



Budget Report

May 2011—Issue 77

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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 April, 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 April. This is the tenth month of the fiscal year.

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

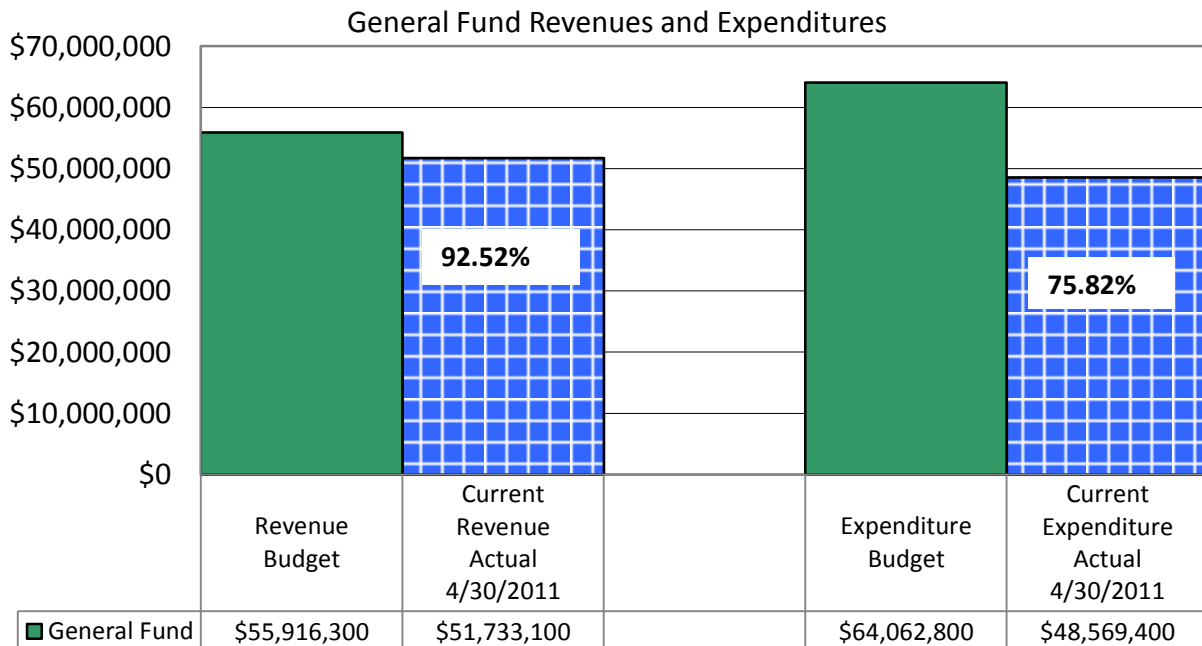
Bottom Line - Overall City revenues and expenses meet or exceed expectations.

GENERAL FUND

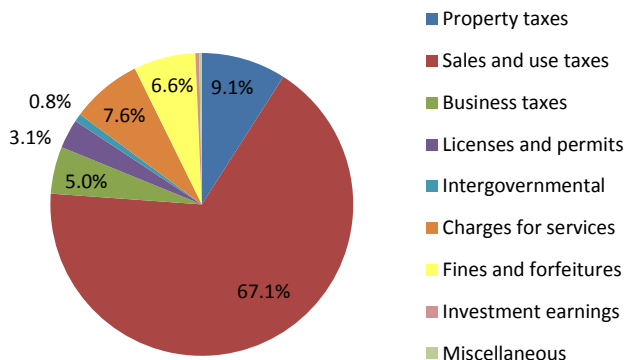
	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$2,458,300	\$2,647,000	\$2,638,900	\$51,733,100	\$51,319,200
Expenditures	\$4,959,400	\$4,575,300	\$4,711,900	\$48,569,400	\$49,514,900
Difference				\$3,163,700	\$1,804,300

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

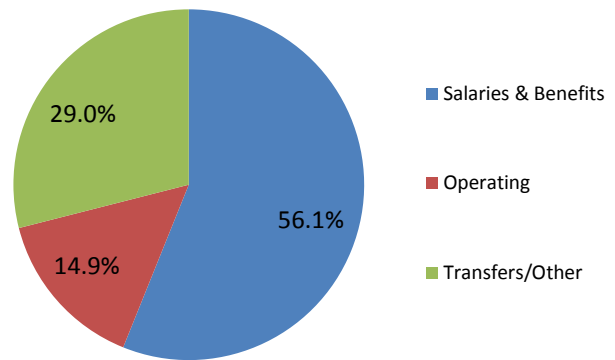
Expenditures - General Fund expenditures meet expectations for April. Additional expenditure analysis by category and department is available on the next page.



