

2016-17 Adopted Budget

Quarterly Report:
1st Quarter FY17

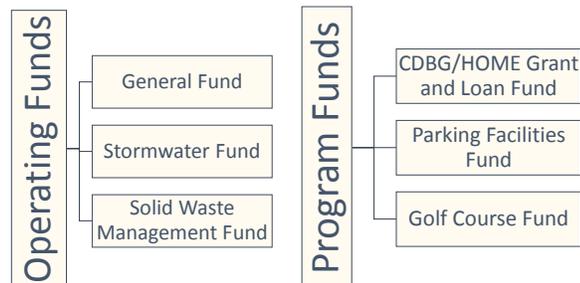
July – Sept. 2016

CITY OF
WILMINGTON
NORTH CAROLINA



Content and Purpose

The City's Budget and Research Office has completed its financial analysis for the first quarter of Fiscal Year 2017's operations (July 1, 2016 through September 30, 2016). Enclosed in this document is a revenue and expenditure summary for the following key funds:



The information presented in this report represents the most accurate and up-to-date information available at the time of publication. This report is not an audited financial statement and the numbers provided are preliminary and subject to change as the year progresses. The fiscal health denoted here is a snapshot of the City's financial health and does not reflect final adjustments made to prepare the City's Comprehensive Annual Financial Report (CAFR).

It should be noted that the City balances its budget on an annual basis, and that each fund's revenue and expenditures may not align to the percentage of the year expended. This is a result of the inherent seasonality of many of the revenues streams and the manner in which the distributions are disseminated by the State. Expenditures reflect the actual expenses since the beginning of the fiscal year and do not include encumbered amounts.

The revenue and expenditure information is organized by City fund and will be represented as set forth in the adopted budget. Analysis will include:

- adjusted budget¹
- year-to-date actual expenditures
- percent of budget expended/received through September 30, 2016
- explanations of any notable trends or variances in these numbers

The analysis also provides a comparison between two fiscal year's quarters:

- FY16's first quarter
- FY17's first quarter

The purpose of this public report is twofold. First, it ensures that the City is monitoring its revenue and expenditures, taking steps to proactively address funding issues before they become problematic. Secondly, it supports the newly adopted four year strategic plan and its emphasis on fostering a culture of transparent government.

¹ Includes FY17 mid-year budget appropriated by Council since July 1, 2016 as well as FY16's budgets rolled with accompanying encumbrances at FY16's year end.

General Fund

The General Fund is the general purpose fund. General Fund revenues primarily include property taxes, sales taxes, and revenues from state and federal governments, licenses, fees, and permits. The major operating activities include general government, public safety, community development, transportation, and other governmental service functions. It is the largest fund component of the City's budget.

With 25% of the fiscal year passed, 6.7% (N=\$7,201,566) of the revenue has been collected as compared to 18.0% (N=\$19,045,820) of the expenditures have been spent. There is very little variance (N= 1%) when comparing both revenue and expenditures to the same period in FY16. Part of the expenditure variance includes allocated costs that were mistakenly not charged in the first quarter of FY16² but were in FY17.

