



City of DeSoto

Memo

Date: Wednesday, July 13, 2016
To: Dr. Tarron Richardson, City Manager 
From: Tishia N. Jordan, Director of Budget, Financial Services Department 
Subject: June 2016 Financial Reports

Attached are the June 2016 Financial Reports for the General Fund (GF), as well as the Public Utility Fund (PUF) for your review. We hope that this report will provide you with a picture of the City's financial position for the month of June in fiscal year (FY) 2016.

The summaries of major revenues and expenditures for the GF, as well as PUF cover the majority of the total City budget and are listed separately. We have also included a page showing the uses of Fund Balance items for your review. The reports that cover the Special Revenue and Capital Project Funds are attached as well.

General Fund

Revenues: Overall, the month of June 2016 reflects that we under our projections by 1.0%. Total **Sales Tax** revenues recorded for the month of June include taxes actually collected in April. The **Property Taxes, Mixed Drink Tax, Recreation Fees, Interest Revenues and Miscellaneous Revenues** exceeded our budgeted projections as of June 2016. Our overall actual year to date (YTD) revenue collected as a percentage of budget is 81.5%, which is 6.5% more than the 75% of the budget year through June 2016.

Expenditures: The total GF actual year-to-date (YTD) expenditures are within our budgeted projections for this month. This month we expended 69.3% of our budgeted amount. Our budgeted projections show that in the past, we have spent around 71.9% of our budget target through June.

In addition, attached is the Certified Dallas County Tax Office Report of the official property tax revenues for June 2016.

Public Utility Fund

Revenues: For the month of June 2016, the overall actual revenue collected for the **PUF** is 73.2% of the budgeted total. We have exceeded our budgeted projections of 70.6% by approximately 2.6% for this month. The revenues for the **PUF** are considered to be within expectations for June 2016.

Expenses: The YTD expenditures for the **PUF** are less than budgeted expectations. For the month of June 2016, we spent 66.7% of the budgeted amount. Our budgeted projections show that in the past, we have spent an average of 68.1% of the budgeted target during this same time period.

GENERAL FUND
REVENUES AND EXPENDITURES
 FY 2015-2016
 Through June 2016
 75% of Budget Year