General Fund Revenue



General Fund Expenditures (Current Month)



GENERAL FUND (continued)

	FY 2011 Projected	FY 2011 Actual	FY 2010 Actual
	FY 2011 Budget	YTD	YTD
Property taxes	\$19,680,100	\$18,991,200	\$18,632,500
Sales and use taxes	\$18,200,000	\$15,106,000	\$14,342,200
Business taxes	\$11,430,000	\$10,371,100	\$11,077,500
Licenses and permits	\$1,036,600	\$905,300	\$1,117,000
Intergovernmental	\$85,000	\$62,100	\$68,500
Charges for services	\$2,319,200	\$1,612,700	\$1,993,900
Fines and forfeitures	\$2,715,000	\$2,196,200	\$2,564,400
Investment earnings	\$400,100	\$271,700	\$1,865,200
Miscellaneous	\$50,300	\$43,600	\$71,900
Total	\$55,916,300	\$49,559,900	\$51,733,100

	FY 2011 Projected	FY 2011 Actual	FY 2010 Actual
	FY 2011 Budget	YTD	YTD
Salaries & Benefits	\$35,029,300	\$26,945,600	\$26,919,400
Operating	\$12,425,200	\$9,557,900	\$8,456,200
Transfers/Other	\$16,608,200	\$13,840,300	\$13,193,800
TOTAL	\$64,062,800	\$50,343,800	\$48,569,400

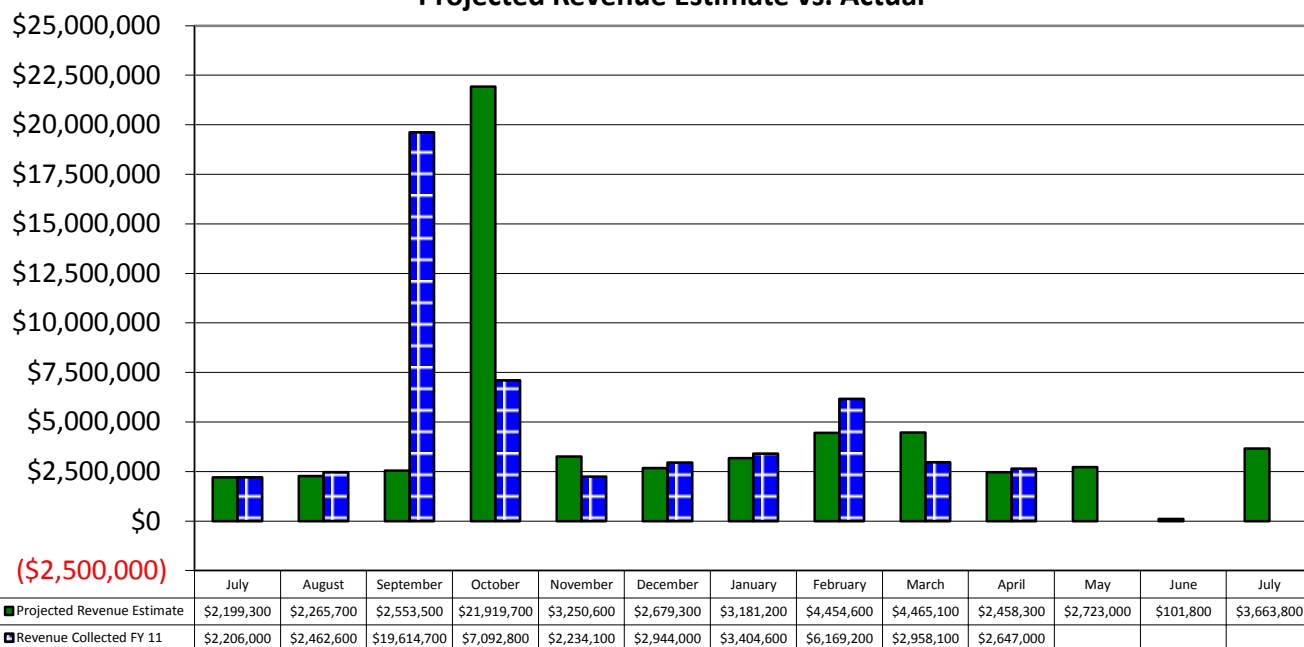
	Current	FY 2011 Projected	FY 2011	Percent of
	Expenditure Budget	YTD	Actual YTD	Current
Expenditures				
Admin	\$7,990,700	\$6,301,100	\$6,041,800	75.61%
Com. Dev	\$3,530,800	\$2,784,300	\$2,595,100	73.50%
Env/Public Works	\$1,911,600	\$1,507,500	\$1,357,900	71.03%
Finance	\$2,447,700	\$1,930,200	\$1,803,800	73.69%
Fire	\$6,184,100	\$4,876,700	\$4,584,700	74.14%
Police	\$16,328,500	\$12,876,300	\$12,559,500	76.92%
Rec and Parks	\$10,109,800	\$7,972,400	\$7,686,100	76.03%
Trans	\$6,176,900	\$4,871,000	\$4,716,200	76.35%
Non-depart	\$9,382,700	\$7,224,300	\$7,224,300	77.00%
Total	\$64,062,800	\$50,343,800	\$48,569,400	75.82%