Trending in revenues at this juncture is difficult to analyze as December and January are the biggest months for property tax revenue and sales tax revenue lags three months from actual sales to receipt. The 2nd quarterly report will be a little more reflective of revenue trends.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Property Tax	\$55,440,267	\$ 5,068,718	\$ 56,649,564	\$ 4,761,700		
Local Sales Tax	\$22,026,474	\$ 80,568	\$ 23,142,173	\$ 70,131		
Licenses, Fees & Permits	\$ 584,808	\$ 197,235	\$ 650,208	\$ 154,074		
Charges for Service	\$ 2,364,426	\$ 533,263	\$ 2,415,612	\$ 535,631		
Intergovernmental Revenue:	\$13,605,329	\$ 1,584,766	\$ 14,759,679	\$ 1,548,969		
Fines & Forfeitures	\$ 133,700	\$ 66,138	\$ 160,700	\$ 50,986		
Interest Earnings	\$ 204,358	\$ 36,212	\$ 204,358	\$ 28,180		
Other Revenue	\$ 1,659,736	\$ 103,383	\$ 1,269,043	\$ 51,895		
Appropriated Fund Balance	\$ 3,211,061	\$ -	\$ 7,855,715	\$ -		
Revenue Total	\$99,230,159	\$ 7,670,283	\$ 107,107,052	\$ 7,201,566	7.7%	6.7%
Appropriations						
Personnel	\$45,380,900	\$ 8,014,186	\$ 46,241,466	\$ 8,082,891		
Benefits	\$13,094,884	\$ 2,798,725	\$ 13,803,630	\$ 2,916,806		
Operating	\$17,703,835	\$ 4,547,988	\$ 17,781,637	\$ 4,458,412		
Sundry	\$10,455,684	\$ 3,031,335	\$ 11,660,664	\$ 2,930,613		
Contingency	\$ 90,000	\$ -	\$ 199,360	\$ -		
Miscellaneous	\$ 48,332	\$ 641	\$ 50,000	\$ 2,842		
Outlay	\$ 358,313	\$ 84,334	\$ 245,346	\$ 225,470		
Transfer To	\$12,468,670	\$ 374,500	\$ 16,242,366	\$ 523,750		
Allocated Cost	\$ (370,459)	\$ -	\$ (379,853)	\$ (94,964)		
Appropriations Total	\$99,230,159	\$18,851,709	\$ 105,844,616	\$19,045,820	19.0%	18.0%

The General Fund's adopted budget ordinance appropriates expenditures by functional areas. The following pages represent a snapshot of those functional areas and the departments found therein. General Fund functional areas include: General Government, Transportation, Cultural & Recreational, Public Safety, Transit System and Transfers. Any notable trends or deviations in the functional areas will refer to the table rows found in light yellow.

² With the staff turnover in FY16, a process establishing the fiscal years allocation charges was missed until later in the fiscal year. This applies to all funds.

Function: General Government

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
CITY COUNCIL						
Personnel	\$ 124,732	\$ 20,728	\$ 127,276	\$ 21,152		
Benefits	\$ 42,924	\$ 11,416	\$ 43,415	\$ 12,516		
Operating	\$ 46,525	\$ 5,717	\$ 46,627	\$ 2,020		
CITY COUNCIL Total	\$ 214,181	\$ 37,861	\$ 217,318	\$ 35,688	17.7%	16.4%
CITY CLERK						
Personnel	\$ 159,744	\$ 22,880	\$ 160,364	\$ 28,978		
Benefits	\$ 54,522	\$ 9,564	\$ 57,438	\$ 12,549		
Operating	\$ 33,672	\$ 4,601	\$ 31,519	\$ 8,252		
CITY CLERK Total	\$ 247,938	\$ 37,045	\$ 249,321	\$ 49,779	14.9%	20.0%
CITY MANAGER						
Personnel	\$1,497,327	\$ 258,345	\$1,492,077	\$ 262,464		
Benefits	\$ 342,178	\$ 74,988	\$ 383,300	\$ 76,219		
Operating	\$ 172,081	\$ 34,183	\$ 168,962	\$ 33,464		
Outlay	\$ 35,298	\$ -	\$ -	\$ -		
Allocated Cost	\$ (16,210)	\$ -	\$ (16,783)	\$ (4,196)		
CITY MANAGER Total	\$2,030,674	\$ 367,516	\$2,027,556	\$ 367,951	18.1%	18.1%
CITY ATTORNEY						
Personnel	\$ 611,281	\$ 111,448	\$ 731,589	\$ 114,736		
Benefits	\$ 178,996	\$ 35,453	\$ 212,110	\$ 38,112		
Operating	\$ 69,081	\$ 10,355	\$ 123,809	\$ 11,256		
Outlay	\$ 2,000	\$ -	\$ 2,010	\$ -		
CITY ATTORNEY Total	\$ 861,358	\$ 157,256	\$1,069,518	\$ 164,104	18.3%	15.3%
HUMAN RESOURCES						
Personnel	\$ 552,985	\$ 105,994	\$ 601,726	\$ 102,080		
Benefits	\$ 131,038	\$ 27,692	\$ 154,705	\$ 28,824		
Operating	\$ 113,023	\$ 19,817	\$ 91,732	\$ 20,185		
Outlay	\$ 1,300	\$ -	\$ -	\$ -		
HUMAN RESOURCES Total	\$ 798,346	\$ 153,503	\$ 848,163	\$ 151,089	19.2%	17.8%
FINANCE						
Personnel	\$1,522,278	\$ 256,688	\$1,632,462	\$ 275,195		
Benefits	\$ 454,436	\$ 89,292	\$ 491,640	\$ 96,762		
Operating	\$ 225,655	\$ 53,841	\$ 269,696	\$ 31,803		
Outlay	\$ 21,582	\$ -	\$ 21,239	\$ 17,485		
Allocated Cost	\$ (138,890)	\$ -	\$ (150,765)	\$ (37,691)		
FINANCE Total	\$2,085,061	\$ 399,821	\$2,264,272	\$ 383,554	19.2%	16.9%
INFORMATION TECHNOLOGY						
Personnel	\$1,167,482	\$ 205,640	\$1,475,214	\$ 226,616		
Benefits	\$ 332,092	\$ 70,938	\$ 375,083	\$ 77,801		
Operating	\$ 781,695	\$ 397,026	\$ 852,573	\$ 384,376		
Outlay	\$ 21,520	\$ -	\$ 9,309	\$ 8,964		
INFORMATION TECHNOLOGY Total	\$2,302,789	\$ 673,604	\$2,712,179	\$ 697,757	29.3%	25.7%

