



JANUARY SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

January 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$270,893 (January 2015 YTD) compared to the January 2014 YTD receipts. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. The amount collected in January 2015 represents 10% of the amount budgeted.
- General Fund revenues and expenditures are what we expect in January.
- We continue to deficit spend in the Auto & Gas Tax fund. The budgeted ending balance in this fund at year end is \$368,824. This fund received more than \$400,000 in supplemental appropriations in 2014 and is set to receive an additional \$400,000 in 2015. Due to cuts in state and local funding and increasing costs of salt this fund required additional funding. We will continue to monitor this fund during 2015.

**GENERAL FUND
JANUARY**

	2015		2014		2013		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	0	0%	0	0%	436	0%
Licenses and Permits	371,180	17,585	5%	30,627	10%	29,084	9%
Intergovernmental	1,126,572	75,541	7%	214,386	10%	104,289	4%
Charges for Services	4,305,604	718,046	17%	752,306	18%	683,918	15%
Fines and Forfeitures	211,605	12,249	6%	11,259	6%	8,928	4%
Interest Income	50,102	0	0%	0	0%	0	0%
Rentals and Leases	60,709	5,092	8%	2,681	4%	2,644	5%
Miscellaneous Income	1,150,501	15,500	1%	19,177	2%	68,976	5%
Transfer from PS Levy	3,025,000	306,561	10%	0	0%	850,000	25%
Transfer from City Tax	12,080,000	1,001,418	8%	1,171,130	10%	1,193,022	11%
Transfers-In	2,544,131	217,877	9%	438,476	15%	0	0%
TOTAL REVENUES	27,504,835	2,369,870	9%	2,640,043	9%	2,941,298	10%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	1,825,013	8%	2,008,528	9%	1,558,948	7%
Contractual Services	5,196,964	556,556	11%	704,651	15%	950,165	20%
Commodities	503,969	70,612	14%	67,530	14%	92,907	18%
Capital Outlay	680,968	55,536	8%	18,700	4%	68,646	13%
Transfers-Out	30,000	0	0%	0	0%	9,900	1%
Loans	0	0		0	0%	35,747	5%
Total Expenditures	27,913,854	2,507,718	9%	2,799,409	10%	2,716,314	9%
REVENUES OVER (UNDER)							
EXPENDITURES	(409,019)	(137,848)					
Less Previous Year Encumbrances	0	(523,118)					
ENDING CASH BALANCE	7,245,740	6,993,793					

**GENERAL FUND
JANUARY**

	2015			2014		2013	
	JANUARY	% of		JANUARY	%	JANUARY	%
	Budget	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	10,221	6%	23,977	17%	30,994	17%
<i>City Manager</i>	319,072	19,600	6%	29,572	12%	21,259	9%
<i>Economic Development</i>	424,272	23,378	6%	54,618	16%	80,235	27%
Finance Adm.	222,244	16,169	7%	15,971	8%	33,287	15%
Treasury	203,616	16,477	8%	16,657	9%	16,031	8%
Information Systems	487,517	37,779	8%	39,331	10%	62,474	12%
Purchasing	52,530	3,542	7%	4,599	9%	5,446	10%
<i>Total Finance</i>	<u>965,907</u>	<u>73,967</u>	<u>8%</u>	<u>76,559</u>	<u>9%</u>	<u>117,237</u>	<u>12%</u>
Law	437,061	32,678	7%	64,991	15%	40,585	10%
Personnel	318,734	17,649	6%	34,327	12%	72,192	24%
<i>Total Law</i>	<u>755,795</u>	<u>50,327</u>	<u>7%</u>	<u>99,318</u>	<u>14%</u>	<u>112,777</u>	<u>0.1597</u>
Public Safety Adm.	154,302	5,120	3%	0		0	
Fire Adm.	382,646	17,504	5%	19,074	9%	14,591	6%
Fire Operations	7,910,504	692,100	9%	735,191	9%	547,399	7%
Fire Preventon/Training	274,330	20,321	7%	19,420	8%	14,293	6%
Police Adm.	524,207	35,335	7%	27,586	8%	23,115	7%
Criminal Investigation	1,519,085	156,542	10%	167,014	10%	128,733	7%
Uniform Patrol	6,640,211	572,371	9%	604,298	9%	522,376	7%
Police Services	344,250	27,889	8%	28,131	9%	26,025	8%
Police & Fire Dispatch	1,079,810	94,296	9%	94,368	9%	90,693	8%
Jail Management	1,222,825	332,158	27%	90,055	8%	217,604	19%
School Crossing Guards	0	0		0		543	
<i>Total Public Safety</i>	<u>20,052,170</u>	<u>1,953,635</u>	<u>10%</u>	<u>1,785,138</u>	<u>9%</u>	<u>1,585,372</u>	<u>8%</u>