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

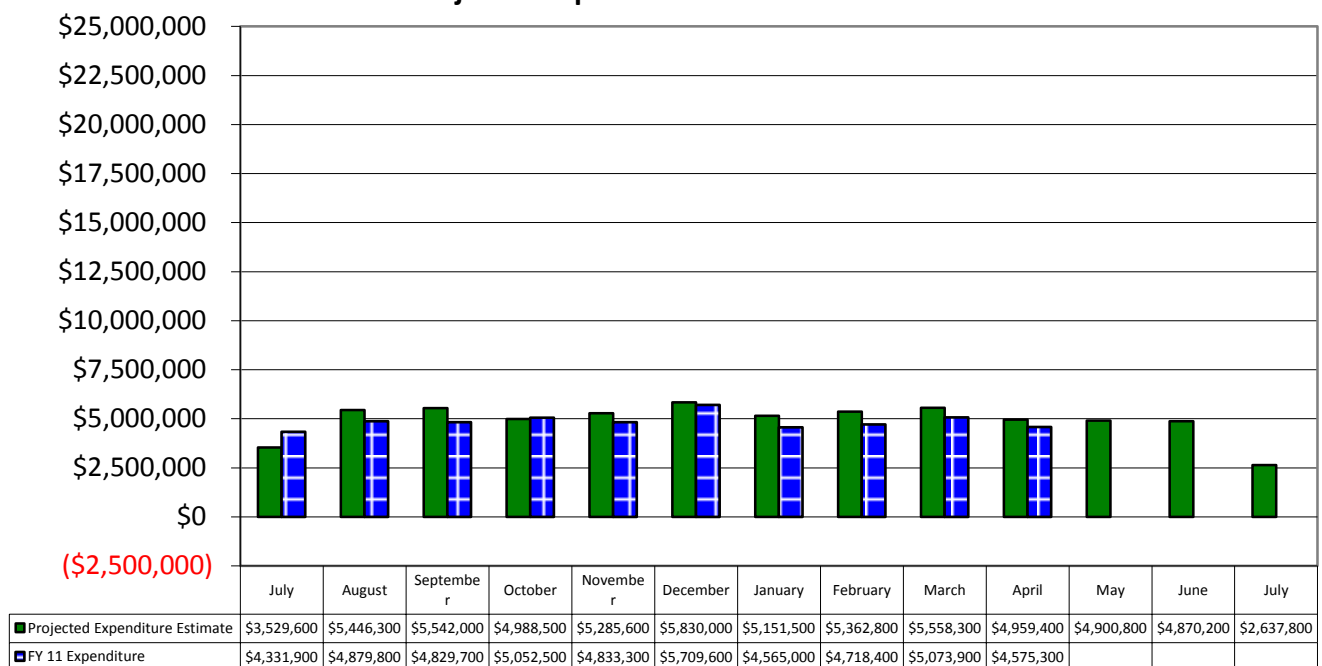
The first chart shows revenue by category for the General Fund. The second chart shows expenditures at the category level for the General Fund. The third chart shows operating expenditures by department are on pace to be below the expenditure budget.

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.

