

MuniCast® Monthly Variance Analysis Model

The **MuniCast®** Monthly Variance Analysis Model, specifically designed for local governments, is a 100% Excel-based financial model that helps the user to more accurately measure financial performance and proactively identify potential future budget variances.


The model allows the user to:

- Select from a variety of automated techniques for allocating annual budgets into accurate and detailed monthly revenue and expenditure budgets;
- Analyze budget vs. actual variances on a monthly, year-to-date and prior year basis;
- Create year-end estimates and measure projected year-end variances vs. budget;
- Download actual and revised budget data from any accounting system, and;
- Create reporting and analysis templates for your organization's management reporting process.

The model also includes an assortment of financial reports, chart galleries, and analytical templates customized to meet any organization's analysis and reporting requirements. Many local governments incorporate the **MuniCast®** model into their monthly management reporting, budget analysis and preparation, and long-term financial planning processes.

Overview and General Instructions

The **MuniCast®** Monthly Variance Analysis model (the "model") is an analytical tool for measuring budget versus actual variances and creating monthly budgets with the use of allocation methods applied to annual budgets. Variance tables, charts and graphs are based on the data contained in the various worksheets listed in the Index below.



Monthly Variance Analysis Model

INPUT ENTITY NAME HERE

↓

CITY OF SPRINGFIELD DEMO - ALL FUNDS

FISCAL YEAR END: JUNE 30, 2012

CHARTS AND TABLES

| | Tab |
|------------------------------------|-----|
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Initial Setup and Model Structure

Set-up of the **MuniCast®** model begins with collection of the historic monthly and budgeted annual financial data required to populate the worksheets, 7-Monthly Budget Allocation and 9-Revs-Exps-Transfer History. Chart of Accounts information pertaining to classification of revenues, expenditures and transfers in/out should be listed in 10-Account Master and Tables which provide the basis for consistent classification of accounts throughout the model. More detailed instructions for collecting and formatting the data can be found in the **MuniCast®** Data Collection Template.

The model is prepared and updated via an array of data input cells, designated in light-blue shade, and an array of named ranges, linked to formulae throughout the model. Data input cells are not password protected. All other cells are password protected. While it is necessary to unprotect certain cells during the data-refreshing and update process, it is recommended that the model generally remain in protected mode to prevent inadvertent entries that may overwrite permanent data and formulae.

The model also uses "named ranges" to identify various data sets (i.e. a range of highlighted columns and/or rows) referred to in other formulae throughout the model. The named ranges are anchored to dark blue-shaded rows. Whenever it is necessary to insert additional rows to accommodate new accounts and data, the rows should be inserted above the dark blue-shaded "anchor" rows to preserve the integrity of the named ranges. The purpose, set-up and maintenance process for each worksheet in the model is summarized below.

1-Instructions - The instructions on this page are intended to familiarize the user with the basic functionality of each worksheet, and the process for inputting data and operating the interactive tables and charts. Please contact Chris Swanson at GFRG if further clarification is required: MuniCast@Gmail.com or 949-412-6078.

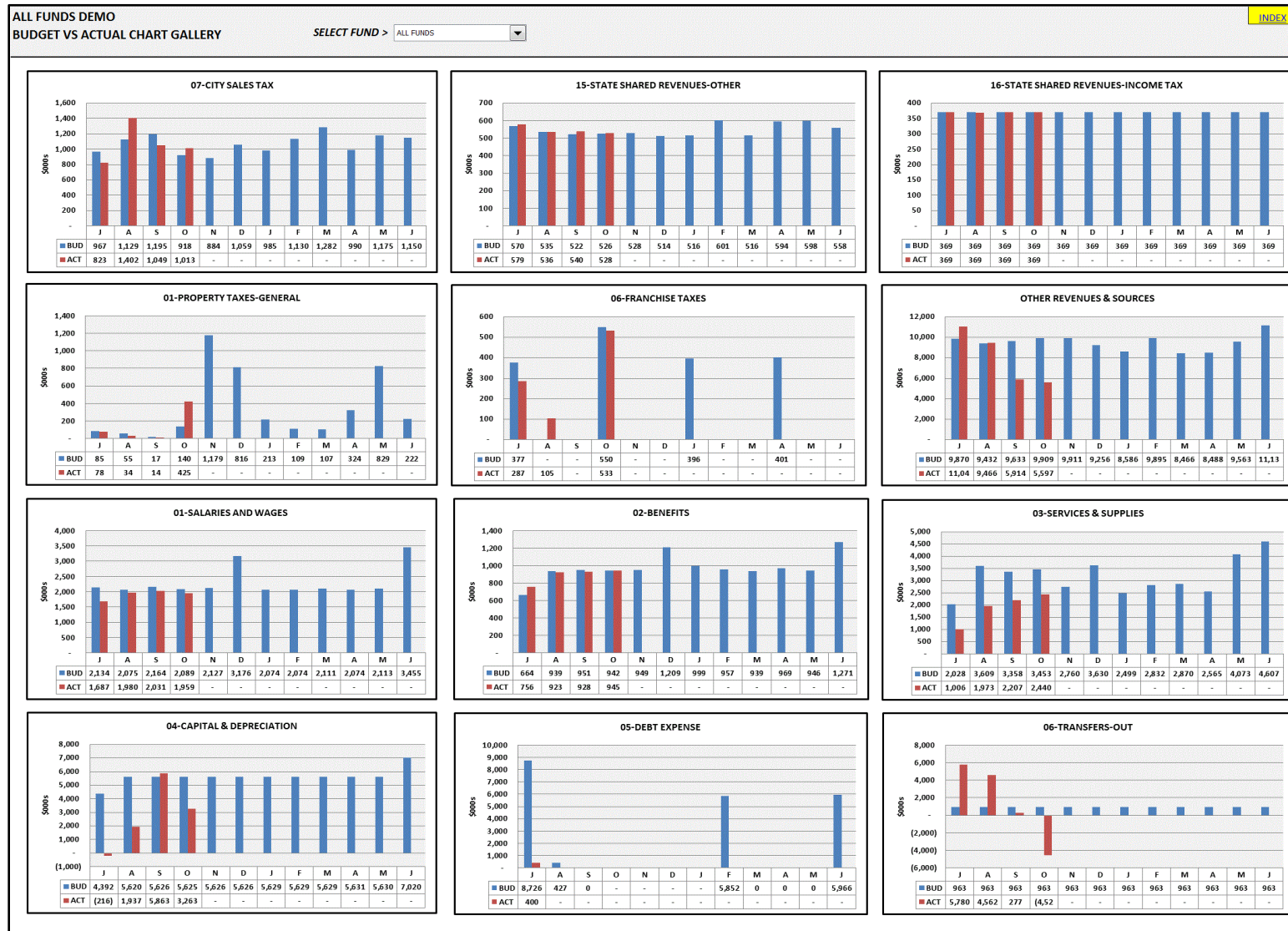
2-Variance Analysis Tables - This is a read-only gallery of charts that summarizes budget and actual data located in worksheets, 7-Monthly Data Input and 8-Monthly Budget Allocation. Fiscal months can be selected to match the latest reporting period. Note the "Worksheet Balanced?" check at the top of the page: it is based on an audit check, located below the last table on this worksheet, that compares totals from summary-level and detailed charts, and other worksheet totals in the model.