Information Technology department expenditures are slightly over the 25%, aligning with FY16 1st quarter spending. Annual software licensing paid the beginning of the fiscal year accounts for the slightly higher percentage spent.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
NON-DEPARTMENTAL						
Boards and Commissions	\$ 25,000	\$ 1,092	\$ 10,320	\$ 6,290		
Civic Partnership - Cultural & Recreation	\$ 147,000	\$ 137,000	\$ 139,703	\$ 69,000		
Civic Partnership - Economic	\$ 303,376	\$ 120,107	\$ 307,890	\$ 76,973		
Economic Incentives	\$ 282,367	\$ (42,633)	\$ 327,224	\$ (92,776)		
General Fund Competitive Process Agencies	\$ 624,480	\$ -	\$ 675,903	\$ 9,339		
Nondepartmental	\$ 5,140,280	\$ 1,263,651	\$ 6,118,066	\$ 1,463,002		
Other General Fund Agencies	\$ 240,442	\$ 109,296	\$ 317,004	\$ 75,235		
NON-DEPARTMENTAL Total	\$ 6,762,945	\$ 1,588,513	\$ 7,896,110	\$ 1,607,063	23.5%	20.4%



The economic incentives appear as a negative because the budget for two purchase orders were rolled forward from FY16 to FY17. It was decided those payments needed to be accounted for in FY16 and the process was reversed. As soon as the FY16's payment is complete, the negatives will correct themselves.

