



# Budget Report

## March 2011—Issue 75

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This report provides a general overview of the City of Roswell's major funds' revenues, expenditures and relationship to the overall budget for Fiscal Year 2011. Detailed revenue and expenditure information on the General Fund, Enterprise Funds, and Other Funds is provided. Enterprise Funds included in this report are Water and Sewer, Solid Waste, and Recreation Participation. Other Funds include the Hotel/Motel Fund. The report contains financial information through February, 2011 for Fiscal Year 2011.

**Revenues** – Overall the City's General Fund, Water and Sewer Fund, Solid Waste Fund, Hotel / Motel Fund and Recreation Participation revenues meet expectations for the month of February. This is the eighth month of the fiscal year.

**Expenditures** – Overall City expenditures meet expectations for the month of February.

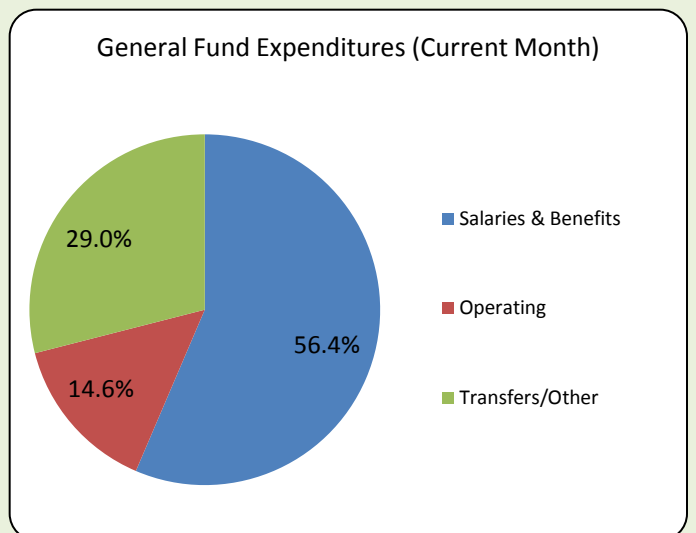
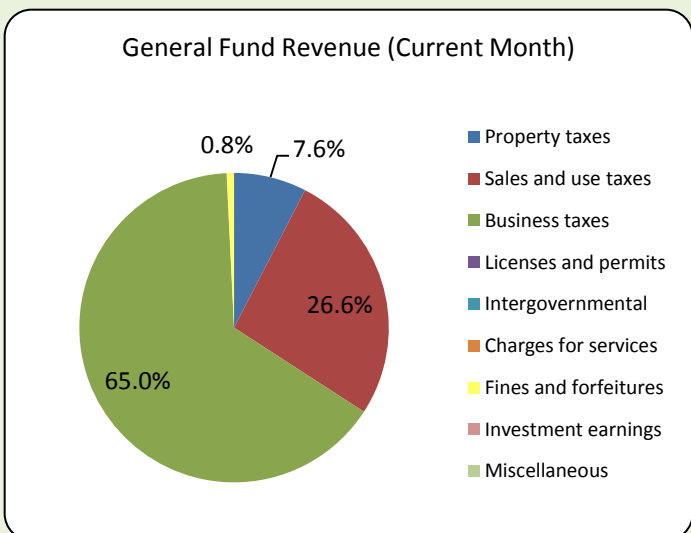
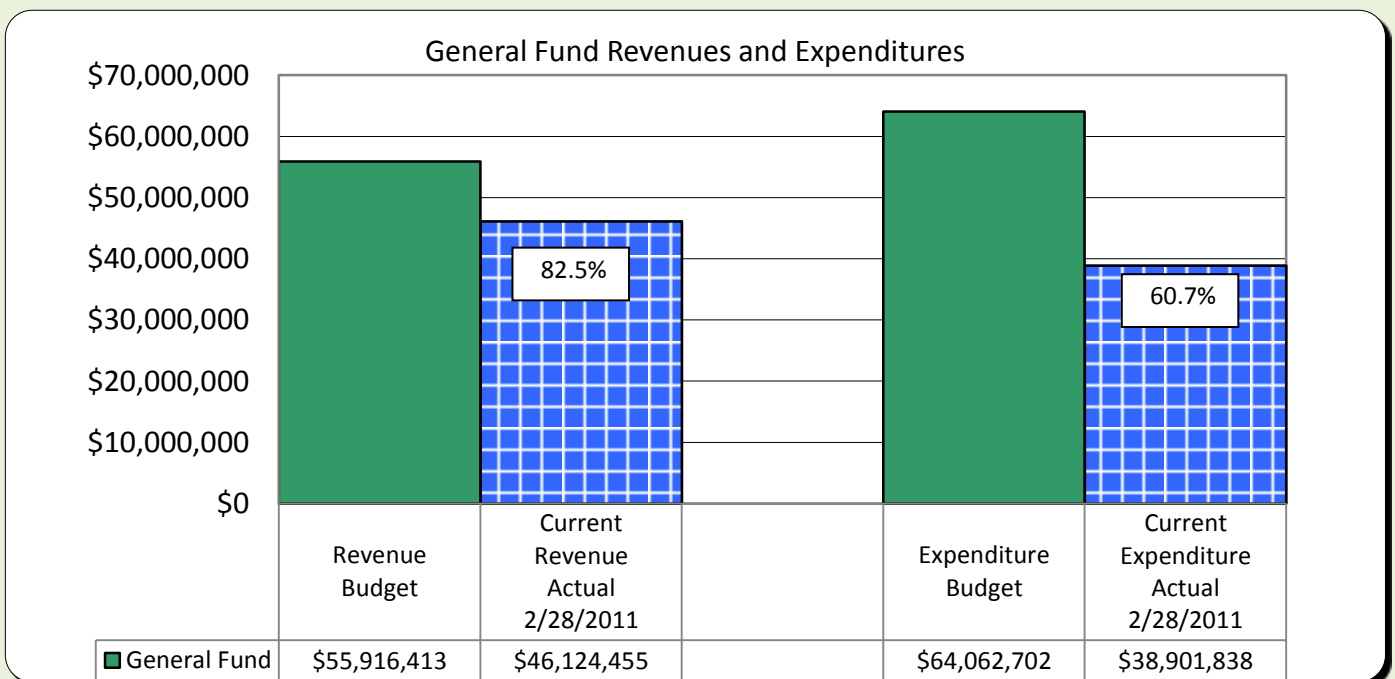
**Bottom Line** - Overall City revenues and expenses meet or exceed expectations.