**GENERAL FUND
JANUARY**

	2015			2014		2013	
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	110,321	9,234	8%	20,802	13%	13,548	7%
Community Center	110,000	33,333	30%	27,382	22%	25,344	12%
Community Development	363,816	33,584	9%	35,396	10%	33,161	7%
Building Inspection	314,477	15,974	5%	48,777	18%	48,839	19%
Building Maintenance	359,614	27,518	8%	51,569	14%	41,838	12%
Planning	273,239	10,800	4%	48,745	26%	32,844	11%
Neighborhood Improvement	0	0		0	0%	4,256	7%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>130,443</i>	<i>9%</i>	<i>232,671</i>	<i>16%</i>	<i>199,829</i>	<i>11%</i>
Engineering	509,844	40,368	8%	69,217	13%	57,490	10%
Street Lighting	780,453	52,153	7%	70,718	11%	59,594	8%
Recreation	25,000	0		0		0	
Parks Maintenance	739,267	50,727	7%	59,350	8%	64,073	9%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>143,249</i>	<i>7%</i>	<i>199,286</i>	<i>10%</i>	<i>181,156</i>	<i>9%</i>
<i>Non-Departmental</i>	<i>1,601,953</i>	<i>102,898</i>	<i>6%</i>	<i>298,271</i>	<i>19%</i>	<i>341,808</i>	<i>23%</i>
<i>Transfer-Out</i>	<i>30,000</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>9,900</i>	<i>1%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>35,747</i>	<i>5%</i>
GRAND TOTAL	27,913,854	2,507,718	9%	2,799,409	10%	2,716,314	9%

**CITY INCOME TAX FUND
JANUARY**

	2015		2014		2013		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	1,839,368	10%	1,568,475	9%	1,510,099	9%
TOTAL REVENUES	17,864,442	1,839,368	10%	1,568,475	9%	1,510,099	9%
<u>EXPENDITURES</u>							
Personal Services	517,360	36,698	7%	42,632	9%	32,334	7%
Contractual Services	113,605	641	1%	16,972	12%	18,923	20%
Commodities	4,000	104	3%	227	4%	207	7%
Transfers-Out	17,201,000	1,810,596	11%	1,514,890	9%	1,475,478	9%
TOTAL EXPENDITURES	17,835,965	1,848,038	10%	1,574,722	9%	1,526,943	9%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,670)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	25,000					
UNENCUMBERED BALANCE	62,312	25,000					

**PUBLIC SAFETY LEVY FUND
JANUARY**

	2015		2014		2013		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,499	33,499					
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	306,561	11%	261,413	9%	291,570	10%
TOTAL REVENUES	2,894,932	306,561	11%	261,413	9%	291,570	10%
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	306,561	10%	0	0%	850,000	25%
TOTAL EXPENDITURES	3,025,000	306,561	10%	0	0%	850,000	25%
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	1,839,368											17,864,442	1.37%
2014	1,568,475	3,176,130	4,442,125	6,923,317	8,147,494	9,488,754	11,220,919	12,335,177	13,605,463	15,134,960	16,578,536	17,622,990	3.27%
2013	1,510,099	3,175,150	4,171,757	6,595,429	7,939,029	9,133,145	10,614,463	11,845,163	13,149,218	14,658,996	15,877,073	17,065,331	1.26%
2012	1,518,350	3,036,492	4,255,805	6,485,184	7,932,837	9,026,669	10,492,656	11,744,523	12,959,867	14,395,642	15,673,914	16,852,241	-3.25%
2011	1,700,792	3,173,792	4,425,199	6,470,376	8,064,254	9,273,036	10,771,216	12,175,327	13,368,368	15,094,968	16,207,845	17,418,004	1.96%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	306,561											2,894,932	-1.44%
2014	261,413	529,355	740,354	1,153,886	1,357,916	1,581,459	1,870,153	2,055,863	2,267,577	2,522,493	2,763,089	2,937,191	1.85%
2013	291,570	538,209	724,740	1,132,220	1,364,264	1,563,283	1,810,170	2,015,286	2,231,251	2,482,881	2,685,899	2,883,942	2.71%
2012	227,519	500,542	713,711	975,784	1,316,123	1,515,094	1,752,841	1,965,750	2,167,120	2,405,980	2,611,553	2,807,738	-2.44%
2011	253,574	490,173	787,836	1,108,435	1,343,033	1,543,272	1,789,858	2,026,590	2,213,157	2,481,226	2,690,392	2,877,854	3.04%

PROPERTY TAX REVENUES - ALL FUNDS

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	0											3,573,911	
2014	0	88	346,323	1,576,074	1,876,128	1,876,128	1,897,662	2,620,215	3,590,042	3,590,042	3,590,046	3,608,782	0.96%
2013	436	436	702,389	1,727,295	1,831,742	1,837,116	1,837,116	2,431,820	3,543,333	3,543,333	3,544,563	3,574,532	-1.00%
2012	0	240,000	795,427	1,962,409	1,962,409	1,964,669	2,044,669	2,600,133	3,645,048	3,609,710	3,610,467	3,610,467	-11.25%
2011	0	0	19,794	2,210,094	2,226,058	2,263,091	2,267,297	2,385,929	3,945,859	3,949,533	3,949,533	4,068,061	-9.19%

