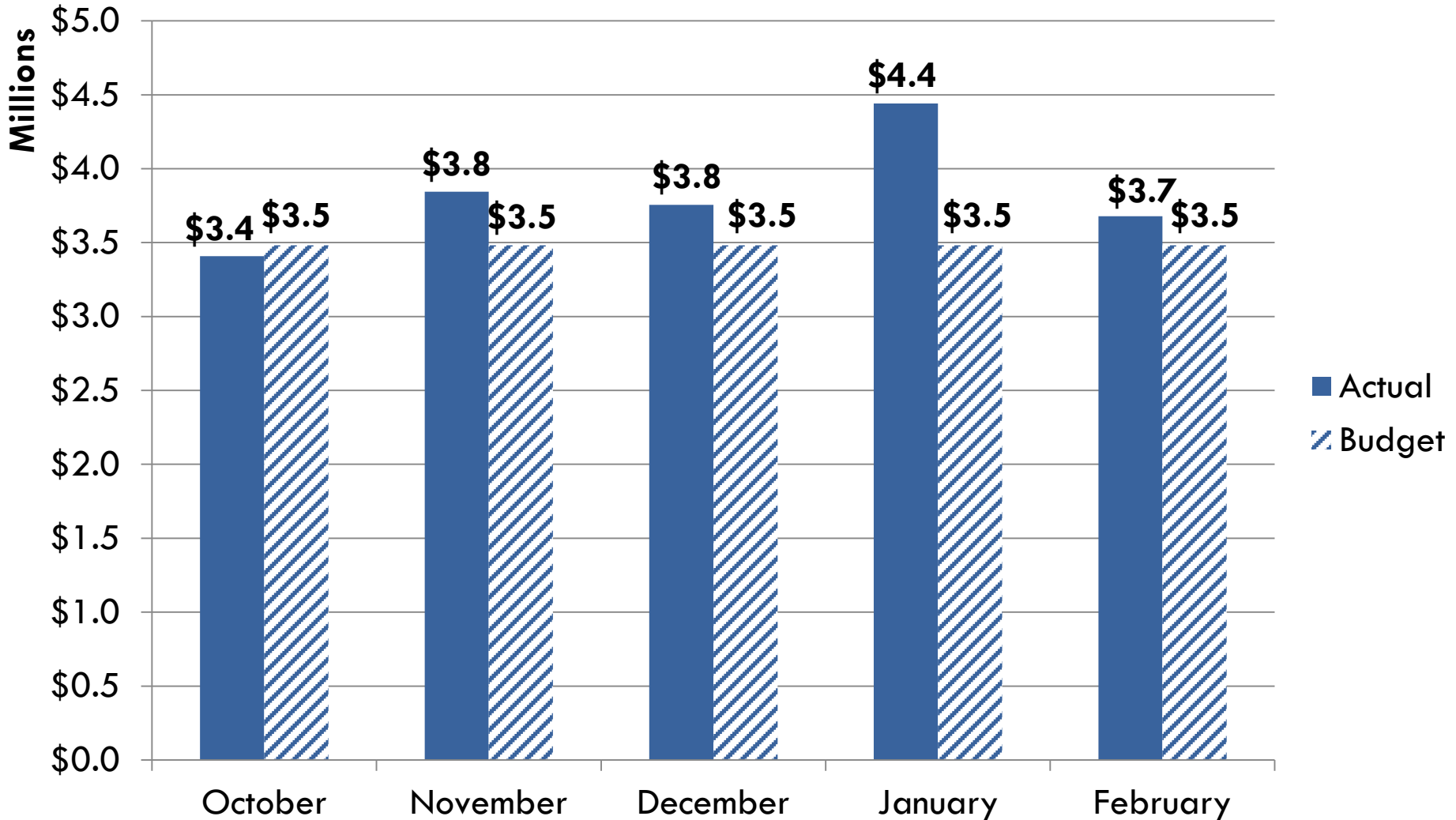
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Water & Sewer Fund

Monthly Actual Expenses

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Water & Sewer Fund Forecasted Expenses


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Water & Sewer Fund

Source & Use of Funds

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	% of Year Complete		42%
Departments	Budget 	Actuals	% Spent
Public Works	\$ 23,906,969	\$ 7,757,107	32%
Non-Departmental	7,361,745	2,904,858	39%
Debt Service	7,170,715	981,882	14%
Finance	2,521,123	900,878	36%
Information Technology	827,413	372,994	45%
Support Services	66,100	20,056	30%
	\$ 41,854,065	\$ 12,937,775	31%

Water & Sewer Fund

Dept. Recommended Budget Adjustments

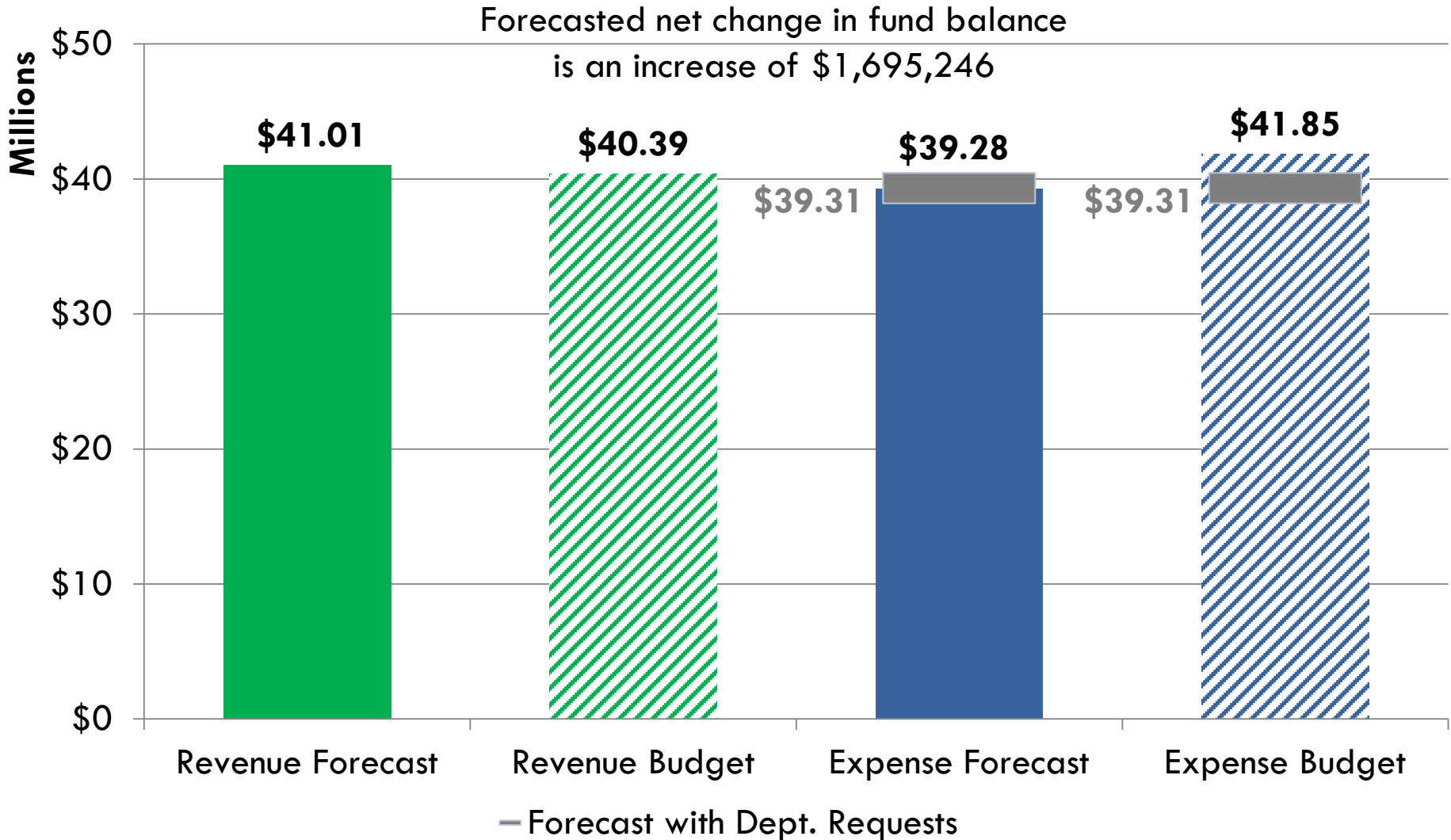
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Department	Account	Description	Budget	Adjustment	Adjusted Budget
Utility Collections	550-2050-411-40-15	Overtime	\$ 13,957	\$ 33,242	\$ 47,199
Water & Sewer Fund Total			\$ 13,957	\$ 33,242	\$ 47,199

Water & Sewer Fund

Forecasted Revenues & Expenses

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Water & Sewer Fund

Fund Balance

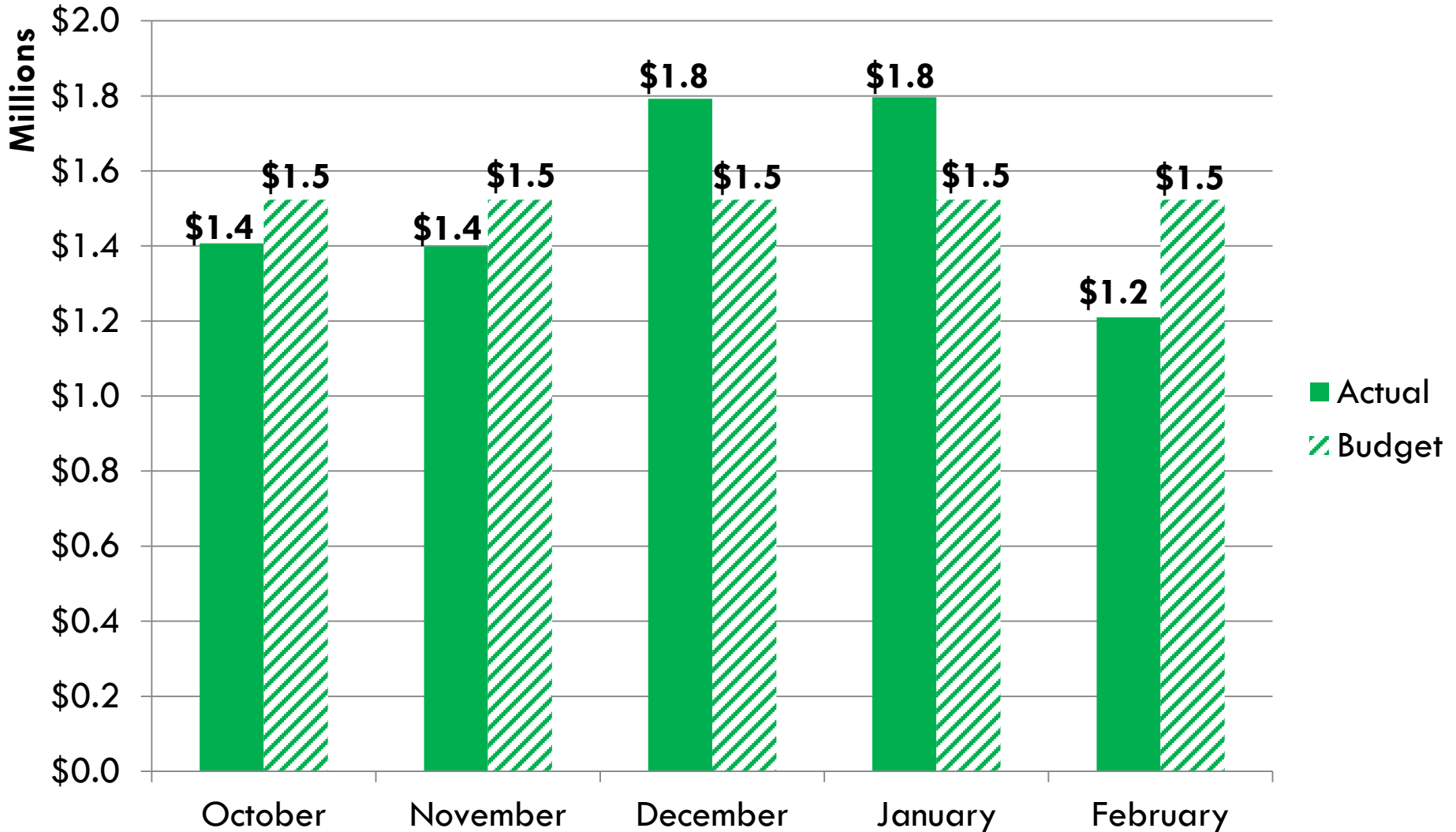
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	Adopted Budget	Revised Forecast
Fund balance, beginning	\$10,815,531	\$10,815,531
Revenues	39,508,750	41,008,328
Expenditures	41,771,800	39,313,082
Net change in fund balance	(\$2,263,050)	\$1,695,246
Fund balance, ending	\$8,552,481	\$12,510,777
Fund balance %	30.64%	48.74%
Fund balance reserve @ 22%	\$6,140,825	\$5,646,724