## GENERAL FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$3,181,210	\$6,165,660	\$4,945,486	\$46,124,455	\$45,229,263
Expenditures	\$5,362,806	\$4,700,041	\$4,880,311	\$38,901,838	\$39,812,727
Difference				\$7,222,616	\$5,416,536

**Revenues** - General Fund revenues, overall, meet expectations for February. The actual year to date revenue and expenditures are slightly ahead of 2010.

**Expenditures** - General Fund expenditures meet expectations for February. Additional expenditure analysis by category and department is available on the next page.



### GENERAL FUND (continued)

	FY 2011 Budget	FY 2011 Projected YTD	FY 2011 Actual YTD	FY 2010 Actual YTD
Property taxes	\$19,680,100	\$18,238,639	\$18,238,639	\$18,763,659
Sales and use taxes	\$18,200,000	\$12,194,000	\$12,647,322	\$10,629,384
Business taxes	\$11,430,000	\$8,095,196	\$10,408,766	\$9,545,351
Licenses and permits	\$1,036,625	\$752,051	\$968,240	\$933,989
Intergovernmental	\$85,000	\$61,405	\$47,119	\$21,235
Charges for services	\$2,319,288	\$1,347,210	\$1,610,296	\$1,590,406
Fines and forfeitures	\$2,715,000	\$1,648,194	\$2,119,694	\$1,755,631
Investment earnings	\$400,100	\$205,573	\$25,407	\$208,234
Miscellaneous	\$50,300	\$24,416	\$58,971	\$1,781,375
<b>Total</b>	<b>\$55,916,413</b>	<b>\$42,566,684</b>	<b>\$46,124,455</b>	<b>\$45,229,263</b>

	FY 2011 Budget	FY 2011 Projected YTD	FY 2011 Actual YTD	FY 2010 Actual YTD
Salaries & Benefits	\$35,029,292	\$21,556,487	\$21,790,588	\$22,858,623
Operating	\$12,425,221	\$7,646,290	\$6,524,121	\$7,411,270
Transfers/Other	\$16,608,189	\$11,072,126	\$10,587,131	\$9,542,835
<b>TOTAL</b>	<b>\$64,062,702</b>	<b>\$40,274,903</b>	<b>\$38,901,838</b>	<b>\$39,812,727</b>