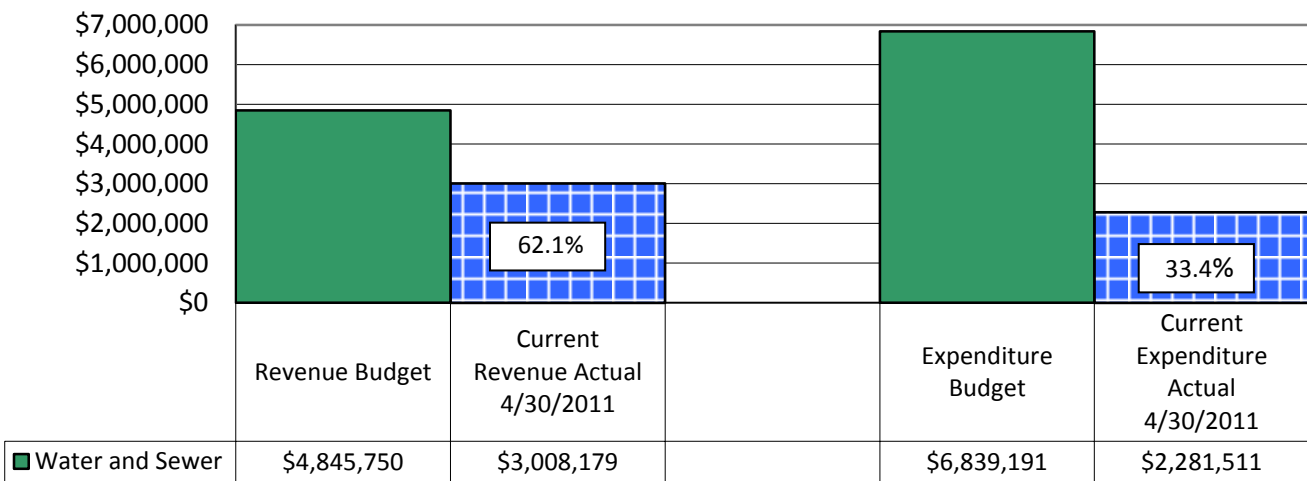
WATER AND SEWER FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$367,492	\$228,643	\$222,125	\$3,008,179	\$2,846,025
Expenditures	\$386,316	\$171,999	\$269,381	\$2,281,511	\$2,135,080
Difference				\$726,668	\$710,946

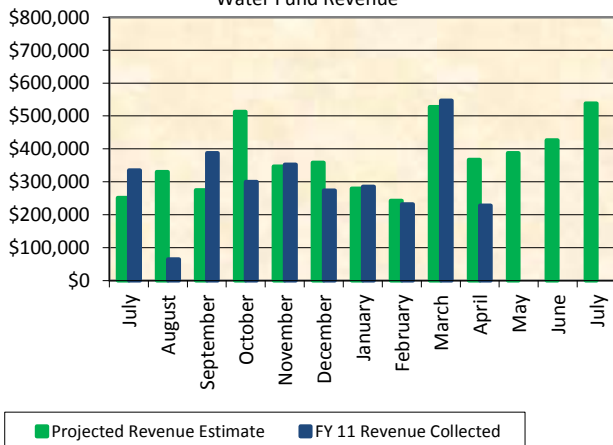
Revenues – Water and Sewer Fund revenues meet expectations. Revenue through April this year is ahead of last year for the same time period.

Expenditures – Water and Sewer Fund expenditures meet expectations for April.

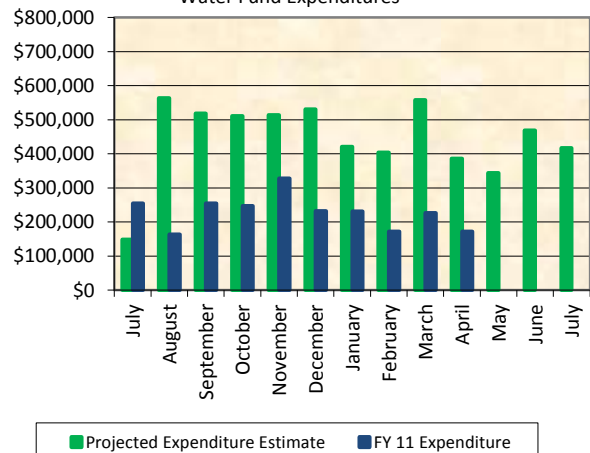
Water and Sewer Revenue and Expenditures



Water Fund Revenue



Water Fund 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).