| ALL FUNDS DEMO | | | | | VARIANCE THRESHOLDS: | | | | | | | | INDEX | |
|-------------------------------------|--|---------------|-------------|------------|----------------------|--------------|---------------------|---------|-----------------------------|---------|------------|-------------------|---------|---------------|
| BUDGET VS ACTUAL VARIANCE TABLES | | | | | SELECT FUND > | | 110-GENERAL FUND | | DOLLARS +/- GREATER THAN >= | | 10,000 | | | |
| | | | | | SELECT MONTH > | | OCTOBER | | % +/- GREATER THAN >= | | 5% | | | |
| FISCAL YEAR END: JUNE 30, 2012 | | | | | | | | | | | | | | |
| FISCAL YEAR 2011 - 2012 | | | | | | | | | | | | | | |
| ALL REVENUES | | ANNUAL BUDGET | | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | VARIANCE-CURRENT YR | | VARIANCE-PRIOR YR | | YEAR-END | VARIANCE-YEAR END | | YTD ACTUAL |
| SOURCES | | ADOPTED | ADJUSTED | OCTOBER | OCTOBER | OCTOBER | (UNFAVORABLE) | PERCENT | (UNFAVORABLE) | PERCENT | ESTIMATE | (UNFAVORABLE) | PERCENT | % ADJ. BUDGET |
| 01-PROPERTY & SPECIAL PURPOSE TAXES | | 4,096,228 | 4,096,228 | 297,976 | 551,415 | 299,115 | 253,440 | 85% | 252,300 | 46% | 4,349,668 | 253,440 | 6% | 13% |
| 02-SPECIAL ASSESSMENTS | | - | - | - | - | - | - | 0% | - | 0% | - | - | 0% | 0% |
| 03-FRANCHISE FEES | | 1,724,139 | 1,724,139 | 926,441 | 925,669 | 925,105 | (772) | 0% | 564 | 0% | 1,723,367 | (772) | 0% | 54% |
| 04-SALES & OTHER TAXES | | 12,418,801 | 12,418,801 | 4,466,001 | 4,331,790 | 4,629,244 | (134,211) | -3% | (297,454) | -7% | 12,284,590 | (134,211) | -1% | 35% |
| 05-LICENSES & PERMITS | | 923,606 | 923,606 | 298,650 | 352,234 | 301,142 | 53,584 | 18% | 51,092 | 15% | 977,190 | 53,584 | 6% | 38% |
| 06-INTERGOVERNMENTAL REVENUE | | 11,421,040 | 11,421,040 | 3,849,331 | 3,877,149 | 4,145,590 | 27,818 | 1% | (268,441) | -7% | 11,448,858 | 27,818 | 0% | 34% |
| 07-GRANTS & CONTRIBUTIONS | | 86,796 | 86,796 | 28,932 | 9,363 | 26,756 | (19,569) | -68% | (17,393) | -186% | 67,227 | (19,569) | -23% | 11% |
| 08-GENERAL GOVERNMENT REVENUE | | 119,791 | 119,791 | 29,039 | 18,939 | 46,146 | (10,099) | -35% | (27,207) | -144% | 109,692 | (10,099) | -8% | 16% |
| 09-PUBLIC SAFETY REVENUE | | 73,540 | 73,540 | 24,523 | 27,709 | 20,585 | 3,186 | 13% | 7,124 | 26% | 76,726 | 3,186 | 4% | 38% |
| 10-CULTURE & RECREATION REVENUE | | 606,106 | 606,106 | 204,554 | 188,344 | 192,725 | (16,210) | -8% | (4,380) | -2% | 588,563 | (17,543) | -3% | 31% |
| 11-FINES & FORFEITURES | | 1,285,000 | 1,285,000 | 419,145 | 393,097 | 414,541 | (26,048) | -6% | (21,444) | -5% | 1,258,952 | (26,048) | -2% | 31% |
| 12-ENTERPRISE REVENUE | | - | - | - | - | - | - | 0% | - | 0% | - | - | 0% | 0% |
| 13-RENTS AND LEASES | | 62,436 | 62,436 | 29,072 | 28,259 | 22,839 | (813) | -3% | 5,420 | 19% | 61,623 | (813) | -1% | 45% |
| 14-OTHER SOURCES OF FUNDS | | 117,000 | 117,000 | 39,000 | 171,807 | 36,233 | 132,807 | 341% | 135,573 | 79% | 249,807 | 132,807 | 114% | 147% |
| TOTAL OPERATING REVENUE | | 32,934,483 | 32,934,483 | 10,612,663 | 10,875,776 | 11,060,022 | 263,112 | 2% | (184,246) | -2% | 33,196,262 | 261,779 | 1% | 33% |
| 15-TRANSFERS-IN | | 2,215,000 | 2,215,000 | 738,333 | 802,963 | 83,333 | 64,629 | 9% | 719,629 | 90% | 2,279,629 | 64,629 | 3% | 36% |
| TOTAL REVENUES & SOURCES | | 35,149,483 | 35,149,483 | 11,350,997 | 11,678,738 | 11,143,355 | 327,742 | 3% | 535,383 | 5% | 35,475,891 | 326,408 | 1% | 33% |
| | | | | | | | | | | | | | | |
| ALL EXPENDITURES | | ANNUAL BUDGET | | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | VARIANCE-CURRENT YR | | VARIANCE-PRIOR YR | | YEAR-END | VARIANCE-YEAR END | | YTD ACTUAL |
| USES | | ADOPTED | ADJUSTED | OCTOBER | OCTOBER | OCTOBER | (UNFAVORABLE) | PERCENT | (UNFAVORABLE) | PERCENT | ESTIMATE | (UNFAVORABLE) | PERCENT | % ADJ. BUDGET |
| 01-SALARIES AND WAGES | | 19,886,237 | 19,886,237 | 6,152,170 | 5,677,877 | 6,216,313 | 474,293 | 8% | 538,436 | 9% | 19,411,944 | 474,293 | 2% | 29% |
| 02-BENEFITS | | 8,640,602 | 8,640,602 | 2,571,011 | 2,671,791 | 2,401,586 | (100,780) | -4% | (270,204) | -10% | 8,741,382 | (100,780) | -1% | 31% |
| 03-SERVICES & SUPPLIES | | 7,354,701 | 7,354,701 | 2,533,048 | 1,003,207 | 1,142,948 | 1,529,841 | 60% | 139,741 | 14% | 5,195,840 | 2,158,861 | 29% | 14% |
| 04-CAPITAL & DEPRECIATION | | 89,000 | 89,000 | 29,667 | 128,185 | 55,180 | (98,519) | -332% | (73,005) | -57% | 187,519 | (98,519) | -111% | 144% |
| 05-DEBT EXPENSE | | - | - | - | - | - | - | 0% | - | 0% | - | - | 0% | 0% |
| TOTAL OPERATING EXPENDITURES | | 35,970,540 | 35,970,540 | 11,285,896 | 9,481,060 | 9,816,027 | 1,804,835 | 16% | 334,967 | 4% | 33,536,685 | 2,433,855 | 7% | 26% |
| 06-TRANSFERS-OUT | | 1,887,473 | 1,887,473 | 629,158 | 584,218 | 128,333 | 44,939 | 7% | (455,885) | -78% | 1,842,534 | 44,939 | 2% | 31% |
| TOTAL EXPENDITURES & USES | | 37,858,013 | 37,858,013 | 11,915,053 | 10,065,279 | 9,944,361 | 1,849,774 | 16% | (120,918) | -1% | 35,379,219 | 2,478,794 | 7% | 27% |
| | | | | | | | | | | | | | | |
| SURPLUS/(DEFICIT) | | ANNUAL BUDGET | | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | VARIANCE-CURRENT YR | | VARIANCE-PRIOR YR | | YEAR-END | VARIANCE-YEAR END | | YTD ACTUAL |
| | | ADOPTED | ADJUSTED | OCTOBER | OCTOBER | OCTOBER | (UNFAVORABLE) | PERCENT | (UNFAVORABLE) | PERCENT | ESTIMATE | (UNFAVORABLE) | PERCENT | % ADJ. BUDGET |
| TOTAL REVENUES & SOURCES | | 35,149,483 | 35,149,483 | 11,350,997 | 11,678,738 | 11,143,355 | 327,742 | 3% | 535,383 | 5% | 35,475,891 | 326,408 | 1% | 33% |
| TOTAL EXPENDITURES & USES | | 37,858,013 | 37,858,013 | 11,915,053 | 10,065,279 | 9,944,361 | 1,849,774 | 16% | (120,918) | -1% | 35,379,219 | 2,478,794 | 7% | 27% |
| SURPLUS/(DEFICIT) | | (2,708,530) | (2,708,530) | (564,057) | 1,613,460 | 1,198,994 | 2,177,516 | 386% | 414,465 | -26% | 96,673 | 2,805,203 | -104% | -60% |