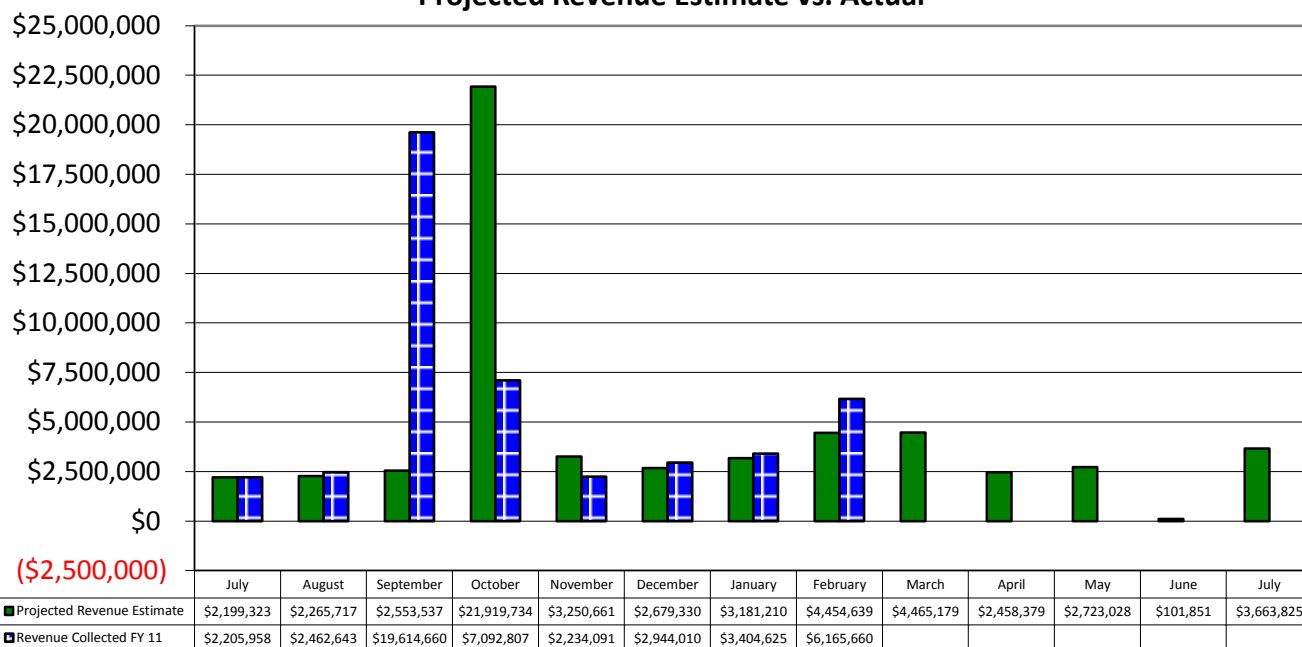
	Current Expenditure Budget	FY 2011 Projected YTD	FY 2011 Actual YTD	Percent of Current
<b>Expenditures</b>				
Admin	\$7,990,717	\$5,041,029	\$4,879,741	61.07%
Com. Dev	\$3,530,777	\$2,227,428	\$2,093,952	59.31%
Env/Public Works	\$1,911,646	\$1,205,982	\$1,103,228	57.71%
Finance	\$2,447,658	\$1,544,131	\$1,418,736	57.96%
Fire	\$6,184,097	\$3,901,304	\$3,667,158	59.30%
Police	\$16,328,496	\$10,301,005	\$10,156,634	62.20%
Rec and Parks	\$10,109,767	\$6,377,854	\$6,134,872	60.68%
Trans	\$6,176,891	\$3,896,757	\$3,668,105	59.38%
Non-depart	\$9,382,652	\$5,779,413	\$5,779,413	61.60%
<b>Total</b>	<b>\$64,062,702</b>	<b>\$40,274,903</b>	<b>\$38,901,838</b>	<b>60.72%</b>

The charts above provide a comparison of the General Fund revenue and expenditures in FY 2011 to FY 2010.

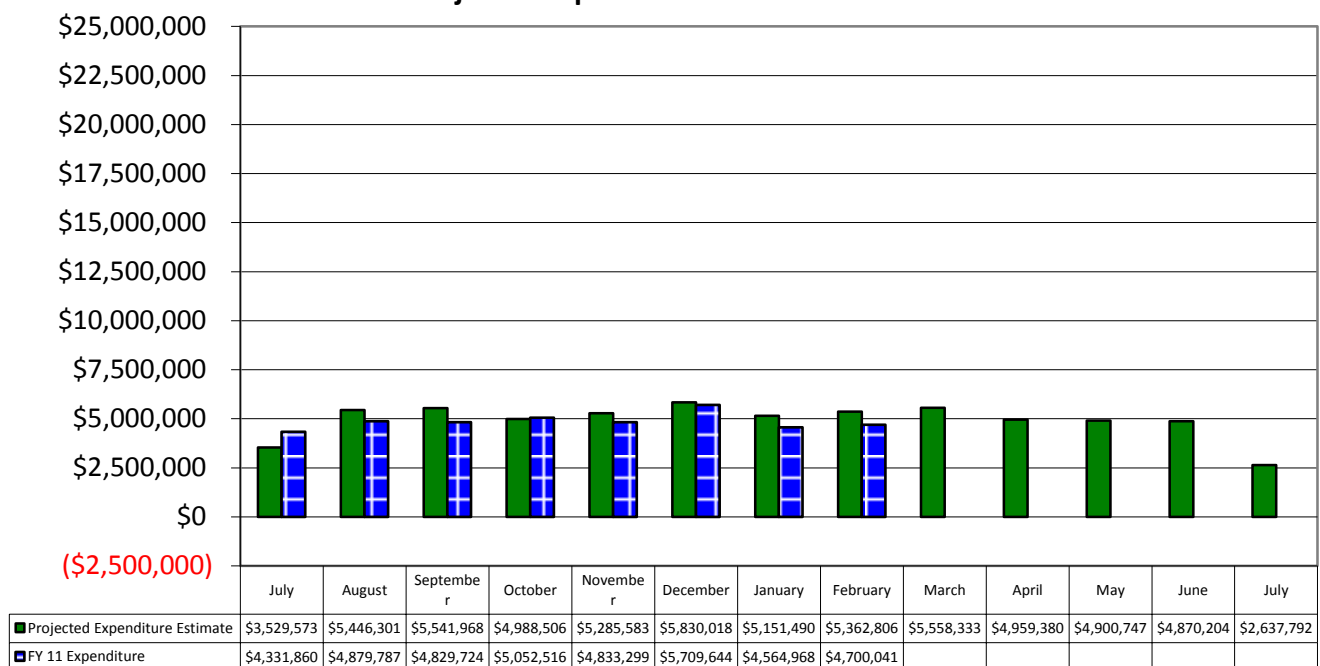
The first chart shows revenue by category for the General Fund. The second chart shows expenditures at the category level for the General Fund. The third chart shows operating expenditures by department are on pace to be below the expenditure budget.