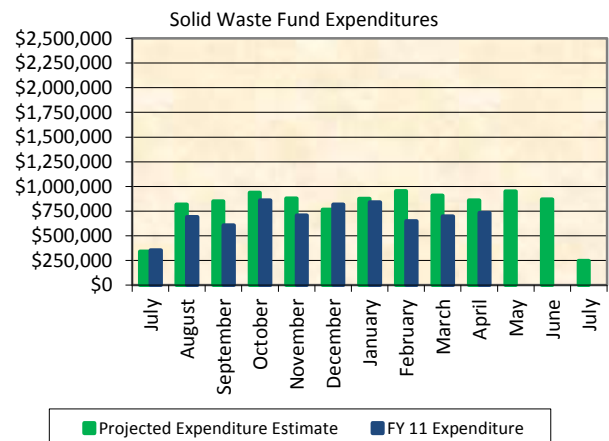
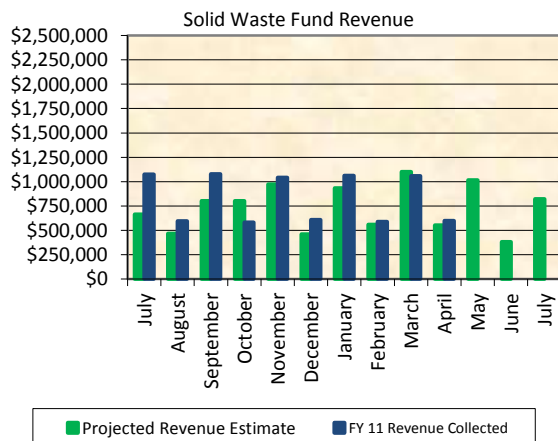
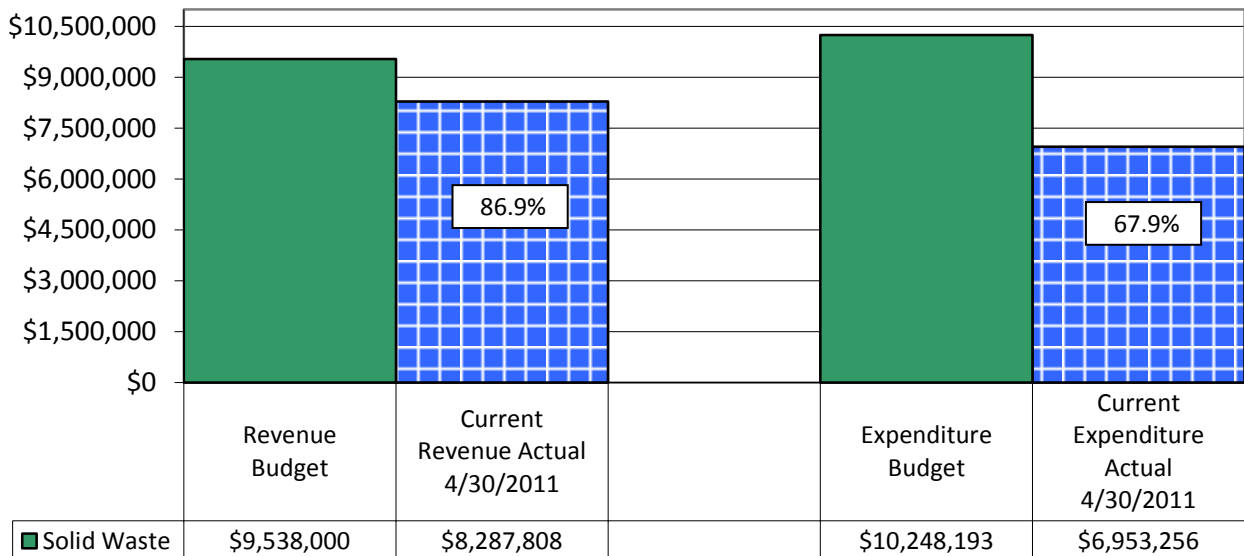
SOLID WASTE FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$553,531	\$598,710	\$591,702	\$8,287,808	\$8,351,428
Expenditures	\$857,728	\$733,621	\$737,345	\$6,953,256	\$6,964,045
Difference				\$1,334,553	\$1,387,383

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

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

Solid Waste Revenue and 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.

