

# MEMORANDUM



**TO:** PETE AUGER, CITY MANAGER

**FROM:** CARL JOHNSON, JR., CFO

**SUBJECT:** FINANCIAL REPORT AS OF SEPTEMBER 30, 2019

**DATE:** OCTOBER 28, 2019

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The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the first quarter ending September 30, 2019 (see attached report for budget-to-actual information prepared by budget category within each fund). The fiscal year 2018-19 audit is complete but the final printed report will not be officially released to the Mayor and City Council until the November 12, 2019, council meeting therefore, the June 30, 2019, ending balances on the attached report are shown as "unaudited". The rollover and any other individual budget amendment approved through the October 7, 2019 council meeting are reflected on the attached report. Through the first quarter, generally, revenues and expenditures should represent 25% of the budget.

## **General Fund**

The amended budget for the General Fund currently shows a reduction in fund balance of approximately \$1.061 million. The original budget had revenues greater than expenditures of \$248,785. The budget was amended to reflect approximately \$1.3 million of expenditure roll overs from fiscal year 2018/19.

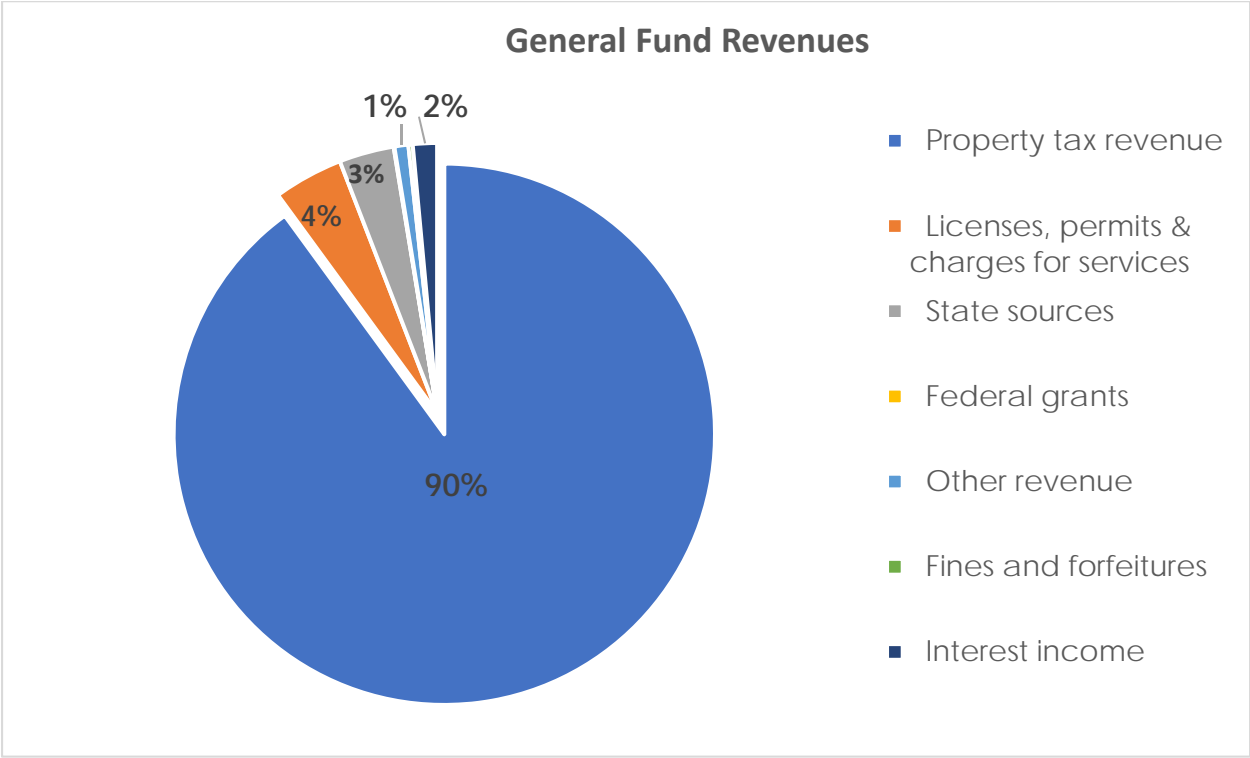
## **Revenues**

Total General Fund revenues for the first quarter are \$26,369,412, representing 74% of the \$35,605,734 General Fund amended revenue budget. The General Fund revenues are on track through the first quarter with the following items of note:

- Property Tax Revenue – Revenue is recorded in July at the time property taxes are billed and late payment penalty and interest collections are primarily received in the third and fourth quarter each fiscal year. Penalty and interest collections are less than the budgeted amount by \$136,000 through the first quarter which is as expected.
- Licenses, Permits, and Charges for Services – The City receives quarterly cable franchise payments (approximately \$230,000 per quarter) and the first payment has yet to be collected during the month of October (additional payments are received in January, April, and July for the quarters ending December, March, and June, respectively). Actual revenues from plan review fees and building permits are 40% of budget for the quarter ending. These revenues are seasonal providing an increase in revenues in the summer months, slowing down in the winter and picking back up in the spring.

- State Sources – The City receives state shared revenue six times throughout the year (October, December, February, April, June, and August). The City has received one of the six payments as of September 30, 2019.
- Interest Income (including investment gain/loss) – In an effort to maximize earnings potential, the City has strategically invested its excess cash resulting in better than anticipated interest returns for the first quarter. Public Act 20 governs the types of allowable investments the City can invest in. The Act was also created to ensure that operating cash can be invested only in specific financial instruments that are not at risk for loss of principal. The City can have market value losses on long term investments on an annual basis but as long as the investment is held to maturity, no actual loss will be incurred.
- Fines and Forfeitures – Court Fees and Fines revenue is received from Oakland County monthly for the prior month. The attached report reflects two payments received through the first quarter as expected; July and August. The City will receive September’s payment by the end of October; the revenue overall is 5% less than budget and less than prior year.

