

CASH & BUDGET STATEMENT

November 2015

Fund	Journal									
	Begin Bal	Revenue	Expenses	Entries	End Bal	Budget	YTD Rev	YTD Exp	Remaining	% Spent
General*	\$ 686,361.10	\$ 73,618.16	\$ 143,131.85	\$ -	\$ 616,847.41	\$ 2,411,130.00	\$ 1,920,280.58	\$ 1,829,853.80	\$ 581,276.20	75.89%
Administration			\$ 22,601.57			\$ 401,464.00		\$ 339,632.56	\$ 61,831.44	84.60%
Police			\$ 43,158.88			\$ 598,048.00		\$ 480,215.35	\$ 117,832.65	80.30%
Municipal Court			\$ 3,416.20			\$ 70,635.00		\$ 45,264.52	\$ 25,370.48	64.08%
Fire			\$ 1,172.40			\$ 89,529.00		\$ 55,383.20	\$ 34,145.80	61.86%
Street			\$ 28,388.21			\$ 479,145.00		\$ 350,569.09	\$ 128,575.91	73.17%
Parks			\$ 7,240.23			\$ 151,837.00		\$ 104,441.34	\$ 47,395.66	68.79%
Pool			\$ -			\$ -		\$ -	\$ -	#DIV/0!
Recreation			\$ 367.21			\$ 96,247.00		\$ 73,657.97	\$ 22,589.03	76.53%
Cemetery			\$ 9,039.14			\$ 133,515.00		\$ 99,673.08	\$ 33,841.92	74.65%
Traffic Control			\$ 1,351.06			\$ 14,420.00		\$ 3,434.95	\$ 10,985.05	23.82%
Health & Safety			\$ 11,625.48			\$ 177,793.00		\$ 130,324.76	\$ 47,468.24	73.30%
Street Lighting			\$ 5,178.95			\$ 75,375.00		\$ 59,159.16	\$ 16,215.84	78.49%
Forestry			\$ 28.88			\$ 3,375.00		\$ 948.74	\$ 2,426.26	28.11%
Airport Maintenance			\$ 4,063.64			\$ 16,425.00		\$ 14,019.12	\$ 2,405.88	85.35%
Transfers			\$ 3,000.00			\$ 36,000.00		\$ 33,000.00	\$ 3,000.00	91.67%
Art Center/Old PD			\$ -			\$ 6,000.00		\$ 4,589.31	\$ 1,410.69	76.49%
Grants/Gifts			\$ 2,500.00			\$ 8,500.00		\$ 7,500.00	\$ 1,000.00	88.24%
Tort Liability			\$ -			\$ 51,672.00		\$ 26,378.00	\$ 25,294.00	51.05%
Noxious Weed			\$ -			\$ 1,150.00		\$ 1,401.70	\$ (251.70)	121.89%
Water Revenue	\$ 767,681.00	\$ 343,551.12	\$ 384,035.09	\$ (19.53)	\$ 727,177.50	\$ 1,533,815.00	\$ 1,051,106.26	\$ 1,028,188.68	\$ 505,626.32	67.03%
Sewage Revenue	\$ 427,721.34	\$ 61,727.85	\$ 58,957.34	\$ (29.29)	\$ 430,462.56	\$ 1,225,258.00	\$ 713,453.87	\$ 732,296.48	\$ 492,961.52	59.77%
Street & Highway	\$ 166,568.57	\$ 55.79			\$ 166,624.36	\$ 134,082.00	\$ 87,103.31	\$ 36,804.50	\$ 97,277.50	27.45%
Bond & Interest	\$ 142,626.38	\$ 47.77			\$ 142,674.15	\$ 479,498.00	\$ 247,661.81	\$ 348,310.00	\$ 131,188.00	72.64%
Bond & Interest #1	\$ 235,033.34	\$ 78.72			\$ 235,112.06	\$ 501,266.00	\$ 1,822,272.98	\$ 1,902,217.16	\$ (1,400,951.16)	379.48%
Bond & Interest #1A	\$ 231,762.72	\$ 26,370.63			\$ 258,133.35	\$ 712,505.00	\$ 263,972.05	\$ 403,843.48	\$ 308,661.52	56.68%
Industrial	\$ 142,623.96	\$ 1,384.84	\$ 1,950.77		\$ 142,058.03	\$ 111,697.00	\$ 38,546.32	\$ 16,265.07	\$ 95,431.93	14.56%
Library	\$ 5,904.32	\$ -			\$ 5,904.32	\$ 172,580.00	\$ 175,414.30	\$ 172,580.00	\$ -	100.00%
Library Employee Benefit	\$ 629.36	\$ -	\$ 527.37		\$ 101.99	\$ 45,400.00	\$ 45,463.23	\$ 45,400.00	\$ (0.00)	100.00%
Swimming Pool Sales Tax	\$ 925,841.80	\$ 53,724.24	\$ 2,574.76		\$ 976,991.28	\$ 1,190,564.00	\$ 611,689.46	\$ 459,033.81	\$ 731,530.19	38.56%
Special Parks and Recreation	\$ 18,029.20	\$ 6.04			\$ 18,035.24	\$ 22,292.00	\$ 7,928.80	\$ 7,176.83	\$ 15,115.17	32.19%
Employee Benefit	\$ 275,878.90	\$ 92.40	\$ 37,413.45		\$ 238,557.85	\$ 572,683.00	\$ 510,394.00	\$ 399,164.04	\$ 173,518.96	69.70%
Transient Guest Tax	\$ 46,672.85	\$ 15.63	\$ 5,865.80		\$ 40,822.68	\$ 80,690.00	\$ 65,878.32	\$ 63,174.41	\$ 17,515.59	78.29%
Sales Tax	\$ 616,677.52	\$ 88,949.01	\$ 34,674.60		\$ 670,951.93	\$ 1,731,694.00	\$ 915,426.56	\$ 1,251,416.08	\$ 480,277.92	72.27%
TOTAL	\$ 4,690,012.36	\$ 649,622.20	\$ 669,131.03	\$ (48.82)	\$ 4,670,454.71	\$ 10,925,154.00	\$ 8,476,591.85	\$ 8,695,724.34	\$ 2,229,429.66	79.59%