**AUTO & GAS TAX FUND
JANUARY**

	2015			2014		2013	
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual
BEG. CASH BALANCE (1/1)	706,910	706,910					
<u>REVENUES</u>							
Gasoline Tax	1,482,680	123,021	8%	122,518	8%	122,020	8%
County Vehicle License	339,370	29,099	9%	0	0%	23,117	8%
County License Renewal Fee	16,493	1,205	7%	1,215	5%	7,973	33%
Motor Vehicle Permissive Tax	225,000	84,579	38%	0	0%	98,617	32%
Municipal Motor Vehicle Lic. Tax	308,987	23,972	8%	22,748	7%	22,655	8%
Interest Income	4,500	0	0%	0	0%	0	0%
Radio Charges	62,058	0	0%	0	0%	0	0%
Radio Depreciation	25,265	0	0%	0	0%	0	0%
Miscellaneous Income	9,500	(94)	-1%	125	2%	6,182	71%
Transfer from City Income Tax	406,000	40,600	10%	33,000	10%	20,000	10%
TOTAL REVENUES	2,879,853	302,381	10%	179,606	6%	300,563	11%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	110,101	9%	121,261	11%	87,768	8%
Contractual Services	724,555	23,863	3%	72,721	11%	76,329	10%
Commodities	789,753	13,334	2%	225,239	20%	262,608	38%
Capital Outlay	479,377	37,096	8%	44,258	6%	139,059	20%
Total Expenditures	3,217,939	184,394	6%	463,479	13%	565,763	17%
REVENUES OVER (UNDER) EXPENDITURES	(338,086)	117,987					
Less Previous Yr. Encumbrances	0	(670,141)					
ENDING CASH BALANCE	368,824	154,756					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	32,624	6%	140,314	21%	155,884	23%
Street Maintenance	2,166,438	129,776	6%	288,350	11%	382,327	18%
Grounds Maintenance	465,376	21,994	5%	34,815	7%	27,552	5%
TOTAL EXPENDITURES	3,217,939	184,394	6%	463,479	13%	565,763	17%



FEBRUARY SUMMARY

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INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

February 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$267,541 (February 2015 YTD) compared to the February 2014 YTD receipts. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. The amount collected through February 2015 represents 19% of the amount budgeted.

- General Fund revenues and expenditures are what we expect in February.

- We continue to deficit spend in the Auto & Gas Tax fund. The budgeted ending balance in this fund at year end is \$368,824. This fund received more than \$400,000 in supplemental appropriations in 2014 and is set to receive an additional \$400,000 in 2015. Due to cuts in state and local funding and increasing costs of salt this fund required additional funding. We will continue to monitor this fund during 2015.

**GENERAL FUND
FEBRUARY**

	2015		2014		2013		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	297,569	12%	88	0%	436	0%
Licenses and Permits	371,180	30,347	8%	45,921	16%	42,591	13%
Intergovernmental	1,126,572	99,124	9%	358,317	17%	225,192	9%
Charges for Services	4,305,604	861,959	20%	914,171	21%	838,574	18%
Fines and Forfeitures	211,605	21,086	10%	34,678	20%	24,604	12%
Interest Income	50,102	15,518	31%	64	1%	(986)	-34%
Rentals and Leases	60,709	9,081	15%	6,710	9%	7,510	13%
Miscellaneous Income	1,150,501	155,514	14%	175,885	14%	82,306	6%
Transfer from PS Levy	3,025,000	569,542	19%	0	0%	850,000	25%
Transfer from City Tax	12,080,000	2,008,848	17%	2,274,451	19%	2,471,094	22%
Transfers-In	2,544,131	472,031	19%	615,638	20%	0	0%
TOTAL REVENUES	27,504,835	4,540,618	17%	4,425,922	15%	4,541,321	16%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	3,527,605	16%	3,724,109	17%	3,162,063	14%
Contractual Services	5,196,964	860,041	17%	1,267,434	26%	1,250,027	26%
Commodities	503,969	106,162	21%	120,848	24%	136,718	28%
Capital Outlay	680,968	128,428	19%	84,663	16%	104,751	20%
Transfers-Out	30,000	0		0	0%	19,800	20%
Loans	0	0		0	0%	161,098	59%
Total Expenditures	27,913,854	4,622,235	17%	5,197,053	17%	4,834,457	17%
REVENUES OVER (UNDER)							
EXPENDITURES	(409,019)	(81,617)					
Less Previous Year Encumbrances	0	(522,478)					
ENDING CASH BALANCE	7,245,740	7,050,664					

