

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - SUMMARY**  
**MAY, 2015**

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	FY2015		
	YTD ACTUAL	BUDGET	+ / -
<b>MUNICIPAL AID TAX</b>			
FUND BALANCE CARRYOVER*	\$ 197,335	\$ 200,000	\$ (2,665)
RECEIPTS	383,778	377,800	5,978
EXPENDITURES	339,754	522,000	(182,246)
NET FUND BALANCE	<u>\$ 241,359</u>	<u>\$ 55,800</u>	<u>\$ 185,559</u>
<b>LGEA</b>			
FUND BALANCE CARRYOVER*	\$ 7,303	\$ 7,250	\$ 53
RECEIPTS	418	650	(232)
EXPENDITURES	-	-	-
NET FUND BALANCE	<u>\$ 7,721</u>	<u>\$ 7,900</u>	<u>\$ (179)</u>
<b>CEMETERY</b>			
FUND BALANCE CARRYOVER*	\$ 160,855	\$ 105,750	\$ 55,105
RECEIPTS	24,604	31,500	(6,896)
EXPENDITURES	35,479	65,000	(29,521)
NET FUND BALANCE	<u>\$ 149,980</u>	<u>\$ 72,250</u>	<u>\$ 77,730</u>
<b>E911</b>			
FUND BALANCE CARRYOVER*	\$ 33,204	\$ 110,750	\$ (77,546)
RECEIPTS	204,040	153,350	50,690
EXPENDITURES	170,943	215,000	(44,057)
NET FUND BALANCE	<u>\$ 66,301</u>	<u>\$ 49,100</u>	<u>\$ 17,201</u>

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - SUMMARY**  
**MAY, 2015**

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	FY2015		
	YTD ACTUAL	BUDGET	+ / -
ALCOHOL BEVERAGE CONTROL			
FUND BALANCE CARRYOVER*	\$ (76,797)	\$ 25,000	\$ (101,797)
RECEIPTS	831,685	1,251,500	(419,815)
EXPENDITURES	826,364	1,143,000	(316,636)
NET FUND BALANCE	<u>\$ (71,476)</u>	<u>\$ 133,500</u>	<u>\$ (204,976)</u>
DRUG COURT			
FUND BALANCE CARRYOVER*	\$ 41,856	\$ 39,850	\$ 2,006
RECEIPTS	2,864	2,050	814
EXPENDITURES	2,877	9,300	(6,423)
NET FUND BALANCE	<u>\$ 41,842</u>	<u>\$ 32,600</u>	<u>\$ 9,242</u>

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - MUNICIPAL AID TAX PROGRAM**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
MUNICIPAL AID TAX REVENUES	\$ -	\$ 31,250	0%	\$ 382,045	\$ 375,000	\$ (7,045)	-2%
MAT SPECIAL ALLOCATION	-	-	N/A	-	-	-	N/A
BRINE SALES RECEIPTS	485	-	N/A	485	-	(485)	N/A
INTEREST INCOME	293	233	126%	1,248	2,800	1,552	55%
FUND BALANCE CARRYOVER*				197,335	200,000		
TOTAL FUNDS AVAILABLE	\$ 778	\$ 31,483	2%	\$ 581,113	\$ 577,800	\$ (3,313)	-1%
EXPENDITURES:							
MATERIALS & SUPPLIES	\$ -	\$ -	N/A	\$ 13,086	\$ -	\$ (13,086)	N/A
TRANSFER TO GF - ADMINISTRATION	-	4,167	0%	37,500	50,000	12,500	25%
EQUIPMENT	-	-	N/A	-	-	-	N/A
SIDEWALK CONSTRUCTION	3,079	8,333	37%	12,151	100,000	87,849	88%
DRAINAGE PROJECTS	108	2,500	4%	12,248	30,000	17,752	59%
SPECIAL BRIDGE PROJECTS	-	-	N/A	-	-	-	N/A
STREET PAVING, CONSTR,MILLING	121,527	27,083	449%	264,770	325,000	60,230	19%
BRINE-MATERIALS & SUPPLIES	-	1,417	0%	-	17,000	17,000	100%
TOTAL EXPENDITURES	\$ 124,714	\$ 43,500	287%	\$ 339,754	\$ 522,000	\$ 182,246	35%
NET FUND BALANCE				\$ 241,359	\$ 55,800	\$ (185,559)	