Solid Waste Fund

Monthly Actual Revenues

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Solid Waste Fund Forecasted Revenues

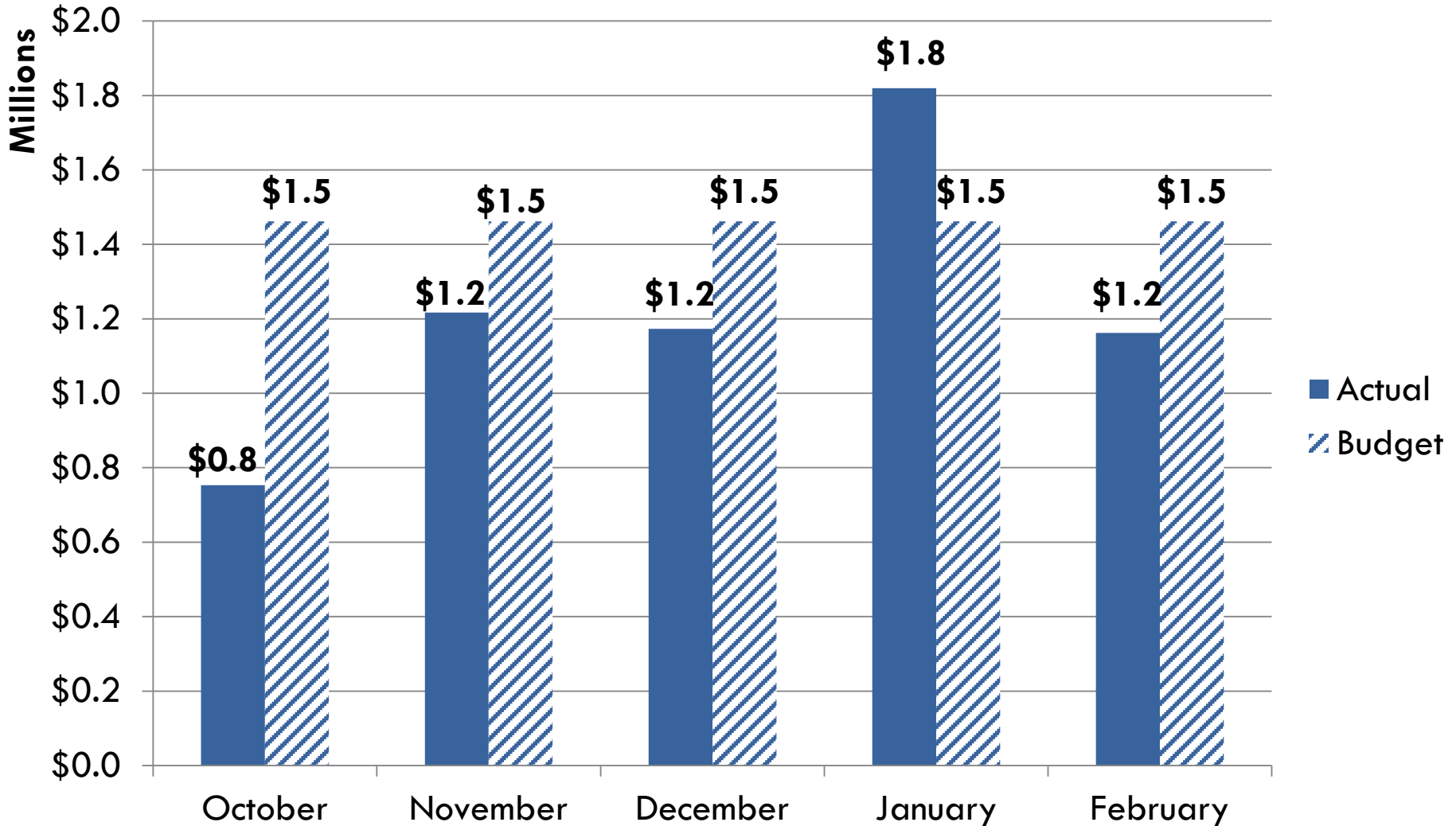
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Solid Waste Fund

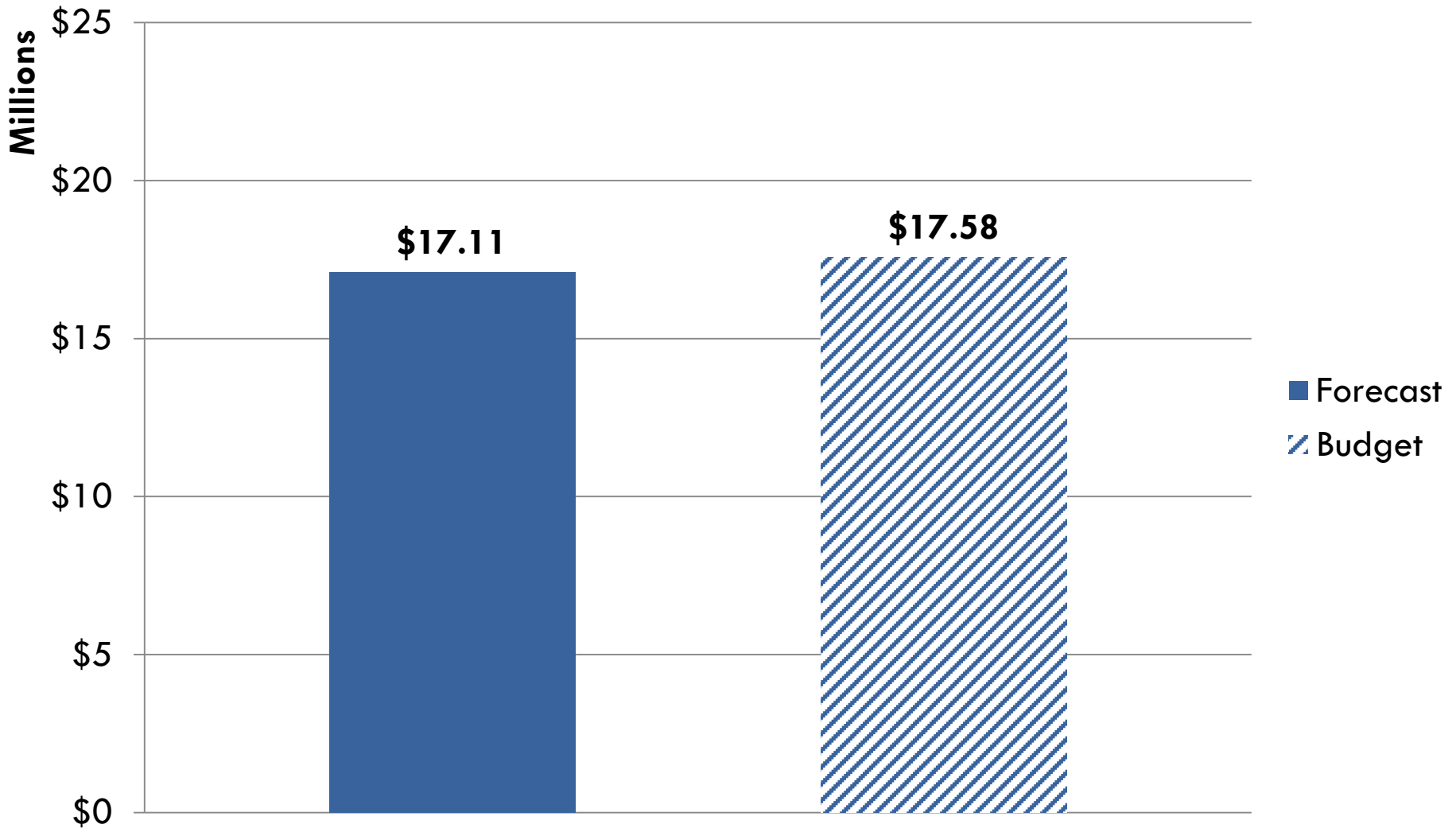
Monthly Actual Expenses

22



Solid Waste Fund Forecasted Expenses


23



Solid Waste Fund

Source & Use of Funds

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		% of Year Complete	42%
Departments	Budget 	Actuals	% Spent
Public Works	\$ 11,824,503	\$ 4,520,137	38%
Non-departmental	3,232,594	1,414,350	44%
Transfers Out	1,677,216	1,677,216	100%
Debt Service	719,960	160,348	22%
Information Technology	109,362	30,672	28%
Human Resources	14,000	-	0%
	\$ 17,577,635	\$ 7,802,723	44%