| REVENUES | Final Amended Budget | Current Month Actuals | Actual Current YTD Amount | Projected YTD Amount | YTD Budget | | |
|-----------------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------|-----------------------|-----------------------|
| | | | | | Projected Variance | Actual YTD% of Budget | Projected % of Budget |
| | | | | | Over/(Under) | | |
| PROPERTY TAXES | \$16,341,002 | \$228,110 | \$16,693,071 | \$16,095,887 | \$597,184 | 102.2% | 98.5% |
| SALES TAXES | \$6,950,000 | \$624,936 | \$3,779,975 | \$4,334,020 | (\$554,045) | 54.4% | 62.4% |
| MIXED DRINK TAX | \$31,000 | \$0 | \$20,578 | \$15,550 | \$5,028 | 66.4% | 50.2% |
| FRANCHISE FEES | \$4,005,719 | \$94,475 | \$2,311,997 | \$2,343,346 | (\$31,349) | 57.7% | 58.5% |
| LICENSES & PERMITS | \$904,150 | \$123,971 | \$858,957 | \$975,578 | (\$116,621) | 95.0% | 107.9% |
| INTERGOVERNMENTAL | \$444,807 | \$3,164 | \$239,444 | \$292,594 | (\$53,150) | 53.8% | 65.8% |
| CHARGES FOR SERVICES | \$1,478,000 | \$159,882 | \$978,715 | \$1,100,519 | (\$121,804) | 66.2% | 74.5% |
| RECREATION FEES | \$244,550 | \$49,402 | \$181,461 | \$175,831 | \$5,630 | 74.2% | 71.9% |
| FINES & FORFEITURES | \$1,395,000 | \$94,376 | \$1,048,825 | \$1,175,148 | (\$126,323) | 75.2% | 84.2% |
| INTEREST REVENUES | \$45,400 | \$9,187 | \$34,977 | \$14,519 | \$20,458 | 77.0% | 32.0% |
| ADMINISTRATIVE FEE REIMBURSE | \$1,871,837 | \$155,986 | \$1,403,878 | \$1,403,878 | \$0 | 75.0% | 75.0% |
| MISCELLANEOUS | \$409,046 | \$9,568 | \$256,600 | \$211,957 | \$44,643 | 62.7% | 51.8% |
| INTERFUND TRANSFERS | \$36,300 | \$833 | \$33,800 | \$25,497 | \$8,303 | 93.1% | 70.2% |
| TOTAL REVENUES | \$34,156,811 | \$1,553,890 | \$27,842,278 | \$28,164,324 | (\$322,046) | 81.5% | 82.5% |
| EXPENDITURES | | | | | Over/(Under) | | |
| CITY COUNCIL | 311,012 | \$20,652 | \$199,914 | \$210,431 | (\$10,517) | 64.3% | 67.7% |
| CITY MANAGER/GEN ADMIN | 1,060,893 | 72,414 | 789,522 | \$778,059 | 11,463 | 74.4% | 73.3% |
| FINANCIAL SERVICES | 1,201,861 | 87,799 | 759,659 | \$849,956 | (90,297) | 63.2% | 70.7% |
| INFORMATION TECHNOLOGY | 900,188 | 85,075 | 691,628 | \$618,429 | 73,199 | 76.8% | 68.7% |
| HUMAN RESOURCES | 565,170 | 35,561 | 385,916 | \$382,281 | 3,635 | 68.3% | 67.6% |
| DEVELOPMENT SERVICES | 6,418,739 | 432,652 | 4,327,055 | \$4,476,429 | (149,374) | 67.4% | 69.7% |
| PARKS AND LEISURE SERVICES | 2,770,452 | 201,351 | 1,736,458 | \$1,884,461 | (148,003) | 62.7% | 68.0% |
| MUNICIPAL COURT | 545,139 | 34,223 | 332,339 | \$377,999 | (45,660) | 61.0% | 69.3% |
| LIBRARY SERVICES | 1,017,432 | 87,922 | 672,143 | \$695,923 | (23,780) | 66.1% | 68.4% |
| POLICE | 9,251,728 | 670,335 | 6,700,746 | \$6,722,306 | (21,560) | 72.4% | 72.7% |
| REGIONAL JAIL | 350,000 | 29,167 | 262,500 | \$261,660 | 840 | 75.0% | 74.8% |
| FIRE | 7,523,822 | 528,700 | 5,349,885 | \$5,477,342 | (127,457) | 71.1% | 72.8% |
| SWRCC-REGIONAL DISPATCH | 527,000 | 43,917 | 395,250 | \$393,669 | 1,581 | 75.0% | 74.7% |
| NON-DEPARTMENTAL | 1,757,250 | 28,141 | 1,088,108 | \$1,445,162 | (357,054) | 61.9% | 82.2% |
| OPERATING EXPENDITURES: | \$34,200,686 | \$2,357,909 | \$23,691,123 | \$24,574,107 | (\$882,984) | 69.3% | 71.9% |
| Revenue Over/(Under) Expenditures | (\$43,875) | (\$804,019) | \$4,151,155 | | | | |
| USES OF FUND BALANCE | 1,267,206 | 99,561 | 825,945 | | | | |
| TOTAL EXPENDITURES | \$35,467,892 | \$2,457,470 | \$24,517,068 | | | | |