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - LOCAL GOVERNMENT ASSISTANCE FUND**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
LGEA TAX RECEIPTS	\$ -	\$ 46	0%	\$ 357	\$ 550	\$ 193	35%
INTEREST ON INVESTMENTS	6	8	74%	60	100	40	40%
FUND BALANCE CARRYOVER*				7,303	7,250		
TOTAL FUNDS AVAILABLE	\$ 6	\$ 54	11%	\$ 7,721	\$ 7,900	\$ 179	2%
EXPENDITURES:							
EQUIPMENT	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
BUILDING MAINTENANCE	-	-	N/A	-	-	-	N/A
STREET MAINT. OR CONSTRUCTION	-	-	N/A	-	-	-	N/A
TOTAL EXPENDITURES	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
NET FUND BALANCE				\$ 7,721	\$ 7,900	\$ (179)	

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - CEMETERY PERPETUAL CARE FUND**  
**MAY, 2015**

	MAY, 2015			FY2014			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
CEMETERY LOT SALES & FEES	\$ 2,950	\$ 2,083	142%	\$ 21,275	\$ 25,000	\$ 3,725	15%
MISCELLANEOUS REVENUE	-	37	0%	-	-	-	N/A
INTEREST INCOME	(9)	37	-25%	(46)	1,500	1,546	103%
GENERAL FUND TRANSFER	-	-	N/A	-	-	-	N/A
MAUSOLEUM CRYPTS	-	417	0%	3,375	5,000	1,625	33%
FUND BALANCE CARRYOVER*				160,855	105,750	(55,105)	-52%
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 2,941</b>	<b>\$ 2,573</b>	<b>114%</b>	<b>\$ 185,459</b>	<b>\$ 137,250</b>	<b>\$ (48,209)</b>	<b>-35%</b>
EXPENDITURES:							
TRUST FUND TRANSFERS	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
TRANSFER TO GF - ADMINISTRATION	-	1,667	0%	15,000	20,000	5,000	25%
BUILDING MAINTENANCE	-	-	N/A	-	-	-	N/A
EQUIPMENT REPAIR & MAINT.	884	833	106%	7,387	10,000	2,613	26%
MATERIALS & SUPPLIES	370	625	59%	1,913	7,500	5,587	74%
UTILITIES	189	167	113%	2,772	2,000	(772)	-39%
TELEPHONE	20	-	N/A	217	-	(217)	N/A
DUES & SUBSCRIPTIONS	-	-	N/A	1,020	-	(1,020)	N/A
EQUIPMENT	-	875	0%	7,170	10,500	3,330	32%
EXPANSION & DEVELOPMENT	-	1,250	0%	-	15,000	15,000	100%
MAUSOLEUM INTEREST	-	-	N/A	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,463</b>	<b>\$ 4,792</b>	<b>328%</b>	<b>\$ 35,479</b>	<b>\$ 65,000</b>	<b>\$ 29,521</b>	<b>45%</b>
<b>NET FUND BALANCE</b>				<b>\$ 149,980</b>	<b>\$ 72,250</b>	<b>\$ 77,730</b>	

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - E911 EMERGENCY PROGRAM**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
E911 TELEPHONE CHARGE	\$ 29,392	\$ 12,688	232%	\$ 203,521	\$ 152,250	\$ (51,271)	-34%
MISCELLANEOUS	-	-	N/A	-	-	-	N/A
INTEREST INCOME	58	92	63%	519	1,100	581	53%
FUND BALANCE CARRYOVER*				33,204	110,750		
TOTAL FUNDS AVAILABLE	\$ 29,451	\$ 12,779	230%	\$ 237,244	\$ 264,100	\$ 26,856	10%
EXPENDITURES:							
TELEPHONE CO. 911 MONTHLY FEE	\$ 4,743	\$ 5,833	81%	\$ 51,971	\$ 70,000	\$ 18,029	26%
E911 COMMAND CENTER	2,271	-	N/A	4,201	-	(4,201)	N/A
RADIO & TELEPHONE MAINT.	143	833	17%	11,880	10,000	(1,880)	-19%
COMMUNICATIONS EQUIPMENT	-	-	N/A	9,141	-	(9,141)	N/A
DUES & SUBSCRIPTIONS	-	833	0%	-	10,000	10,000	100%
TRANSFER TO GF - ADMINISTRATION	-	10,417	0%	93,750	125,000	31,250	25%
TOTAL EXPENDITURES	\$ 7,157	\$ 17,917	250%	\$ 170,943	\$ 215,000	\$ 44,057	20%
NET FUND BALANCE				\$ 66,301	\$ 49,100	\$ 17,201	