**GENERAL FUND
FEBRUARY**

	2015			2014		2013	
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	16,364	9%	33,292	24%	47,014	26%
<i>City Manager</i>	319,072	38,058	12%	47,230	18%	38,128	16%
<i>Economic Development</i>	424,272	65,228	15%	98,013	28%	94,542	32%
Finance Adm.	222,244	31,124	14%	30,068	14%	48,683	23%
Treasury	203,616	30,931	15%	30,632	16%	31,664	16%
Information Systems	487,517	73,831	15%	65,939	16%	100,248	20%
Purchasing	52,530	7,306	14%	7,707	16%	9,600	18%
<i>Total Finance</i>	<u>965,907</u>	<u>143,193</u>	<u>15%</u>	<u>134,346</u>	<u>16%</u>	<u>190,195</u>	<u>20%</u>
Law	437,061	62,956	14%	92,470	21%	68,200	17%
Personnel	318,734	35,974	11%	51,256	18%	85,927	29%
<i>Total Law</i>	<u>755,795</u>	<u>98,931</u>	<u>13%</u>	<u>143,726</u>	<u>20%</u>	<u>154,127</u>	<u>0.2182</u>
Public Safety Adm.	154,302	16,113	10%	0		0	
Fire Adm.	382,646	41,453	11%	35,376	16%	29,443	13%
Fire Operations	7,910,504	1,347,864	17%	1,421,622	17%	1,115,182	13%
Fire Preventon/Training	274,330	38,869	14%	41,742	18%	30,305	13%
Police Adm.	524,207	85,154	16%	57,020	16%	51,118	14%
Criminal Investigation	1,519,085	301,520	20%	321,872	19%	276,417	16%
Uniform Patrol	6,640,211	1,063,858	16%	1,207,769	17%	1,012,359	14%
Police Services	344,250	52,305	15%	51,893	16%	50,435	15%
Police & Fire Dispatch	1,079,810	175,319	16%	188,757	19%	176,667	15%
Jail Management	1,222,825	406,020	33%	380,269	34%	289,350	26%
School Crossing Guards	0	0		0		(500)	
<i>Total Public Safety</i>	<u>20,052,170</u>	<u>3,528,476</u>	<u>18%</u>	<u>3,706,319</u>	<u>18%</u>	<u>3,030,775</u>	<u>15%</u>

**GENERAL FUND
FEBRUARY**

	2015			2014		2013	
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
DEPARTMENTAL EXPENSE							
Community Rev. Admin.	110,321	16,939	15%	35,353	22%	27,141	14%
Community Center	110,000	33,333	30%	29,234	23%	37,481	18%
Community Development	363,816	67,602	19%	62,134	17%	67,569	14%
Building Inspection	314,477	31,037	10%	63,107	23%	63,860	25%
Building Maintenance	359,614	59,238	16%	71,267	19%	62,006	18%
Planning	273,239	29,619	11%	58,492	31%	85,290	28%
Neighborhood Improvement	0	0		4	0%	8,593	15%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>237,769</i>	<i>16%</i>	<i>319,592</i>	<i>22%</i>	<i>351,938</i>	<i>19%</i>
Engineering	509,844	85,380	17%	110,638	21%	102,136	17%
Street Lighting	780,453	107,419	14%	121,001	18%	117,464	16%
Recreation	25,000	0		0		0	
Parks Maintenance	739,267	96,059	13%	113,402	16%	110,044	15%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>288,859</i>	<i>14%</i>	<i>345,041</i>	<i>18%</i>	<i>329,644</i>	<i>16%</i>
<i>Non-Departmental</i>	<i>1,601,953</i>	<i>205,358</i>	<i>13%</i>	<i>369,494</i>	<i>23%</i>	<i>417,196</i>	<i>28%</i>
<i>Transfer-Out</i>	<i>30,000</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>19,800</i>	<i>2%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>161,098</i>	<i>22%</i>
GRAND TOTAL	27,913,854	4,622,235	17%	5,197,053	17%	4,834,457	16%

**CITY INCOME TAX FUND
FEBRUARY**

	2015		2014		2013		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	3,443,671	19%	3,176,130	18%	3,175,150	19%
TOTAL REVENUES	17,864,442	3,443,671	19%	3,176,130	18%	3,175,150	19%
<u>EXPENDITURES</u>							
Personal Services	517,360	69,541	13%	79,551	16%	63,654	13%
Contractual Services	113,605	18,805	17%	24,987	17%	42,085	44%
Commodities	4,000	516	13%	770	14%	379	13%
Capital Outlay	0	0		0		0	0%
Transfers-Out	17,201,000	3,363,479	20%	3,606,423	21%	3,628,104	22%
TOTAL EXPENDITURES	17,835,965	3,452,341	19%	3,711,731	21%	3,734,223	22%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,670)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	25,000					
UNENCUMBERED BALANCE	62,312	25,000					

