

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

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CITY OF SPRINGFIELD DEMO - ALL FUNDS

FISCAL YEAR END: JUNE 30, 2012

CHARTS AND TABLES

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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										DOLLARS +/- GREATER THAN >=		10,000	
SELECT FUND > 110-GENERAL FUND										% +/- GREATER THAN >=		5%	
SELECT MONTH > OCTOBER													
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%

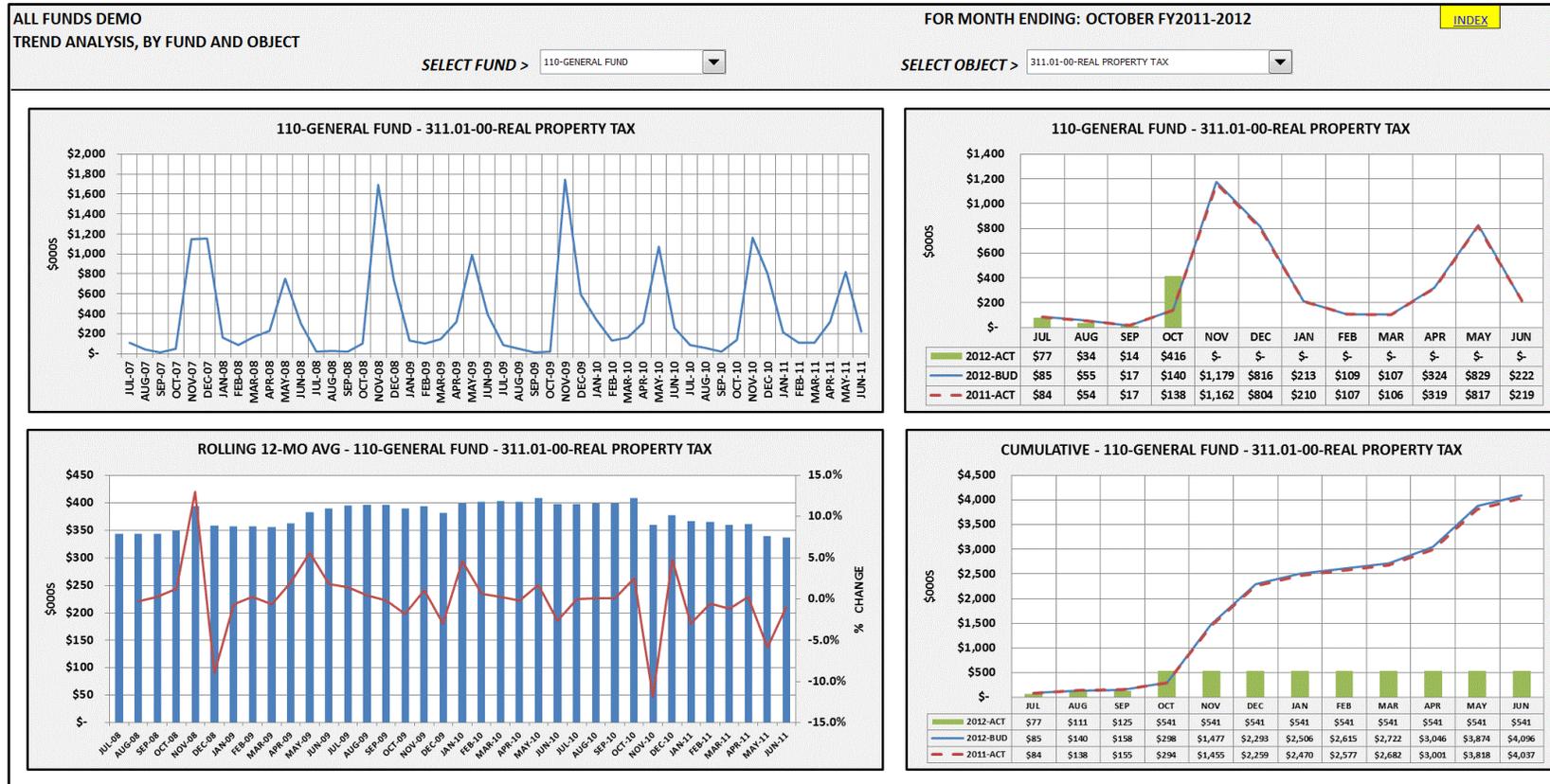
3-Pivot Analysis and Reporting - This pivot report is generated from the data from worksheet 8-Rev-EXP-Transfer History and can be modified by right-clicking on the report to open the pivot field list, then selecting the variable to present in the report. The pivot report must be "refreshed" each time 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	

