

CITY OF ENNIS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended September 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 9,755,838	\$ 9,755,838	\$ 9,903,070	\$ 147,232
Sales taxes	2,269,180	2,269,180	2,979,576	710,396
Franchise taxes	1,539,060	1,539,060	1,622,886	83,826
Hotel occupancy taxes	239,769	239,769	270,869	31,100
Alcoholic beverage taxes	24,867	24,867	34,385	9,518
Licenses and permits	100,306	100,306	144,941	44,635
Fines and forfeitures	432,748	432,748	564,900	132,152
Charges for services	1,085,756	1,085,756	1,163,283	77,527
Revenues from use of money and property	220,389	220,389	225,672	5,283
Miscellaneous	232,265	232,265	292,942	60,677
Total revenues	<u>15,900,178</u>	<u>15,900,178</u>	<u>17,202,524</u>	<u>1,302,346</u>
EXPENDITURES				
Current:				
General government:				
City commission	90,210	90,210	68,390	(21,820)
Administration	801,799	801,799	824,095	22,296
Tourism	241,017	241,017	232,240	(8,777)
Total general government	<u>1,133,026</u>	<u>1,133,026</u>	<u>1,124,725</u>	<u>(8,301)</u>
Public safety:				
Police protection	4,324,416	4,324,416	4,158,025	(166,391)
Judicial	77,051	77,051	101,186	24,135
Fire protection	3,178,720	3,178,720	3,173,380	(5,340)
Inspection	443,177	444,677	402,986	(41,691)
Total public safety	<u>8,023,364</u>	<u>8,024,864</u>	<u>7,835,577</u>	<u>(189,287)</u>
Streets	1,360,999	1,463,999	1,246,624	(217,375)
Health	377,878	378,472	370,085	(8,387)
Equipment services	151,380	151,380	138,956	(12,424)
Cultural and recreational:				
Parks	624,037	660,037	598,264	(61,773)
Library	432,169	432,169	382,288	(49,881)
Museum	35,849	35,849	30,900	(4,949)
Total cultural and recreational	<u>1,092,055</u>	<u>1,128,055</u>	<u>1,011,452</u>	<u>(116,603)</u>
Airport	186,547	186,547	165,174	(21,373)
Public works	131,136	131,136	89,434	(41,702)
Sanitation services:				
Refuse collection	1,045,203	1,045,203	950,430	(94,773)
Refuse disposal	18,756	18,756	7,677	(11,079)
Total sanitation services	<u>1,063,959</u>	<u>1,063,959</u>	<u>958,107</u>	<u>(105,852)</u>
Debt service:				
Principal retirement	205,639	205,639	190,591	(15,048)
Interest and fiscal charges	20,757	20,757	20,590	(167)
Total debt service	<u>226,396</u>	<u>226,396</u>	<u>211,181</u>	<u>(15,215)</u>
Total expenditures	<u>13,746,740</u>	<u>13,887,834</u>	<u>13,151,315</u>	<u>(736,519)</u>
Excess of revenues over expenditures	<u>2,153,438</u>	<u>2,012,344</u>	<u>4,051,209</u>	<u>2,038,865</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,476,983)	(3,476,983)	(3,531,473)	(54,490)
Capital leases	113,199	113,199	95,953	(17,246)
Total other financing sources and uses	<u>(3,363,784)</u>	<u>(3,363,784)</u>	<u>(3,435,520)</u>	<u>(71,736)</u>
Net change in fund balance	<u>(1,210,346)</u>	<u>(1,351,440)</u>	<u>615,689</u>	<u>1,967,129</u>
Fund balance-beginning	1,210,346	1,351,440	7,761,929	6,410,489
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,377,618</u>	<u>\$ 8,377,618</u>

CITY OF ENNIS, TEXAS
SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
ENTERPRISE FUND - WATER AND SEWER
For the Fiscal Year Ended September 30, 2014