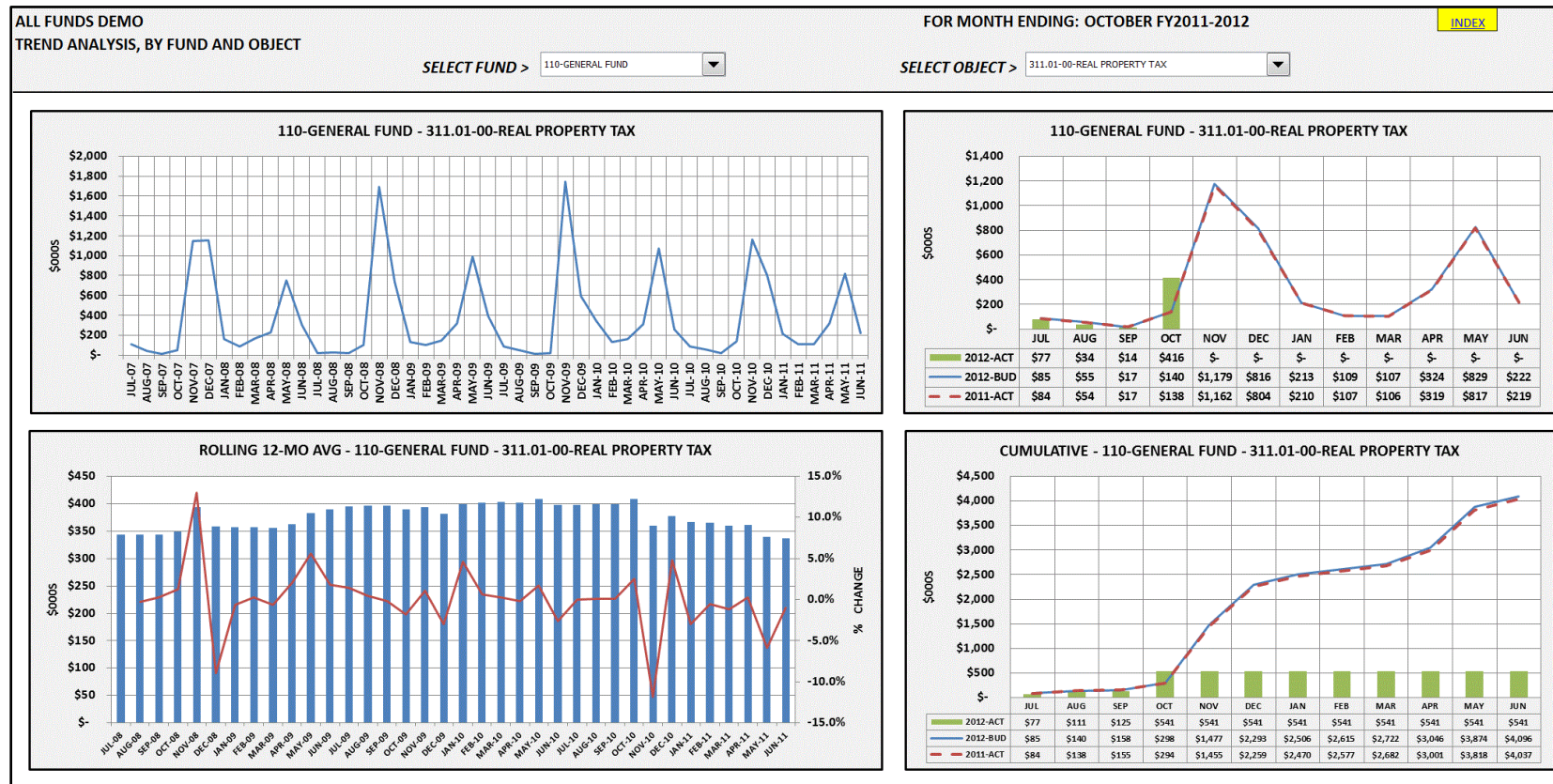
3-Pivot Analysis and Reporting - This pivot report is generated from the data from worksheet 8-Rev-EXP-Transfer History and can be modified by right-clicking on the report to open the pivot field list, then selecting the variable to present in the report. The pivot report must be "refreshed" each time new data is added or other changes are made to the model. To refresh the report, right-click on the report field and select "**REFRESH**."

| FUND | 110-GENERAL FUND | | | | | | | | |
|--------------------------------------|------------------|------------|----------------|------------|--------------|------------|------------|--------------|--|
| | Values | | | | | | | | |
| Row Labels | YTD BUD | YTD ACT | VAR-CURRENT YR | YTD PRIOR | VAR-PRIOR YR | ADJUSTED | ESTIMATE | VAR-YEAR-END | |
| 1-REVENUES | 11,350,330 | 11,678,738 | 328,408 | 11,143,355 | 535,383 | 35,147,483 | 35,475,891 | (328,408) | |
| 01-PROPERTY & SPECIAL PURPOSE TAXES | 297,976 | 551,415 | 253,440 | 299,115 | 252,300 | 4,096,228 | 4,349,668 | (253,440) | |
| 01-PROPERTY TAXES-GENERAL | 297,976 | 551,415 | 253,440 | 299,115 | 252,300 | 4,096,228 | 4,349,668 | (253,440) | |
| 03-FRANCHISE FEES | 926,441 | 925,669 | (772) | 925,105 | 564 | 1,724,139 | 1,723,367 | 772 | |
| 06-FRANCHISE TAXES | 926,441 | 925,669 | (772) | 925,105 | 564 | 1,724,139 | 1,723,367 | 772 | |
| 04-SALES & OTHER TAXES | 4,466,001 | 4,331,790 | (134,211) | 4,629,244 | (297,454) | 12,418,801 | 12,284,590 | 134,211 | |
| 07-CITY SALES TAX | 4,209,144 | 4,286,757 | 77,612 | 4,384,216 | (97,460) | 12,863,801 | 12,941,413 | (77,612) | |
| 08-RESTAURANT & BAR TAX | - | - | - | - | - | - | - | - | |
| 09-BED TAX | - | 2 | 2 | - | 2 | - | 2 | (2) | |
| 10-CITY SALES TAX-CONTRA | 184,549 | 30 | (184,519) | 187,312 | (187,282) | (680,000) | (864,519) | 184,519 | |
| 12-OTHER TAXES | 72,308 | 45,001 | (27,306) | 57,715 | (12,714) | 235,000 | 207,694 | 27,306 | |
| 05-LICENSES & PERMITS | 298,650 | 352,234 | 53,584 | 301,142 | 51,092 | 923,606 | 977,190 | (53,584) | |
| 13-LICENSES & PERMITS-OTHER | 136,981 | 136,047 | (934) | 136,576 | (529) | 438,598 | 437,664 | 934 | |
| 14-LICENSES & PERMITS-BUILDING | 161,669 | 216,187 | 54,517 | 164,566 | 51,621 | 485,008 | 539,525 | (54,517) | |
| 06-INTERGOVERNMENTAL REVENUE | 3,849,331 | 3,877,149 | 27,818 | 4,145,590 | (268,441) | 11,421,040 | 11,448,858 | (27,818) | |
| 15-STATE SHARED REVENUES-OTHER | 2,152,083 | 2,182,935 | 30,852 | 2,192,516 | (9,582) | 6,576,461 | 6,607,313 | (30,852) | |
| 16-STATE SHARED REVENUES-INCOME TAX | 1,477,834 | 1,477,650 | (184) | 1,733,660 | (256,009) | 4,433,501 | 4,433,317 | 184 | |
| 19-IGA-OTHER | 219,414 | 216,564 | (2,850) | 219,414 | (2,850) | 411,078 | 408,228 | 2,850 | |
| 07-GRANTS & CONTRIBUTIONS | 28,932 | 9,363 | (19,569) | 26,756 | (17,393) | 86,796 | 67,227 | 19,569 | |
| 20-GRANTS & CONTRIBUTIONS | 28,932 | 9,363 | (19,569) | 26,756 | (17,393) | 86,796 | 67,227 | 19,569 | |
| 08-GENERAL GOVERNMENT REVENUE | 29,039 | 18,939 | (10,099) | 46,146 | (27,207) | 119,791 | 109,692 | 10,099 | |
| 23-GENERAL GOVERNMENT REVENUE | 26,539 | 17,719 | (8,820) | 43,205 | (25,487) | 112,291 | 103,471 | 8,820 | |
| 29-GENERAL GOVERNMENT-SPECIAL EVENTS | 2,500 | 1,220 | (1,280) | 2,941 | (1,720) | 7,500 | 6,220 | 1,280 | |
| 09-PUBLIC SAFETY REVENUE | 24,523 | 27,709 | 3,186 | 20,585 | 7,124 | 73,540 | 76,726 | (3,186) | |
| 27-POLICE REVENUE | 12,372 | 18,049 | 5,677 | 12,651 | 5,398 | 37,116 | 42,793 | (5,677) | |
| 30-FIRE REVENUE | 12,151 | 9,661 | (2,491) | 7,934 | 1,727 | 36,424 | 33,933 | 2,491 | |
| 10-CULTURE & RECREATION REVENUE | 203,887 | 188,344 | (15,543) | 192,725 | (4,380) | 604,106 | 588,563 | 15,543 | |
| 25-MISC REVENUES | 4,101 | 8,006 | 3,904 | 4,214 | 3,791 | 38,500 | 42,404 | (3,904) | |
| 31-RECREATION REVENUE | 195,786 | 180,338 | (15,447) | 188,510 | (8,172) | 553,606 | 538,159 | 15,447 | |
| 33-FACILITY USE REVENUE | - | - | - | - | - | - | - | - | |
| 34-MISC REVENUE | 4,000 | - | (4,000) | - | - | 12,000 | 8,000 | 4,000 | |