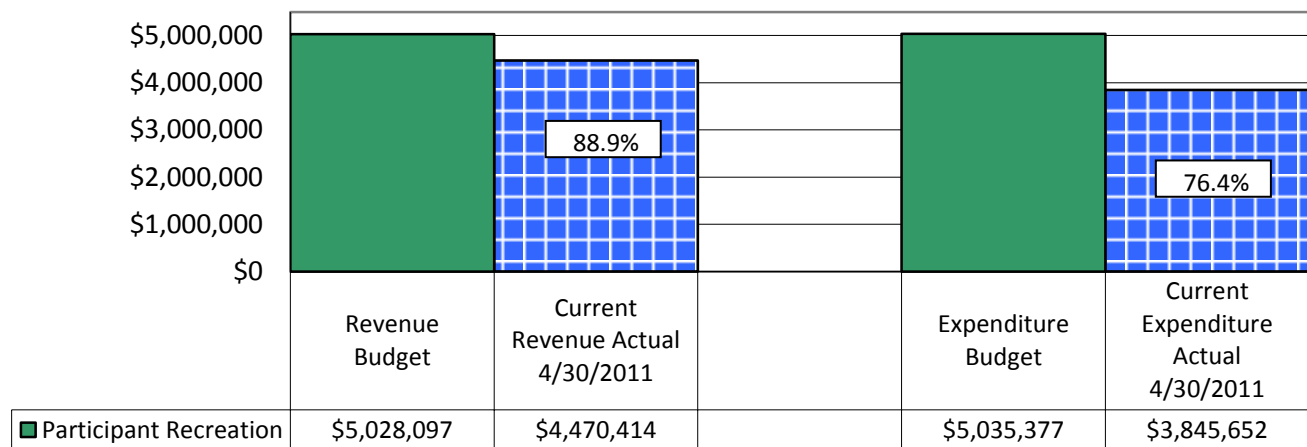
RECREATION PARTICIPATION FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$858,341	\$825,694	\$688,600	\$4,470,414	\$3,467,349
Expenditures	\$332,027	\$407,938	\$246,081	\$3,845,652	\$2,959,736
Difference				\$624,762	\$507,613

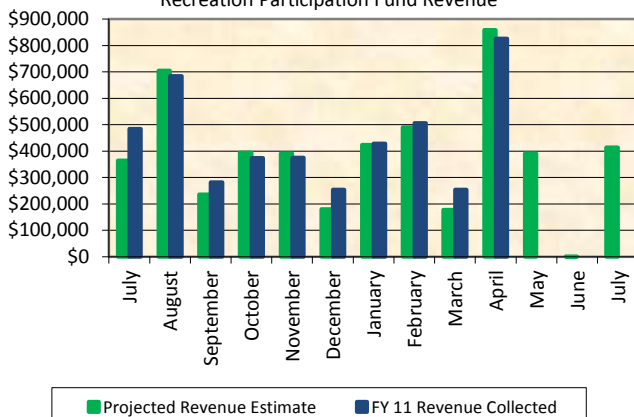
Revenues – Recreation Participation Fund revenues meet expectations for April. Fiscal Year 2011 Revenues from fees exceed Fiscal Year 2010 Revenues for the same time period.

Expenditures – Recreation Participation Fund expenditures meet expectations for April. 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.

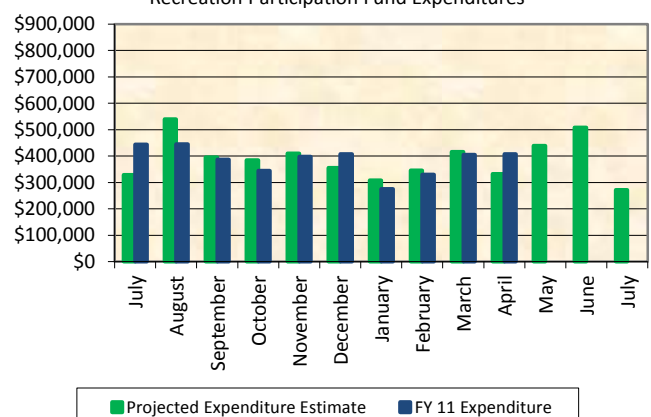
Recreation Participation Fund Revenue and Expenditures



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.