CITY OF DESOTO

FY 2015-2016

Through June 2016

USES OF FUND BALANCE

| OBJECT | EXPENDITURES | Amended Budget FY 2016 | Current Month Actuals 2016 | Actual YTD Amount 2016 |
|--------|-----------------------------------|------------------------------|----------------------------------|------------------------------|
| | USES OF FUND BALANCE | | | |
| 51050 | FICA EXP.-EMPLOYER | \$0 | \$206 | \$9,214 |
| 51080 | WORKER'S COMPENSATION | \$0 | \$8 | \$785 |
| 51110 | TMRS-EMPLOYER | \$0 | \$0 | \$12,399 |
| 51570 | FINAL BENEFIT PAY EXPENSE | \$118,767 | \$0 | \$117,746 |
| 54050 | REPAIR & MAINTENANCE | \$60,000 | \$0 | \$0 |
| 55065 | CONSULTANT SERVICES | \$167,000 | \$32,580 | \$68,955 |
| 55310 | CLAIMS/LITIGATION EXP. | \$40,614 | \$0 | \$40,613 |
| 55345 | SUMMER INTERN PROGRAM | \$12,500 | \$2,698 | \$2,698 |
| 55381 | BUSINESS GRANTS | \$28,325 | \$1,569 | \$11,035 |
| 58160 | CAPITAL OUTLAY | \$90,000 | \$0 | \$0 |
| 59108 | TRANS TO 108-STABILIZATION FD | \$250,000 | \$20,833 | \$187,500 |
| 59412 | TRANS TO 412 ELECTRONIC EQUIP | \$500,000 | \$41,667 | \$375,000 |
| | TOTAL USES OF FUND BALANCE | \$1,267,206 | \$99,561 | \$825,945 |

CITY OF DESOTO
Property Tax Collections Report
 June 01 - 30, 2016

| | Report Name | Base Tax Levy | Penalty & Interest | Collection Fees | Total |
|---|---------------|---------------------|--------------------|--------------------|---------------------|
| Collections: | | | | | |
| Payments Received | AC003P | \$296,600.45 | \$12,470.83 | \$18,239.49 | \$327,310.77 |
| Adjustments to Collections: | | | | | |
| Refunds/Levy Corrections | AC003A | (\$5,880.83) | \$8.44 | (\$8.44) | (\$5,880.83) |
| Return Check Items | AC003A | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers/Reversals | AC003A | (\$258.45) | (\$21.61) | \$3.82 | (\$276.24) |
| Total Adjustments to Collections | AC003A | (\$6,139.28) | (\$13.17) | (\$4.62) | (\$6,157.07) |
| Maintenance & Operations | AC002A | \$203,298.48 | \$8,696.44 | \$18,234.87 | \$230,229.79 |
| Interest & Sinking | AC002A | \$87,162.69 | \$3,761.22 | \$0.00 | \$90,923.91 |
| Net Collections | AC002A | \$290,461.17 | \$12,457.66 | \$18,234.87 | \$321,153.70 |
| Transferred Refund from Escrow | AC002A | \$0.00 | | | \$0.00 |
| Rendition Penalty | AC006A | (\$219.81) | | | (\$219.81) |
| Collections Fee | | \$0.00 | | | \$0.00 |
| Total Miscellaneous Items | | (\$219.81) | | | (\$219.81) |
| M&O Net Payment to Entity | | \$203,078.67 | \$8,696.44 | | \$211,775.11 |
| I&S Net Payment to Entity | | \$87,162.69 | \$3,761.22 | | \$90,923.91 |
| Total Net Payment to Entity | | \$290,241.36 | \$12,457.66 | | \$302,699.02 |
| Net Adjustment to Levy | AR006A | (\$4,099.21) | | | |
| Current Year Collection Percentage Based on Monthly Collections: | | | | 98.35% | |

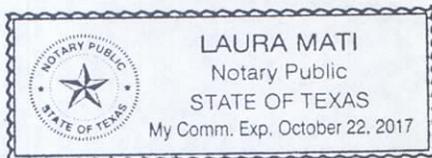
Total Net Payment to Entity = (Payments Received - Total Adj to Coll - Total Misc. Items)

M&O Net Payment to Entity = (Maintenance & Operations - Total Miscellaneous Items)

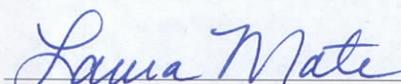
Detail reports will not be attached if no activity occurred for the month.

In accordance with the requirements of the Texas Property Tax Code, Chapter 31, Section 31.10 Paragraph (a), the attached tax collections report is respectfully submitted.