**PUBLIC SAFETY LEVY FUND
FEBRUARY**

	2015		2014		2013		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,499	33,499					
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	569,542 20%	529,355	18%	538,209	19%	
TOTAL REVENUES	2,894,932	569,542 20%	529,355	18%	538,209	19%	
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	569,542 19%	0	0%	850,000	25%	
TOTAL EXPENDITURES	3,025,000	569,542 19%	0	0%	850,000	25%	
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% Increase
												BUDGET	
2015	1,839,368	3,443,671										17,864,442	1.37%
2014	1,568,475	3,176,130	4,442,125	6,923,317	8,147,494	9,488,754	11,220,919	12,335,177	13,605,463	15,134,960	16,578,536	17,622,990	3.27%
2013	1,510,099	3,175,150	4,171,757	6,595,429	7,939,029	9,133,145	10,614,463	11,845,163	13,149,218	14,658,996	15,877,073	17,065,331	1.26%
2012	1,518,350	3,036,492	4,255,805	6,485,184	7,932,837	9,026,669	10,492,656	11,744,523	12,959,867	14,395,642	15,673,914	16,852,241	-3.25%
2011	1,700,792	3,173,792	4,425,199	6,470,376	8,064,254	9,273,036	10,771,216	12,175,327	13,368,368	15,094,968	16,207,845	17,418,004	1.96%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% Increase
												BUDGET	
2015	306,561	569,542										2,894,932	-1.44%
2014	261,413	529,355	740,354	1,153,886	1,357,916	1,581,459	1,870,153	2,055,863	2,267,577	2,522,493	2,763,089	2,937,191	1.85%
2013	291,570	538,209	724,740	1,132,220	1,364,264	1,563,283	1,810,170	2,015,286	2,231,251	2,482,881	2,685,899	2,883,942	-2.44%
2012	227,519	500,542	713,711	975,784	1,316,123	1,515,094	1,752,841	1,965,750	2,167,120	2,405,980	2,611,553	2,807,738	3.04%
2011	253,574	490,173	787,836	1,108,435	1,343,033	1,543,272	1,789,858	2,026,590	2,213,157	2,481,226	2,690,392	2,877,854	0.0797

PROPERTY TAX REVENUES - ALL FUNDS

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% Increase
												BUDGET	
2015	0	297,569										3,573,911	
2014	0	88	346,323	1,576,074	1,876,128	1,876,128	1,897,662	2,620,215	3,590,042	3,590,042	3,590,046	3,608,782	0.96%
2013	436	436	702,389	1,727,295	1,831,742	1,837,116	1,837,116	2,431,820	3,543,333	3,543,333	3,544,563	3,574,532	-1.00%
2012	0	240,000	795,427	1,962,409	1,962,409	1,964,669	2,044,669	2,600,133	3,645,048	3,609,710	3,610,467	3,610,467	-11.25%
2011	0	0	19,794	2,210,094	2,226,058	2,263,091	2,267,297	2,385,929	3,945,859	3,949,533	3,949,533	4,068,061	-9.19%

**AUTO & GAS TAX FUND
FEBRUARY**

	2015			2014		2013	
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	706,910	706,910					
<u>REVENUES</u>							
Gasoline Tax	1,482,680	247,663	17%	237,323	16%	237,422	16%
County Vehicle License	339,370	55,949	16%	24,047	6%	45,037	15%
County License Renewal Fee	16,493	9,159	56%	9,637	38%	9,376	39%
Motor Vehicle Permissive Tax	225,000	84,579	38%	56,913	36%	98,617	32%
Municipal Motor Vehicle Lic. Tax	308,987	49,940	16%	69,911	22%	46,598	16%
Interest Income	4,500	1,137	25%	6	1%	(124)	-29%
Radio Charges	62,058	0	0%	0	0%	0	0%
Radio Depreciation	25,265	0	0%	0	0%	0	0%
Miscellaneous Income	9,500	152	2%	748	14%	6,691	76%
Transfer from City Income Tax	406,000	81,200	20%	66,000	20%	40,000	20%
TOTAL REVENUES	2,879,853	529,778	18%	464,583	17%	483,617	18%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	198,850	16%	218,322	20%	174,141	16%
Contractual Services	724,555	72,975	10%	170,039	25%	66,217	9%
Commodities	789,753	17,710	2%	310,389	27%	267,248	39%
Capital Outlay	479,377	72,552	15%	142,489	19%	187,712	26%
Total Expenditures	3,217,939	362,087	11%	841,239	23%	695,318	21%
REVENUES OVER (UNDER) EXPENDITURES	(338,086)	167,691					
Less Previous Yr. Encumbrances	0	(669,252)					
ENDING CASH BALANCE	368,824	205,349					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	64,619	11%	189,068	28%	136,322	20%
Street Maintenance	2,166,438	257,361	12%	590,769	23%	499,934	24%
Grounds Maintenance	465,376	40,107	9%	61,403	13%	59,062	12%
TOTAL EXPENDITURES	3,217,939	362,087	11%	841,239	23%	695,318	21%



MARCH SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

March 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$383,371 (March 2015 YTD) compared to the March 2014 YTD receipts. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. The amount collected through February 2015 represents 27% of the amount budgeted.
- The General Fund balance decreased \$1.44 million. This is a result of the transfer of \$1 million from the General Fund to the Capital Improvement Fund, Auto & Gas Tax Fund and the Termination Pay Fund. The transfer was approved by Council on February 17 and became effective March 20. We are currently at a 19.3% fund balance reserve.
- The ending balance in the Employee Benefits Fund as of March 31, 2015 is \$398,627 the ending balance in this fund on March 31, 2014 was \$1,278,498. The YTD expenditures as of 3/31/14 were \$1.17 million as compared to \$1.93 million as of 3/31/15. We will be closely monitoring this fund as the year continues.