Function: Transportation

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
PLAN,DEV,TRANSP SERVICES						
Personnel	\$ 2,363,932	\$ 439,181	\$ 2,552,782	\$ 423,170		
Benefits	\$ 676,824	\$ 148,922	\$ 772,113	\$ 148,236		
Operating	\$ 2,517,658	\$ 372,442	\$ 2,438,774	\$ 385,298		
Outlay	\$ 16,077	\$ 1,031	\$ 12,700	\$ -		
PLAN,DEV,TRANSP SERVICES Total	\$ 5,574,491	\$ 961,576	\$ 5,776,369	\$ 956,704	17.2%	16.6%
PUBLIC SERVICES						
Personnel	\$ 1,915,158	\$ 325,798	\$ 1,964,968	\$ 347,176		
Benefits	\$ 590,799	\$ 119,015	\$ 622,697	\$ 131,983		
Operating	\$ 3,243,883	\$ 648,048	\$ 3,144,426	\$ 636,642		
Outlay	\$ 12,260	\$ 2,154	\$ 12,250	\$ -		
Allocated Cost	\$ (165,660)	\$ -	\$ (162,606)	\$ (40,652)		
PUBLIC SERVICES Total	\$ 5,596,440	\$ 1,095,015	\$ 5,581,735	\$ 1,075,149	19.6%	19.3%
PS-Engineering						
Personnel	\$ 1,745,311	\$ 290,541	\$ 1,905,016	\$ 318,221		
Benefits	\$ 559,491	\$ 105,804	\$ 433,576	\$ 113,576		
Operating	\$ 186,490	\$ 48,518	\$ 190,926	\$ 49,397		
Outlay	\$ (332,846)	\$ 1,017	\$ (312,724)	\$ 24,925		
PS-Engineering Total	\$ 2,158,446	\$ 445,880	\$ 2,216,794	\$ 506,119	20.7%	22.8%
NON-DEPARTMENTAL						
Nondepartmental	\$ 2,249,917	\$ -	\$ 2,441,004	\$ -		
NON-DEPARTMENTAL Total	\$ 2,249,917	\$ -	\$ 2,441,004	\$ -	0.0%	0.0%



One of the line items budgeted in the Public Services' Engineering division's outlay category contains charges to the City's Capital Projects for services performed by the division. This accounts for the negative budget shown above. To date, the only activity in that budget category is an adjusted journal entry for the cost of a vehicle. It should be noted, the vehicle payment will be reversed and charged to the Fleet Maintenance Fund and will no longer appear as a charge for Engineering in future reports.

Function: Cultural & Recreational

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
COMMUNITY SERVICES						
Personnel	\$ 4,084,662	\$ 771,471	\$ 4,225,655	\$ 700,154		
Benefits	\$ 1,250,879	\$ 275,038	\$ 1,331,487	\$ 273,496		
Operating	\$ 2,374,203	\$ 603,658	\$ 2,486,692	\$ 649,408		
Outlay	\$ 93,090	\$ 977	\$ 136,397	\$ 28,403		
Miscellaneous	\$ -	\$ (17)	\$ -	\$ -		
Allocated Cost	\$ (49,699)	\$ -	\$ (49,699)	\$ (12,425)		
COMMUNITY SERVICES Total	\$ 7,753,135	\$ 1,651,127	\$ 8,130,532	\$ 1,639,036	21.3%	20.2%



Function: Public Safety

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
FIRE						
Personnel	\$ 11,293,911	\$ 1,934,064	\$ 11,411,343	\$ 1,976,341		
Benefits	\$ 3,451,206	\$ 715,394	\$ 3,590,401	\$ 748,213		
Operating	\$ 2,159,816	\$ 632,347	\$ 2,316,865	\$ 562,573		
Outlay	\$ 158,505	\$ 20,729	\$ 144,830	\$ -		
Miscellaneous	\$ 48,332	\$ 658	\$ 50,000	\$ 2,842		
FIRE Total	\$ 17,111,770	\$ 3,303,192	\$ 17,513,439	\$ 3,289,969	19.3%	18.8%
POLICE						
Personnel	\$ 18,342,097	\$ 3,271,408	\$ 17,960,994	\$ 3,286,608		
Benefits	\$ 5,029,499	\$ 1,115,209	\$ 5,335,665	\$ 1,158,519		
Operating	\$ 5,780,053	\$ 1,717,435	\$ 5,619,036	\$ 1,683,738		
Outlay	\$ 329,527	\$ 58,426	\$ 219,335	\$ 145,693		
POLICE Total	\$ 29,481,176	\$ 6,162,478	\$ 29,135,030	\$ 6,274,558	20.9%	21.5%



It should be noted that while the spending of the Police Department aligns with last year same time, a mid-year adjustment was needed in FY16 to accommodate overtime, workers compensation claims and retirement needs. It is too early in the year to project the same track in FY17 but should be noted.