I, John R. Ames, CTA, Dallas County Tax Assessor/Collector, do hereby certify the attached collection totals, to the best of my knowledge.




 John R. Ames, CTA
 Dallas County Tax Assessor/Collector


 Notary Public, State of Texas

Sworn and subscribed before me, this 5 day of July, 2016.

PUBLIC UTILITY FUND
REVENUES AND EXPENDITURES
FY 2015-2016
Through June 2016
75% of Budget Year



| | Final Amended Budget | Current Month Actuals | Actual YTD Amount | Projected YTD Amount | YTD Budget Projected Variance | Actual YTD% of Budget | Projected % of Budget |
|-----------------------------------|----------------------|-----------------------|---------------------|----------------------|-------------------------------|-----------------------|-----------------------|
| REVENUES | | | | | Over/(Under) | | |
| Water Sales | \$9,462,805 | \$760,062 | \$6,421,393 | \$6,188,674 | \$232,719 | 67.9% | 65.4% |
| Service Fees | \$64,500 | \$4,456 | \$42,406 | \$36,752 | \$5,654 | 65.7% | 57.0% |
| Water Connections | \$70,000 | \$5,900 | \$41,810 | \$67,934 | (\$26,124) | 59.7% | 97.0% |
| Senior Discount-Water | (\$91,000) | (\$8,343) | (\$73,851) | (\$65,569) | (\$8,282) | 81.2% | 72.1% |
| Sewer Service | \$8,952,742 | \$845,664 | \$7,003,207 | \$6,780,628 | \$222,579 | 78.2% | 75.7% |
| Sewer Connections | \$24,000 | \$1,750 | \$10,430 | \$13,692 | (\$3,262) | 43.5% | 57.1% |
| Senior Discount-Sewer | (\$89,000) | (\$8,160) | (\$72,153) | (\$63,192) | (\$8,961) | 81.1% | 71.0% |
| Penalty Fees | \$346,000 | \$28,840 | \$257,440 | \$259,486 | (\$2,046) | 74.4% | 75.0% |
| Miscellaneous | \$27,000 | \$1,679 | \$109,567 | \$33,870 | \$75,697 | 405.8% | 125.4% |
| Interest Earnings | \$28,000 | \$391 | \$8,678 | \$11,683 | (\$3,005) | 31.0% | 41.7% |
| TOTAL REVENUES | \$18,795,047 | \$1,632,239 | \$13,748,927 | \$13,263,958 | \$484,969 | 73.2% | 70.6% |
| EXPENDITURES | | | | | Over/(Under) | | |
| Customer Accounts | \$1,794,001 | 134,742 | \$1,141,855 | \$1,225,482 | (83,627) | 63.6% | 68.3% |
| Field Operations | \$12,585,181 | 1,148,336 | \$8,086,335 | \$8,498,018 | (411,683) | 64.3% | 67.5% |
| Non Departmental | \$4,479,771 | 365,217 | \$3,345,924 | \$3,110,215 | 235,709 | 74.7% | 69.4% |
| TOTAL EXPENDITURES | \$18,858,953 | \$1,648,295 | \$12,574,114 | \$ 12,833,715 | (259,601) | 66.7% | 68.1% |
| Revenue Over (Under) Expenditures | \$ (63,906) | \$ (16,056) | \$ 1,174,813 | | | | |