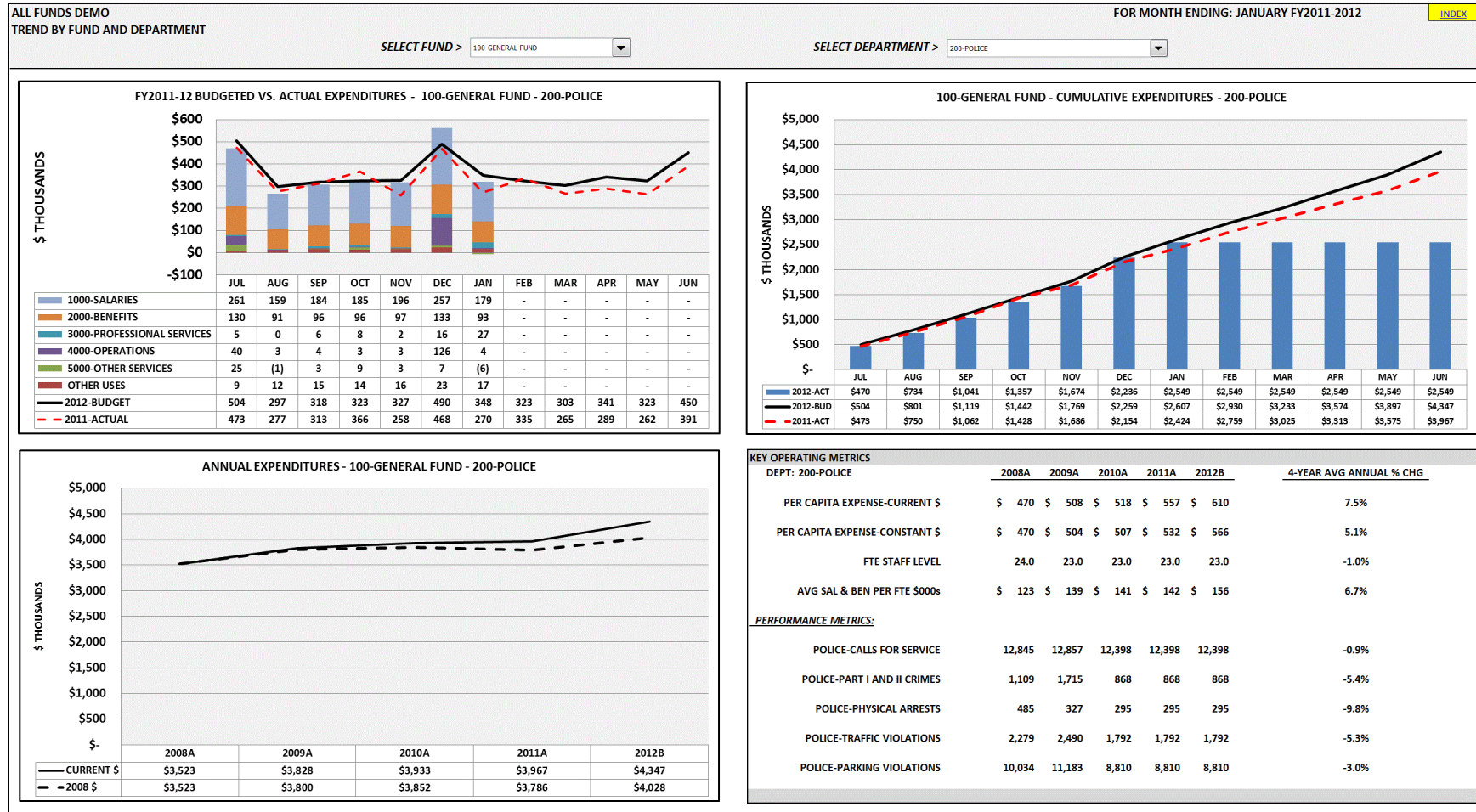
4-Chart Gallery - This gallery of charts illustrates budget versus actuals for major revenue and expenditure groups.



5-Trend by Object - This is an interactive four-quadrant analysis that provides a variety of measurements including actual monthly revenue or expenditures, by account object, 12-month moving average trend, a comparison of current, recent and historic monthly values, and a corresponding cumulative value chart. With the exception of the interactive menus at the top of the page, this is a read-only template based on data contained in the 8-Monthly Budget Allocation and 9-Revenues-Expenditures-Transfer History worksheets.



6-Trend by Department Org - This interactive chart gallery illustrates current year actual expenditures, by major expenditure category, versus total budget expenditures, and key operating metrics, by department/organization. With the exception of the interactive menus at the top of the page, this is a read-only template based on data contained in the 8-Monthly Budget Allocation and 9-Revenues-Expenditures-Transfer History worksheets.



7-Monthly Data Input - This worksheet is formatted to match the same number of rows and elements as found in the data extract report downloaded from the accounting database. Adjacent columns are added (to the right) that concatenate GL account elements into a single account string, along with other object and organization classifications, that are referred to in formulae used throughout the model. The account strings (account numbers) in this worksheet should be unique and only appear once. The account numbers in worksheets, 8-Monthly Budget Allocation and 9-Revenue-Expenditure-Transfer History should also reflect the account numbers in the 7-Monthly Data Input worksheet and can be added by inserting new rows above the blue-shaded "anchor" rows in those respective worksheets.

| ALL FUNDS DEMO MONTHLY DATA INPUT WORKSHEET | | | | | | | | | | | | | | | INDEX |
|--|------|-----------|-----------|---------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-------|
| FISCAL YEAR END: JUNE 30, 2012 | | | | | | | | | | | | | | | |
| FUND | DEPT | ACCTG | OBJECT | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
| 110 | 0000 | 311.01-00 | 311.01-00 | 77,152 | 33,988 | 13,992 | 416,172 | | | | | | | | |
| 110 | 0000 | 311.02-00 | 311.02-00 | 1,255 | 331 | 165 | 8,361 | | | | | | | | |
| 110 | 0000 | 314.01-00 | 314.01-00 | 15,457 | - | - | 11,916 | | | | | | | | |
| 110 | 0000 | 314.02-00 | 314.02-00 | - | 105,227 | - | 102,316 | | | | | | | | |
| 110 | 0000 | 314.03-00 | 314.03-00 | 271,763 | - | - | 418,990 | | | | | | | | |
| 110 | 0000 | 315.01-01 | 315.01-01 | 816,182 | 1,346,109 | 1,046,899 | 1,006,205 | | | | | | | | |
| 110 | 0000 | 315.01-02 | 315.01-02 | 7,192 | 55,985 | 1,849 | 6,335 | | | | | | | | |
| 110 | 0000 | 315.01-05 | 315.01-05 | - | - | 2 | | | | | | | | | |
| 110 | 0000 | 315.01-08 | 315.01-08 | - | - | - | | | | | | | | | |
| 110 | 0000 | 315.02-00 | 315.02-00 | 11,250 | 11,250 | 11,250 | 11,250 | | | | | | | | |
| 110 | 0000 | 315.99-06 | 315.99-06 | 25,606 | (25,606) | - | | | | | | | | | |
| 110 | 0000 | 315.99-07 | 315.99-07 | 72,139 | (72,139) | - | | | | | | | | | |
| 110 | 0000 | 315.99-08 | 315.99-08 | 47,754 | (47,724) | - | | | | | | | | | |
| 110 | 0000 | 315.99-09 | 315.99-09 | 38,330 | (38,330) | - | | | | | | | | | |
| 110 | 0000 | 320.01-01 | 320.01-01 | 26,963 | 28,930 | 28,906 | 26,734 | | | | | | | | |
| 110 | 0000 | 320.01-02 | 320.01-02 | 1,500 | 1,200 | 1,000 | 1,110 | | | | | | | | |
| 110 | 0000 | 320.01-03 | 320.01-03 | 456 | 48 | - | 384 | | | | | | | | |
| 110 | 0000 | 330.01-01 | 330.01-01 | 230,576 | 203,288 | 224,796 | 200,344 | | | | | | | | |
| 110 | 0000 | 330.01-02 | 330.01-02 | 347,988 | 332,680 | 315,597 | 327,665 | | | | | | | | |
| 110 | 0000 | 330.01-03 | 330.01-03 | 369,458 | 369,275 | 369,458 | 369,458 | | | | | | | | |
| 110 | 0000 | 331.01-01 | 331.01-01 | - | 3,890 | - | | | | | | | | | |
| 110 | 0000 | 331.02-01 | 331.02-01 | 1,362 | 1,362 | 1,362 | 1,362 | | | | | | | | |
| 110 | 0000 | 341.01-02 | 341.01-02 | 1,443 | 1,100 | 1,404 | 1,352 | | | | | | | | |
| 110 | 0000 | 341.03-03 | 341.03-03 | 936 | 434 | (572) | 950 | | | | | | | | |
| 110 | 0000 | 341.99-00 | 341.99-00 | 1,978 | 4,207 | 2,009 | 2,147 | | | | | | | | |
| 110 | 0000 | 341.99-04 | 341.99-04 | 130 | 280 | 450 | 360 | | | | | | | | |
| 110 | 0000 | 341.99-10 | 341.99-10 | 330 | - | - | | | | | | | | | |
| 110 | 0000 | 341.99-11 | 341.99-11 | - | 12,659 | 631 | | | | | | | | | |
| 110 | 0000 | 341.99-98 | 341.99-98 | - | 15 | (70) | (1) | | | | | | | | |
| 110 | 0000 | 348.99-00 | 348.99-00 | 1,982 | - | - | | | | | | | | | |