Solid Waste Fund

Dept. Recommended Budget Adjustments

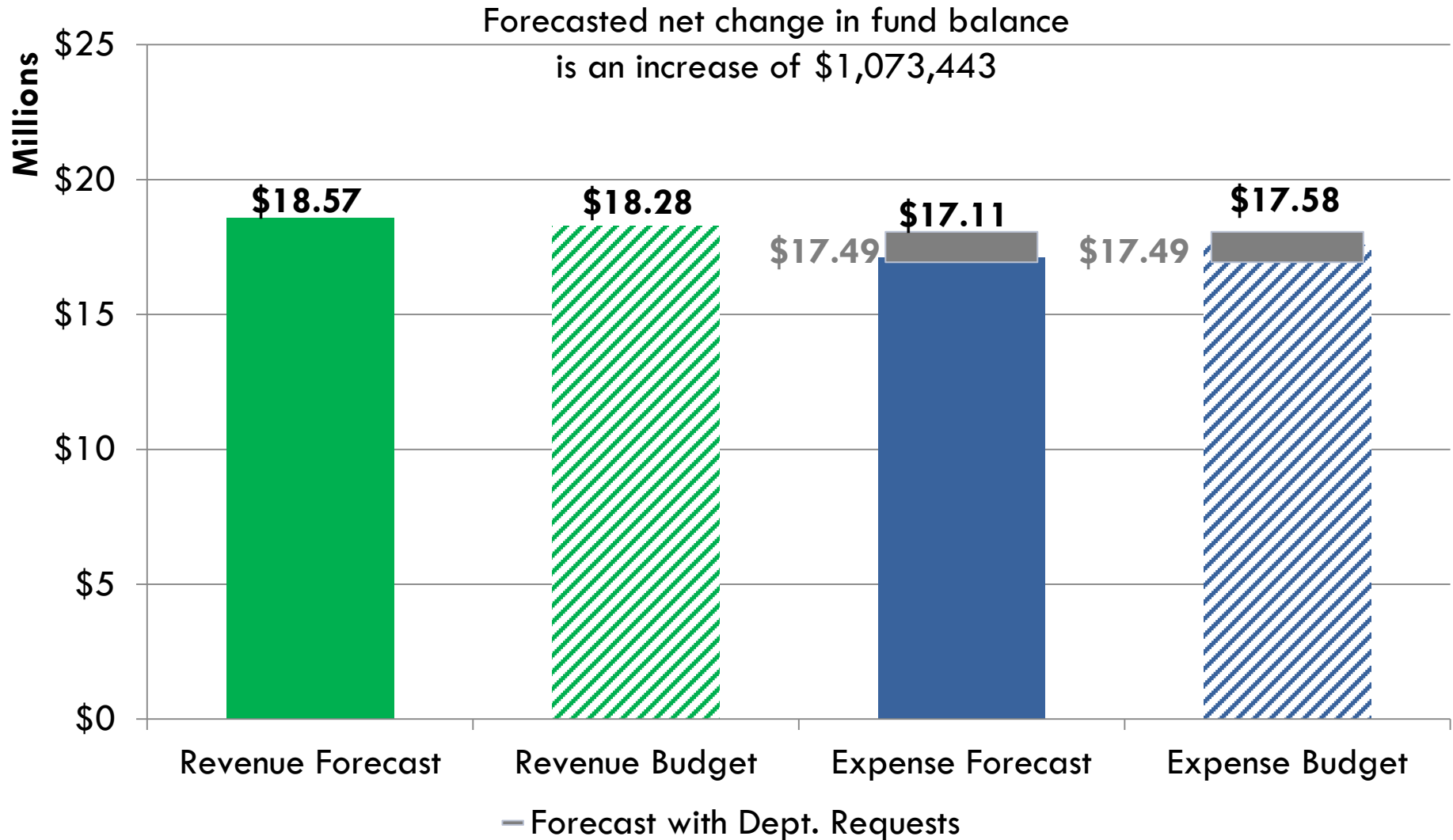
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Department	Account	Description	Budget	Adjustment	Adjusted Budget
Human Resources	540-2305-418.50-70	Unemployment Reimb.	\$ 8,142	\$ 24,420	\$ 32,562
SW - Commercial	540-3465-439-40-15	Overtime	22,755	49,038	71,793
SW - Commercial	540-3465-439-40-30	Incentive Pay	7,743	520	8,263
SW - Commercial	540-3465-439-43-15	Motor Vehicle Repair	256,349	46,651	303,000
SW - Commercial	540-3465-439-44-04	Water Service	1,601	1,000	2,601
SW - Commercial	540-3465-439-44-06	Gas Service	1,300	100	1,400
SW - Recycle	540-3470-439-40-15	Overtime	1,388	2,951	4,339
SW - Recycle	540-3470-439-40-70	Vacation Buyback	1,182	18	1,200
SW - Recycle	540-3470-439-41-60	Food Supplies	-	400	400
SW - Recycle	540-3470-439-44-30	Training and Travel	-	1,000	1,000
SW - Residential	540-3460-439-40-15	Overtime	33,889	72,014	105,903
SW - Residential	540-3460-439-40-37	Bilingual	591	59	650
SW - Residential	540-3460-439-43-15	Motor Vehicle Repair	311,764	183,236	495,000
SW - Residential	540-3460-439-44-04	Water Service	523	1,000	1,523
SW - Transfer Station	540-3475--439-44-05	Telephone	3,376	3,500	6,876
Solid Waste Fund Total			\$ 650,603	\$ 385,907	\$ 1,036,510

Solid Waste Fund

Forecasted Revenues & Expenses

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Solid Waste Fund

Fund Balance

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	Adopted Budget	Revised Forecast
Fund balance, beginning	\$3,724,285	\$3,724,285
Revenues	17,790,785	18,565,977
Expenditures	17,358,060	17,492,534
Net change in fund balance	\$432,725	\$1,073,443
Fund balance, ending	\$4,157,010	\$4,797,728
Fund balance %	30.43%	39.71%
Fund balance reserve @ 22%	\$3,005,404	\$2,657,714

Solid Waste Fund

Recommended Budget Amendment

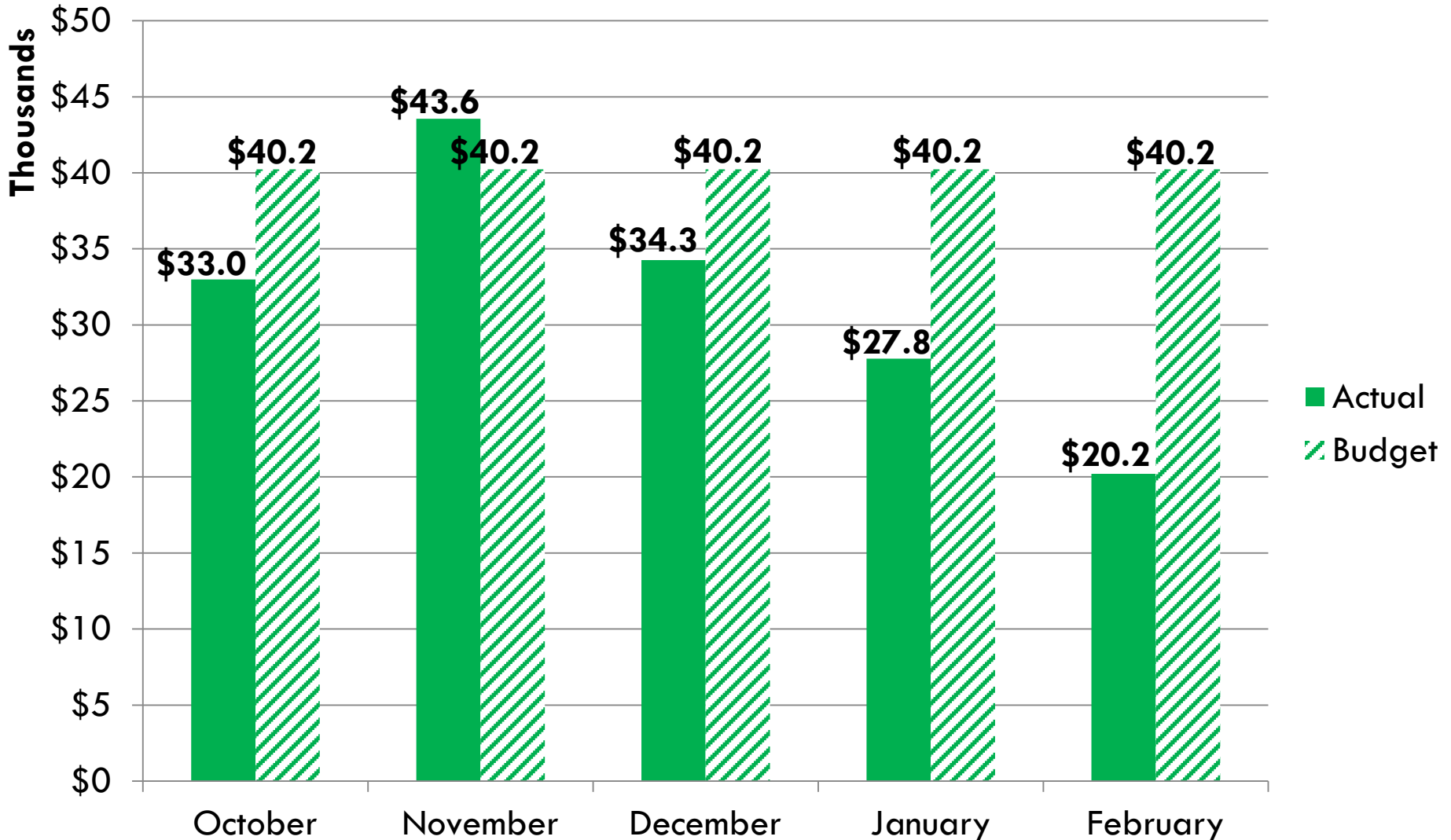
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Department	Amount
Human Resources	\$24,420
Non-Departmental	1,780
TOTAL	\$26,200

Skylark Fund

Monthly Actual Revenues

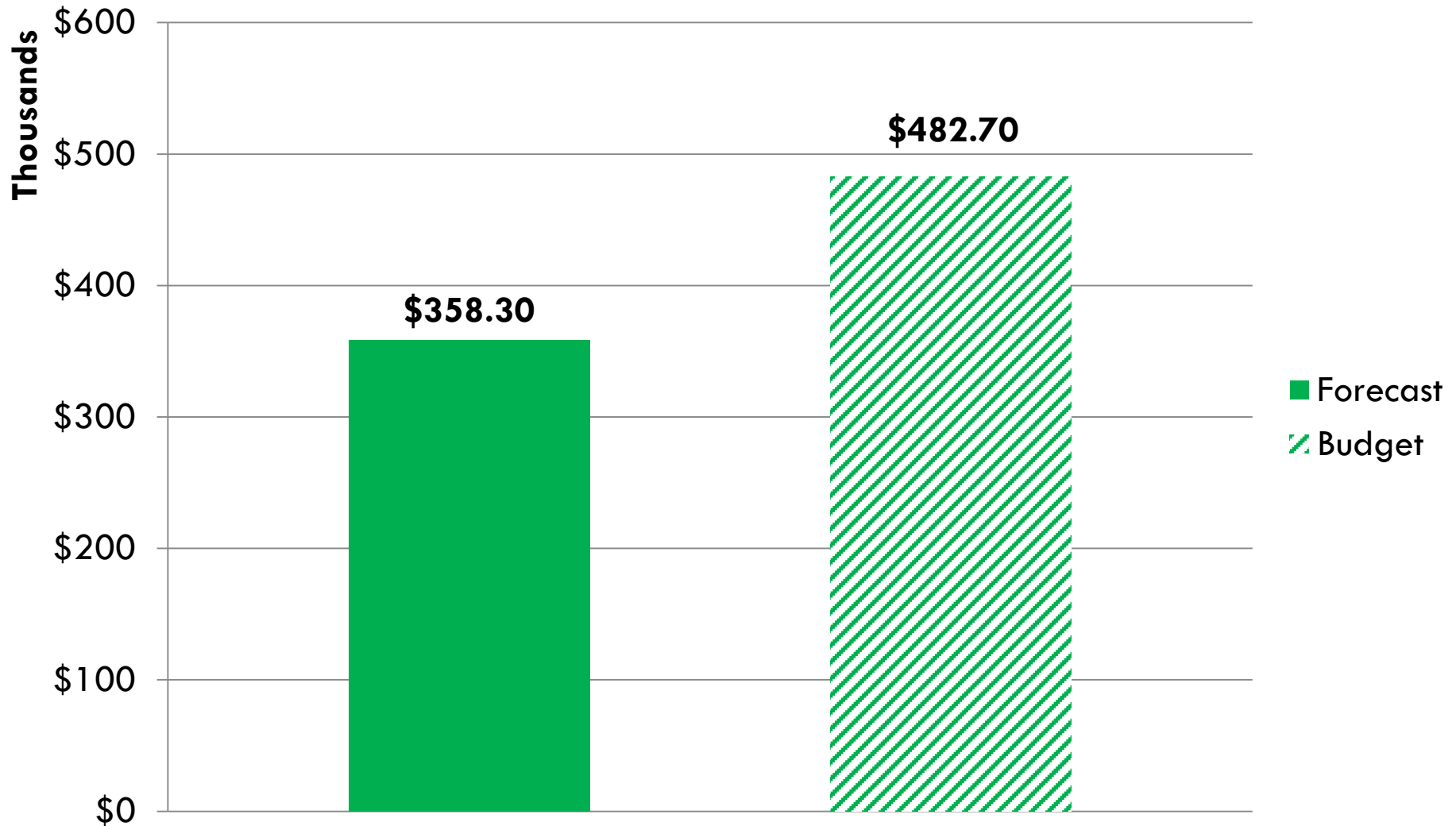
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Skylark Fund