**GENERAL FUND
MARCH**

	2015			2014		2013	
	Budget	MARCH YTD Actual	% of Actual Budget	MARCH YTD Actual	% YTD of Actual	MARCH YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	1,118,334	43%	346,320	13%	702,389	28%
Licenses and Permits	371,180	44,853	12%	66,305	23%	63,372	20%
Intergovernmental	1,126,572	222,761	20%	593,875	28%	362,263	14%
Charges for Services	4,305,604	1,089,163	25%	1,129,375	26%	1,063,042	23%
Fines and Forfeitures	211,605	33,183	16%	39,851	22%	50,694	24%
Interest Income	50,102	31,433	63%	1,110	9%	515	18%
Rentals and Leases	60,709	16,613	27%	12,608	17%	12,165	21%
Miscellaneous Income	1,150,501	182,540	16%	219,091	18%	299,758	21%
Transfer from PS Levy	3,025,000	799,883	26%	800,000	27%	850,000	25%
Transfer from City Tax	12,080,000	2,884,440	24%	3,022,223	25%	2,488,109	22%
Transfers-In	2,544,131	622,770	24%	804,033	27%	599,373	29%
TOTAL REVENUES	27,504,835	7,045,973	26%	7,034,791	25%	6,491,679	23%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	5,084,978	24%	5,384,765	25%	5,367,568	24%
Contractual Services	5,196,964	1,154,908	22%	1,569,343	33%	1,658,837	35%
Commodities	503,969	148,222	29%	151,989	32%	232,458	46%
Capital Outlay	680,968	181,047	27%	128,616	26%	140,403	27%
Transfers-Out	2,030,000	2,000,000	99%	0	0%	29,700	3%
Loans	0	0		0	0%	204,841	29%
Total Expenditures	29,913,854	8,569,156	29%	7,234,712	27%	7,633,807	25%
REVENUES OVER (UNDER) EXPENDITURES	(2,409,019)	(1,523,182)					
Less Previous Year Encumbrances	0	(522,478)					
ENDING CASH BALANCE	5,245,740	5,609,098					

**GENERAL FUND
MARCH**

	2015		2014		2013		
	MARCH	% of	MARCH	%	MARCH	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	26,933	15%	41,906	30%	63,267	35%
<i>City Manager</i>	319,072	58,531	18%	64,947	25%	56,604	24%
<i>Economic Development</i>	424,272	92,860	22%	119,075	34%	130,580	44%
Finance Adm.	222,244	47,560	21%	44,068	21%	65,218	30%
Treasury	203,616	43,201	21%	44,769	23%	47,106	24%
Information Systems	487,517	107,924	22%	97,271	24%	140,224	28%
Purchasing	52,530	10,958	21%	11,030	22%	14,515	27%
<i>Total Finance</i>	<u>965,907</u>	<u>209,642</u>	<u>22%</u>	<u>197,138</u>	<u>23%</u>	<u>267,063</u>	<u>28%</u>
Law	437,061	97,770	22%	120,071	27%	99,397	24%
Personnel	318,734	54,056	17%	70,211	25%	106,570	36%
<i>Total Law</i>	<u>755,795</u>	<u>151,826</u>	<u>20%</u>	<u>190,282</u>	<u>26%</u>	<u>205,967</u>	<u>0.2916</u>
Public Safety Adm.	154,302	28,158	18%	0		0	
Fire Adm.	382,646	59,376	16%	52,017	23%	51,051	22%
Fire Operations	7,910,504	1,922,459	24%	2,066,543	25%	2,016,313	24%
Fire Preveniton/Training	274,330	56,154	20%	58,870	25%	56,121	24%
Police Adm.	524,207	122,591	23%	79,621	22%	77,581	22%
Criminal Investigation	1,519,085	417,129	27%	454,215	26%	450,834	25%
Uniform Patrol	6,640,211	1,480,184	22%	1,755,355	25%	1,728,167	24%
Police Services	344,250	81,120	24%	75,006	24%	76,258	23%
Police & Fire Dispatch	1,079,810	291,841	27%	264,446	26%	281,892	24%
Humane Officer	0	0		0		0	
Jail Management	1,222,825	481,978	39%	447,643	40%	456,761	41%
School Crossing Guards	0	0		0		(12,344)	
<i>Total Public Safety</i>	<u>20,052,170</u>	<u>4,940,990</u>	<u>25%</u>	<u>5,253,716</u>	<u>26%</u>	<u>5,182,635</u>	<u>25%</u>