8-Monthly Budget Allocation - This template allocates annual budget values to monthly budgets based on allocation methods selected from the corresponding menus on each row. Allocation techniques include historic averages (prior year and multi-year averages), straight-line (equal 12-month apportionments, quarterly, pay-period (based on number of pay periods in a month), and a default manual entry of monthly values that can be input on Table A (to the right of the budget columns). Pay-period and quarterly monthly factors can be input in the light-blue shaded cells located above the first row of budget data. Typically, seasonal accounts such as property and sales taxes rely on historic allocation techniques. Salary and benefits are usually allocated based on pay periods per month. Internal services can be allocated on a monthly or quarterly basis, etc. Accounts that are new, non-recurring in nature and/or require other special treatment can be allocated via manual entry in Table A.

| ALL FUNDS DEMO | | | | | | | | ALLOCATION METHODS |
|--|---------------------|---------------------------------|-------------------------------|----------------------------------|--------|--------------------|-------------------------------------|--------------------|
| REVENUES, EXPENDITURES AND TRANSFERS | | | | | | | | PRIOR YEAR |
| FISCAL YEAR END - JUNE 30, 2012 | | | | | | | | 4-YEAR AVERAGE |
| | | | | | | | | STRAIGHTLINE |
| | | | | | | | | SPECIAL |
| | | | | | | | | QUARTERLY |
| | | | | | | | | PAY PERIOD |
| | | | | | | | | MANUAL |
| INSTRUCTIONS: ACTIVATE ALLOCATION METHOD LIST (CLICK ON CELL IN COL. I) AND SELECT METHOD. FOR "MANUAL" REFER TO "TABLE A" BEGINNING IN COL. Z | | | | | | | | |
| FUND | DEPTGROUP | SECTION | TYPE | ACCTGROUP | BUDCAT | ACCTNO | OBJDESC | ALLOCATION METHOD |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 01-PROPERTY & SPECIAL PURPOSE | 01-PROPERTY TAXES-GENERAL | | 110-0000-311.01-00 | 311.01-00-REAL PROPERTY TAX | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 03-FRANCHISE FEES | 06-FRANCHISE TAXES | | 110-0000-314.01-00 | 314.01-00-GAS COMPANY | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 03-FRANCHISE FEES | 06-FRANCHISE TAXES | | 110-0000-314.02-00 | 314.02-00-CABLE TV | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 03-FRANCHISE FEES | 06-FRANCHISE TAXES | | 110-0000-314.03-00 | 314.03-00-ELECTRIC | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 07-CITY SALES TAX | | 110-0000-315.01-01 | 315.01-01-CITY SALES TAX | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 07-CITY SALES TAX | | 110-0000-315.01-02 | 315.01-02-CITY SALES TAX AUDITS | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 12-OTHER TAXES | | 110-0000-315.02-00 | 315.02-00-FIRE INS PREMIUM TAX | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 10-CITY SALES TAX-CONTRA | | 110-0000-315.99-06 | 315.99-06-TAX CREDIT-LOWE'S | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 10-CITY SALES TAX-CONTRA | | 110-0000-315.99-07 | 315.99-07-TAX CREDIT-MALL DEVELOPMT | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 10-CITY SALES TAX-CONTRA | | 110-0000-315.99-08 | 315.99-08-TAX CREDIT-TOYOTA | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 04-SALES & OTHER TAXES | 10-CITY SALES TAX-CONTRA | | 110-0000-315.99-09 | 315.99-09-TAX CREDIT-NISSAN | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 05-LICENSES & PERMITS | 13-LICENSES & PERMITS-OTHER | | 110-0000-320.01-01 | 320.01-01-BUSINESS LICENSES | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 05-LICENSES & PERMITS | 13-LICENSES & PERMITS-OTHER | | 110-0000-320.01-02 | 320.01-02-LIQUOR LICENSE | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 06-INTERGOVERNMENTAL REVE | 15-STATE SHARED REVENUES-OTHER | | 110-0000-330.01-01 | 330.01-01-AUTO LIEU TAX | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 06-INTERGOVERNMENTAL REVE | 15-STATE SHARED REVENUES-OTHER | | 110-0000-330.01-02 | 330.01-02-STATE SHARED SALES TAX | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 06-INTERGOVERNMENTAL REVE | 16-STATE SHARED REVENUES-INCOME | | 110-0000-330.01-03 | 330.01-03-URBAN REVENUE SHARING | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 07-GRANTS & CONTRIBUTIONS | 20-GRANTS & CONTRIBUTIONS | | 110-0000-331.01-01 | 331.01-01-FEDERAL GRANTS | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 07-GRANTS & CONTRIBUTIONS | 20-GRANTS & CONTRIBUTIONS | | 110-0000-331.02-01 | 331.02-01-STATE GRANT | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 08-GENERAL GOVERNMENT REV | 23-GENERAL GOVERNMENT REVENUE | | 110-0000-341.01-01 | 341.01-01-CHGS FOR GEN GOV'T SVCS | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 08-GENERAL GOVERNMENT REV | 23-GENERAL GOVERNMENT REVENUE | | 110-0000-341.01-02 | 341.01-02-COPIES/PLANS/CODES | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 08-GENERAL GOVERNMENT REV | 23-GENERAL GOVERNMENT REVENUE | | 110-0000-341.01-03 | 341.01-03-ISLAND CONCESSION | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 08-GENERAL GOVERNMENT REV | 23-GENERAL GOVERNMENT REVENUE | | 110-0000-341.99-00 | 341.99-00-MISCELLANEOUS | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 08-GENERAL GOVERNMENT REV | 29-GENERAL GOVERNMENT-SPECIAL EV | | 110-0000-341.99-04 | 341.99-04-SPECIAL EVENTS REVENUE | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 10-CULTURE & RECREATION REV | 33-FACILITY USE REVENUE | | 110-0000-347.04-00 | 347.04-00-FACILITY RENTAL FEES | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 14-OTHER SOURCES OF FUNDS | 41-INVESTMENT EARNINGS | | 110-0000-361.01-00 | 361.01-00-INTEREST INCOME | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 13-RENTS AND LEASES | 42-RENTS AND LEASES | | 110-0000-363.01-00 | 363.01-00-LAND/BUILDING RENTAL | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 13-RENTS AND LEASES | 42-RENTS AND LEASES | | 110-0000-363.01-01 | 363.01-01-LAND/PARKING SPACE RENTAL | PRIOR YEAR |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 07-GRANTS & CONTRIBUTIONS | 20-GRANTS & CONTRIBUTIONS | | 110-0000-364.01-02 | 364.01-02-HYAC DONATIONS | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 14-OTHER SOURCES OF FUNDS | 25-MISC REVENUES | | 110-0000-369.99-00 | 369.99-00-DISCOUNTS TAKEN | STRAIGHTLINE |
| 110-GENERAL FUND | 22-NON-DEPARTMENTAL | 0000-NON-DEPARTMENT 1-REVENUES | 15-TRANSFERS-IN | 47-TRANSFERS-IN-O&M | | 110-0000-399.99-01 | 399.99-01-OPERATING TRNSFRS IN-O&M | STRAIGHTLINE |
| 110-GENERAL FUND | 12-MUNICIPAL COURT | 1310-MUNICIPAL COURT 1-REVENUES | 06-INTERGOVERNMENTAL REVE | 19-IGA-OTHER | | 110-1310-330.02-01 | 330.02-01-MOHAVE COUNTY COURT IGA | PRIOR YEAR |
| 110-GENERAL FUND | 12-MUNICIPAL COURT | 1310-MUNICIPAL COURT 1-REVENUES | 11-FINES & FORFEITURES | 35-FINES & FORFEITURES | | 110-1310-348.01-00 | 348.01-00-CITY FINES | PRIOR YEAR |
| 110-GENERAL FUND | 12-MUNICIPAL COURT | 1310-MUNICIPAL COURT 1-REVENUES | 11-FINES & FORFEITURES | 35-FINES & FORFEITURES | | 110-1310-348.03-00 | 348.03-00-JAIL FEES | PRIOR YEAR |
| 110-GENERAL FUND | 12-MUNICIPAL COURT | 1310-MUNICIPAL COURT 1-REVENUES | 11-FINES & FORFEITURES | 35-FINES & FORFEITURES | | 110-1310-348.04-00 | 348.04-00-FILING FEES | PRIOR YEAR |
| 110-GENERAL FUND | 12-MUNICIPAL COURT | 1310-MUNICIPAL COURT 1-REVENUES | 11-FINES & FORFEITURES | 35-FINES & FORFEITURES | | 110-1310-348.07-00 | 348.07-00-VICTIM/WITNESS CONTRIB | PRIOR YEAR |