Forecasted Revenues

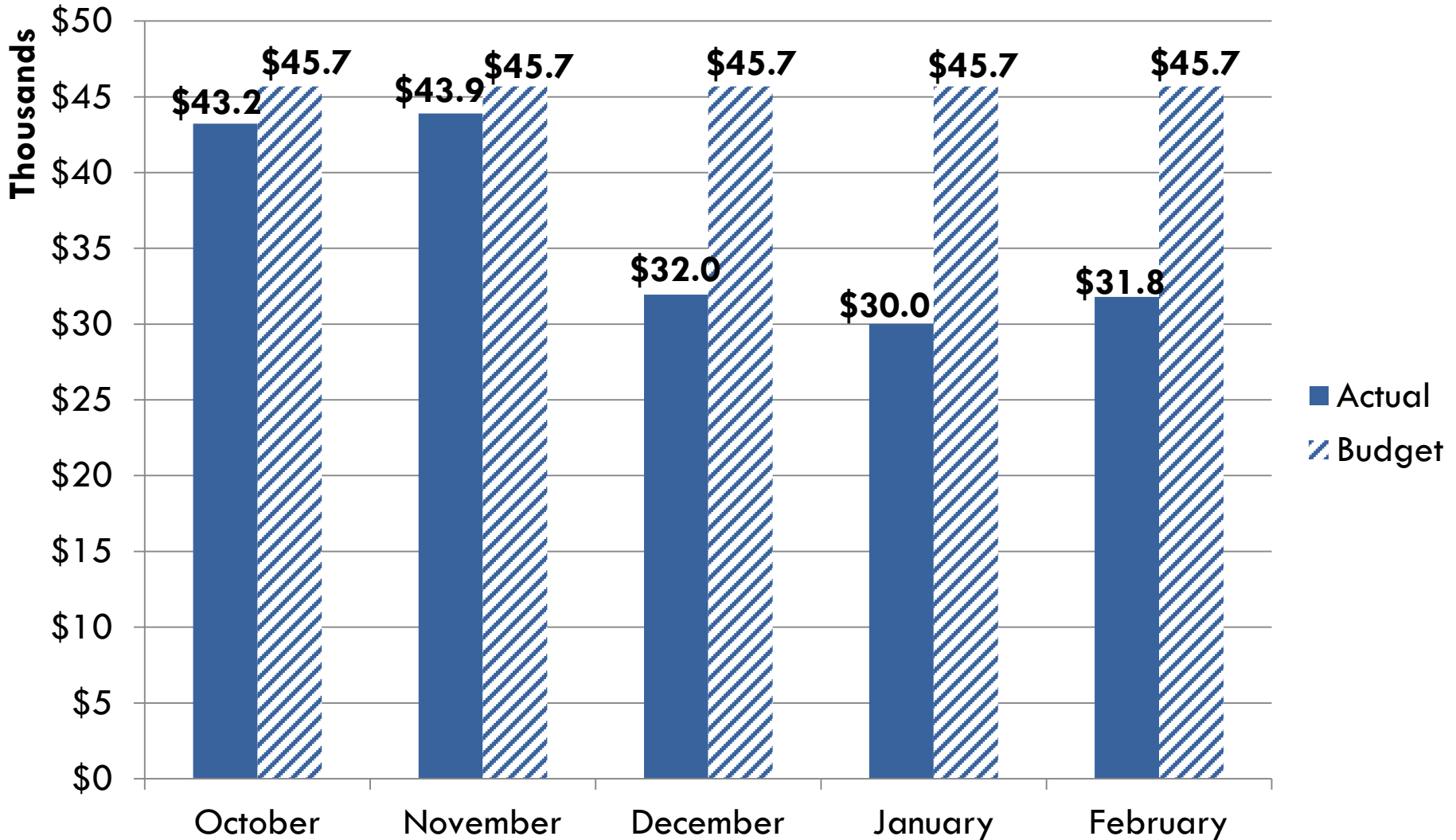
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Skylark Fund

Monthly Actual Expenses

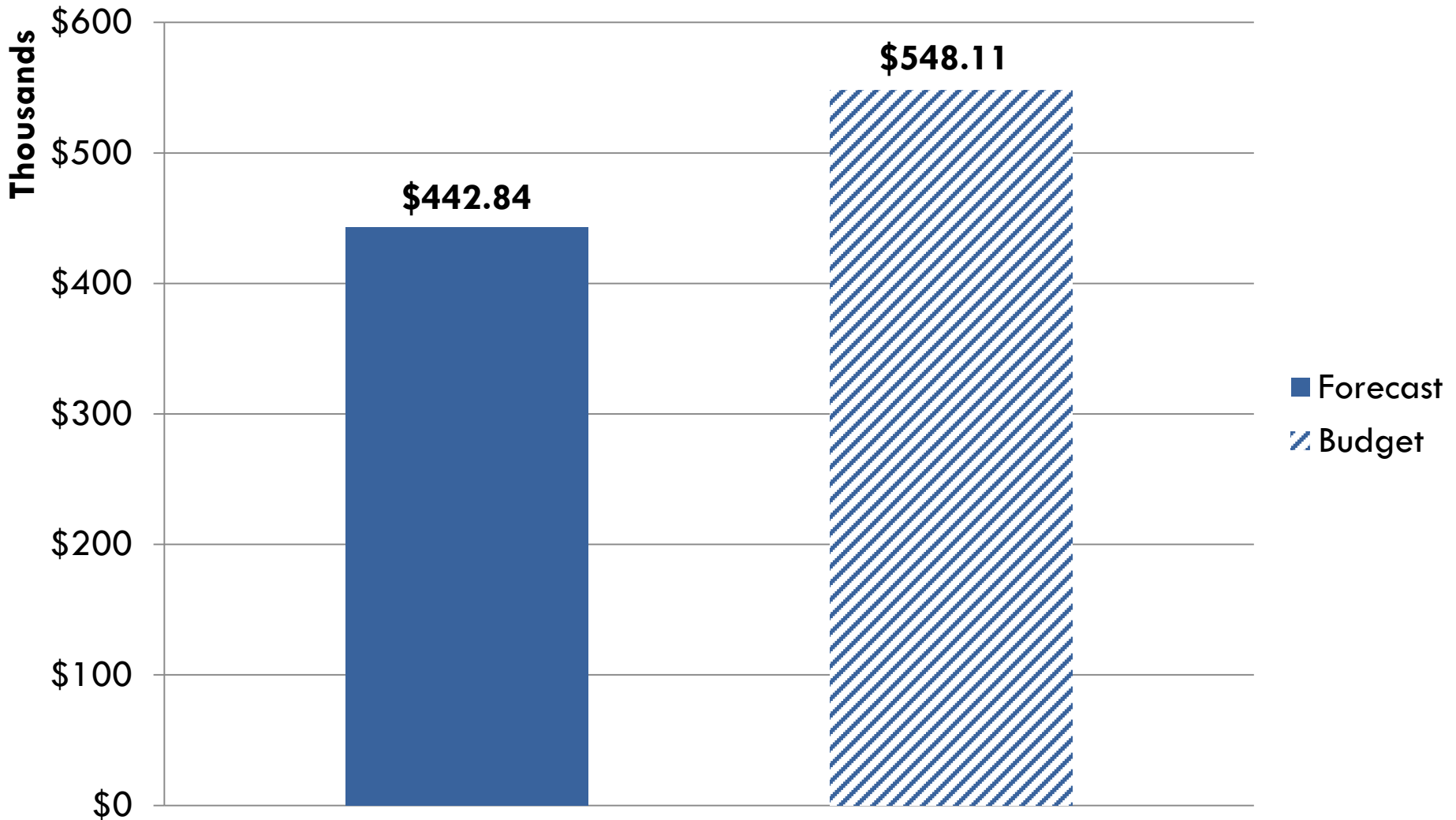
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Skylark Fund