## GENERAL FUND (continued)

### Projected Revenue Estimate vs. Actual



### Projected Expenditures Estimate vs. Actual



**Bottom Line** - The General Fund revenues and expenditures meet expectations. The FY 2011 Approved Budget included \$7,176,058 in use of reserves. There has been \$846,897 in roll over purchase orders and budget amendments to increase the FY 2011 Approved Budget.

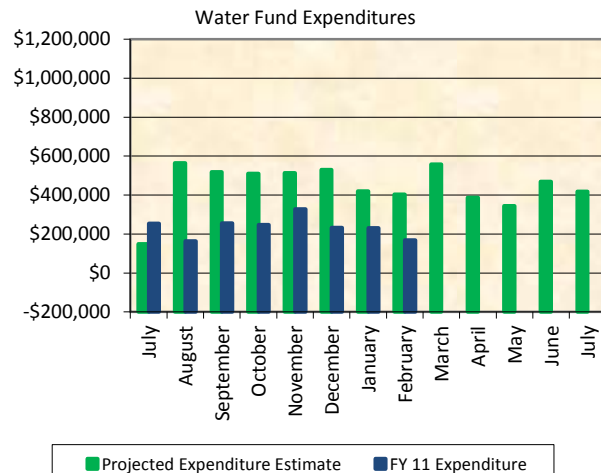
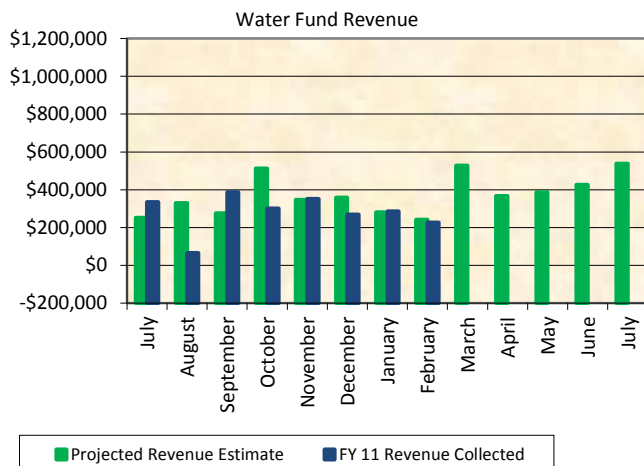
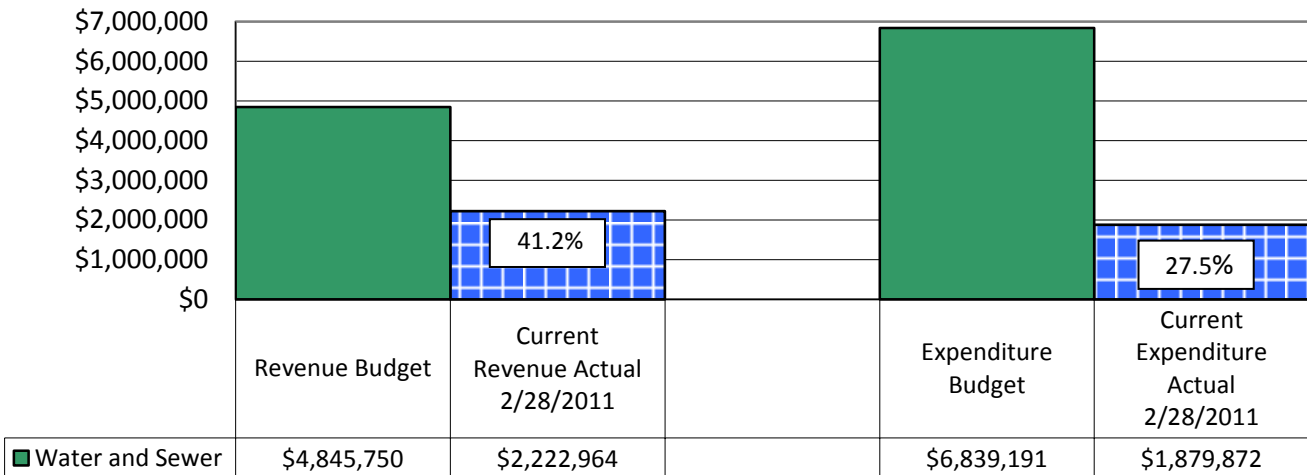
## WATER AND SEWER FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$242,465	\$227,217	\$12,509	\$2,222,964	\$1,829,947
Expenditures	\$403,431	\$168,507	\$91,197	\$1,879,872	\$1,952,314
Difference				\$343,092	(\$122,366)

**Revenues** – Water and Sewer Fund revenues meet expectations. Revenue through February this year is ahead of last year for the same time period.