Function: Transit

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
NON-DEPARTMENTAL						
Nondepartmental	\$ 1,442,822	\$ 1,442,822	\$ 1,323,550	\$ 1,323,550		
NON-DEPARTMENTAL Total	\$ 1,442,822	\$ 1,442,822	\$ 1,323,550	\$ 1,323,550	100.0%	100.0%

A 100% of the transit function funding is transferred the beginning of each fiscal year to Cape Fear Public Transportation Authority.

Function: Transfers

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
TRANSFER TO OTHER FUNDS						
Transfer To	\$ 12,468,670	\$374,500	\$ 16,242,366	\$523,750		
TRANSFER TO OTHER FUNDS Total	\$ 12,468,670	\$374,500	\$ 16,242,366	\$523,750	3.0%	3.2%

Stormwater Maintenance Fund

The Stormwater Management Fund (050) includes revenues and expenditures associated with the City's stormwater planning, maintenance, public information efforts, and the City's drainage capital improvements. The stormwater utility fee, which is based on the amount of impervious surface present on each parcel of property, is the primary revenue source for these expenditures.

With 25% of the fiscal year lapsed, 12.8% (N=\$1,327,006) of the revenue has been collected as compared to 10.7% (N=\$1,108,294) of the expenditures having been spent. There is very little variance when comparing both revenue and expenditures to the same period in FY16 (Revenues = 1.7%; Expenditures = <1%)

Revenue is trending well below the expected, given 25% of the year has lapsed. The city's stormwater charges, part of the stormwater utility fee, will be transferred from the general fund at the end of the fiscal year. These charges represents 23% (N=\$2,441,004) of that revenue category.

Part of the expenditure variance includes allocated costs that were mistakenly not charged in the first quarter of FY16 but were in charged in FY17. Additionally, the transfer to other funds will not occur toward the end of the fiscal year.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Stormwater Utility Fee	\$ 9,541,331	\$1,112,201	\$ 10,171,990	\$1,294,409		
Other Revenue and Interest	\$ 101,231	\$ 29,692	\$ 128,231	\$ 32,597		
Appropriated Fund Balance	\$ 617,880	\$ -	\$ 83,268	\$ -		
Revenue Total	\$10,260,442	\$1,141,893	\$ 10,383,489	\$1,327,006	11.1%	12.8%
Appropriations						
Personnel	\$ 2,543,416	\$ 378,377	\$ 2,591,528	\$ 382,591		
Benefits	\$ 845,417	\$ 150,714	\$ 866,429	\$ 158,240		
Operating	\$ 1,869,698	\$ 345,128	\$ 1,797,703	\$ 295,053		
Outlay	\$ 180,929	\$ -	\$ 29,655	\$ 29,645		
Allocated Cost	\$ 881,138	\$ -	\$ 953,460	\$ 238,365		
Nondepartmental	\$ 2,551,602	\$ 3,246	\$ 2,144,714	\$ 4,400		
Transfer To	\$ 1,388,242	\$ 314,500	\$ 2,000,000	\$ -		
Appropriations Total	\$10,260,442	\$1,191,965	\$ 10,383,489	\$1,108,294	11.6%	10.7%

Solid Waste Management Fund

Solid Waste Management fund includes revenues and expenditures for the collection and disposal of garbage, yard waste, recyclable materials, and other refuse. Solid waste customer fees are the primary revenue source for this fund.

With 25% of the fiscal year passed, 15.8% (N=\$1,481,807) of the revenue has been collected as compared to 18.1% (N=\$1,692,326) of the expenditures having been spent. Revenue has a variance of 3% less collected in this fiscal year when comparing to the same period last year. This can be explained by revenue collected for a workers compensation claim settlement in FY16. Additionally, revenues are tracking below the percent of the year lapsed because there is a lag in billing by the CFPUA.