Forecasted Expenses


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Skylark Fund

Source & Use of Funds

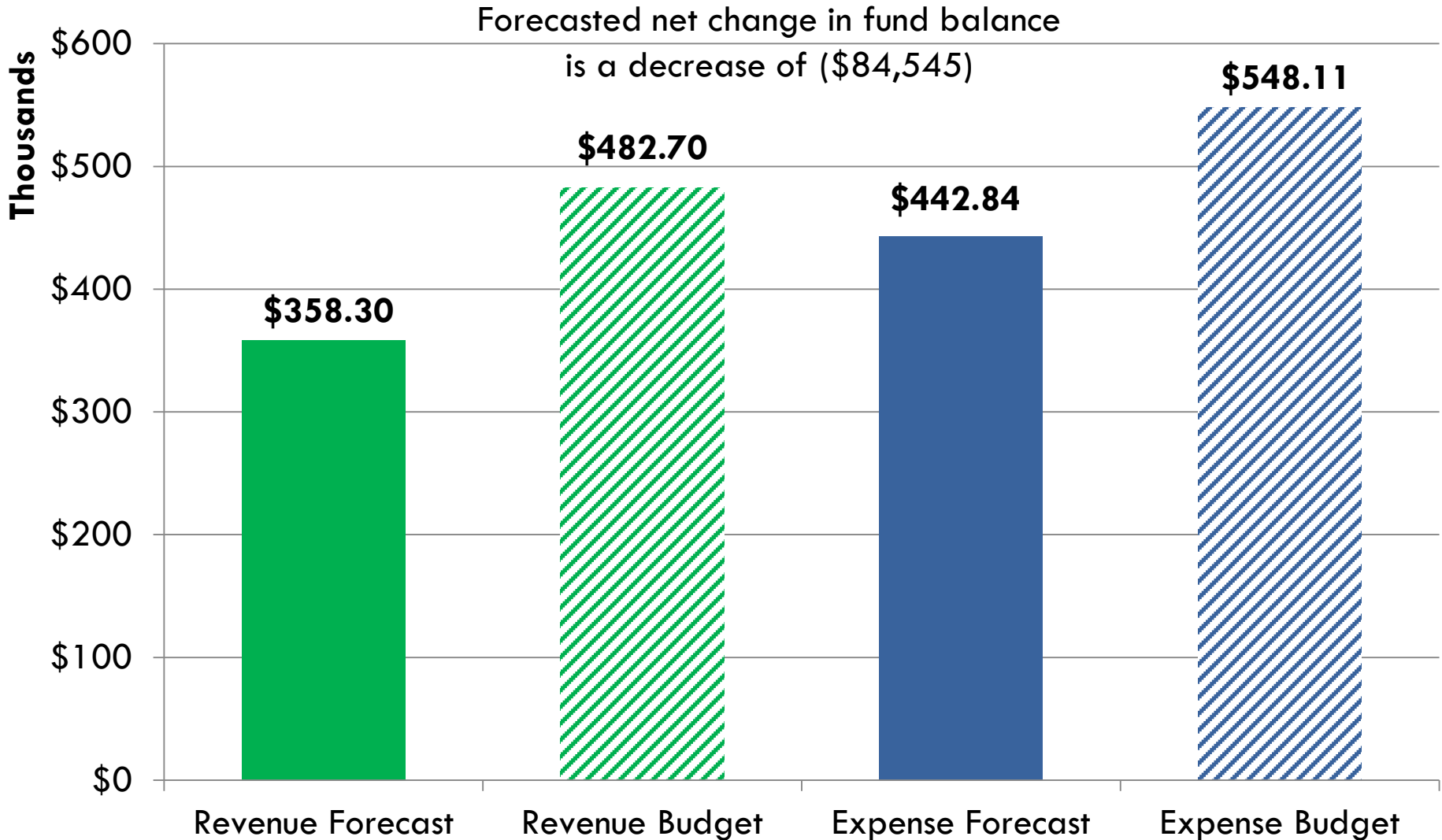
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	% of Year Complete		42%
Departments	Budget 	Actuals	% Spent
Aviation	\$ 532,843	\$ 167,708	31%
Non-departmental	15,266	12,653	83%
	\$ 548,109	\$ 180,361	33%

Skylark Fund

Forecasted Revenues & Expenses

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Skylark Fund Fund Balance

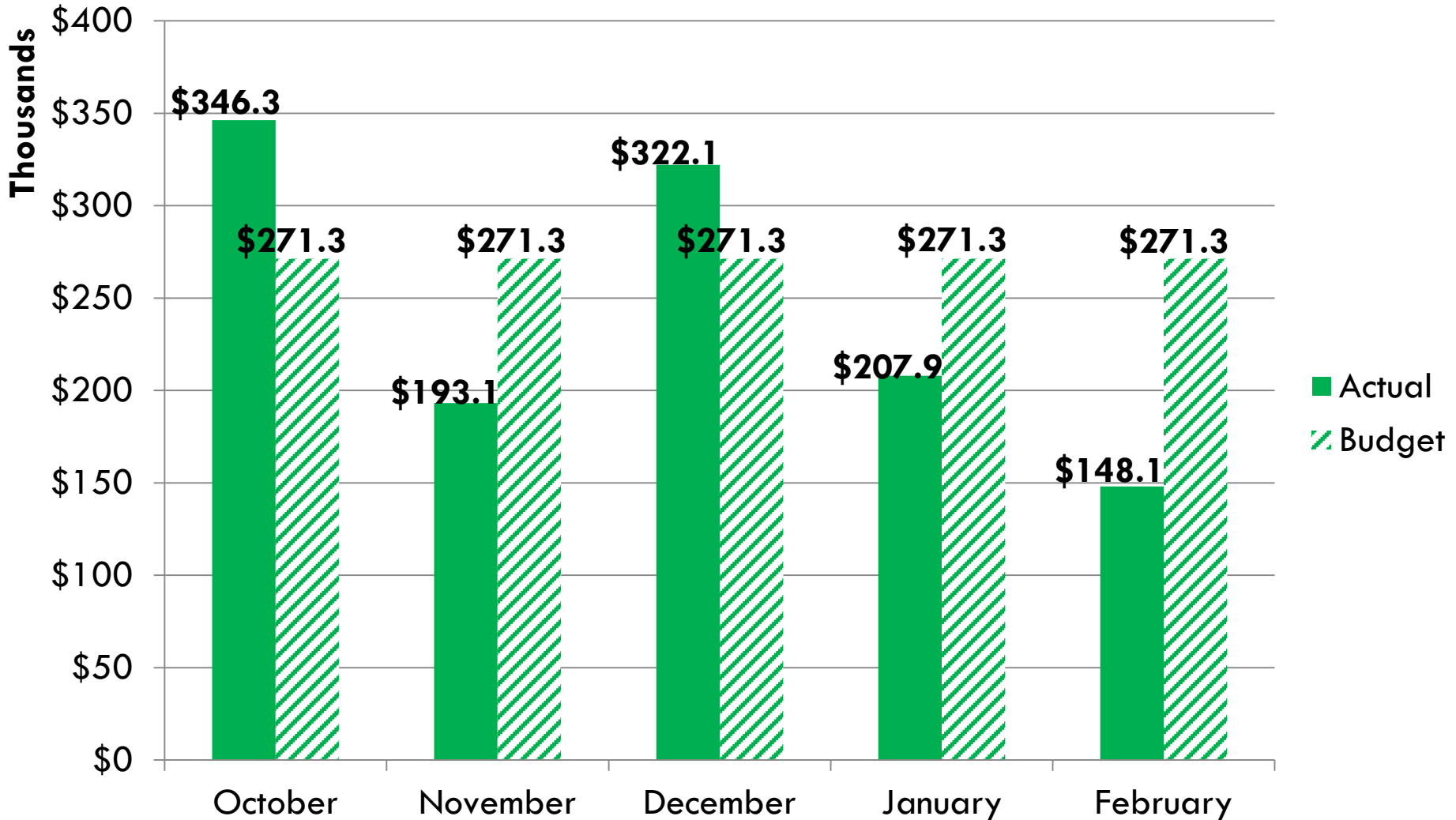
35

	Adopted Budget	Revised Forecast
Fund balance, beginning	\$702,074	\$702,074
Revenues	477,460	358,296
Expenditures	548,109	442,841
Net change in fund balance	(\$70,649)	(\$84,545)
Fund balance, ending	\$631,425	\$617,529
Fund balance %	115.20%	139.45%
Fund balance reserve @ 22%	\$120,584	\$97,425

KFHRA Fund

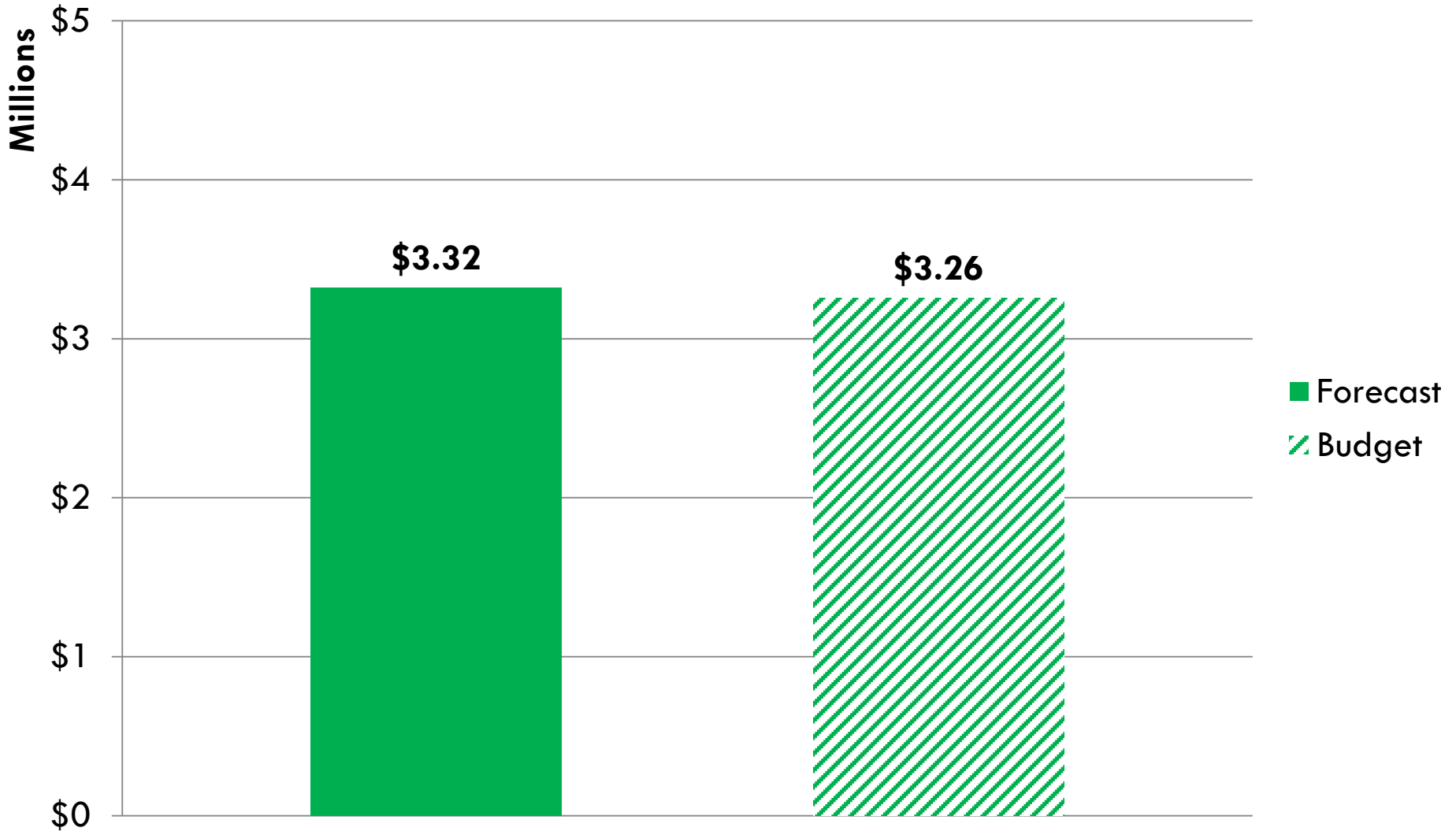
Monthly Actual Revenues

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KFHRA Fund Forecasted Revenues