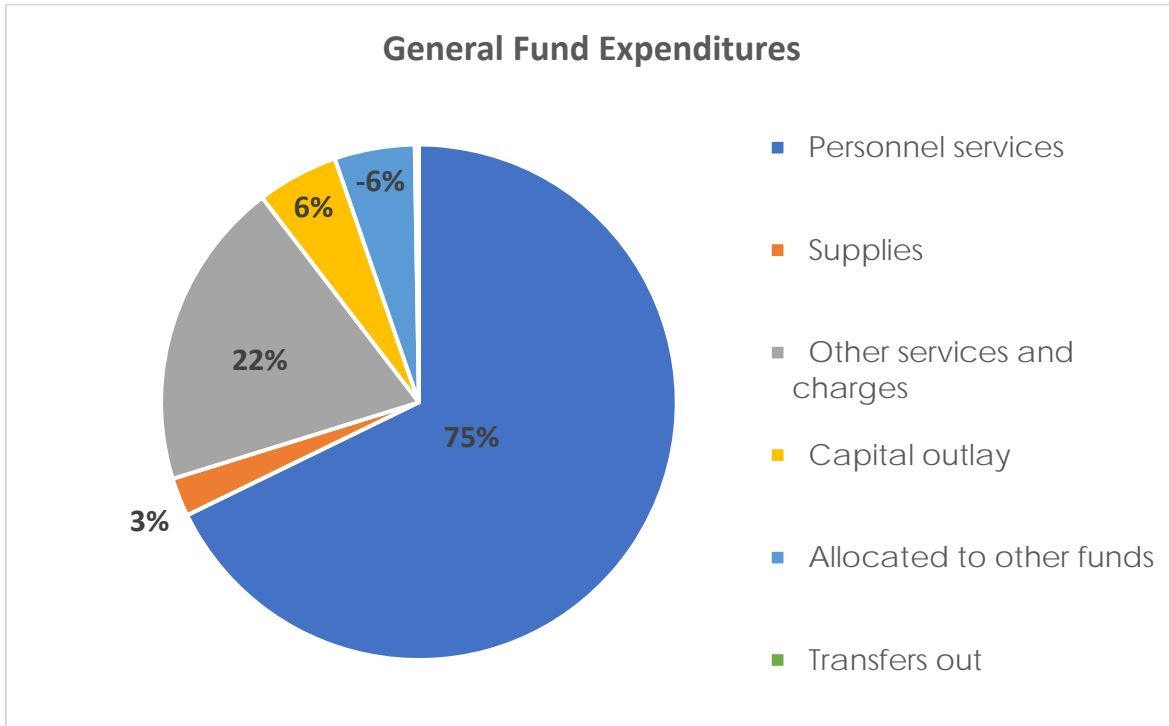
The following is a summary of the September 30, 2019, revenue by source:



## Expenditures

Total General Fund expenditures for the first quarter are \$8,740,357, representing 24% of the \$36,666,950 General Fund amended expenditure budget. While a few departments exceed 25% to date due to capital purchases or annual payments, expenditures in total have not exceeded the 25% mark and are in line through the first quarter. The City Attorney, Insurance, and Claims Department is at 49% due to the annual Property and Liability Insurance bill paid during the month of July.

The following is a summary of the September 30, 2019 expenditures by source:



## Special Revenue Funds

The various special revenue funds' revenues and expenditures are in-line with budget through the first quarter ending September 30, 2019. Items of note are included within certain Special Revenue Funds on the following pages:

### Major, Local, & Municipal Street Funds

Property Tax Revenue is at the 100% mark in the Municipal Street Fund due to less than anticipated chargebacks from the County-to-date. Construction design and maintenance expenditures are on target through the first quarter during the summer/fall construction season. Maintenance costs will increase over the winter months and construction will pick up again throughout the spring/summer season. (Construction projects that were still in progress from the 2018/2019 fiscal year are recorded in the Street Improvement Fund; see capital improvement funds below)

## **Parks, Recreation, & Cultural Services Fund**

The revenues for this fund are on target through the first quarter. The Transfers In budget category generally represents contributions from the General Fund for capital purchases. As capital items are either purchased or completed, the appropriate funding will be transferred from the General Fund. Other services and charges and program expenditures budget is slightly over the 25% mark mostly due to the seasonal nature of parks and recreation programs.

## **Tree Fund**

The spring tree planting invoices have yet to be received by the City contributing to the other services and charges coming in less than 25%. In addition the Bosco property improvement and Lakeshore Park improvement capital projects are ongoing and will continue throughout the fiscal year.

## **Drain Fund**

The Drain Fund construction expenditures (capital outlay) are less than the 25% mark through the first quarter due to the majority of the current fiscal year projects not beginning until the spring.

## **Rubbish Fund**

The Rubbish Fund revenue is approximately 50% due to half of the annual service fee being billed with the July 1, 2019 property tax bill and paid by August 31, 2019. The remaining fee will be billed on the winter tax bills sent out by December 1, 2019. The fund is also billed after each month of service so only two months of expenditures are included to date.

## **PEG Fund**

The City receives quarterly PEG payments (approximately \$92,500 per quarter). The first payment has yet to be collected. (Payments are received October, January, April, and July for the quarters ending September, December, March, and June, respectively).

## **Drug Forfeiture Fund**

The Drug forfeiture revenue is at 12% of budget due to the unpredictability of the revenue stream. The budget is based on historical revenue.

## **Library Fund**

Library Fund revenue for the quarter ended September 30, 2019 is 96%. Property tax revenue is recorded in July at the time property taxes are billed. In addition, several annual state funding sources are received during the first quarter.

### **Capital Improvement Funds**

The Special Assessment Revolving Fund has no anticipated capital purchases this fiscal year. The fund is loaning all available cash to the Corridor Improvement Authority Fund (CIA) to advance fund part of the Ring Road project. The funds will be repaid over multiple years with interest as the CIA tax base increases and before any additional projects are undertaken.

The Capital Improvement Fund began to levy the CIP millage in fiscal year 2018. Construction continues construction on projects started in fiscal year 2018/2019 including the gun range addition and Department of Public Works building. Additional CIP projects currently underway during the first quarter include: Lakeshore Park, ITC Trail (Garfield/9 Mile), Lakeshore Park and Pavilion Shore Park shoreline improvements and Bosco property improvements.

The Gun Range Facility Fund transferred the majority of its fund balance to the Capital Improvement Fund in the prior year to help fund the addition to the range. The Fund has no budgeted expenditures in the current year.