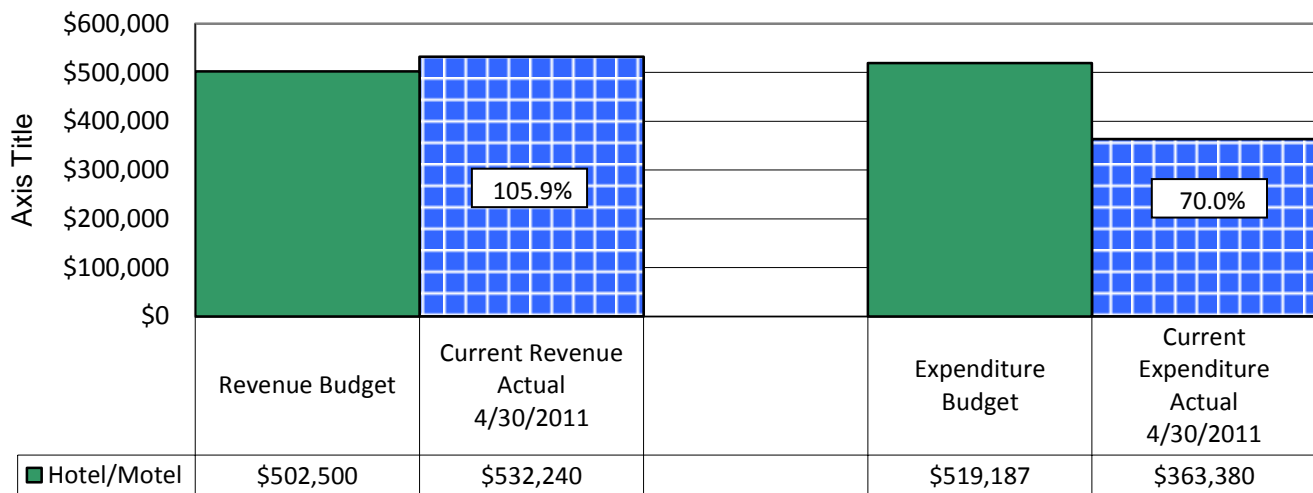
HOTEL / MOTEL FUND

	Projected Budget	This Month's Actual	This Month Last Year	Year to Date FY 2011	Year to Date FY 2010
Revenues	\$45,276	\$75,524	\$55,175	\$532,240	\$435,911
Expenditures	\$40,548	\$36,619	\$42,522	\$363,380	\$423,401
Difference				\$168,860	\$12,510

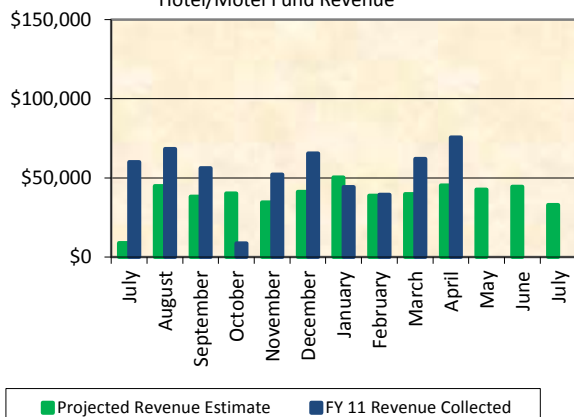
Revenues – Hotel/Motel Fund revenues meet expectations. Fiscal Year 2011 revenues exceed Fiscal Year 2010 revenues for the same time period.

Expenditures – Hotel/Motel Fund expenditures meet expectations for April.

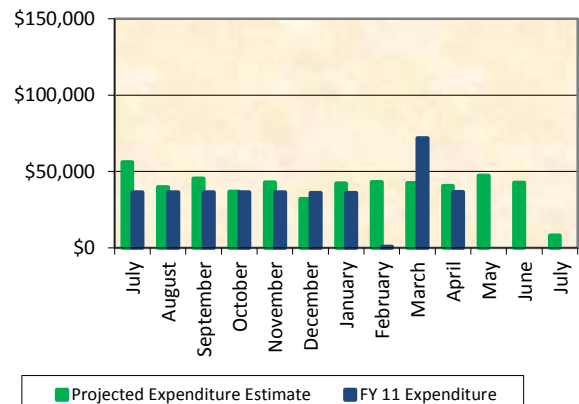
Hotel/Motel Fund Revenue and Expenditures