**OTHER FUNDS - FINANCIAL SUMMARY
FY 2015-2016**

Through June 2016
75% of Budget Year

| Fund Nbr | FUND NAME | Beginning Fund Balance | Annual Revenue Budget | Current Month Revenues | Actual To-Date Revenues | Annual Expenditure Budget | Current Month Expenditures | Actual To-Date Expenditures | Ending Balance To Date |
|-------------------------------|--------------------------------|------------------------|-----------------------|------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|------------------------|
| OTHER ENTERPRISE FUNDS | | | | | | | | | |
| 503 | WATER METER REPLACEMENT FUND | 541,263 | 368,000 | 30,583 | 276,138 | 667,000 | 40,701 | 108,603 | 708,798 |
| 504 | WATER/SEWER EQUIP REPLACE FUND | 545,725 | 178,875 | - | 179,011 | 325,537 | 42,802 | 233,612 | 491,124 |
| 522 | STORM DRAINAGE UTILITY FUND | 680,137 | 1,492,150 | 127,413 | 1,141,729 | 1,123,052 | 75,312 | 754,709 | 1,067,157 |
| 552 | SANITATION ENTERPRISE FUND | 1,861,565 | 4,088,400 | 371,196 | 3,030,300 | 4,004,148 | 335,299 | 2,731,647 | 2,160,218 |

| | | | | | | | | | |
|---------------------------------|--------------------------|-----------|---------|--------|---------|-----------|--------|---------|-----------|
| HOTEL OCCUPANCY TAX FUND | | | | | | | | | |
| 221 | HOTEL OCCUPANCY TAX FUND | 1,339,552 | 706,200 | 61,392 | 577,966 | 1,271,792 | 53,657 | 418,980 | 1,498,538 |

| | | | | | | | | | |
|------------------------------------|--------------------------------|-----------|-----------|---------|-----------|-----------|---------|-----------|-----------|
| OTHER SPECIAL REVENUE FUNDS | | | | | | | | | |
| 108 | STABILIZATION FUND-DESOTO | 1,334,071 | 250,000 | 20,990 | 188,090 | - | - | - | 1,522,161 |
| 111 | SW REGIONAL COMM. CENTER FUND | 495,231 | 2,935,300 | 248,763 | 2,087,912 | 3,067,673 | 220,082 | 2,275,793 | 307,350 |
| 112 | CITY JAIL OPERATIONS | 383,250 | 1,084,930 | 89,001 | 806,554 | 1,117,765 | 84,905 | 801,559 | 388,245 |
| 209 | POLICE DEPT.-STATE SEIZED FUND | 1,407 | 1,050 | - | 61 | 400 | - | - | 1,468 |
| 210 | POLICE DEPT.- FED SEIZED FUNDS | 521,569 | 40,200 | 10,784 | 241,539 | 324,635 | 18,074 | 212,600 | 550,508 |
| 223 | YOUTH SPORTS ASSOC-BASEBALL | 4,000 | 33,248 | - | - | 39,551 | - | - | 4,000 |
| 224 | JUVENILE CASE MANAGER FUND | 76,580 | 30,150 | 1,980 | 21,433 | 61,494 | 4,201 | 32,650 | 65,363 |
| 225 | MUNICIPAL COURT TECHNOLOGY | 63,120 | 25,100 | 1,584 | 17,203 | 15,730 | - | 9,856 | 70,467 |
| 226 | MUNICIPAL COURT SECURITY FUND | 191,512 | 20,250 | 1,188 | 13,006 | 80,447 | 1,268 | 37,296 | 167,222 |
| 227 | RECREATION REVOLVING FUND | 264,815 | 385,900 | 43,780 | 333,021 | 444,649 | 54,062 | 287,288 | 310,548 |
| 228 | FIRE TRAINING FUND | 240,111 | 340,100 | 35,887 | 231,985 | 370,341 | 21,135 | 247,374 | 224,722 |
| 229 | POLICE GRANT FUND | 36,495 | 70,479 | - | 19,082 | 56,784 | 5,141 | 32,557 | 23,020 |
| 230 | ENERGY MANAGEMENT FUND | 534,555 | 2,103,758 | 175,378 | 1,578,611 | 1,938,000 | 150,999 | 1,093,484 | 1,019,682 |
| 231 | SENIOR CENTER | 35,649 | 10,608 | 442 | 5,076 | 10,520 | 708 | 8,098 | 32,627 |
| 233 | YOUTH SPORTS ASSOC-SOCCER | 2,000 | - | - | - | - | - | - | 2,000 |
| 237 | HISTORICAL FOUNDATION | 4,384 | - | - | 160 | - | - | - | 4,544 |
| 238 | YOUTH SPORTS ASSOC-FOOTBALL | 19,735 | 35,200 | 13,980 | 15,509 | 33,670 | - | 9,885 | 25,359 |
| 239 | YOUTH SPORTS ASSOC-BASKETBALL | 5,999 | 36,100 | - | 28,805 | 36,000 | (2,507) | 34,452 | 352 |
| 240 | HEALTH FACILITIES DEVEL CORP | 18,387 | 45 | 5 | 33 | 100 | - | - | 18,420 |
| 241 | HOUSING FINANCE CORP | 211,917 | 30 | 16 | 157 | 20,000 | - | 20,090 | 191,984 |
| 242 | INDUSTRIAL DEVEL. AUTHORITY | 29,080 | 50 | 8 | 53 | 250 | - | - | 29,133 |
| 247 | YOUTH SPORTS-GIRLS SOFTBALL | 3,655 | 2,570 | - | 2,740 | 2,730 | - | - | 6,395 |
| 263 | CDBG GRANT FUND | - | 229,784 | - | 42,116 | 229,684 | 4,250 | 35,825 | 6,291 |
| 624 | LIBRARY REVENUE FUND | 26,110 | 13,110 | 1,423 | 16,794 | 10,920 | 312 | 6,316 | 36,588 |