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - ALCOHOL BEVERAGE CONTROL**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
ALCOHOLS SALES FEES	\$ -	\$ 104,166.67	0%	\$ 810,216	\$ 1,250,000	\$ 439,784	35%
MISCELLANEOUS	-	-	N/A	20,000	-	(20,000)	N/A
INTEREST INCOME	139	125	111%	1,469	1,500	31	2%
FUND BALANCE CARRYOVER*				(76,797)	25,000		
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 139</b>	<b>\$ 104,292</b>	<b>0%</b>	<b>\$ 754,888</b>	<b>\$ 1,276,500</b>	<b>\$ 521,612</b>	<b>41%</b>
EXPENDITURES:							
TRANSFER TO GF - ADMINISTRATION	-	83,333	0%	750,000	1,000,000	250,000	25%
OFFICE EQUIPMENT	-	-	N/A	-	-	-	N/A
EQUIPMENT - CAPITAL	-	833	0%	-	10,000	10,000	100%
OFFICE SUPPLIES	56	-	N/A	296	-	(296)	N/A
POSTAGE	-	-	N/A	65	-	(65)	N/A
TRAINING SCHOOLS & SUPPLIES	-	-	N/A	1,347	-	(1,347)	N/A
TRAVEL & MEETINGS	-	-	N/A	-	-	-	N/A
LEGAL	4,082	417	980%	4,406	5,000	594	12%
MISC EQUIPMENT	-	-	N/A	-	-	-	N/A
FLEET MANAGEMENT	2,750	2,750	100%	30,250	33,000	2,750	8%
EQUIPMENT - CAPITAL	-	-	N/A	-	-	-	N/A
ANNUAL LEASE PAYMENT	-	1,667	0%	-	20,000	20,000	100%
ALCOHOL AWARENESS FUNDS	-	6,250	0%	40,000	75,000	35,000	47%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,888</b>	<b>\$ 95,250</b>	<b>1383%</b>	<b>\$ 826,364</b>	<b>\$ 1,143,000</b>	<b>\$ 316,636</b>	<b>28%</b>
<b>NET FUND BALANCE</b>				<b>\$ (71,476)</b>	<b>\$ 133,500</b>	<b>\$ 204,976</b>	<b>N/A</b>

\* PRIOR YEAR FUND BALANCE

**BUDGET VARIANCE REPORT**  
**SPECIAL FUNDS - COURT AWARDS**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
REVENUES:							
COURT AWARDS	\$ -	\$ 167	0%	\$ 2,701	\$ 2,000	\$ (701)	-35%
INTEREST INCOME	2	4	37%	18	50	32	63%
OTHER RECEIPTS	-	-	N/A	144	-	(144)	N/A
FUND BALANCE CARRYOVER*				41,856	39,850		
TOTAL FUNDS AVAILABLE	\$ 2	\$ 171	1%	\$ 44,720	\$ 41,900	\$ (2,820)	-7%
EXPENDITURES:							
COURT FLOW-THROUGH COSTS	\$ -	\$ 25	0%	\$ 152	\$ 300	\$ 148	49%
MATERIALS & SUPPLIES	-	42	0%	-	500	500	100%
NARCOTICS/CI EXPENSE	-	208	0%	1,660	2,500	840	34%
K-9 PROGRAM	217	83	260%	1,066	1,000	(66)	-7%
EQUIPMENT	-	417	0%	-	5,000	5,000	100%
TOTAL EXPENDITURES	\$ 217	\$ 775	357%	\$ 2,877	\$ 9,300	\$ 6,423	69%
NET FUND BALANCE				\$ 41,842	\$ 32,600	\$ (9,242)	78%

\* PRIOR YEAR FUND BALANCE