CASH & BUDGET STATEMENT (NON BUDGET FUNDS)

November 2015

Fund	Begin Bal	Revenue	Expenses	Journal Entry	End Bal	YTD Rev	YTD Exp
Airport Revolving	\$ 2,271.72	\$ 0.76		\$ -	\$ 2,272.48	\$ 272,383.06	\$ 296,322.84
Sewer Replacement	\$ 977,319.41	\$ 2,827.35	\$ 3,370.00		\$ 976,776.76	\$ 31,367.88	\$ 92,437.00
Special Improvement	\$ 1,147.75	\$ 707.38			\$ 1,855.13	\$ 5,070.32	\$ 14,751.78
Water Deposit	\$ 0.00	\$ -			\$ 0.00	\$ -	\$ -
Fire Equipment Reserve	\$ 95,325.41	\$ 2,031.93			\$ 97,357.34	\$ 22,330.36	\$ 7,315.00
Fire Insurance Proceeds	\$ -	\$ -			\$ -	\$ -	\$ 2.00
Cemetery Endowment	\$ 37,481.62	\$ -			\$ 37,481.62	\$ -	\$ -
Library Revolving	\$ 10,663.82	\$ 12,000.00	\$ 11,834.49		\$ 10,829.33	\$ 142,000.00	\$ 132,463.00
Special Law Enforcement	\$ 2,685.73	\$ 0.90			\$ 2,686.63	\$ 3,969.38	\$ 6,153.44
Koester Block Maintenance	\$ 25,432.03	\$ 3,703.52	\$ 985.74		\$ 28,149.81	\$ 49,316.31	\$ 55,713.73
Health Insurance Reserve	\$ 0.00	\$ -	\$ -		\$ 0.00	\$ -	\$ -
Municipal Equipment Reserve	\$ 237,464.40	\$ 79.54			\$ 237,543.94	\$ 101,180.23	\$ 132,886.56
Capital Improvement	\$ 176,348.20	\$ 1,059.07	\$ 2,750.00		\$ 174,657.27	\$ 219,747.74	\$ 97,199.20
Water Utility Reserve	\$ 606,452.22	\$ 5,203.13	\$ 13,932.00		\$ 597,723.35	\$ 57,321.97	\$ 64,880.00
TOTAL NON-BUDGETED	\$ 2,172,592.31	\$ 27,613.58	\$ 32,872.23	\$ -	\$ 2,167,333.66	\$ 904,687.25	\$ 900,124.55
TOTAL BUDGETED - PG. 1	\$ 4,690,012.36	\$ 649,622.20	\$ 669,131.03	\$ (48.82)	\$ 4,670,454.71	\$ 8,476,591.85	\$ 8,695,724.34
GRAND TOTAL	\$ 6,862,604.67	\$ 677,235.78	\$ 702,003.26	\$ (48.82)	\$ 6,837,788.37	\$ 9,381,279.10	\$ 9,595,848.89

UTILITY STATEMENT

November 2015

Fund	Month Operating Ratio	YTD Operating Ratio	Current Position	Number of Days*
Water Revenue	0.895	1.022	\$ 727,177.50	173.93
Sewer	1.047	0.974	\$ 430,462.56	130.65

*The number of days figures represent the cost to run each of the utilities for one day based on the amount budgeted. It is calculated by dividing the budgeted fund amount by 365 days which yields \$4,912.09 for water and \$3,116.33 for sewer and though not precise, shows how solvent a fund is and how long it could continue to operate if the fund stopped receiving revenue. These two numbers are divided into the current position number to determine the number of days the fund can operate without new cash.