**Expenditures** – Water and Sewer Fund expenditures meet expectations for February.

Water and Sewer Revenue and Expenditures



**Bottom Line** - The Water and Sewer Fund meet expectations in revenues and expenditures. The FY 2011 Approved Budget included \$113,629 in use of reserves. There has been \$1,805,911 in roll over purchase orders and budget amendments to increase the FY 2011 Approved Budget (includes GEFA loan).

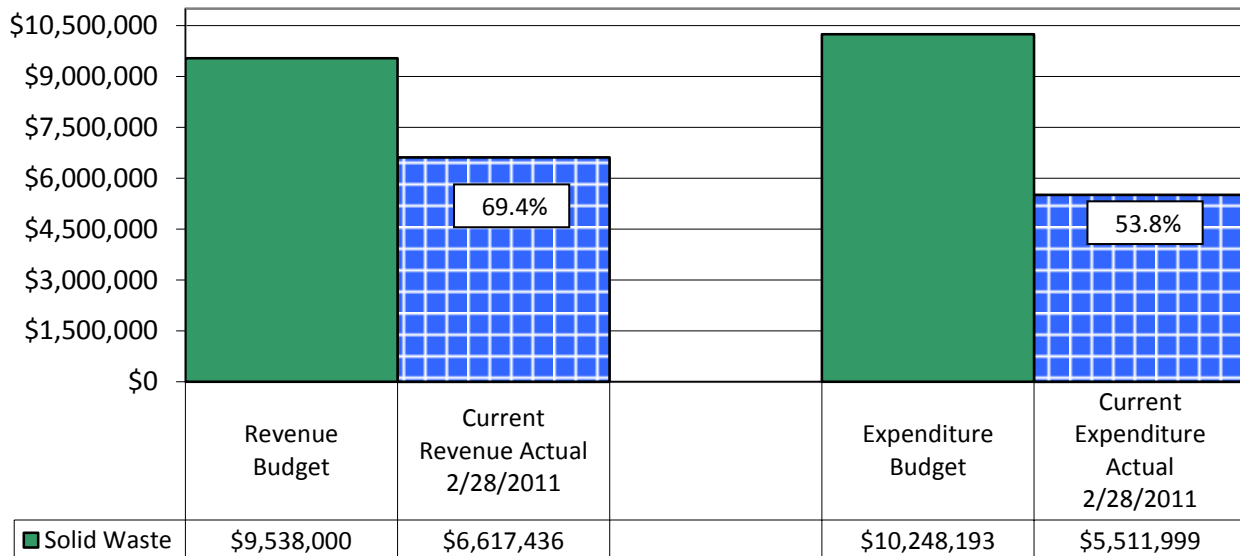
## SOLID WASTE FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$558,959	\$582,757	\$598,437	\$6,617,436	\$6,135,931
Expenditures	\$951,752	\$637,226	\$828,232	\$5,511,999	\$5,538,835
Difference				\$1,105,437	\$597,096

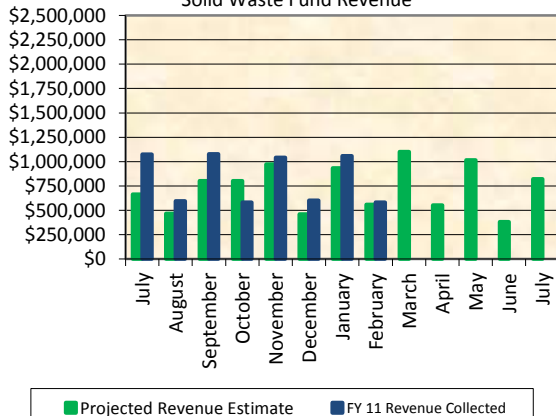
**Revenues** – Solid Waste Fund revenues meet expectations for the month of February. Revenue collections through February this year are ahead of last year for the same time period.

**Expenditures** – Solid Waste Fund expenditures meet expectations for the month of February.

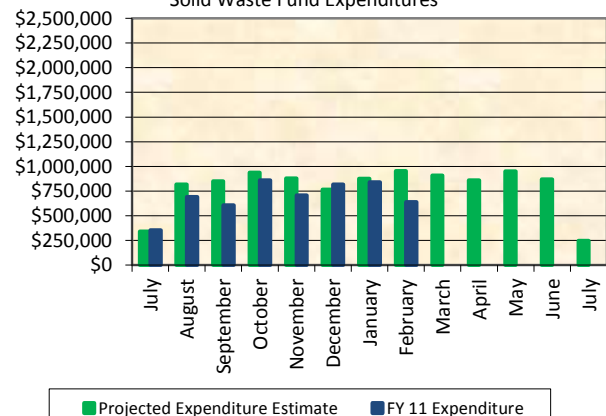
Solid Waste Revenue and Expenditures



Solid Waste Fund Revenue



Solid Waste Fund Expenditures



**Bottom Line** – The Solid Waste Fund meet expectations for revenues and expenditures. The FY 2011 Approved Budget included \$83,231 in use of reserves. There has been \$626,962 in roll over purchase orders and budget amendments to increase the FY 2011 Approved Budget.