The Street Improvement Fund was created in FY 2013-14 in order to separately record and track construction-in-progress between two city fiscal years due to the calendar year-based construction season for the Major, Local, and Municipal Street funds. The activity in this fund will be updated throughout the fiscal year as needed.

### **Enterprise Funds**

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget and continue to be monitored. The activity for Senior Housing Fund has not been received from the contractor from the month of September and therefore not included in this report. An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only. There are no significant items to highlight at this time.

### **Fiduciary Fund**

An adopted budget is not required for the Retiree Healthcare Fund, per the State Budget Act since it is a fiduciary fund. The fund is primarily presented for informational purposes only. This fund invests all available resources in instruments similar to the pension funds which include stocks, bonds and other long-term financial investments. The stock market was steady during the past quarter resulting in realized and unrealized gains, net of fees, in line with the fiscal-year budget.

**REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI**  
**PERIOD ENDING 09/30/2019**  
**% Fiscal Year Completed: 25.21**

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	% BDGT
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED
<b>GENERAL FUND</b>					
<b>Fund 101 - GENERAL FUND</b>					
<b>Revenues</b>					
Property tax revenue	22,941,100	24,065,202	23,876,157	23,722,695	99
Licenses, permits & charges for services	4,524,898	4,777,604	4,577,604	1,096,377	24
State sources	4,990,895	4,897,925	5,067,925	865,229	17
Federal grants	71,879	65,000	65,000	10,667	16
Other revenue	690,032	792,870	732,870	218,500	30
Fines and forfeitures	450,056	525,000	525,000	69,114	13
Interest income	1,049,415	747,033	760,178	386,830	51
Donations	2,350	1,000	1,000	-	-
<b>TOTAL REVENUES</b>	<b>34,720,625</b>	<b>35,871,634</b>	<b>35,605,734</b>	<b>26,369,412</b>	<b>74</b>
<b>Expenditures</b>					
Personnel services	36,117	36,130	36,130	9,078	25
Supplies	436	200	200	-	-
Other services and charges	10,262	11,900	19,400	6,370	33
<b>101.00 - CITY COUNCIL</b>	<b>46,815</b>	<b>48,230</b>	<b>55,730</b>	<b>15,448</b>	<b>28</b>
Personnel services	544,201	546,239	546,239	119,721	22
Supplies	1,452	1,500	1,500	211	14
Other services and charges	94,759	119,170	149,231	42,679	29
Capital outlay	6,700	-	-	-	-
<b>172.00 - CITY MANAGER</b>	<b>647,112</b>	<b>666,909</b>	<b>696,970</b>	<b>162,611</b>	<b>23</b>
Personnel services	872,273	926,304	926,304	200,293	22
Supplies	13,533	9,000	9,000	870	10
Other services and charges	74,324	76,350	62,350	24,240	39
<b>201.00 - FINANCE DEPARTMENT</b>	<b>960,130</b>	<b>1,011,654</b>	<b>997,654</b>	<b>225,403</b>	<b>23</b>
Personnel services	803,907	801,088	816,088	190,184	23
Supplies	55,226	74,110	74,110	33,645	45
Other services and charges	262,196	370,280	385,015	70,491	18
Capital outlay	47,408	59,350	59,350	-	-
<b>205.00 - IS INFORMATION TECHNOLOGY DEPT</b>	<b>1,168,737</b>	<b>1,304,828</b>	<b>1,334,563</b>	<b>294,320</b>	<b>22</b>
Personnel services	615,354	627,434	643,021	152,046	24
Supplies	15,604	18,000	17,500	81	-
Other services and charges	157,297	218,910	206,823	13,067	6
<b>209.00 - ASSESSING DEPARTMENT</b>	<b>788,255</b>	<b>864,344</b>	<b>867,344</b>	<b>165,194</b>	<b>19</b>
Other services and charges	734,547	772,898	789,371	401,766	51
Capital outlay	13,385	50,000	33,527	2,500	7
<b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b>	<b>747,932</b>	<b>822,898</b>	<b>822,898</b>	<b>404,266</b>	<b>49</b>
Personnel services	618,709	623,535	657,535	152,651	23
Supplies	46,871	39,000	39,000	11,496	29
Other services and charges	218,703	179,580	177,063	42,401	24
Capital outlay	-	41,700	44,217	-	-
<b>215.00 - CITY CLERK</b>	<b>884,283</b>	<b>883,815</b>	<b>917,815</b>	<b>206,548</b>	<b>23</b>
Personnel services	280,166	275,279	279,279	65,766	24
Supplies	22,257	28,500	28,233	3,172	11
Other services and charges	28,636	41,350	41,617	9,590	23
<b>253.00 - TREASURY</b>	<b>331,059</b>	<b>345,129</b>	<b>349,129</b>	<b>78,528</b>	<b>22</b>
Personnel services	333,464	322,085	348,085	83,679	24
Supplies	15,696	18,500	18,500	6,692	36
Other services and charges	625,466	618,030	616,030	171,492	28
Capital outlay	29,465	231,830	266,830	-	-
<b>265.00 - IS FACILITY MANAGEMENT</b>	<b>1,004,091</b>	<b>1,190,445</b>	<b>1,249,445</b>	<b>261,863</b>	<b>21</b>