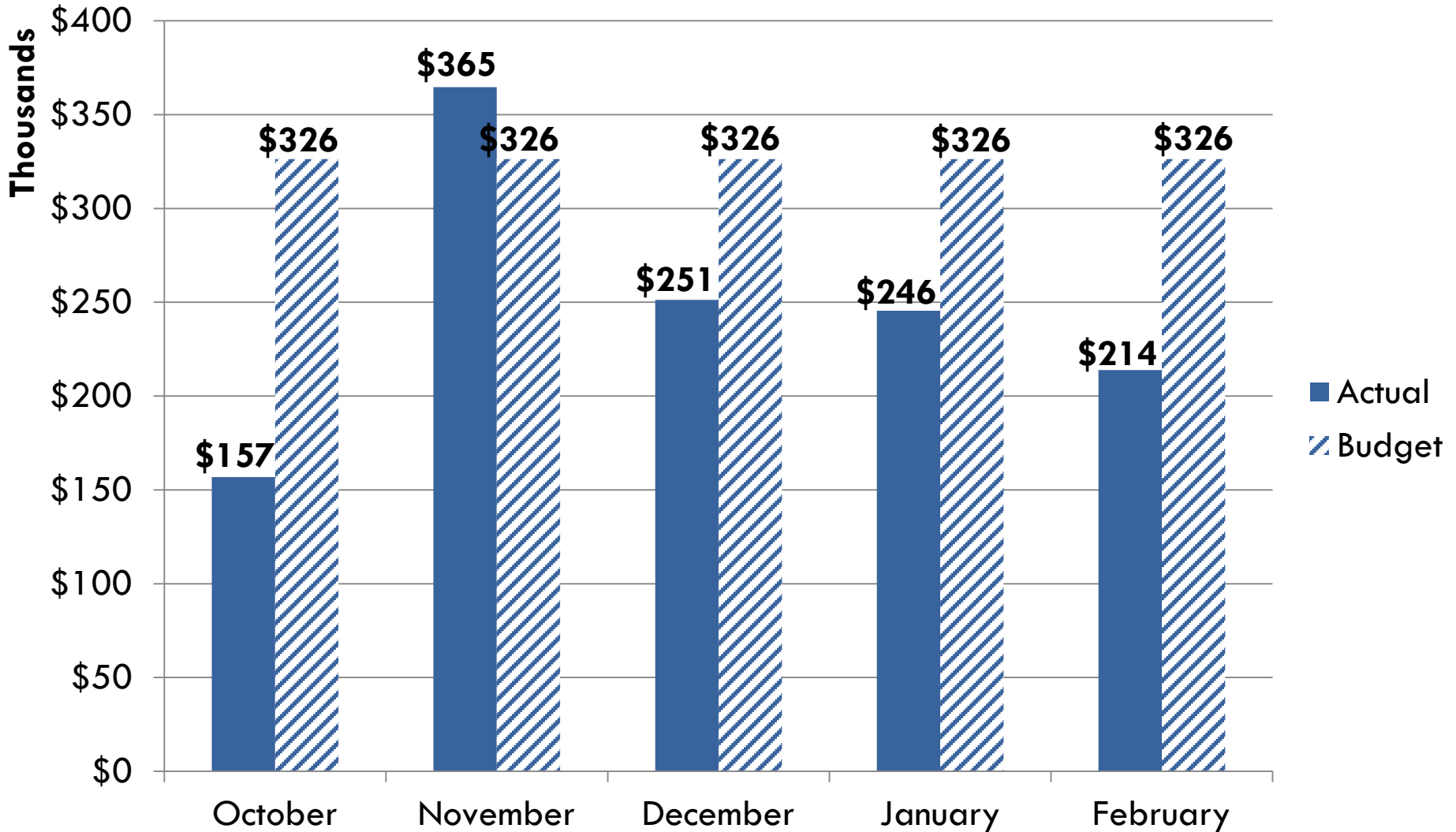
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KFHRA Fund

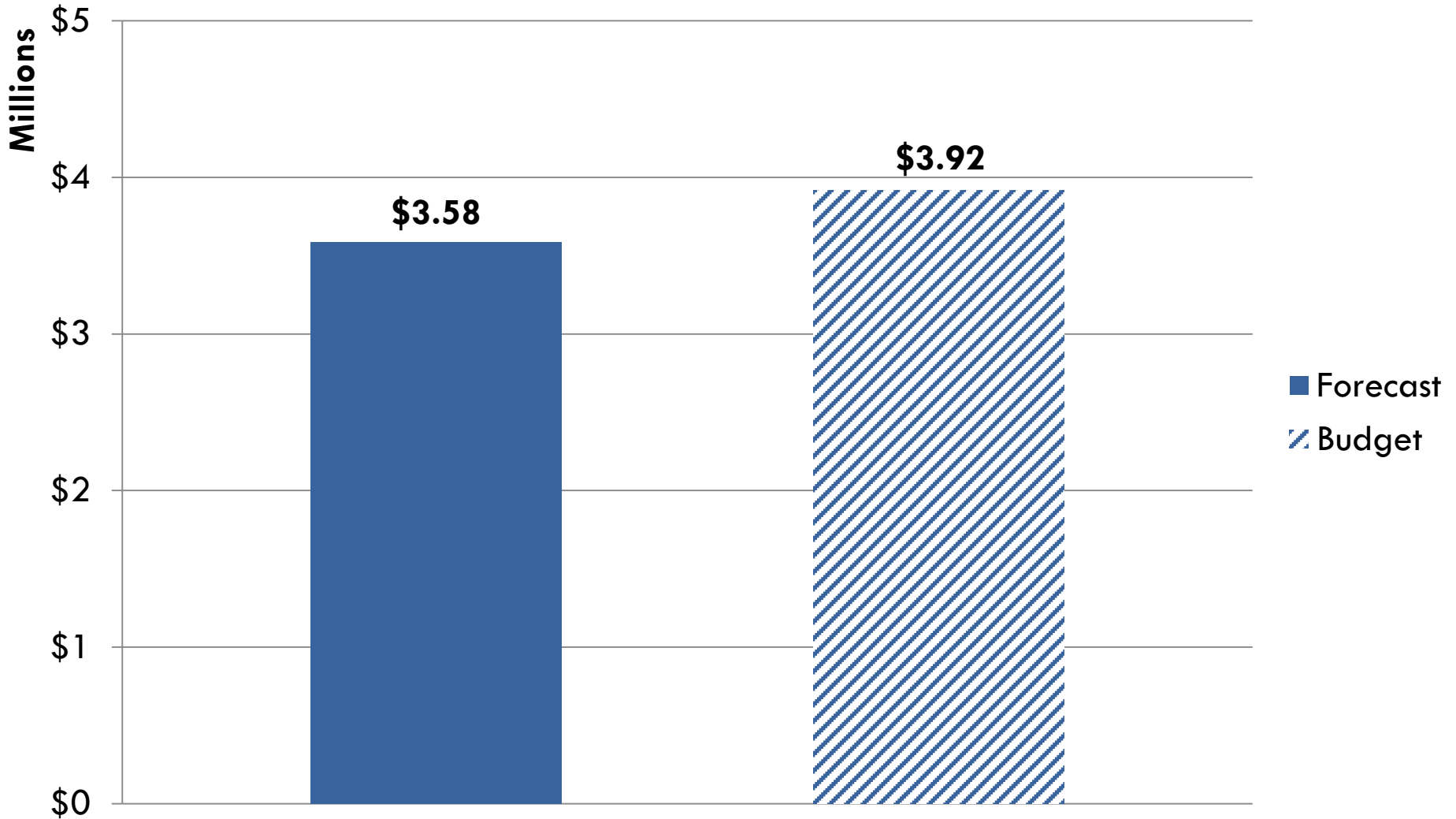
Monthly Actual Expenses

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KFHRA Fund Forecasted Expenses


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KFHRA Fund

Source & Use of Funds

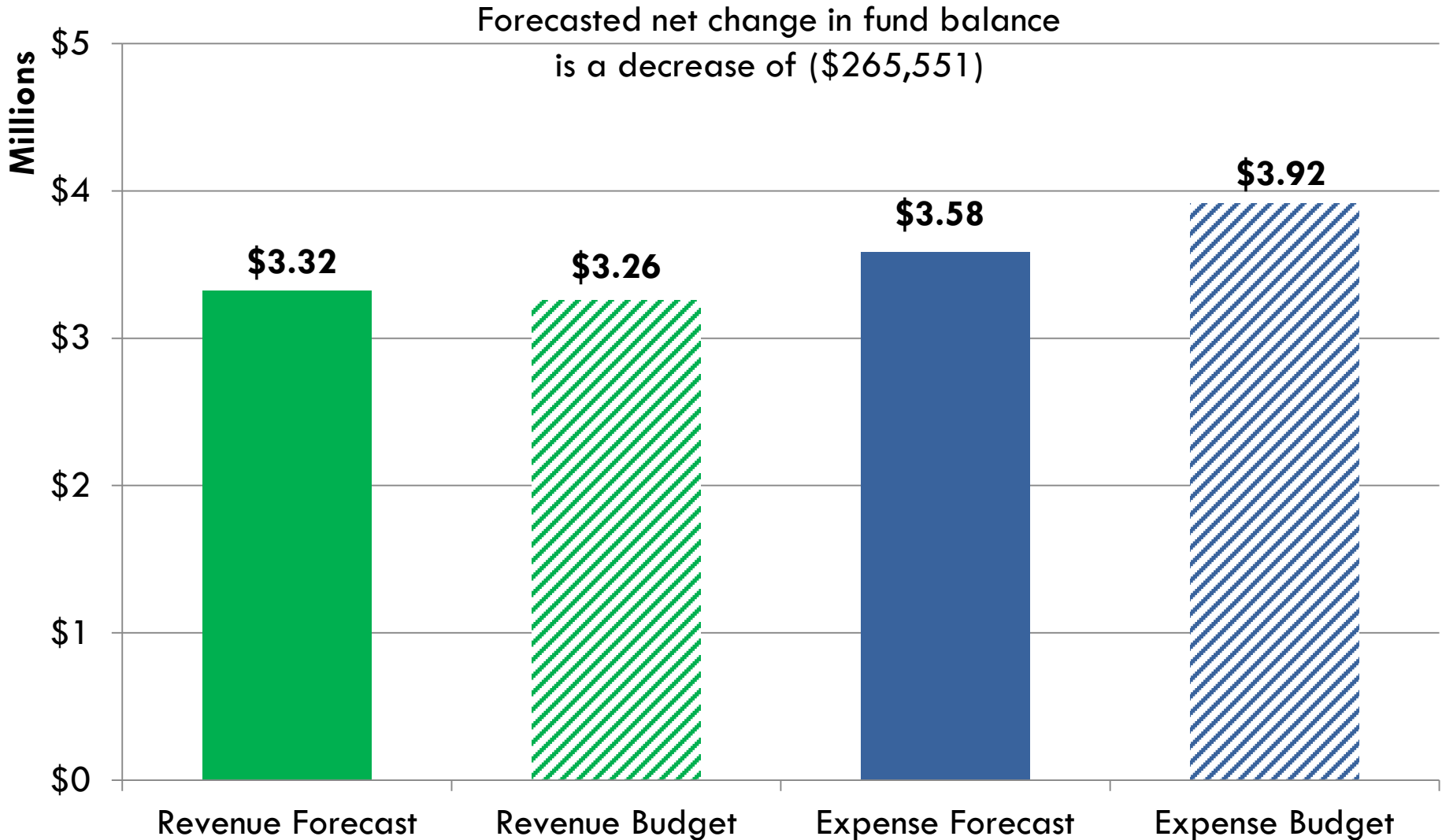
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	% of Year Complete		42%
Departments	Budget 	Actuals	% Spent
Aviation Operations	\$ 3,667,367	\$ 1,119,708	31%
Information Technology	166,122	51,175	31%
Non-departmental	79,160	59,595	75%
Human Resources	4,000	-	0%
	\$ 3,916,649	\$ 1,230,478	31%