| | | | | | | | | | |
|---------------------------|------------------------|-----------|-----------|--------|-----------|-----------|-----|-----------|-----------|
| DEBT SERVICE FUNDS | | | | | | | | | |
| 305 | BOND DEBT SERVICE FUND | 2,829,318 | 7,542,285 | 73,817 | 7,750,139 | 7,506,596 | 600 | 6,314,992 | 4,264,465 |

| | | | | | | | | | |
|--------------------------------------|--------------------------------|-----------|-----------|--------|-----------|-----------|--------|-----------|-----------|
| MAINTENANCE/REPLACEMENT FUNDS | | | | | | | | | |
| 401 | FIRE PPE REPLACEMENT | 85,234 | 63,250 | - | 63,126 | 12,235 | - | 5,957 | 142,403 |
| 402 | FIRE EQUIP. REPLACEMENT FUND | 124,571 | 1,500 | - | 88 | 64,401 | - | 31,529 | 93,130 |
| 403 | FURNITURE REPLACEMENT FUND | 3,296 | 30,000 | - | 30,012 | 30,000 | - | 30,000 | 3,308 |
| 406 | COMMAND VEHICLE FIRE | 60,498 | 1,100 | - | 44 | 18,200 | - | 14,000 | 46,542 |
| 407 | PARK MAINTENANCE | 144,685 | 26,200 | 2,167 | 19,630 | 29,500 | 2,489 | 5,521 | 158,794 |
| 408 | POOL MAINTENANCE FUND | 24,578 | 21,125 | 1,750 | 15,790 | 16,400 | 1,543 | 11,110 | 29,258 |
| 409 | POLICE EQUIPMENT REPLACE FUND | 24,343 | 115,902 | - | 115,704 | 115,652 | 939 | 88,473 | 51,574 |
| 410 | FACILITY MAINTENANCE | 271,035 | 595,326 | 49,590 | 446,610 | 487,793 | 24,122 | 245,217 | 472,428 |
| 412 | ELECTRON.EQUIP.REPLACE.FUND | 773,276 | 735,933 | 60,653 | 552,173 | 158,800 | 59 | 113,100 | 1,212,349 |
| 413 | SWRCC-EQUIPMENT REPLACE FUND | 19,538 | 50,000 | 4,167 | 37,530 | 44,494 | - | 5,579 | 51,489 |
| 419 | CAPITAL IMPR.-OTHER PUBL WKS | 223,279 | 635,689 | 52,891 | 476,339 | 800,943 | - | 101,134 | 598,484 |
| 420 | EQUIPMENT REPLACEMENT FUND | 1,463,977 | 1,090,172 | 78 | 1,081,400 | 1,545,406 | 2,704 | 1,046,039 | 1,499,338 |
| 503 | WATER METER REPLACEMENT FUND | 541,263 | 368,000 | 30,583 | 276,138 | 667,000 | 40,701 | 108,603 | 708,798 |
| 504 | WATER/SEWER EQUIP REPLACE FUND | 545,725 | 178,875 | - | 179,011 | 325,537 | 42,802 | 233,612 | 491,124 |
| 524 | DRAINAGE EQUIP REPLACE FUND | - | 26,000 | - | 26,000 | 26,000 | - | 24,309 | 1,691 |
| 553 | SANITATION EQUIP REPLACE FUND | 23,503 | 84,800 | 7,067 | 63,672 | 34,800 | - | - | 87,175 |