**GENERAL FUND
MARCH**

	2015			2014		2013	
	Budget	MARCH YTD Actual	% of Actual Budget	MARCH YTD Actual	% YTD of Actual	MARCH YTD Actual	% YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	110,321	25,447	23%	49,737	30%	42,856	22%
Community Center	110,000	33,440	30%	48,394	38%	53,157	25%
Community Development	363,816	110,152	30%	91,655	26%	105,511	22%
Building Inspection	314,477	47,625	15%	77,198	29%	80,713	31%
Building Maintenance	359,614	81,309	23%	118,092	32%	85,478	24%
Planning	273,239	40,720	15%	67,217	36%	107,308	35%
Neighborhood Improvement	0	0		0	0%	13,368	23%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>338,693</i>	<i>22%</i>	<i>452,294</i>	<i>31%</i>	<i>488,392</i>	<i>26%</i>
Engineering	509,844	119,163	23%	145,545	28%	149,984	26%
Street Lighting	780,453	159,501	20%	174,536	26%	203,298	28%
Recreation	25,000	0		0		0	
Parks Maintenance	739,267	142,831	19%	160,168	22%	157,766	22%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>421,495</i>	<i>21%</i>	<i>480,249</i>	<i>25%</i>	<i>511,047</i>	<i>25%</i>
<i>Non-Departmental</i>	<i>1,601,953</i>	<i>328,186</i>	<i>20%</i>	<i>435,106</i>	<i>27%</i>	<i>493,711</i>	<i>33%</i>
<i>Transfer-Out</i>	<i>2,030,000</i>	<i>2,000,000</i>		<i>0</i>	<i>0%</i>	<i>29,700</i>	<i>3%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>204,841</i>	<i>29%</i>
GRAND TOTAL	29,913,854	8,569,156	29%	7,234,712	27%	7,633,807	25%

**CITY INCOME TAX FUND
MARCH**

	2015		2014		2013		
	MARCH	% of	MARCH	%	MARCH	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	4,825,496	27%	4,442,125	25%	4,171,757	24%
TOTAL REVENUES	17,864,442	4,825,496	27%	4,442,125	25%	4,171,757	24%
<u>EXPENDITURES</u>							
Personal Services	517,360	114,238	22%	118,153	24%	101,618	21%
Contractual Services	113,605	37,282	33%	34,019	24%	42,261	44%
Commodities	4,000	1,758	44%	1,270	24%	736	24%
Capital Outlay	0	0		0		0	0%
Transfers-Out	17,201,000	4,681,110	27%	4,294,929	25%	4,042,628	25%
TOTAL EXPENDITURES	17,835,965	4,834,388	27%	4,448,371	25%	4,187,243	25%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,891)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	24,779					
UNENCUMBERED BALANCE	62,312	24,779					