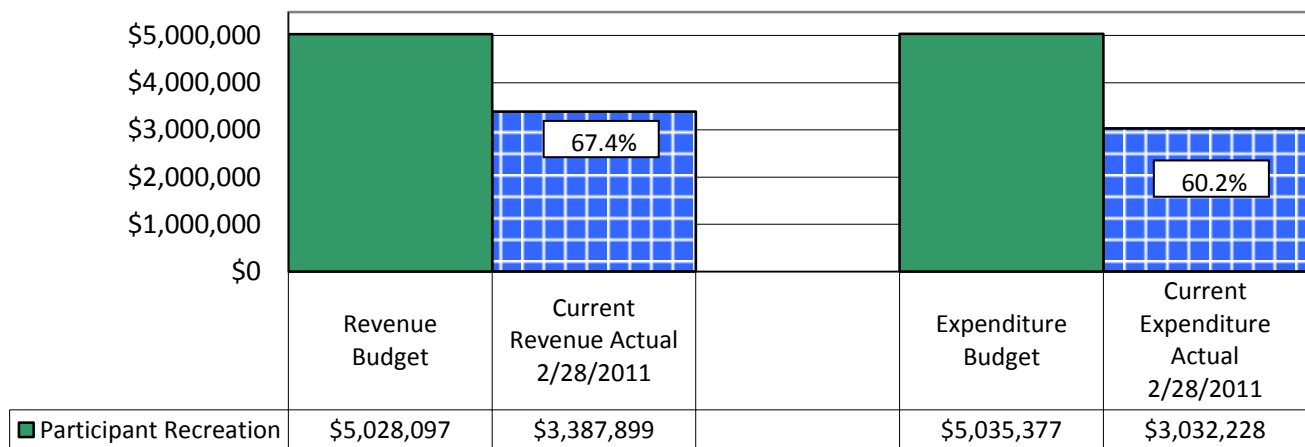
## RECREATION PARTICIPATION FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$489,929	\$504,096	\$350,848	\$3,387,899	\$2,575,593
Expenditures	\$345,400	\$329,734	\$293,354	\$3,032,228	\$2,409,061
Difference				\$355,671	\$166,532

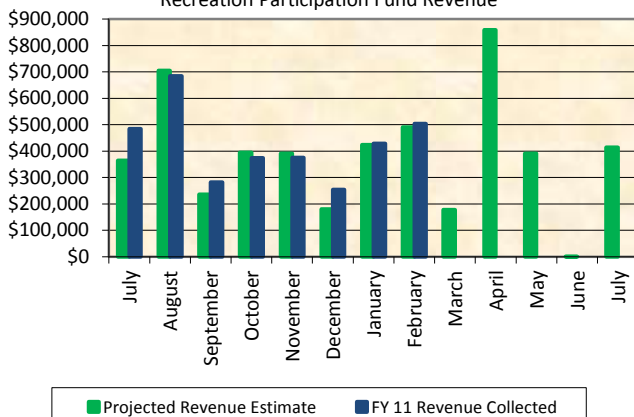
**Revenues** – Recreation Participation Fund revenues meet expectations for February. Fiscal Year 2011 Revenues exceed Fiscal Year 2010 Revenues for the same time period.

**Expenditures** – Recreation Participation Fund expenditures meet expectations for February. The Fiscal Year 2011 budget includes a subsidy to the Recreation Participation Fund from General Fund in the amount of \$1,061,854, which is a partial offset for the cost of program costs.

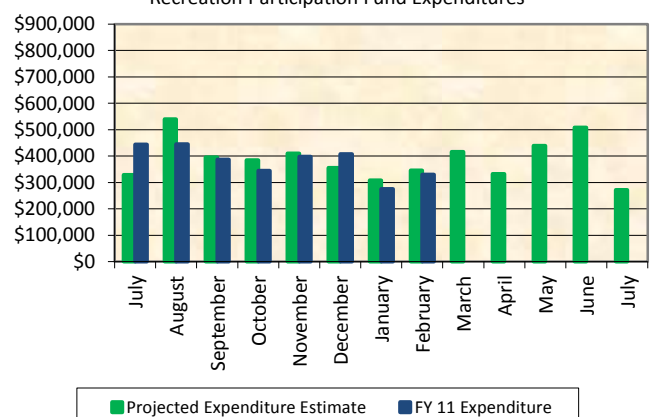
Recreation Participation Fund Revenue and Expenditures



Recreation Participation Fund Revenue



Recreation Participation Fund Expenditures



**Bottom Line** – The Recreation Participation fund revenues meeting expectations and expenditures meet expectations. There has been \$227,029 in roll over purchase orders and budget amendments to increase the FY 2011 Approved Budget.