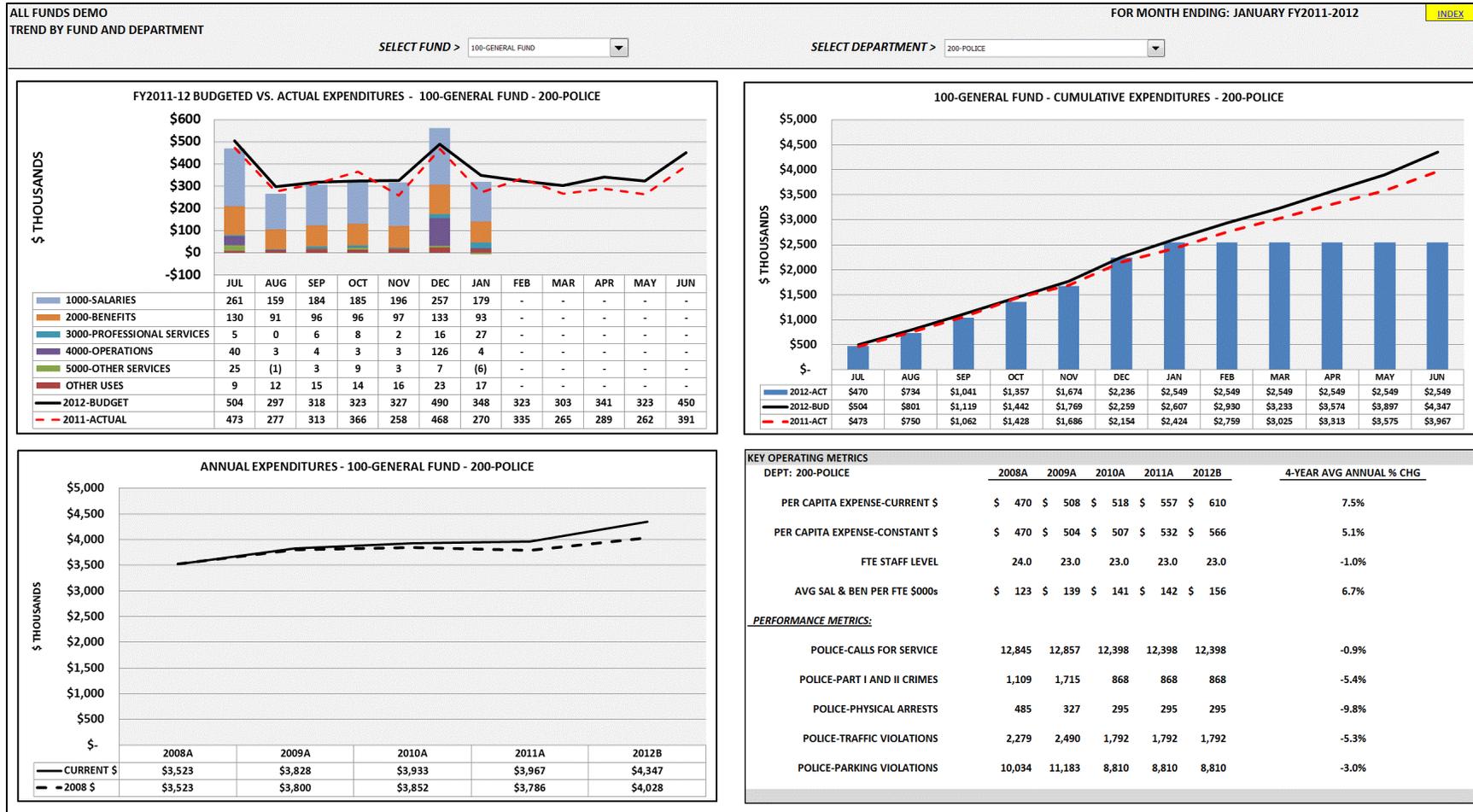
4-Chart Gallery - This gallery of charts illustrates budget versus actuals for major revenue and expenditure groups.



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															INDEX	
MONTHLY DATA INPUT WORKSHEET															FISCAL YEAR END: JUNE 30, 2012	
FUND	DEPT	ACCTG1	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 METHO
110-GENERAL FUND	22-NON-DEPARTMENTAL	0000-NON-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	1-REVENUES	08-GENERAL GOVERNMENT REV	23-GENERAL GOVERNMENT REVENUE	110-0000-341.01-01	341.01-01-CHGS FOR GEN GOVT SVCS	STRAIGHTLINE
110-GENERAL FUND	22-NON-DEPARTMENTAL	0000-NON-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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-DEPARTMENTAL	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	7,342	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 TAX	-	-	-	-	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	-	-	-	-	-	-	-	-	-	43	-	-	-	-	2	-
223-0000-315.01-05	315.01-05-BED TAX PENALTIES & INT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(47,724)	-	-
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	485	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	100	25	362	25	25	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	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.

		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).														
	REMAINING BUDGET	2															
	PRO-RATED BUDGET	3															
	YTD TREND	4	FY2011-12 ACTUAL-ESTIMATE														
	MANUAL - TABLE A		ACT	ACT	ACT	ACT	EST	EST	EST	EST	EST	EST	EST	EST	EST	YEAR-END	
OBJDESC	SELECT FORECAST METHOD		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	(422,238)	
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	18,077	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 DEVELOPMT	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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