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED
Personnel services	830,028	874,334	893,334	226,299	25
Supplies	29,216	23,500	23,500	9,631	41
Other services and charges	359,306	320,340	320,340	143,031	45
Capital outlay	507,077	43,700	281,975	122,394	43
Allocated to other funds	(336,450)	(359,605)	(359,605)	(84,113)	23
<b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENA</b>	<b>1,389,177</b>	<b>902,269</b>	<b>1,159,544</b>	<b>417,242</b>	<b>36</b>
Personnel services	381,902	383,576	405,576	89,236	22
Supplies	333	1,000	1,000	63	6
Other services and charges	111,810	115,930	115,930	46,367	40
Capital outlay	4,384	-	-	-	-
<b>270.00 - HUMAN RESOURCES</b>	<b>498,429</b>	<b>500,506</b>	<b>522,506</b>	<b>135,666</b>	<b>26</b>
Personnel services	317,305	322,662	327,662	77,271	24
Supplies	11,632	10,900	10,900	2,778	25
Other services and charges	392,457	383,470	387,270	72,828	19
Program expenditures	569	2,000	2,000	84	4
<b>295.00 - COMMUNITY RELATIONS</b>	<b>721,963</b>	<b>719,032</b>	<b>727,832</b>	<b>152,961</b>	<b>21</b>
Personnel services	74,287	153,174	150,674	6,846	5
Supplies	1,117	-	2,500	9	-
Other services and charges	21,682	28,490	93,490	8,802	9
<b>296.00 - ECONOMIC DEVELOPMENT</b>	<b>97,086</b>	<b>181,664</b>	<b>246,664</b>	<b>15,657</b>	<b>6</b>
Personnel services	11,833,218	11,896,655	11,895,155	2,764,420	23
Supplies	314,713	263,890	269,910	67,757	25
Other services and charges	1,105,311	1,108,760	1,108,760	330,574	30
Capital outlay	32,984	-	40,500	-	-
<b>301.00 - POLICE DEPARTMENT</b>	<b>13,286,226</b>	<b>13,269,305</b>	<b>13,314,325</b>	<b>3,162,751</b>	<b>24</b>
Personnel services	4,940,973	4,933,485	4,933,485	1,206,182	24
Supplies	235,239	193,500	193,500	58,809	30
Other services and charges	708,248	608,330	618,330	190,601	31
Capital outlay	338,372	574,970	826,266	371,674	45
<b>337.00 - FIRE DEPARTMENT</b>	<b>6,222,832</b>	<b>6,310,285</b>	<b>6,571,581</b>	<b>1,827,266</b>	<b>28</b>
Personnel services	1,743,253	1,707,718	1,832,718	437,003	24
Supplies	25,488	33,200	32,220	2,582	8
Other services and charges	194,783	337,250	241,275	38,807	16
Capital outlay	-	24,000	80,950	-	-
<b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>	<b>1,963,524</b>	<b>2,102,168</b>	<b>2,187,163</b>	<b>478,392</b>	<b>22</b>
Personnel services	292,766	284,644	327,454	77,098	24
Supplies	51,445	10,900	18,452	4,823	26
Other services and charges	116,440	120,540	120,540	15,839	13
<b>442.00 - DPW ADMINISTRATION DIVISION</b>	<b>460,651</b>	<b>416,084</b>	<b>466,446</b>	<b>97,760</b>	<b>21</b>
Personnel services	513,570	556,688	511,978	89,579	17
Supplies	1,637	2,000	2,000	444	22
Other services and charges	141,913	174,100	200,698	30,873	15
Capital outlay	231,141	25,000	25,000	-	-
Allocated to other funds	(371,784)	(371,784)	(371,784)	(92,946)	25
<b>442.10 - DPW ENGINEERING DIVISION</b>	<b>516,477</b>	<b>386,004</b>	<b>367,892</b>	<b>27,950</b>	<b>8</b>
Personnel services	1,876,502	1,951,379	1,856,404	410,365	22
Supplies	87,019	108,500	125,000	8,593	7
Other services and charges	434,718	457,630	441,690	153,660	35
Capital outlay	711,343	974,000	832,075	-	-
Allocated to other funds	(1,352,113)	(1,700,000)	(1,425,000)	(302,197)	21
Maintenance	195,593	131,980	200,455	-	-
<b>442.20 - DPW FIELD OPERATIONS DIVISION</b>	<b>1,953,062</b>	<b>1,923,489</b>	<b>2,030,624</b>	<b>270,421</b>	<b>13</b>
Personnel services	446,498	422,826	429,826	104,409	24
Supplies	45,102	27,000	27,000	22,065	82
Other services and charges	283,690	354,420	353,796	63,201	18
Capital outlay	98,518	-	170,388	-	-
Allocated to other funds	(26,359)	(35,000)	(35,000)	(9,090)	26
<b>442.30 - DPW FLEET ASSET DIVISION</b>	<b>847,449</b>	<b>769,246</b>	<b>946,010</b>	<b>180,585</b>	<b>19</b>

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED
Personnel services	41,246	47,212	41,212	9,491	23
Supplies	7,897	6,500	5,800	872	15
Other services and charges	107	-	700	138	20
<b>665.00 - NOVI YOUTH ASSISTANCE</b>	<b>49,250</b>	<b>53,712</b>	<b>47,712</b>	<b>10,501</b>	<b>22</b>
Other services and charges	5,008	8,000	14,000	464	
<b>803.00 - HISTORICAL COMMISSION</b>	<b>5,008</b>	<b>8,000</b>	<b>14,000</b>	<b>464</b>	<b>3</b>
Personnel services	472,904	484,123	489,323	115,091	24
Supplies	2,277	5,600	5,600	458	8
Other services and charges	115,838	103,110	145,180	8,011	6
<b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b>	<b>591,019</b>	<b>592,833</b>	<b>640,103</b>	<b>123,560</b>	<b>19</b>
Transfers out	62,015	350,000	133,000	25,000	19
<b>940.00 - TRANSFER TO OTHER FUNDS</b>	<b>62,015</b>	<b>350,000</b>	<b>133,000</b>	<b>25,000</b>	<b>19</b>
<b>TOTAL EXPENDITURES</b>	<b>35,242,582</b>	<b>35,622,849</b>	<b>36,666,950</b>	<b>8,740,357</b>	<b>24</b>

Fund 101 - GENERAL FUND					
TOTAL REVENUES	34,720,625	35,871,634	35,605,734	26,369,412	74
TOTAL EXPENDITURES	35,242,582	35,622,849	36,666,950	8,740,357	24
NET OF REVENUES & EXPENDITURES	(521,957)	248,785	(1,061,216)	17,629,055	

#### SPECIAL REVENUE FUNDS

##### Fund 202 - MAJOR STREET FUND

###### Revenues

State sources	4,608,574	4,555,000	4,555,000	785,724	17
Other revenue	-	-	52,965	52,966	100
Interest income	94,094	3,582	3,582	20,361	568
Transfers in	203,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,905,668</b>	<b>4,558,582</b>	<b>4,611,547</b>	<b>859,051</b>	<b>19</b>