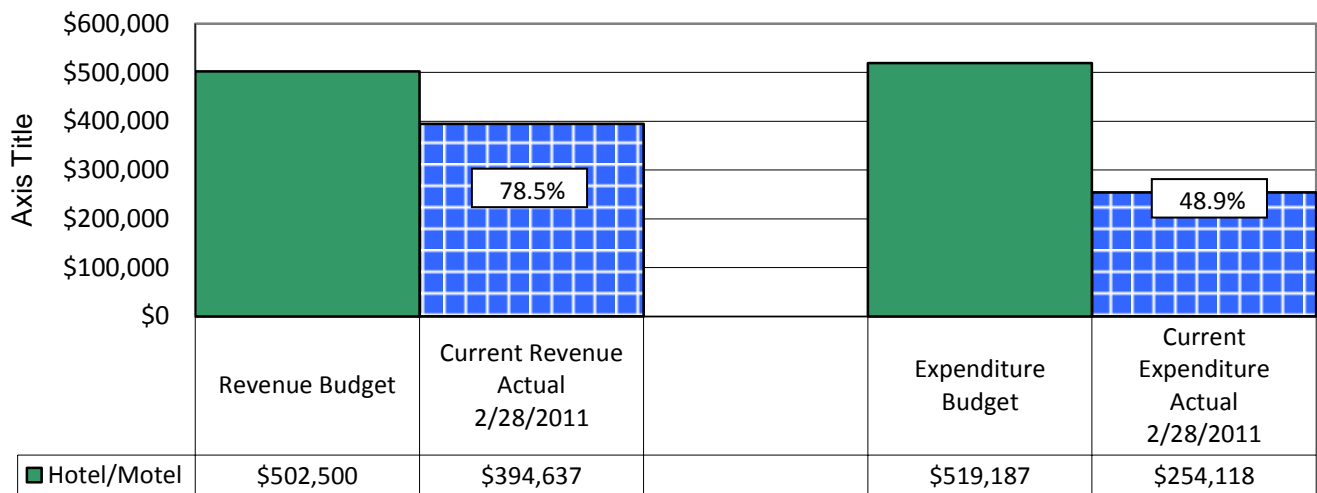
## HOTEL / MOTEL FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$38,870	\$39,337	\$52,337	\$394,637	\$332,129
Expenditures	\$43,019	\$7	\$42,452	\$254,118	\$338,370
Difference				\$140,519	(\$6,240)

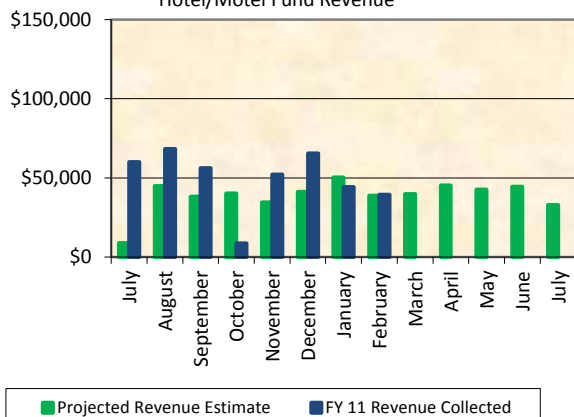
**Revenues** – Hotel/Motel Fund revenues meet expectations. Fiscal Year 2011 revenues exceed Fiscal Year 2010 revenues for the same time period.

**Expenditures** – Hotel/Motel Fund expenditures meet expectations for February.

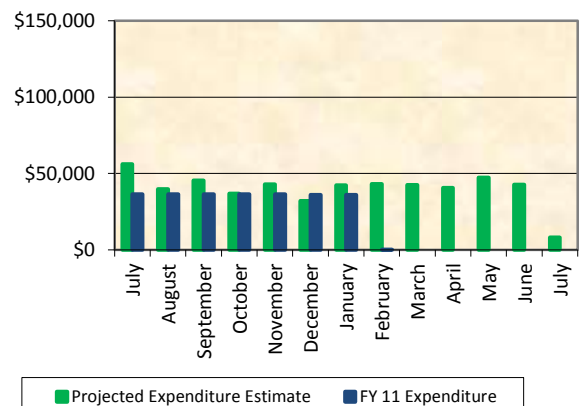
Hotel/Motel Fund Revenue and Expenditures