9-Revenues-Expenditures-Transfer History - This data-input worksheet allows for input of all historic, budgeted and/or estimated revenue, expenditure and transfers in/out data, typically including at least 48 months of actual monthly data, but can include whatever data is readily available. For best results, extract monthly data from the organization's general ledger accounting system into a single flat file, or Excel worksheet, so that monthly values are listed in contiguous columns. Classify the lowest level of detail G/L account (typically, "object" level) by account type, account group, department, department group and fund. Note: some organizations do not designate revenues by department origin, though it is preferable to do so in order to measure department net costs.

| ACCTNO | OBJDESC | JUL-10 | AUG-10 | SEP-10 | OCT-10 | NOV-10 | DEC-10 | JAN-11 | FEB-11 | MAR-11 | APR-11 | MAY-11 | JUN-11 | JUL-11 | AUG-11 | SEP-11 | OCT-11 |
|--------------------|--------------------------------------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|
| 110-0000-311.01-00 | 311.01-00-REAL PROPERTY TAX | 84,202 | 54,117 | 17,114 | 138,203 | 1,161,579 | 803,998 | 210,338 | 107,114 | 105,691 | 318,951 | 816,582 | 218,685 | 77,152 | 33,988 | 13,992 | 416,172 |
| 110-0000-311.02-00 | 311.02-00-PERSONAL PROPERTY TAXES | 1,865 | 514 | 153 | 2,947 | 25,314 | 25,827 | 4,677 | 869 | 737 | 9,611 | 9,070 | 1,255 | 331 | 165 | 8,361 | |
| 521-0000-312.01-00 | 312.01-00-IDD PROPERTY TAX | 71,533 | 53,471 | 12,528 | 188,895 | 1,402,519 | 798,499 | 223,205 | 132,593 | 96,151 | 282,785 | 907,447 | 223,591 | 102,078 | 42,830 | 13,304 | 685,110 |
| 521-0000-312.02-00 | 312.02-00-IDD DEBT SVC PROP TAX | - | 817 | 191 | 2,884 | 21,412 | 12,188 | 3,407 | 2,023 | 1,468 | 4,323 | 13,855 | 4,616 | - | 654 | 203 | 10,450 |
| 531-0000-312.03-01 | 312.03-01-SD-REAL PROP TAX | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531-0000-312.03-02 | 312.03-02-SD-PERSONAL PROP TAX | 14 | (14) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 311-0000-312.05-01 | 312.05-01-REAL PROPERTY TAX | 3,764 | 1,137 | 629 | 446 | 86 | 206 | 134 | 170 | 121 | 942 | (3,764) | - | - | - | - | - |
| 311-0000-312.05-02 | 312.05-02-PERSONAL PROPERTY TAX | 84 | - | - | - | - | - | - | - | - | - | (84) | - | - | - | - | - |
| 312-0000-312.06-01 | 312.06-01-REAL PROPERTY TAX | 1,022 | 228 | - | 3 | 1,848 | 1,714 | 1,340 | 634 | 23 | 543 | 1,124 | (1,179) | 185 | 193 | 392 | 292 |
| 312-0000-312.06-02 | 312.06-02-PERSONAL PROPERTY | - | - | - | - | 44 | 0 | - | - | - | - | - | 44 | - | - | - | 0 |
| 313-0000-312.07-01 | 312.07-01-REAL PROPERTY TAX | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 313-0000-312.07-02 | 312.07-02-PERSONAL PROPERTY TAX | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314-0000-312.08-01 | 312.08-01-REAL PROPERTY TAX | 464 | 181 | 40 | 299 | 9,306 | 19,556 | 1,479 | 2,129 | 1,056 | 6,548 | 10,525 | 9,558 | 1,073 | 56 | 78 | 1,755 |
| 314-0000-312.08-02 | 312.08-02-PERSONAL PROPERTY TAX | 298 | - | 14 | 18 | 1,075 | 3,360 | 160 | - | 67 | 1,796 | 359 | 832 | 40 | 13 | 3 | 94 |
| 401-0000-313.01-01 | 313.01-01-SPECIAL ASSESS PRINCIPLE | (2,673) | - | - | 63,191 | - | - | - | - | - | - | - | - | - | - | - | 63,269 |
| 401-0000-313.02-01 | 313.02-01-SPECIAL ASSESS INTEREST | (33) | - | - | 3,241 | - | - | - | - | - | 1,621 | - | (18) | 18 | - | - | 1,621 |
| 401-0000-313.03-01 | 313.03-01-SPECIAL ASSESS PENALTIES | 2 | - | - | - | 952 | - | - | - | - | - | - | 1 | 8 | - | - | - |
| 110-0000-314.01-00 | 314.01-00-GAS COMPANY | 17,845 | - | - | 12,252 | - | - | 16,597 | - | - | 26,846 | - | - | 15,457 | - | - | 11,916 |
| 110-0000-314.02-00 | 314.02-00-CABLE TV | 99,099 | - | - | 95,678 | - | - | 98,827 | - | - | 106,042 | - | - | - | 105,227 | - | 102,316 |
| 110-0000-314.03-00 | 314.03-00-ELECTRIC | 259,725 | - | - | 440,504 | - | - | 280,909 | - | - | 268,552 | - | - | 271,763 | - | - | 418,990 |
| 110-0000-315.01-01 | 315.01-01-CITY SALES TAX | 1,001,601 | 1,169,863 | 1,239,175 | 950,756 | 914,925 | 1,097,127 | 1,020,198 | 1,171,156 | 1,329,688 | 1,025,828 | 1,218,193 | 1,191,564 | 816,182 | 1,346,109 | 1,046,899 | 1,006,205 |
| 110-0000-315.01-02 | 315.01-02-CITY SALES TAX AUDITS | 11,313 | 2,747 | 4,513 | 4,250 | 20,640 | 94 | 1,533 | 18,649 | 76,181 | 17,146 | 738 | 414 | 7,192 | 55,985 | 1,849 | 6,335 |
| 223-0000-315.01-03 | 315.01-03-RESTAURANT & BAR TAX | - | 60,297 | 63,918 | 64,567 | 58,256 | 60,746 | 56,102 | 71,758 | 60,555 | 82,063 | 84,862 | 137,748 | - | 69,578 | 135,389 | 58,435 |
| 223-0000-315.01-04 | 315.01-04-BED TAX | 51,073 | 65,302 | 48,449 | 46,376 | 28,179 | 30,665 | 25,993 | 22,965 | 45,376 | 66,722 | 57,021 | 62,758 | 45,787 | 78,245 | 40,146 | 39,676 |