KFHRA Fund

Forecasted Revenues & Expenses

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KFHRA Fund

Fund Balance

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	Adopted Budget	Revised Forecast
Fund balance, beginning	(\$33,748)	(\$33,748)
Revenues	3,165,989	3,319,287
Expenditures	3,761,422	3,584,838
Net change in fund balance	(\$595,433)	(\$265,551)
Fund balance, ending	(\$629,181)	(\$299,299)
Fund balance %	-20.66%	-10.63%
Fund balance reserve @ 22%	\$670,136	\$619,586

Aviation Funds

Combined Fund Balance

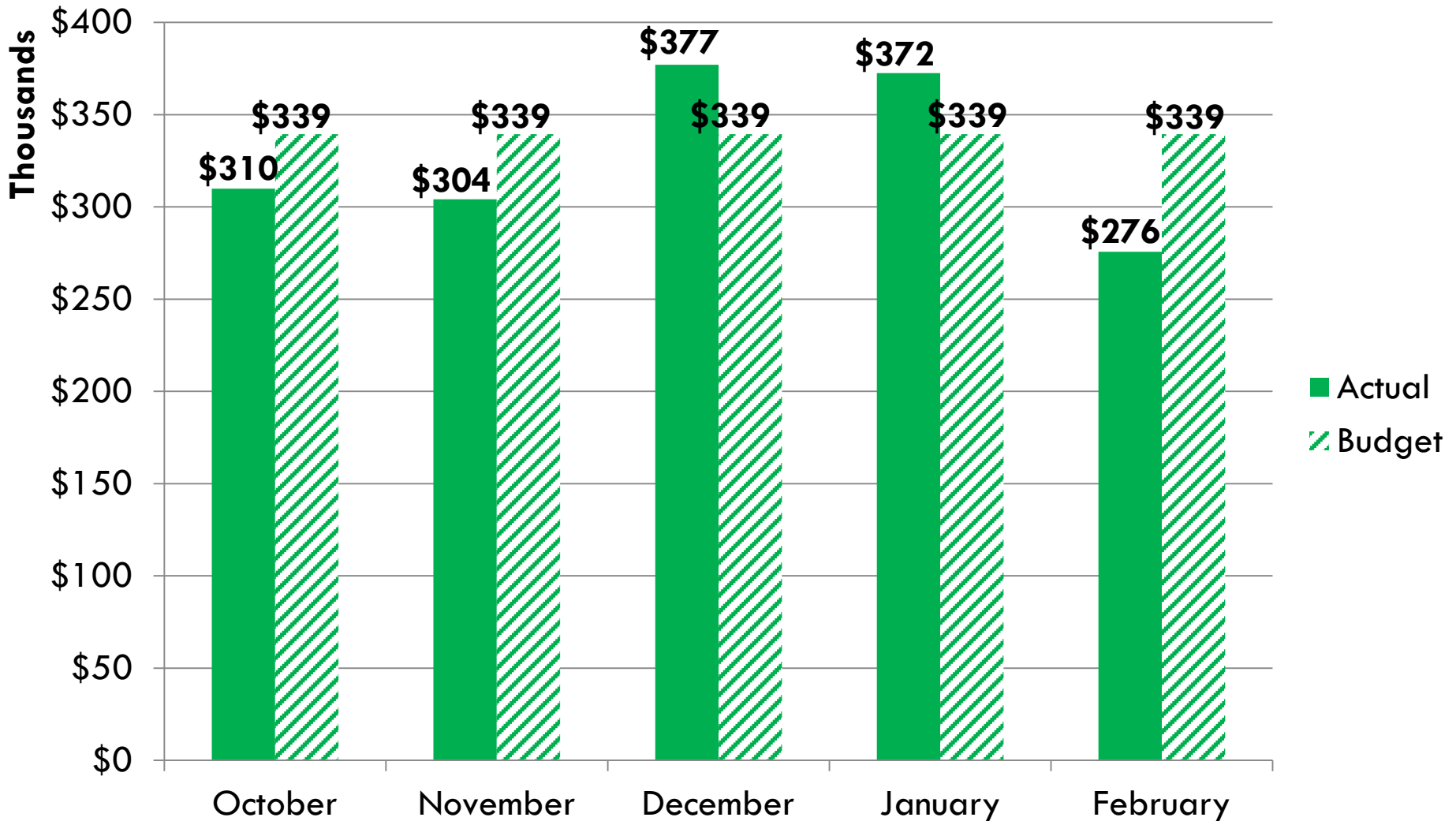
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	Adopted Budget	Revised Forecast
Fund balance, beginning	\$668,326	\$668,326
Revenues	3,643,449	3,677,583
Expenditures	4,309,531	4,027,679
Net change in fund balance	(\$666,082)	(\$350,096)
Fund balance, ending	\$2,244	\$318,230
Fund balance %	0.06%	9.76%
Fund balance reserve @ 22%	\$790,720	\$717,011

Drainage Fund

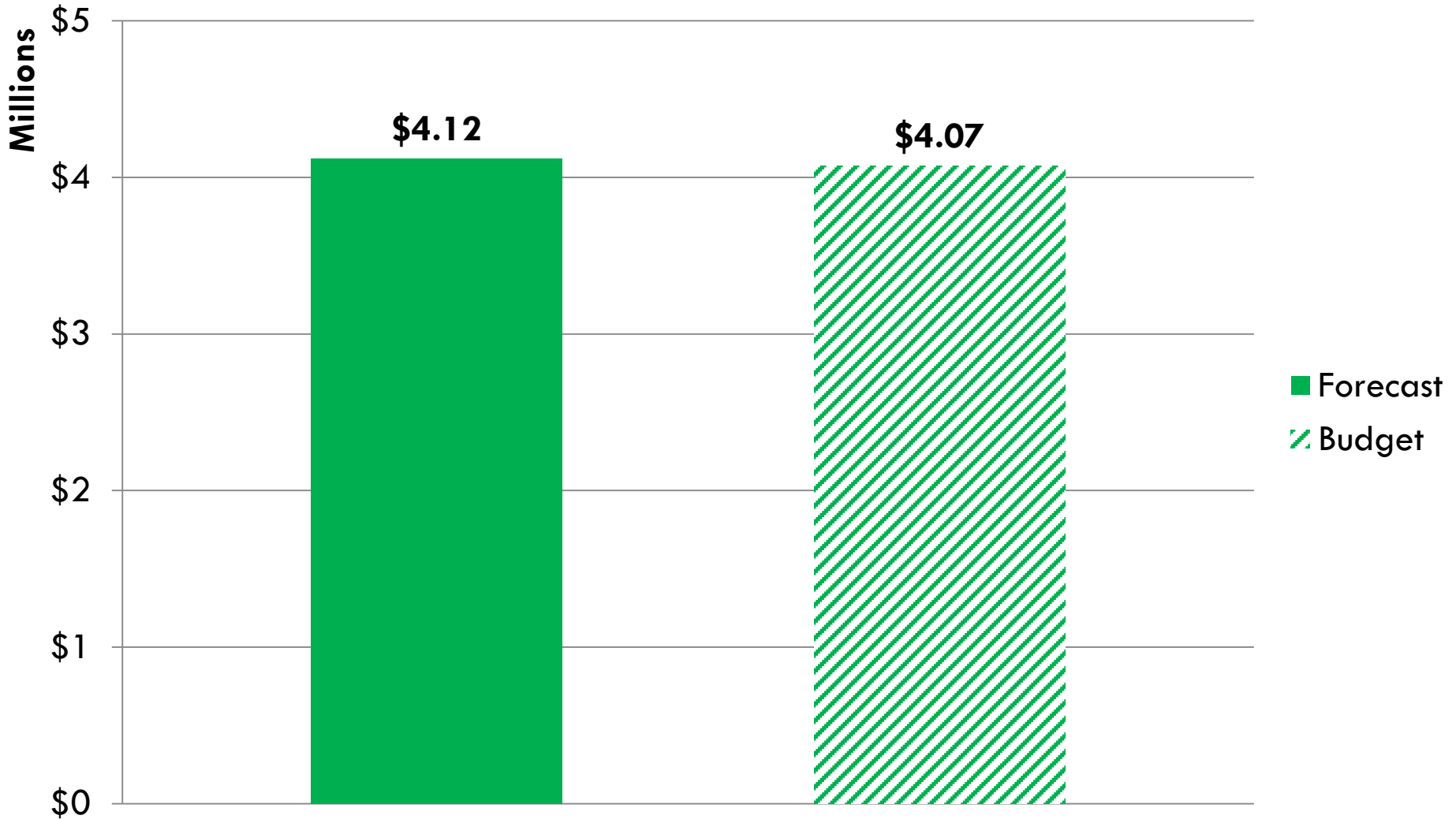
Monthly Actual Revenues

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Drainage Fund Forecasted Revenues