###### Expenditures

Transfers out	2,050,000	200,000	200,000	-	-
Other services and charges	302,080	114,350	114,392	23,737	21
Capital outlay	2,210,720	2,681,232	2,748,155	31,948	1
Routine Maintenance	828,890	1,128,000	1,114,000	264,493	24
Winter Maintenance	351,206	390,000	390,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,742,896</b>	<b>4,513,582</b>	<b>4,566,547</b>	<b>320,178</b>	<b>7</b>

Fund 202 - MAJOR STREET FUND					
TOTAL REVENUES	4,905,668	4,558,582	4,611,547	859,051	19
TOTAL EXPENDITURES	5,742,896	4,513,582	4,566,547	320,178	7
NET OF REVENUES & EXPENDITURES	(837,228)	45,000	45,000	538,873	

##### Fund 203 - LOCAL STREET FUND

###### Revenues

State sources	1,626,858	1,603,000	1,603,000	274,521	17
Interest income	15,752	2,868	2,868	17,610	614
Transfers in	4,000,000	6,235,000	6,235,000	1,100,000	18
<b>TOTAL REVENUES</b>	<b>5,642,610</b>	<b>7,840,868</b>	<b>7,840,868</b>	<b>1,392,131</b>	<b>18</b>

###### Expenditures

Other services and charges	104,159	92,900	92,900	20,874	22
Capital outlay	3,953,906	5,745,968	5,745,968	802,072	14
Routine Maintenance	1,229,414	1,319,000	1,413,759	315,819	22
Winter Maintenance	297,745	363,000	363,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,585,224</b>	<b>7,520,868</b>	<b>7,615,627</b>	<b>1,138,765</b>	<b>15</b>

Fund 203 - LOCAL STREET FUND					
TOTAL REVENUES	5,642,610	7,840,868	7,840,868	1,392,131	18
TOTAL EXPENDITURES	5,585,224	7,520,868	7,615,627	1,138,765	15
NET OF REVENUES & EXPENDITURES	57,386	320,000	225,241	253,366	



GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**Fund 204 - MUNICIPAL STREET FUND**

**Revenue**

Property tax revenue	5,288,116	5,502,800	5,502,800	5,501,807	100
Licenses, permits & charges for services	44,124	10,000	10,000	10,000	100
Other revenue	410,955	307,000	346,900	13,603	4
Interest income	267,514	58,160	60,677	45,589	75
Special assessments levied	12,294	-	8,583	8,583	100
Special assessment interest	738	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,023,741</b>	<b>5,877,960</b>	<b>5,928,960</b>	<b>5,579,582</b>	<b>94</b>

**Expenditures**

Transfers out	5,138,000	6,035,000	6,035,000	1,100,000	18
Other services and charges	191,140	330,979	281,979	178,030	63
Capital outlay	71,947	623,981	1,129,961	49,875	4
Routine Maintenance	177,297	242,000	242,000	37,256	15
Winter Maintenance	206,652	230,000	230,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,785,036</b>	<b>7,461,960</b>	<b>7,918,940</b>	<b>1,365,161</b>	<b>17</b>

**Fund 204 - MUNICIPAL STREET FUND**

<b>TOTAL REVENUES</b>	<b>6,023,741</b>	<b>5,877,960</b>	<b>5,928,960</b>	<b>5,579,582</b>	<b>94</b>
<b>TOTAL EXPENDITURES</b>	<b>5,785,036</b>	<b>7,461,960</b>	<b>7,918,940</b>	<b>1,365,161</b>	<b>17</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>238,705</b>	<b>(1,584,000)</b>	<b>(1,989,980)</b>	<b>4,214,421</b>	

**Fund 208 - PARKS, REC & CULTURAL SVCS FUND**

**Revenue**

Property tax revenue	1,358,822	1,411,336	1,411,336	1,413,830	100
Other revenue	5,308	5,000	11,923	7,224	61
Interest income	49,417	30,000	31,477	9,862	31
Donations	38,770	123,500	273,500	5,205	2
Transfers in	50,000	300,000	83,000	25,000	30
Program revenue	1,327,609	1,229,340	1,214,340	313,406	26
Older adult program revenue	181,725	155,350	170,350	49,329	29
<b>TOTAL REVENUES</b>	<b>3,011,651</b>	<b>3,254,526</b>	<b>3,195,926</b>	<b>1,823,856</b>	<b>57</b>

**Expenditures**

Personnel services	1,201,319	1,255,889	1,255,389	285,624	23
Supplies	61,314	69,680	114,381	5,174	5
Other services and charges	585,560	604,040	697,757	210,942	30
Capital outlay	171,844	717,640	824,224	119,005	14
Program expenditures	732,701	609,870	601,370	181,585	30
Older Adult Program Expenditures	226,370	231,020	239,520	57,470	24
<b>TOTAL EXPENDITURES</b>	<b>2,979,108</b>	<b>3,488,139</b>	<b>3,732,641</b>	<b>859,800</b>	<b>23</b>

**Fund 208 - PARKS, REC & CULTURAL SVCS FUND**

<b>TOTAL REVENUES</b>	<b>3,011,651</b>	<b>3,254,526</b>	<b>3,195,926</b>	<b>1,823,856</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>2,979,108</b>	<b>3,488,139</b>	<b>3,732,641</b>	<b>859,800</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>32,543</b>	<b>(233,613)</b>	<b>(536,715)</b>	<b>964,056</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	% BDGT USED

**Fund 209 - TREE FUND**

**Revenue**

Other revenue	1,157,150	300,000	300,000	32,375	11
Interest income	143,284	58,971	58,971	34,651	59
Donations	4,750	-	-	-	-
State grants	363,852	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,669,036</b>	<b>358,971</b>	<b>358,971</b>	<b>67,026</b>	<b>18</b>

**Expenditures**

Personnel services	71,418	103,271	76,127	15,496	20
Supplies	971	1,000	1,000	-	-
Other services and charges	430,436	564,700	591,844	63,442	11
Capital outlay	545,748	-	232,431	15,980	8
<b>TOTAL EXPENDITURES</b>	<b>1,048,573</b>	<b>668,971</b>	<b>901,402</b>	<b>94,918</b>	<b>11</b>