| 110-0000-315.01-05 | 315.01-05-BED TAX PENALTIES & INT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - |
| 223-0000-315.01-05 | 315.01-05-BED TAX PENALTIES & INT | - | - | - | - | - | - | - | - | - | 43 | - | - | - | - | - | - |
| 223-0000-315.01-06 | 315.01-06-BED TAX AUDITS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 223-0000-315.01-07 | 315.01-07-RESTAURANT & BAR AUDITS | - | - | - | - | 23,143 | - | - | - | - | - | - | - | - | - | - | - |
| 110-0000-315.01-08 | 315.01-08-RESTAURANT & BAR PEN & INT | - | - | - | - | - | 687 | - | - | - | - | - | - | - | - | - | - |
| 223-0000-315.01-08 | 315.01-08-RESTAURANT & BAR PEN & INT | - | - | - | - | - | - | - | - | - | - | - | 11,597 | - | - | - | - |
| 223-0000-315.01-99 | 315.01-99-TAX WRITE OFFS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110-0000-315.02-00 | 315.02-00-FIRE INS PREMIUM TAX | 14,429 | 14,429 | 14,429 | 14,429 | 14,429 | 21,643 | 14,429 | 14,429 | 14,429 | 14,429 | 14,429 | 21,643 | 11,250 | 11,250 | 11,250 | 11,250 |
| 110-0000-315.99-06 | 315.99-06-TAX CREDIT-LOWE'S | 25,447 | (25,447) | - | - | (19,129) | - | - | (23,011) | - | - | (23,333) | (25,606) | 25,606 | (25,606) | - | - |
| 110-0000-315.99-07 | 315.99-07-TAX CREDIT-MALL DEVELOPMT | 262,070 | (74,120) | - | - | (225,140) | - | - | (63,521) | - | - | (111,251) | (72,139) | 72,139 | (72,139) | - | - |
| 110-0000-315.99-08 | 315.99-08-TAX CREDIT-TOYOTA | 46,736 | (47,373) | - | - | (49,579) | - | - | (41,778) | - | - | (45,861) | (47,754) | 47,754 | (47,754) | - | - |
| 110-0000-315.99-09 | 315.99-09-TAX CREDIT-NISSAN | 10,459 | (10,459) | - | - | (19,362) | - | - | (31,405) | - | - | (33,826) | (38,330) | 38,330 | (38,330) | - | - |
| 110-0000-320.01-01 | 320.01-01-BUSINESS LICENSES | 30,930 | 28,338 | 31,320 | 24,325 | 28,460 | 19,523 | 44,944 | 42,167 | 32,122 | 28,562 | 31,039 | 30,376 | 26,963 | 28,930 | 28,906 | 26,734 |
| 110-0000-320.01-02 | 320.01-02-LIQUOR LICENSE | 1,200 | 1,970 | 540 | 220 | 990 | 660 | 1,040 | 490 | 1,970 | 1,440 | 770 | 220 | 1,500 | 1,200 | 1,000 | 1,110 |
| 110-0000-320.01-03 | 320.01-03-FINGERPRINTING-STATE FEE | 72 | 24 | 72 | - | - | 72 | 576 | (384) | 72 | 24 | 24 | 48 | 456 | 48 | - | 384 |
| 110-7110-320.02-01 | 320.02-01-BUILDING PERMITS | 42,829 | 20,674 | 22,760 | (3,647) | 17,139 | 26,408 | 20,999 | 29,655 | 42,286 | 40,331 | 35,444 | 27,590 | 22,294 | 41,048 | 31,006 | 29,508 |
| 110-7110-320.02-02 | 320.02-02-GENERAL PLAN MAINT SURCH | 848 | 456 | 490 | 246 | 399 | 587 | 450 | 602 | 874 | 835 | 800 | 610 | 408 | 822 | 700 | 663 |
| 110-7110-320.02-03 | 320.02-03-SIGN PERMITS | 505 | 685 | 910 | 390 | 390 | (35) | 405 | 80 | 195 | 815 | 195 | (100) | 65 | 455 | 260 | 325 |
| 110-2210-320.02-04 | 320.02-04-FIRE PROTECTION PERMITS | 4,365 | 1,730 | 3,075 | 3,485 | 1,855 | 4,271 | 4,110 | 3,410 | 2,610 | 3,240 | 2,920 | 2,505 | 2,065 | 2,950 | 3,420 | 3,995 |
| 110-7110-320.02-05 | 320.02-05-SET BACK FEES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110-7110-320.02-06 | 320.02-06-ZONING FEES | 800 | 4,095 | 2,365 | 10,140 | 3,680 | 3,955 | 1,975 | 2,295 | 3,590 | 2,720 | 9,155 | 5,806 | (1,930) | 4,005 | 6,525 | 5,265 |
| 110-3110-320.02-07 | 320.02-07-OFFSITE PERMITS | 1,359 | 701 | 50 | - | 25 | 770 | 141 | 144 | 100 | 25 | 362 | 25 | 25 | 285 | 2,151 | 25 |
| 110-7110-320.02-08 | 320.02-08-PLAN CHECK FEES | 19,992 | 13,274 | 10,318 | 14,651 | 9,125 | 17,819 | 17,102 | 20,185 | 20,076 | 29,868 | 18,538 | 18,956 | 8,146 | 19,455 | 24,838 | 21,350 |
| 110-7110-320.02-09 | 320.02-09-PLAN CHANGE FEE | 214 | 285 | 595 | 214 | 309 | 214 | 190 | 285 | 169 | 143 | 190 | 285 | 143 | 167 | 167 | 262 |
| 110-7110-320.02-10 | 320.02-10-REINSPECTION FEE | - | 95 | 190 | 190 | - | 95 | - | 95 | 286 | - | - | - | 95 | 95 | 50 | - |
| 110-0000-320.02-11 | 320.02-11-FIRE REINSPECTION FEES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110-3110-320.02-12 | 320.02-12-DRIVEWAY PERMITS | 800 | 700 | 500 | 800 | 900 | 400 | 700 | 800 | 1,200 | 1,000 | 800 | 600 | 600 | 1,400 | 500 | 1,400 |
| 110-3110-320.02-13 | 320.02-13-ENGINEERING STUDY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110-0000-330.01-01 | 330.01-01-AUTO LIEU TAX | 245,149 | 222,615 | 225,813 | 219,205 | 215,807 | 202,358 | 194,362 | 204,491 | 203,266 | 258,940 | 222,855 | 206,591 | 230,576 | 203,288 | 224,796 | 200,344 |
| 110-0000-330.01-02 | 330.01-02-STATE SHARED SALES TAX | 335,313 | 322,235 | 305,487 | 316,700 | 322,492 | 321,161 | 331,402 | 409,107 | 322,673 | 345,922 | 386,483 | 362,902 | 347,988 | 332,680 | 315,597 | 327,665 |
| 110-0000-330.01-03 | 330.01-03-URBAN REVENUE SHARING | 433,416 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 433,415 | 369,458 | 369,275 | 369,458 | 369,458 |