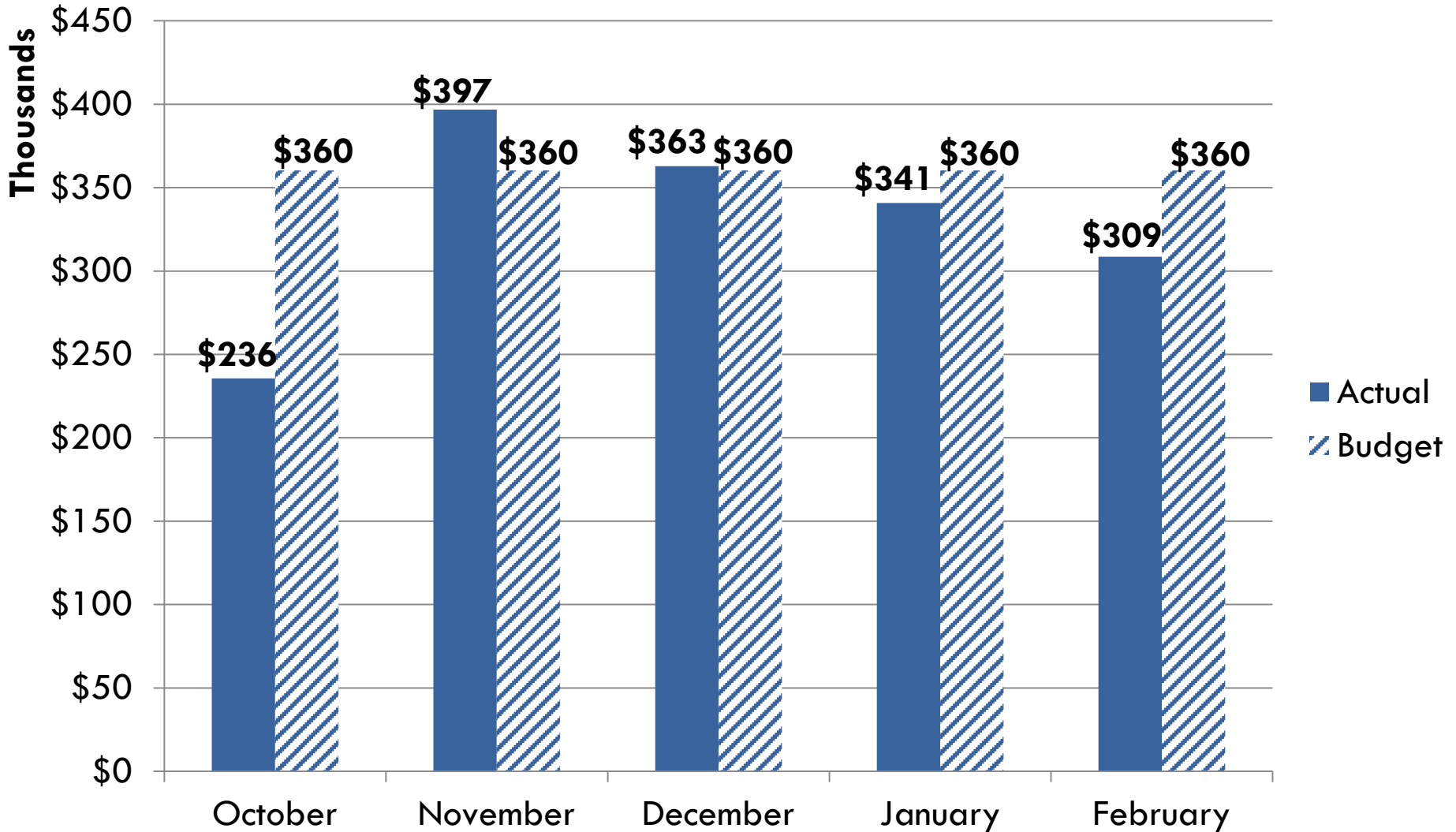
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Drainage Fund

Monthly Actual Expenses

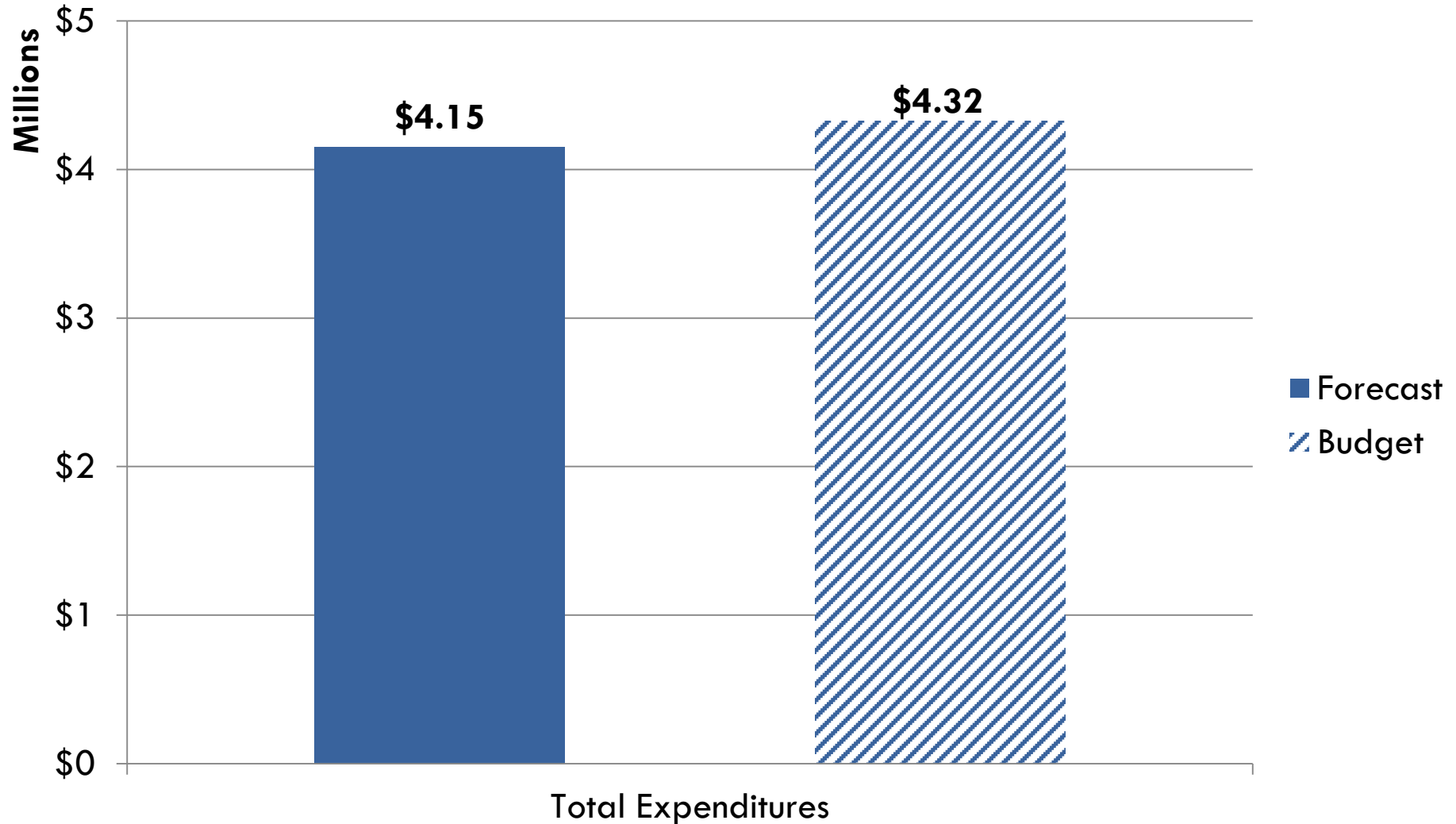
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Drainage Fund

Forecasted Expenditures


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Drainage Fund

Source & Use of Funds

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	% of Year Complete		42%
Departments	Budget 	Actuals	% Spent
Public Works	\$ 3,288,102	\$ 1,129,545	34%
Debt Service	550,741	96,203	17%
Non-departmental	360,834	142,966	40%
Information Technology	118,587	35,532	30%
Human Resources	6,000	50	1%
	\$ 4,324,264	\$ 1,404,296	32%

Drainage Fund

Recommended Budget Adjustments

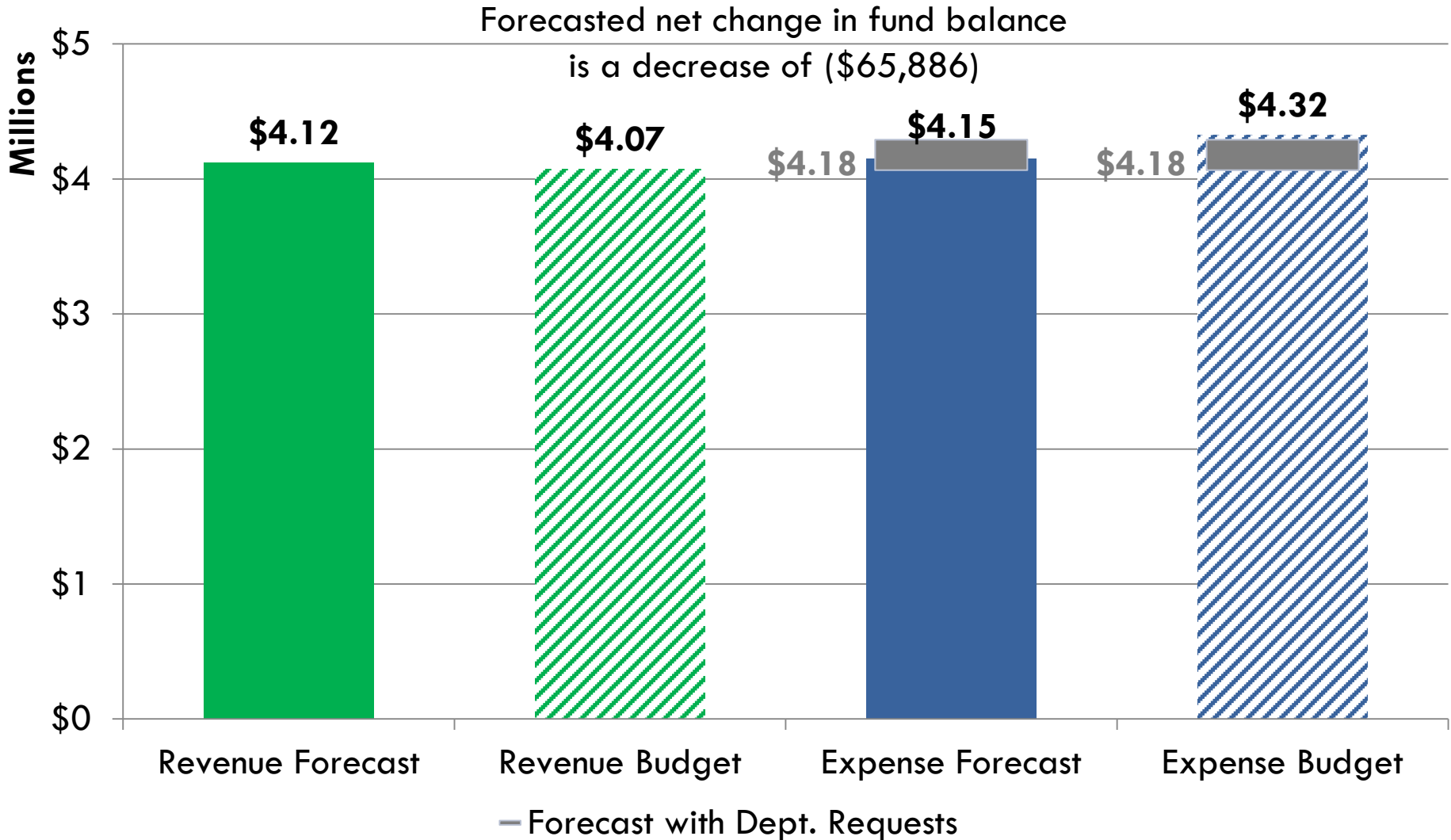
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Department	Account	Description	Budget	Adjustment	Adjusted Budget
Drainage - Engineering	575-3448-434-40-15	Overtime	\$ 6,917	\$ 28,042	\$ 34,959
Drainage Fund Total			\$ 6,917	\$ 28,042	\$ 34,959

Drainage Fund

Forecasted Revenues & Expenses

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Drainage Fund

Fund Balance

51

	Adopted Budget	Revised Forecast
Fund balance, beginning	\$4,510,577	\$4,510,577
Revenues	4,072,452	4,118,534
Expenditures	4,236,547	4,177,503
Net change in fund balance	(\$164,095)	(\$58,969)
Fund balance, ending	\$4,346,482	\$4,451,608
Fund balance %	128.19%	147.27%
Fund balance reserve @ 22%	\$745,930	\$665,021