**Fund 209 - TREE FUND**

<b>TOTAL REVENUES</b>	<b>1,669,036</b>	<b>358,971</b>	<b>358,971</b>	<b>67,026</b>	<b>18</b>
<b>TOTAL EXPENDITURES</b>	<b>1,048,573</b>	<b>668,971</b>	<b>901,402</b>	<b>94,918</b>	<b>11</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>620,463</b>	<b>(310,000)</b>	<b>(542,431)</b>	<b>(27,892)</b>	

**Fund 210 - DRAIN FUND**

**Revenues**

Property tax revenue	1,517,012	2,152,659	2,152,659	2,152,123	100
Other revenue	89,258	10,000	10,000	-	-
Interest income	20,411	4,872	4,872	2,987	61
Transfers in	279,000	-	1,801,040	-	-
<b>TOTAL REVENUES</b>	<b>1,905,681</b>	<b>2,167,531</b>	<b>3,968,571</b>	<b>2,155,110</b>	<b>54</b>

**Expenditures**

Personnel services	23,438	23,360	23,360	5,493	24
Other services and charges	146,051	473,328	506,268	62,526	12
Capital outlay	682,944	155,343	2,630,673	133,591	5
Maintenance	578,171	708,500	708,500	223,763	32
Transfers out	600,930	807,000	99,770	14,000	14
<b>TOTAL EXPENDITURES</b>	<b>2,031,534</b>	<b>2,167,531</b>	<b>3,968,571</b>	<b>439,373</b>	<b>11</b>

**Fund 210 - DRAIN FUND**

<b>TOTAL REVENUES</b>	<b>1,905,681</b>	<b>2,167,531</b>	<b>3,968,571</b>	<b>2,155,110</b>	<b>54</b>
<b>TOTAL EXPENDITURES</b>	<b>2,031,534</b>	<b>2,167,531</b>	<b>3,968,571</b>	<b>439,373</b>	<b>11</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(125,853)</b>	<b>-</b>	<b>-</b>	<b>1,715,737</b>	

**Fund 226 - RUBBISH COLLECTION FUND**

**Revenue**

Licenses, permits & charges for services	2,387,803	2,475,000	2,519,000	1,226,805	49
Other revenue	5,334	-	-	-	-
Interest income	11,724	1,000	1,000	300	30
Transfers in	12,015	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,416,876</b>	<b>2,476,000</b>	<b>2,520,000</b>	<b>1,227,105</b>	<b>49</b>

**Expenditures**

Supplies	855	-	-	-	-
Other services and charges	2,416,021	2,476,000	2,520,000	418,120	17
<b>TOTAL EXPENDITURES</b>	<b>2,416,876</b>	<b>2,476,000</b>	<b>2,520,000</b>	<b>418,120</b>	<b>17</b>

**Fund 226 - RUBBISH COLLECTION FUND**

<b>TOTAL REVENUES</b>	<b>2,416,876</b>	<b>2,476,000</b>	<b>2,520,000</b>	<b>1,227,105</b>	<b>49</b>
<b>TOTAL EXPENDITURES</b>	<b>2,416,876</b>	<b>2,476,000</b>	<b>2,520,000</b>	<b>418,120</b>	<b>17</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>808,985</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**Fund 263 - PEG CABLE FUND**

**Revenues**

Licenses, permits & charges for services	362,344	370,000	370,000	-	-
Interest income	23,447	5,061	5,061	5,490	108
<b>TOTAL REVENUES</b>	<b>385,791</b>	<b>375,061</b>	<b>375,061</b>	<b>5,490</b>	<b>1</b>

**Expenditures**

Personnel services	213,104	222,021	227,021	49,975	22
Supplies	5,650	5,000	5,000	101	14
Other services and charges	36,934	51,040	51,040	6,986	44
Capital outlay	68,364	40,000	36,000	15,996	23
<b>TOTAL EXPENDITURES</b>	<b>324,052</b>	<b>318,061</b>	<b>319,061</b>	<b>73,058</b>	<b>23</b>

**Fund 263 - PEG CABLE FUND**

<b>TOTAL REVENUES</b>	<b>385,791</b>	<b>375,061</b>	<b>375,061</b>	<b>5,490</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>324,052</b>	<b>318,061</b>	<b>319,061</b>	<b>73,058</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>61,739</b>	<b>57,000</b>	<b>56,000</b>	<b>(67,568)</b>	

**Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND**

**Revenues**

Federal grants	42,656	106,207	106,207	51,074	48
<b>TOTAL REVENUES</b>	<b>42,656</b>	<b>106,207</b>	<b>106,207</b>	<b>51,074</b>	<b>48</b>

**Expenditures**

Other services and charges	64,139	106,207	106,207	11,650	11
<b>TOTAL EXPENDITURES</b>	<b>64,139</b>	<b>106,207</b>	<b>106,207</b>	<b>11,650</b>	<b>11</b>

**Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND**

<b>TOTAL REVENUES</b>	<b>42,656</b>	<b>106,207</b>	<b>106,207</b>	<b>51,074</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>64,139</b>	<b>106,207</b>	<b>106,207</b>	<b>11,650</b>	<b>11</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(21,483)</b>	<b>-</b>	<b>-</b>	<b>39,424</b>	

**Fund 266 - FORFEITURE FUND**

**Revenues**

Federal grants	-	5,000	5,000	-	-
Other revenue	12,735	3,000	3,000	15,686	523
Fines and forfeitures	185,026	209,000	209,000	9,162	4
Interest income	12,849	4,325	4,325	2,109	49
<b>TOTAL REVENUES</b>	<b>210,610</b>	<b>221,325</b>	<b>221,325</b>	<b>26,957</b>	<b>12</b>

**Expenditures**

Supplies	62,266	38,900	38,900	6,720	17
Other services and charges	524	525	525	-	-
Capital outlay	300,611	329,900	343,997	44,643	13
<b>TOTAL EXPENDITURES</b>	<b>363,401</b>	<b>369,325</b>	<b>383,422</b>	<b>51,363</b>	<b>13</b>

**Fund 266 - FORFEITURE FUND**

<b>TOTAL REVENUES</b>	<b>210,610</b>	<b>221,325</b>	<b>221,325</b>	<b>26,957</b>	<b>12</b>
<b>TOTAL EXPENDITURES</b>	<b>363,401</b>	<b>369,325</b>	<b>383,422</b>	<b>51,363</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(152,791)</b>	<b>(148,000)</b>	<b>(162,097)</b>	<b>(24,406)</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	% BDGT USED