Selecting Year-Forecasting Method - Worksheet 9-Revenues-Expenditures-Transfer History also provides menus for selecting estimate-to-year-end forecasting methods for each account. As with the allocation methods in 8-Monthly Budget Allocation, accounts can be grouped by similar type and forecast methods can be selected in one cell, from the drop-down list, and copy-pasted down the column.

| | | | | | | | | | | | | | | | | |
|--------------------------------------|------------------------|---|--|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|---------|-----------|-----------|------------|--------------|
| | REMAINING BUDGET | 1 | NOTE: SELECT FORECAST METHODS THAT WILL YIELD THE MOST ACCURATE ESTIMATE FOR THE PERIOD REMAINING AFTER THE YEAR-TO-DATE PERIOD. THE 'PRO-RATED BUDGET' AND 'YTD TREND' METHODS WORK ON FOR BUDGETED ACCOUNTS IN THE CURRENT FISCAL YEAR (OTHERWISE, A "#DIV/0" WILL BE GENERATED METHODS ARE SELECTED). | | | | | | | | | | | | | |
| | PRO-RATED BUDGET | 2 | | | | | | | | | | | | | | |
| | YTD TREND | 3 | FY2011-12 ACTUAL-ESTIMATE | | | | | | | | | | | | | |
| | MANUAL - TABLE A | 4 | ACT | ACT | ACT | ACT | EST | EST | EST | EST | EST | EST | EST | EST | YEAR-END | |
| | SELECT FORECAST METHOD | 5 | JUL-E | AUG-E | SEP-E | OCT-E | NOV-E | DEC-E | JAN-E | FEB-E | MAR-E | APR-E | MAY-E | JUN-E | ESTIMATE | VAR-YEAR-END |
| 311.01-00-REAL PROPERTY TAX | REMAINING BUDGET | 1 | 77,152 | 33,988 | 13,992 | 416,172 | 1,178,746 | 815,880 | 213,446 | 108,697 | 107,253 | 323,664 | 828,649 | 221,917 | 4,339,556 | (243,328) |
| 311.02-00-PERSONAL PROPERTY TAXES | REMAINING BUDGET | 1 | 1,255 | 331 | 165 | 8,361 | - | - | - | - | - | - | - | - | 10,112 | (10,112) |
| 312.01-00-IDD PROPERTY TAX | REMAINING BUDGET | 1 | 102,078 | 42,830 | 13,304 | 685,110 | 1,809,258 | 1,030,068 | 287,936 | 171,046 | 124,035 | 364,795 | 1,170,612 | 288,433 | 6,089,504 | (422,228) |
| 312.02-00-IDD DEBT SVC PROP TAX | REMAINING BUDGET | 1 | - | 654 | 203 | 10,450 | 5,510 | 3,136 | 877 | 521 | 378 | 1,112 | 3,565 | 1,188 | 27,593 | (10,305) |
| 312.03-01-SD-REAL PROP TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.03-02-SD-PERSONAL PROP TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.05-01-REAL PROPERTY TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.05-02-PERSONAL PROPERTY TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.06-01-REAL PROPERTY TAX | REMAINING BUDGET | 1 | 185 | 193 | 392 | 292 | 1,266 | 1,174 | 918 | 434 | 16 | 372 | 770 | (808) | 5,203 | (203) |
| 312.06-02-PERSONAL PROPERTY | REMAINING BUDGET | 1 | - | - | - | 0 | - | - | - | - | - | - | - | - | 0 | (0) |
| 312.07-01-REAL PROPERTY TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.07-02-PERSONAL PROPERTY TAX | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312.08-01-REAL PROPERTY TAX | REMAINING BUDGET | 1 | 1,073 | 56 | 78 | 1,755 | 11,415 | 23,989 | 1,815 | 2,612 | 1,296 | 8,032 | 12,910 | 11,724 | 76,753 | (1,753) |
| 312.08-02-PERSONAL PROPERTY TAX | REMAINING BUDGET | 1 | 40 | 13 | 3 | 94 | - | - | - | - | - | - | - | - | 151 | (151) |
| 313.01-01-SPECIAL ASSESS PRINCIPLE | REMAINING BUDGET | 1 | - | - | - | 63,269 | - | - | - | - | - | - | - | - | 63,269 | (3,269) |
| 313.02-01-SPECIAL ASSESS INTEREST | REMAINING BUDGET | 1 | 18 | - | - | 1,621 | - | - | - | - | - | - | - | - | 1,640 | (102) |
| 313.03-01-SPECIAL ASSESS PENALTIES | REMAINING BUDGET | 1 | 8 | - | - | - | - | - | - | - | - | - | - | - | 8 | (8) |
| 314.01-00-GAS COMPANY | REMAINING BUDGET | 1 | 15,457 | - | - | 11,916 | - | - | 16,926 | - | - | 27,378 | - | - | 71,678 | 3,322 |
| 314.02-00-CABLE TV | REMAINING BUDGET | 1 | - | 105,227 | - | 102,316 | - | - | 95,947 | - | - | 102,952 | - | - | 406,442 | (18,442) |
| 314.03-00-ELECTRIC | REMAINING BUDGET | 1 | 271,763 | - | - | 418,990 | - | - | 283,483 | - | - | 271,012 | - | - | 1,245,247 | 15,892 |
| 315.01-01-CITY SALES TAX | REMAINING BUDGET | 1 | 816,182 | 1,346,109 | 1,046,899 | 1,006,205 | 879,490 | 1,054,635 | 980,686 | 1,125,797 | 1,278,189 | 986,097 | 1,171,013 | 1,145,415 | 12,836,719 | (22,918) |
| 315.01-02-CITY SALES TAX AUDITS | REMAINING BUDGET | 1 | 7,192 | 55,985 | 1,849 | 6,335 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 104,694 | (54,694) |
| 315.01-03-RESTAURANT & BAR TAX | REMAINING BUDGET | 1 | - | 69,578 | 135,389 | 58,435 | 58,192 | 60,679 | 56,041 | 71,680 | 60,489 | 81,974 | 84,770 | 137,598 | 874,825 | (74,825) |
| 315.01-04-BED TAX | REMAINING BUDGET | 1 | 45,787 | 78,245 | 40,146 | 39,676 | 30,723 | 33,433 | 28,339 | 25,037 | 49,472 | 72,745 | 62,167 | 68,423 | 574,193 | 26,407 |
| 315.01-05-BED TAX PENALTIES & INT | REMAINING BUDGET | 1 | - | - | 2 | - | - | - | - | - | - | - | - | - | 2 | (2) |
| 315.01-05-BED TAX PENALTIES & INT | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.01-06-BED TAX AUDITS | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.01-07-RESTAURANT & BAR AUDITS | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.01-08-RESTAURANT & BAR PEN & INT | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.01-08-RESTAURANT & BAR PEN & INT | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.01-99-TAX WRITE OFFS | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315.02-00-FIRE INS PREMIUM TAX | REMAINING BUDGET | 1 | 11,250 | 11,250 | 11,250 | 11,250 | 18,077 | 27,115 | 18,077 | 18,077 | 18,077 | 18,077 | 18,077 | 27,115 | 207,694 | 27,306 |
| 315.99-06-TAX CREDIT-LOWE'S | REMAINING BUDGET | 1 | 25,606 | (25,606) | - | - | (21,003) | - | - | (25,265) | - | - | (25,618) | (28,114) | (100,000) | - |
| 315.99-07-TAX CREDIT-MALL DEVELOPMNT | REMAINING BUDGET | 1 | 72,139 | (72,139) | - | - | (221,889) | - | - | (62,604) | - | - | (109,644) | (71,097) | (465,235) | 185,235 |
| 315.99-08-TAX CREDIT-TOYOTA | REMAINING BUDGET | 1 | 47,754 | (47,724) | - | - | (53,423) | - | - | (45,018) | - | - | (49,417) | (51,457) | (199,284) | (716) |
| 315.99-09-TAX CREDIT-NISSAN | REMAINING BUDGET | 1 | 38,330 | (38,330) | - | - | (15,751) | - | - | (25,548) | - | - | (27,518) | (31,182) | (100,000) | - |
| 320.01-01-BUSINESS LICENSES | REMAINING BUDGET | 1 | 26,963 | 28,930 | 28,906 | 26,734 | 29,064 | 19,937 | 45,897 | 43,062 | 32,803 | 29,168 | 31,698 | 31,020 | 374,182 | 5,818 |
| 320.01-02-LIQUOR LICENSE | REMAINING BUDGET | 1 | 1,500 | 1,200 | 1,000 | 1,110 | 1,032 | 688 | 1,084 | 511 | 2,054 | 1,501 | 803 | 229 | 12,713 | (713) |
| 320.01-03-FINGERPRINTING-STATE FEE | REMAINING BUDGET | 1 | 456 | 48 | - | 384 | - | - | - | - | - | - | - | - | 888 | (888) |
| 320.02-01-BUILDING PERMITS | REMAINING BUDGET | 1 | 22,294 | 41,048 | 31,006 | 29,508 | 22,083 | 22,083 | 22,083 | 22,083 | 22,083 | 22,083 | 22,083 | 22,083 | 300,522 | (35,522) |
| 320.02-02-GENERAL PLAN MAINT SURCH | REMAINING BUDGET | 1 | 408 | 822 | 700 | 663 | 524 | 524 | 524 | 524 | 524 | 524 | 524 | 524 | 6,789 | (496) |
| 320.02-03-SIGN PERMITS | REMAINING BUDGET | 1 | 65 | 455 | 260 | 325 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 4,015 | 350 |
| 320.02-04-FIRE PROTECTION PERMITS | REMAINING BUDGET | 1 | 2,065 | 2,950 | 3,420 | 3,995 | 2,833 | 2,833 | 2,833 | 2,833 | 2,833 | 2,833 | 2,833 | 2,833 | 35,097 | (1,097) |
| 320.02-05-SET BACK FEES | REMAINING BUDGET | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 320.02-06-ZONING FEES | REMAINING BUDGET | 1 | (1,930) | 4,005 | 6,525 | 5,265 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 37,198 | (2,198) |
| 320.02-07-OFFSITE PERMITS | REMAINING BUDGET | 1 | 25 | 285 | 2,151 | 25 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 6,486 | (486) |

10-Account Master and Tables - The Account Master contains tables that list key elements in the chart of accounts including fund, department-organization and object-account. Lists for funds, departments, department groups, object descriptions, account types and account groups are given range names and referred to in formulae throughout the rest of the model, in particular in the 9-Revenues-Expenditures-Transfer History worksheet which uses these named ranges to automatically classify the G/L account number by fund, type and group.

See a Demonstration! – To see a demonstration of the **MuniCast®** Monthly Variance Analysis Model, please contact Chris Swanson at GFRG: MuniCast@Gmail.com or 949-412-6078

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