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, 4/30/2011

Est.
78.58%

<u>General Fund Revenue</u>				<u>General Fund Expenditures</u>			
	Current Revenue Budget	Current Revenue Actual 4/30/2011	Percent of Current	Approved Expenditure Budget	Current Expenditure Budget	Current Expenditure Actual 4/30/2011	Percent of Current
Property taxes	\$19,680,100	\$18,632,500	94.68%	Admin	\$7,900,437	\$7,990,700	75.61%
Sales and use taxes	\$18,200,000	\$14,342,200	78.80%	Com. Dev	\$3,418,727	\$3,530,800	73.50%
Business taxes	\$11,430,000	\$11,077,500	96.92%	Env/Public Works	\$1,947,367	\$1,911,600	71.03%
Licenses and permits	\$1,036,600	\$1,117,000	107.76%	Finance	\$2,441,111	\$2,447,700	73.69%
Intergovernmental	\$85,000	\$68,500	80.59%	Fire	\$6,156,417	\$6,184,100	74.14%
Charges for services	\$2,319,200	\$1,993,900	85.97%	Police	\$16,321,270	\$16,328,500	76.92%
Fines and forfeitures	\$2,715,000	\$2,564,400	94.45%	Rec and Parks	\$10,158,761	\$10,109,800	76.03%
Investment earnings	\$400,100	\$1,865,200	466.18%	Trans	\$6,079,262	\$6,176,900	76.35%
Miscellaneous	\$50,300	\$71,900	142.94%	Non-depart	\$8,669,119	\$9,382,700	77.00%
Total	\$55,916,300	\$51,733,100	92.52%	Total	\$63,092,471	\$64,062,800	75.82%
Other Funds							
	Current Revenue Budget	Current Revenue Actual 4/30/2011	Percent of Current		Current Expenditure Budget	Current Expenditure Actual 4/30/2011	Percent of Current
Confiscated Assets	\$30,000	\$362,161	1207.20%		\$601,634	\$427,332	71.03%
E-911	\$1,675,000	\$1,134,322	67.72%		\$1,586,541	\$1,184,835	74.68%
State Grant	\$0	\$186,977	0.00%		\$1,674,500	\$301,127	0.00%
Federal Grant	\$5,044,915	\$1,881,828	100.00%		\$6,767,054	\$1,771,826	26.18%
County/Local Grant	\$5,000	\$6,650	0.00%		\$5,000	\$5,000	0.00%
American Stimulus Grant	\$71,894	\$690,012	100.00%		\$2,469,362	\$1,145,785	46.40%
Impact Fees	\$100,000	\$209,210	209.21%		\$2,587,438	\$670,855	25.93%
Cemetery Care	\$0	\$280	0.00%		\$23,500	\$8,974	38.19%
Soil and Erosion Control	\$3,500	\$6,709	191.69%		\$100,450	\$40,678	40.50%
Tree Bank Fund	\$600	\$2,873	478.90%		\$28,327	\$0	0.00%
Hotel/Motel	\$502,500	\$532,240	105.92%		\$519,187	\$363,380	69.99%
Leita Thompson Rental	\$76,200	\$69,345	91.00%		\$62,500	\$46,223	73.96%
2000 Bond	\$0	\$1,529	0.00%		\$1,448,502	\$10,271	0.71%
Capital Projects Fund	\$9,236,145	\$7,595,365	82.24%		\$23,356,723	\$5,976,670	25.59%
Debt Service	\$6,405,000	\$6,298,644	98.34%		\$6,407,100	\$6,403,807	99.95%
Water and Sewer	\$4,845,750	\$3,008,179	62.08%		\$6,839,191	\$2,284,511	33.36%
Solid Waste	\$9,538,000	\$8,287,808	86.89%		\$10,248,193	\$6,953,256	67.85%
Recreation Participation	\$5,028,097	\$4,470,414	88.91%		\$5,035,377	\$3,845,652	76.37%
Workman's Compensation	\$446,350	\$390,837	87.56%		\$446,350	\$413,584	92.66%
Group Health Insurance	\$6,702,407	\$6,314,496	94.21%		\$7,393,204	\$6,258,322	84.65%
Risk Management	\$863,393	\$722,571	83.69%		\$863,393	\$615,308	71.27%
Scholarship	\$0	\$95	0.00%		\$0	\$0	0.00%
Total Other Funds	\$50,574,751	\$42,172,544	83.39%		\$78,463,526	\$38,724,396	49.35%
Total	\$106,491,051	\$93,905,644	88.18%		\$142,526,326	\$87,293,796	61.25%