There is a 2% variance between the spending between FY16 and FY17 in the first quarter of the year. The majority of that variance is the result of the allocated costs that were mistakenly not charged in the first quarter of FY16 but were in charged in FY17. Additionally, the \$6,000 transfer to other funds will not occur toward the end of the fiscal year.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Refuse Collection Fees	\$ 8,713,159	\$ 1,253,739	\$ 8,724,954	\$ 1,393,017		
Other Revenue and Interest Earnings	\$ 240,481	\$ 499,769	\$ 240,470	\$ 88,790		
Solid Waste Disposal Tax	\$ 58,972	\$ -	\$ 58,972	\$ -		
Transfer from General Fund	\$ -	\$ -	\$ 29,866	\$ -		
Appropriated Fund Balance	\$ 311,574	\$ -	\$ 299,818	\$ -		
Revenue Total	\$ 9,324,186	\$ 1,753,508	\$ 9,354,080	\$ 1,481,807	18.8%	15.8%
Appropriations						
Personnel	\$ 2,832,277	\$ 471,479	\$ 2,906,712	\$ 468,144		
Benefits	\$ 946,676	\$ 198,623	\$ 1,005,769	\$ 203,344		
Operating	\$ 4,565,409	\$ 833,079	\$ 4,498,663	\$ 837,222		
Allocated Cost	\$ 718,136	\$ -	\$ 727,680	\$ 181,920		
Nondepartmental	\$ 261,688	\$ 2,442	\$ 209,256	\$ 1,696		
Transfer To	\$ -	\$ -	\$ 6,000	\$ -		
Appropriations Total	\$ 9,324,186	\$ 1,505,623	\$ 9,354,080	\$ 1,692,326	16.1%	18.1%

Parking Fund

The Parking Fund provides for the general operational and maintenance costs for the Second, Water and Market Streets parking decks, the Second Street and Hannah Block parking lots, and on-street parking. The fund is supported by parking deck and meter user fees as well as interest earnings.

With 25% of the fiscal year lapsed, 20.7% (N=\$900,877) of the revenues have been collected as compared to 7.3% (N=\$317,004) of the expenditures having been spent. Revenue has a variance of 3.5% less collected in this fiscal year when comparing same period last year. The variance of 3.5% can be explained by less collections in hourly fees related to Market Street deck and all related fees with Water Street Deck.

There is a 2.8% variance between the spending between FY16 and FY17 in the first quarter of the year. This can be explained by the transfer to funds totaling \$650,000 for Capital Improvement purposes. That same transfer did not occur in FY16. If it was removed from the FY17 budget the variances between the expenditure spent narrows to 1.6%. The rest can be explained by the operating funds in FY17 have not been expended at the same rate as FY16 1st quarter.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Parking Fees	\$3,225,110	\$916,508	\$3,313,990	\$898,827		
Miscellaneous	\$ -	\$ -	\$ 36,000	\$ -		
Interest Earnings	\$ 14,577	\$ 2,478	\$ 14,577	\$ 2,050		
Transfer from Debt Service Fund	\$ 558,740	\$ -	\$ 550,386	\$ -		
Appropriated Fund Balance	\$ -	\$ -	\$ 438,162	\$ -		
Revenue Total	\$3,798,427	\$918,986	\$4,353,115	\$900,877	24.2%	20.7%
Appropriations						
Personnel	\$ 114,812	\$ 20,157	\$ 131,164	\$ 20,601		
Benefits	\$ 43,170	\$ 9,425	\$ 46,961	\$ 9,139		
Operating	\$2,022,038	\$348,040	\$2,199,747	\$265,126		
Outlay	\$ 106,000	\$ -	\$ 90,100	\$ -		
Miscellaneous	\$ 291,855	\$ -	\$ 45,000	\$ -		
Allocated Cost	\$ 87,894	\$ -	\$ 84,414	\$ 21,104		
Debt Service	\$1,126,580	\$ 1,165	\$1,099,370	\$ 1,034		
Nondepartmental	\$ 6,078	\$ 6,078	\$ 6,359	\$ -		
Transfer To	\$ -	\$ -	\$ 650,000	\$ -		
Appropriations Total	\$3,798,427	\$384,865	\$4,353,115	\$317,004	10.1%	7.3%

Golf Course Fund

The Golf Course fund is supported by the income received at the City's municipal golf course and the associated costs with running that operation.

With 25% of the fiscal year passed, 24% (N=\$343,185) of the revenues have been collected as compared to 22.2% (N=\$317,063) of the expenditures having been expended. Revenues are tracking slightly less than the 25% of the year lapsed (FY16=24.8; FY17=24%).