**Fund 268 - LIBRARY FUND**

**Revenue**

Property tax revenue	2,720,300	2,829,940	2,818,939	2,830,069	100
State sources	42,429	38,000	36,000	22,406	62
Other revenue	64,469	78,400	77,000	19,916	26
Fines and forfeitures	185,688	177,000	171,000	133,848	78
Interest income	99,764	33,792	33,000	19,832	60
Donations	18,106	8,500	6,500	6,131	94
<b>TOTAL REVENUES</b>	<b>3,130,756</b>	<b>3,165,632</b>	<b>3,142,439</b>	<b>3,032,202</b>	<b>96</b>

**Expenditures**

Personnel services	1,888,976	2,018,532	2,005,200	451,855	23
Supplies	488,386	592,300	621,389	175,290	28
Other services and charges	521,610	521,800	537,950	151,294	28
Capital outlay	35,080	43,000	70,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,934,052</b>	<b>3,175,632</b>	<b>3,234,539</b>	<b>778,439</b>	<b>24</b>

**Fund 268 - LIBRARY FUND**

<b>TOTAL REVENUES</b>	<b>3,130,756</b>	<b>3,165,632</b>	<b>3,142,439</b>	<b>3,032,202</b>	<b>96</b>
<b>TOTAL EXPENDITURES</b>	<b>2,934,052</b>	<b>3,175,632</b>	<b>3,234,539</b>	<b>778,439</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>196,704</b>	<b>(10,000)</b>	<b>(92,100)</b>	<b>2,253,763</b>	

**Fund 269 - LIBRARY CONTRIBUTION**

**Revenues**

Interest income	55,211	36,000	22,500	12,606	56
Donations	28,249	6,500	17,000	4,037	24
<b>TOTAL REVENUES</b>	<b>83,460</b>	<b>42,500</b>	<b>39,500</b>	<b>16,643</b>	<b>42</b>

**Expenditures**

Supplies	46,308	21,500	31,500	3,306	10
Capital outlay	68,494	-	43,750	-	-
<b>TOTAL EXPENDITURES</b>	<b>114,802</b>	<b>21,500</b>	<b>75,250</b>	<b>3,306</b>	<b>4</b>

**Fund 269 - LIBRARY CONTRIBUTION**

<b>TOTAL REVENUES</b>	<b>83,460</b>	<b>42,500</b>	<b>39,500</b>	<b>16,643</b>	<b>42</b>
<b>TOTAL EXPENDITURES</b>	<b>114,802</b>	<b>21,500</b>	<b>75,250</b>	<b>3,306</b>	<b>4</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(31,342)</b>	<b>21,000</b>	<b>(35,750)</b>	<b>13,337</b>	

**Fund 854 - STREET LIGHTING - WEST OAKS ST**

**Revenue**

Interest income	14	41	41	-	-
Special assessments levied	7,529	7,529	7,529	7,529	100
<b>TOTAL REVENUES</b>	<b>7,543</b>	<b>7,570</b>	<b>7,570</b>	<b>7,529</b>	<b>99</b>

**Expenditures**

Other services and charges	6,790	10,000	10,000	1,783	18
<b>TOTAL EXPENDITURES</b>	<b>6,790</b>	<b>10,000</b>	<b>10,000</b>	<b>1,783</b>	<b>18</b>

**Fund 854 - STREET LIGHTING - WEST OAKS ST:**

<b>TOTAL REVENUES</b>	<b>7,543</b>	<b>7,570</b>	<b>7,570</b>	<b>7,529</b>	<b>99</b>
<b>TOTAL EXPENDITURES</b>	<b>6,790</b>	<b>10,000</b>	<b>10,000</b>	<b>1,783</b>	<b>18</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>753</b>	<b>(2,430)</b>	<b>(2,430)</b>	<b>5,746</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**Fund 855 - STREET LIGHTING - WEST LAKE DRIVE**

**Revenue**

Interest income	1	-	-	-	-
Special assessments levied	3,300	3,300	3,300	3,300	100
<b>TOTAL REVENUES</b>	<b>3,301</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>100</b>

**Expenditures**

Other services and charges	2,696	3,300	3,300	741	22
<b>TOTAL EXPENDITURES</b>	<b>2,696</b>	<b>3,300</b>	<b>3,300</b>	<b>741</b>	<b>22</b>

**Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE:**

<b>TOTAL REVENUES</b>	<b>3,301</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>2,696</b>	<b>3,300</b>	<b>3,300</b>	<b>741</b>	<b>22</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>605</b>	<b>-</b>	<b>-</b>	<b>2,559</b>	

**Fund 856 - STREET LIGHTING - TOWN CENTER ST**

**Revenue**

Interest income	6	-	-	-	-
Special assessments levied	25,000	25,000	25,000	25,000	100
<b>TOTAL REVENUES</b>	<b>25,006</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100</b>

**Expenditures**

Other services and charges	20,162	25,000	25,000	5,198	21
<b>TOTAL EXPENDITURES</b>	<b>20,162</b>	<b>25,000</b>	<b>25,000</b>	<b>5,198</b>	<b>21</b>

**Fund 856 - STREET LIGHTING - TOWN CENTER ST :**

<b>TOTAL REVENUES</b>	<b>25,006</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>20,162</b>	<b>25,000</b>	<b>25,000</b>	<b>5,198</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,844</b>	<b>-</b>	<b>-</b>	<b>19,802</b>	

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

**Revenue**

Interest income	130,773	50,500	50,500	28,253	56
<b>TOTAL REVENUES</b>	<b>130,773</b>	<b>50,500</b>	<b>50,500</b>	<b>28,253</b>	<b>56</b>

**Expenditures**

Other services and charges	500	500	500	340	68
<b>TOTAL EXPENDITURES</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>340</b>	<b>68</b>

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

<b>TOTAL REVENUES</b>	<b>130,773</b>	<b>50,500</b>	<b>50,500</b>	<b>28,253</b>	<b>56</b>
<b>TOTAL EXPENDITURES</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>340</b>	<b>68</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>130,273</b>	<b>50,000</b>	<b>50,000</b>	<b>27,913</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND**