**PUBLIC SAFETY LEVY FUND
MARCH**

	2015			2014		2013	
	MARCH	% of	MARCH	%	MARCH	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,499	33,499					
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	799,883 28%	740,354	25%	724,740	25%	
TOTAL REVENUES	2,894,932	799,883 28%	740,354	25%	724,740	25%	
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	799,883 26%	800,000	27%	850,000	25%	
TOTAL EXPENDITURES	3,025,000	799,883 26%	800,000	27%	850,000	25%	
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	1,839,368	3,443,671	4,825,496									17,864,442	1.37%
2014	1,568,475	3,176,130	4,442,125	6,923,317	8,147,494	9,488,754	11,220,919	12,335,177	13,605,463	15,134,960	16,578,536	17,622,990	3.27%
2013	1,510,099	3,175,150	4,171,757	6,595,429	7,939,029	9,133,145	10,614,463	11,845,163	13,149,218	14,658,996	15,877,073	17,065,331	1.26%
2012	1,518,350	3,036,492	4,255,805	6,485,184	7,932,837	9,026,669	10,492,656	11,744,523	12,959,867	14,395,642	15,673,914	16,852,241	-3.25%
2011	1,700,792	3,173,792	4,425,199	6,470,376	8,064,254	9,273,036	10,771,216	12,175,327	13,368,368	15,094,968	16,207,845	17,418,004	1.96%
2010	1,643,872	3,067,740	4,308,700	6,344,962	7,770,027	8,904,266	10,231,157	11,713,682	12,841,657	14,336,717	15,928,751	17,082,857	5.88%
2009	1,396,241	2,883,654	4,332,248	6,483,396	7,472,347	8,738,273	10,055,291	11,190,650	12,473,303	13,789,354	15,054,747	16,133,503	-9.75%
2008	1,577,956	3,283,978	4,623,116	7,138,268	8,224,306	9,580,376	11,094,168	12,452,273	13,699,021	15,274,704	16,690,832	17,876,457	-3.83%
2007	1,654,192	3,499,355	5,143,196	7,458,628	8,883,092	#####	11,883,404	13,217,897	14,530,963	16,246,933	17,343,215	18,588,763	7.10%
2006	1,728,278	2,908,799	4,536,611	6,354,144	8,038,407	9,023,723	10,602,131	12,008,189	13,156,175	15,120,743	16,238,882	17,356,177	-3.30%
2005	1,247,016	3,573,539	4,950,797	6,748,564	8,620,186	9,611,928	11,203,864	12,607,571	13,762,802	15,470,913	16,845,362	17,949,152	-1.42%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	306,561	569,542	799,883									2,894,932	-1.44%
2014	261,413	529,355	740,354	1,153,886	1,357,916	1,581,459	1,870,153	2,055,863	2,267,577	2,522,493	2,763,089	2,937,191	1.85%
2013	291,570	538,209	724,740	1,132,220	1,364,264	1,563,283	1,810,170	2,015,286	2,231,251	2,482,881	2,685,899	2,883,942	2.71%
2012	227,519	500,542	713,711	975,784	1,316,123	1,515,094	1,752,841	1,965,750	2,167,120	2,405,980	2,611,553	2,807,738	-2.44%
2011	253,574	490,173	787,836	1,108,435	1,343,033	1,543,272	1,789,858	2,026,590	2,213,157	2,481,226	2,690,392	2,877,854	3.04%
2010	248,515	520,462	707,761	1,049,165	1,281,342	1,465,324	1,681,870	1,918,474	2,110,485	2,341,177	2,606,532	2,792,865	7.97%
2009	228,408	466,143	675,277	1,046,365	1,198,929	1,401,289	1,593,280	1,799,039	1,957,263	2,206,947	2,386,926	2,586,710	16.40%
2008	-	158,248	326,616	567,307	779,130	985,265	1,196,654	1,426,129	1,606,686	1,827,345	2,047,933	2,222,212	

PROPERTY TAX REVENUES - ALL FUNDS

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	0	297,569	1,689,332									3,573,911	
2014	0	88	346,323	1,576,074	1,876,128	1,876,128	1,897,662	2,620,215	3,590,042	3,590,042	3,590,046	3,608,782	0.96%
2013	436	436	702,389	1,727,295	1,831,742	1,837,116	1,837,116	2,431,820	3,543,333	3,543,333	3,544,563	3,574,532	-1.00%
2012	0	240,000	795,427	1,962,409	1,962,409	1,964,669	2,044,669	2,600,133	3,645,048	3,609,710	3,610,467	3,610,467	-11.25%
2011	0	0	19,794	2,210,094	2,226,058	2,263,091	2,267,297	2,385,929	3,945,859	3,949,533	3,949,533	4,068,061	-9.19%

**AUTO & GAS TAX FUND
MARCH**

	2015			2014		2013	
	MARCH	% of	MARCH	%	MARCH	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	706,910	706,910					
<u>REVENUES</u>							
Gasoline Tax	1,482,680	369,819	25%	356,917	24%	355,178	25%
County Vehicle License	339,370	78,343	23%	72,118	19%	67,050	23%
County License Renewal Fee	16,493	10,610	64%	11,224	44%	10,448	43%
Motor Vehicle Permissive Tax	225,000	84,579	38%	56,913	36%	151,961	49%
Municipal Motor Vehicle Lic. Tax	308,987	73,802	24%	72,011	23%	71,067	24%
Interest Income	4,500	2,335	52%	97	19%	70	17%
Radio Charges	62,058	0	0%	30,725	51%	0	0%
Radio Depreciation	25,265	0	0%	12,711	51%	0	0%
Miscellaneous Income	9,500	392	4%	593	11%	7,514	86%
Transfer from General Fund	0	400,000		0		0	
Transfer from City Income Tax	406,000	121,800	30%	99,000	30%	60,000	30%
TOTAL REVENUES	2,879,853	1,141,680	40%	712,308	26%	723,288	27%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	295,502	24%	310,481	28%	281,787	25%
Contractual Services	724,555	116,837	16%	241,656	36%	178,366	23%
Commodities	789,753	30,142	4%	371,452	33%	268,993	39%
Capital Outlay	479,377	112,297	23%	192,476	25%	239,061	34%
Total Expenditures	3,217,939	554,778	17%	1,116,064	30%	968,207	30%
REVENUES OVER (UNDER) EXPENDITURES	(338,086)	586,902					
Less Previous Yr. Encumbrances	0	(669,252)					
ENDING CASH BALANCE	368,824	624,560					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	99,108	17%	219,925	33%	229,889	34%
Street Maintenance	2,166,438	393,155	18%	810,778	32%	651,536	31%
Grounds Maintenance	465,376	62,515	13%	85,361	18%	86,781	17%
TOTAL EXPENDITURES	3,217,939	554,778	17%	1,116,064	30%	968,207	30%