There is a 3.5% variance in spending between FY16 and FY17 in the first quarter of the year, with FY17 higher at 22.2% as compared to last year same period of 18.7%. The majority of the variance can be explained by the allocated costs that were mistakenly not charged in the first quarter of FY16 but were in charged in FY17. The rest of the variance can be explained to some staff vacancies in the first quarter that have now been hired.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Daily Greens	\$ 1,026,101	\$ 252,003	\$ 991,655	\$ 216,883		
Cart Rentals	\$ 276,077	\$ 78,752	\$ 269,268	\$ 74,333		
Concessions	\$ 150,000	\$ 50,577	\$ 163,228	\$ 51,672		
Contributions	\$ 10,000	\$ 20,200	\$ -	\$ -		
Other Revenue and Interest Earnings	\$ 2,284	\$ 540	\$ 2,284	\$ 297		
Appropriated Fund Balance	\$ 157,750	\$ -	\$ 3,740	\$ -		
Revenue Total	\$1,622,212	\$402,072	\$1,430,175	\$343,185	24.8%	24.0%
Appropriations						
Personnel	\$ 507,043	\$ 95,487	\$ 517,882	\$ 89,404		
Benefits	\$ 154,675	\$ 33,368	\$ 164,396	\$ 34,145		
Operating	\$ 583,541	\$161,899	\$ 587,429	\$161,497		
Outlay	\$ 13,600	\$ 12,149	\$ -	\$ -		
Allocated Cost	\$ 114,144	\$ -	\$ 128,068	\$ 32,017		
Nondepartmental	\$ 249,209	\$ -	\$ 32,400	\$ -		
Appropriations Total	\$1,622,212	\$302,903	\$1,430,175	\$317,063	18.7%	22.2%

CDBG/HOME Grant and Loan Administration Fund

The CDBG/HOME Grant and Loan Administration fund is supported by CDBG and HOME Partnership administrative funds allocated under the entitlement to the City as well as General Fund revenues to support low and moderate income housing and community development activities.

With 25% of the fiscal year lapsed, 0% (N=\$0) of the revenues have been collected as compared to 19.5% (N=\$146,859) of the expenditures having been expended. Revenue trends will be difficult to understand at this junction of the fiscal year. Transfers are completed after the end of each quarter based on the actuals incurred. This reports' parameters are just prior to the first transfer.

There is a 2.9% variance in spending between FY16 and FY17 in the first quarter of the year, with FY17 higher at 19.5% as compared to last year same period of 16.6%. The majority of the variance can be explained by the allocated costs that were mistakenly not charged in the first quarter of FY16 but were in charged in FY17. The rest of the variance is explained by the increase in operating for consulting services to prepare a job procedures manuals and to assist with preparation of AFFH to conduct analysis for furthering fair housing as required by HUD of which \$17,000 has already been expended in FY17's first quarter.

	FY16 Adjusted	FY16 Actuals	FY17 Adjusted	FY17 Actuals	FY16 %	FY17 %
Revenue						
Transfer from CDBG	\$ 454,119	\$ -	\$ 487,100	\$ -		
Transfer from General Fund	\$ 184,096	\$ -	\$ 207,077	\$ -		
Transfer from HOME	\$ 68,944	\$ -	\$ 58,715	\$ -		
Appropriated Fund Balance	\$ 2,500	\$ -	\$ -	\$ -		
Revenue Total	\$ 709,659	\$ -	\$ 752,892	\$ -	0.0%	0.0%
Appropriations						
Personnel	\$ 434,186	\$ 74,239	\$ 465,429	\$ 78,024		
Benefits	\$ 145,211	\$ 26,883	\$ 144,615	\$ 28,191		
Operating	\$ 80,563	\$ 16,499	\$ 93,149	\$ 28,219		
Allocated Cost	\$ 49,699	\$ -	\$ 49,699	\$ 12,425		
Appropriations Total	\$ 709,659	\$ 117,621	\$ 752,892	\$ 146,859	16.6%	19.5%