Hotel/Motel Fund Revenue



Hotel/Motel Fund Expenditures



**Bottom Line** - The Hotel/Motel Fund meets expectations for expenditures and revenue.



**City of Roswell**  
**FY 2011 Budget Status Report, 2/28/2011**

**Est.**  
**62.87%**

<b>General Fund Revenue</b>				<b>General Fund Expenditures</b>			
	<b>Current Revenue Budget</b>	<b>Current Revenue Actual 2/28/2011</b>	<b>Percent of Current</b>		<b>Approved Expenditure Budget</b>	<b>Current Expenditure Actual 2/28/2011</b>	<b>Percent of Current</b>
Property taxes	\$19,680,100	\$18,238,639	92.68%	Admin	\$7,900,437	\$7,990,717	\$4,879,741 61.07%
Sales and use taxes	\$18,200,000	\$12,647,322	69.49%	Com. Dev	\$3,418,727	\$3,530,777	\$2,093,952 59.31%
Business taxes	\$11,430,000	\$10,408,766	91.07%	Env/Public Works	\$1,947,367	\$1,911,646	\$1,103,228 57.71%
Licenses and permits	\$1,036,625	\$968,240	93.40%	Finance	\$2,441,111	\$2,447,658	\$1,418,736 57.96%
Intergovernmental	\$85,000	\$47,119	55.43%	Fire	\$6,156,417	\$6,184,097	\$3,667,158 59.30%
Charges for services	\$2,319,288	\$1,610,296	69.43%	Police	\$16,321,270	\$16,328,496	\$10,156,634 62.20%
Fines and forfeitures	\$2,715,000	\$2,119,694	78.07%	Rec and Parks	\$10,158,761	\$10,109,767	\$6,134,872 60.68%
Investment earnings	\$400,100	\$25,407	6.35%	Trans	\$6,079,262	\$6,176,891	\$3,668,105 59.38%
Miscellaneous	\$50,300	\$58,971	117.24%	Non-depart	\$8,669,119	\$9,382,652	\$5,779,413 61.60%
<b>Total</b>	<b>\$55,916,413</b>	<b>\$46,124,455</b>	<b>82.49%</b>	<b>Total</b>	<b>\$63,092,471</b>	<b>\$64,062,702</b>	<b>\$38,901,838 60.72%</b>

**Other Funds**

	<b>Current Revenue Budget</b>	<b>Current Revenue Actual 2/28/2011</b>	<b>Percent of Current</b>		<b>Current Expenditure Budget</b>	<b>Current Expenditure Actual 2/28/2011</b>	<b>Percent of Current</b>
Confiscated Assets	\$30,000	\$300,151	1000.50%		\$601,634	\$330,979	55.01%
E-911	\$1,675,000	\$908,870	54.26%		\$1,586,541	\$944,083	59.51%
State Grant	\$0	\$0	0.00%		\$1,674,500	\$186,356	0.00%
Federal Grant	\$5,044,915	\$1,745,721	100.00%		\$6,767,054	\$1,518,838	22.44%
County/Local Grant	\$5,000	\$1,650	0.00%		\$5,000	\$4,695	0.00%
American Stimulus Grant	\$71,894	\$529,343	100.00%		\$2,469,362	\$1,071,408	43.39%
Impact Fees	\$100,000	\$153,334	153.33%		\$2,587,438	\$391,637	15.14%
Cemetery Care	\$0	\$280	0.00%		\$23,500	\$6,774	28.83%
Soil and Erosion Control	\$3,500	\$3,567	101.90%		\$100,450	\$0	0.00%
Tree Bank Fund	\$600	\$1,004	167.26%		\$28,327	\$0	0.00%
Hotel/Motel	\$502,500	\$394,637	78.53%		\$519,187	\$254,118	48.95%
Leita Thompson Rental	\$76,200	\$55,095	72.30%		\$62,500	\$38,330	61.33%
2000 Bond	\$0	\$1,167	0.00%		\$1,448,502	\$5,231	0.36%
Capital Projects Fund	\$9,236,145	\$6,033,715	65.33%		\$23,356,723	\$4,703,078	20.14%
Debt Service	\$6,405,000	\$6,181,994	96.52%		\$6,407,100	\$6,402,333	99.93%
Water and Sewer	\$4,845,750	\$2,222,964	45.87%		\$6,839,191	\$1,879,872	27.49%
Solid Waste	\$9,538,000	\$6,617,436	69.38%		\$10,248,193	\$5,511,999	53.79%
Recreation Participation	\$5,028,097	\$3,387,899	67.38%		\$5,035,377	\$3,032,228	60.22%
Workman's Compensation	\$446,350	\$311,211	69.72%		\$446,350	\$353,682	79.24%
Group Health Insurance	\$6,702,407	\$5,105,226	76.17%		\$7,393,204	\$3,445,866	46.61%
Risk Management	\$863,393	\$578,672	67.02%		\$863,393	\$578,266	66.98%
Scholarship	\$0	\$95	0.00%		\$0	\$0	0.00%
<b>Total Other Funds</b>	<b>\$50,574,751</b>	<b>\$34,534,032</b>	<b>68.28%</b>		<b>\$78,463,526</b>	<b>\$30,659,773</b>	<b>39.08%</b>
<b>Total</b>	<b>\$106,491,164</b>	<b>\$80,658,487</b>	<b>75.74%</b>		<b>\$142,526,228</b>	<b>\$69,561,611</b>	<b>48.81%</b>