	Final Budgeted Amounts	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget
WATER OPERATING REVENUES					
Water sales	\$ 5,177,829	\$ 5,061,205	\$ 4,295	\$ 5,065,500	\$ (112,329)
Water taps and connections	5,861	6,191	-	6,191	330
Penalties	70,996	64,684	-	64,684	(6,312)
Reconnection charges	16,875	17,100	-	17,100	225
Miscellaneous	12,328	44,260	-	44,260	31,932
Total water revenues	<u>5,283,889</u>	<u>5,193,440</u>	<u>4,295</u>	<u>5,197,735</u>	<u>(86,154)</u>
SEWER OPERATING REVENUES					
Sewer service charge	2,407,486	2,408,757	(51,296)	2,357,461	(50,025)
Sewer taps and connection	2,024	1,850	-	1,850	(174)
Penalties	32,962	30,997	-	30,997	(1,965)
EPA fees	42,478	49,478	-	49,478	7,000
Total sewer revenues	<u>2,484,950</u>	<u>2,491,082</u>	<u>(51,296)</u>	<u>2,439,786</u>	<u>(45,164)</u>
TOTAL OPERATING REVENUES	<u><u>\$ 7,768,839</u></u>	<u><u>\$ 7,684,522</u></u>	<u><u>\$ (47,001)</u></u>	<u><u>\$ 7,637,521</u></u>	<u><u>\$ (131,318)</u></u>

CITY OF ENNIS, TEXAS
SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
ENTERPRISE FUND - WATER AND SEWER
For the Fiscal Year Ended September 30, 2014

	Final Budgeted Amounts	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget
OPERATING EXPENSES:					
Administration					
Salaries and wages	\$ 592,528	\$ 562,567	\$ 9,121	\$ 571,688	\$ (20,840)
Supplies	13,021	13,812	-	13,812	791
Maintenance and replacement	11,875	10,422	-	10,422	(1,453)
Miscellaneous services	94,063	100,540	-	100,540	6,477
Sundry charges	378,910	330,174	(30,367)	299,807	(79,103)
Total administration	<u>1,090,397</u>	<u>1,017,515</u>	<u>(21,246)</u>	<u>996,269</u>	<u>(94,128)</u>
Water operations					
Salaries and wages	845,485	828,978	(25,234)	803,744	(41,741)
Supplies	367,229	350,963	-	350,963	(16,266)
Maintenance and replacement	388,964	259,737	91,719	351,456	(37,508)
Miscellaneous services	771,168	669,151	(15,793)	653,358	(117,810)
Sundry charges	537,020	524,664	(4,569)	520,095	(16,925)
Total water operations	<u>2,909,866</u>	<u>2,633,493</u>	<u>46,123</u>	<u>2,679,616</u>	<u>(230,250)</u>
Sewer operations					
Salaries and wages	797,140	807,226	(19,589)	787,637	(9,503)
Supplies	288,135	271,978	-	271,978	(16,157)
Maintenance and replacement	256,600	247,040	8,356	255,396	(1,204)
Miscellaneous services	502,069	444,238	(19,596)	424,642	(77,427)
Sundry charges	505,902	489,643	(3,690)	485,953	(19,949)
Total sewer operations	<u>2,349,846</u>	<u>2,260,125</u>	<u>(34,519)</u>	<u>2,225,606</u>	<u>(124,240)</u>
Total operating expenses before depreciation and amortization	6,350,109	5,911,133	(9,642)	5,901,491	(448,618)
Depreciation and amortization	-	1,755,341	(1,755,341)	-	-
TOTAL OPERATING EXPENSES	<u><u>\$ 6,350,109</u></u>	<u><u>\$7,666,474</u></u>	<u><u>\$(1,764,983)</u></u>	<u><u>\$5,901,491</u></u>	<u><u>\$ (448,618)</u></u>

CITY OF ENNIS, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2014

Business-type
Activities - Enterprise
(Water and Sewer)
Fund

ASSETS

Current Assets:

Cash and cash equivalents	\$ 3,438,782
Receivables (net of allowance for uncollectibles)	895,338
Inventories	151,842
Total current assets	4,485,962

Noncurrent Assets:

Restricted cash and cash equivalents	639,923
Capital assets (net, where applicable of accumulated depreciation)	33,419,065
Total noncurrent assets	34,058,988
Total assets	38,544,950

DEFERRED OUTFLOWS OF RESOURCES

Deferred charge on refunding	188,933
Total deferred outflows of resources	188,933

LIABILITIES

Current Liabilities:

Accounts payable	83,605
Accrued payroll payable	58,159
Due to other funds	216,686
Compensated absences	173,781
Customer deposits payable	532,045
Bonds payable	1,504,573
Accrued interest payable	121,549
Total current liabilities	2,690,398

Noncurrent Liabilities:

Bonds payable	9,510,444
Net pension obligation	353,560
Total noncurrent liabilities	9,864,004
Total liabilities	12,554,402

NET POSITION

Net investment in capital assets	22,632,356
Restricted for debt service	600,548
Unrestricted	2,946,577
Total net position	\$ 26,179,481