| | | | | | | | | | |
|-------------------------------------|--------------------------------|---------|---------|--------|---------|---------|---|---------|---------|
| PARK DEVELOPMENT CORPORATION | | | | | | | | | |
| 118 | PARK DEVELOPMENT CORP. FUND | 682,440 | 508,650 | 52,078 | 316,102 | 707,250 | - | 707,870 | 290,672 |
| 347 | DEBT SERVICE PARKS DEVELOPMENT | 118,035 | 212,075 | 2 | 211,890 | 214,275 | - | 192,775 | 137,150 |

CAPITAL PROJECT FUNDS - FINANCIAL SUMMARY

FY 2015-2016

Through June 2016
75% of Budget Year

| Fund Nbr | FUND NAME | Beginning Fund Balance | Annual Revenue Budget | Current Month Revenues | Actual To-Date Revenues | Annual Expenditure Budget | Current Month Expenditures | Actual To-Date Expenditures | Ending Balance To Date |
|-----------------|------------------|-------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|
|-----------------|------------------|-------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|

OTHER CAPITAL PROJECTS

| | | | | | | | | | |
|------------|------------------------------|-----------|---------|--------|---------|---------|-------|---------|-----------|
| 417 | PARK LAND DEDICATION | 134,592 | 10,300 | - | 77,135 | 50,000 | - | - | 211,727 |
| 419 | CAPITAL IMPR.-OTHER PUBL WKS | 223,279 | 635,689 | 52,891 | 476,339 | 800,943 | - | 101,134 | 598,484 |
| 486 | GENERAL CAPITAL IMPROVEMENTS | 1,753,928 | 285,000 | 724 | 289,728 | 403,686 | 5,000 | 151,886 | 1,891,770 |

STREET IMPROVEMENTS BOND ISSUANCE PROJECTS

| | | | | | | | | | |
|------------|------------------------------|-----------|-----------|-------|-------|-----------|--------|---------|-----------|
| 489 | STREET IMPROVEMENTS-GO BONDS | 124,782 | 2,500 | - | 444 | 484,857 | - | 456 | 124,770 |
| 490 | STREET IMPROVEMENTS-CO BONDS | 3,623,475 | 4,623,317 | 1,122 | 8,276 | 7,765,989 | 22,604 | 441,631 | 3,190,120 |

2015 BOND ISSUANCE PROJECTS

| | | | | | | | | | |
|------------|---------------------------|-----------|-----------|-----|-------|-----------|--------|---------|---------|
| 705 | FIRE STATION IMPROVEMENTS | 969,322 | 3,150,000 | 422 | 2,896 | 4,116,879 | 33,859 | 191,396 | 780,822 |
| 710 | PARK IMPROVEMENTS | 1,002,443 | 524,750 | 494 | 3,231 | 1,024,750 | - | 6,950 | 998,724 |

CAPITAL PROJECTS - ENTERPRISE FUNDS

| | | | | | | | | | |
|------------|----------------------------|------------|-----------|--------|---------|------------|--------|-----------|-----------|
| 508 | CIP-WATER & SEWER FUND | 10,008,849 | 3,082,809 | 99,438 | 893,566 | 12,713,362 | 16,769 | 1,038,033 | 9,864,382 |
| 528 | DRAINAGE IMPROVEMENTS FUND | 1,648,423 | 567,021 | 47,070 | 424,792 | 1,086,840 | - | 203,217 | 1,869,998 |