<b>Revenues</b>					
Property tax revenue	3,543,185	3,686,322	3,686,322	3,687,200	100
Interest income	57,536	7,922	7,922	-	-
Transfers in	3,268,105	-	781,610	76,100	10
<b>TOTAL REVENUES</b>	<b>6,868,826</b>	<b>3,694,244</b>	<b>4,475,854</b>	<b>3,763,300</b>	<b>84</b>

<b>Expenditures</b>					
Other services and charges	1,748	1,000	1,000	679	68
Debt service	7,250	2,685,000	2,685,000	41,125	2
Capital outlay	15,683,558	-	12,275,134	2,666,060	22
<b>TOTAL EXPENDITURES</b>	<b>15,692,556</b>	<b>2,686,000</b>	<b>14,961,134</b>	<b>2,707,864</b>	<b>18</b>

<b>Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND</b>					
<b>TOTAL REVENUES</b>	<b>6,868,826</b>	<b>3,694,244</b>	<b>4,475,854</b>	<b>3,763,300</b>	<b>84</b>
<b>TOTAL EXPENDITURES</b>	<b>15,692,556</b>	<b>2,686,000</b>	<b>14,961,134</b>	<b>2,707,864</b>	<b>18</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(8,823,730)</b>	<b>1,008,244</b>	<b>(10,485,280)</b>	<b>1,055,436</b>	

**Fund 402 - GUN RANGE FACILITY FUND**

<b>Revenues</b>					
Licenses, permits & charges for services	89,650	70,000	70,000	1,600	2
Interest income	6,188	500	500	615	123
<b>TOTAL REVENUES</b>	<b>95,838</b>	<b>70,500</b>	<b>70,500</b>	<b>2,215</b>	<b>3</b>

<b>Expenditures</b>					
Other services and charges	5,174	-	-	-	-
Capital outlay	89,638	-	-	-	-
Transfers out	245,915	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>340,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>TOTAL REVENUES</b>	<b>95,838</b>	<b>70,500</b>	<b>70,500</b>	<b>2,215</b>	<b>3</b>
<b>TOTAL EXPENDITURES</b>	<b>340,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(244,889)</b>	<b>70,500</b>	<b>70,500</b>	<b>2,215</b>	

**Fund 403 - STREET IMPROVEMENT FUND**

<b>Revenue</b>					
Transfers in	2,985,000	-	-	(6,851)	-
<b>TOTAL REVENUES</b>	<b>2,985,000</b>	<b>-</b>	<b>-</b>	<b>(6,851)</b>	<b>-</b>

<b>Expenditures</b>					
Capital outlay	3,735,000	-	2,985,000	914,274	31
<b>TOTAL EXPENDITURES</b>	<b>3,735,000</b>	<b>-</b>	<b>2,985,000</b>	<b>914,274</b>	<b>31</b>

<b>Fund 403 - STREET IMPROVEMENT FUND</b>					
<b>TOTAL REVENUES</b>	<b>2,985,000</b>	<b>-</b>	<b>-</b>	<b>(6,851)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,735,000</b>	<b>-</b>	<b>2,985,000</b>	<b>914,274</b>	<b>31</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(750,000)</b>	<b>-</b>	<b>(2,985,000)</b>	<b>(921,125)</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	% BDGT USED

**DEBT SERVICE FUND**

**Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND**

**Revenues**

Property tax revenue	1,268,295	1,320,734	1,338,734	1,339,330	100
Interest income	71	216	216	-	-
<b>TOTAL REVENUES</b>	<b>1,268,366</b>	<b>1,320,950</b>	<b>1,338,950</b>	<b>1,339,330</b>	<b>100</b>

**Expenditures**

Other services and charges	500	500	500	340	68
Debt service	1,356,042	1,370,450	1,370,450	1,202,758	88
<b>TOTAL EXPENDITURES</b>	<b>1,356,542</b>	<b>1,370,950</b>	<b>1,370,950</b>	<b>1,203,098</b>	<b>88</b>

**Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND**

<b>TOTAL REVENUES</b>	<b>1,268,366</b>	<b>1,320,950</b>	<b>1,338,950</b>	<b>1,339,330</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,356,542</b>	<b>1,370,950</b>	<b>1,370,950</b>	<b>1,203,098</b>	<b>88</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(88,176)</b>	<b>(50,000)</b>	<b>(32,000)</b>	<b>136,232</b>	

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenues**

Interest income	225,538	70,000	70,000	51,534	74
Transfers in	-	807,000	-	-	-
Tap-in fees	4,623	5,000	5,000	-	-
<b>TOTAL REVENUES</b>	<b>230,161</b>	<b>882,000</b>	<b>75,000</b>	<b>51,534</b>	<b>69</b>

**Expenditures**

Transfers out	279,000	-	1,801,040	-	-
<b>TOTAL EXPENDITURES</b>	<b>279,000</b>	<b>-</b>	<b>1,801,040</b>	<b>-</b>	<b>-</b>

**Fund 211 - DRAIN PERPETUAL MAINT**

<b>TOTAL REVENUES</b>	<b>230,161</b>	<b>882,000</b>	<b>75,000</b>	<b>51,534</b>	<b>69</b>
<b>TOTAL EXPENDITURES</b>	<b>279,000</b>	<b>-</b>	<b>1,801,040</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(48,839)</b>	<b>882,000</b>	<b>(1,726,040)</b>	<b>51,534</b>	

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA FUND**

**Revenue**

Other revenue	104,638	109,400	109,400	5,039	5
Interest income	79,047	20,447	20,447	17,904	88
Program revenue	1,934,659	1,882,355	1,882,355	388,295	21
<b>TOTAL REVENUES</b>	<b>2,118,344</b>	<b>2,012,202</b>	<b>2,012,202</b>	<b>411,238</b>	<b>20</b>

**Expenditures**

Supplies	19,687	11,600	11,600	5,517	48
Other services and charges	1,399,758	1,122,087	1,137,087	356,638	31
Capital outlay	-	195,200	195,200	404	-
Program expenditures	192,632	174,935	174,935	40,190	23
Debt service	70,660	560,380	560,380	20,790	4
<b>TOTAL EXPENDITURES</b>	<b>1,682,737</b>	<b>2,064,202</b>	<b>2,079,202</b>	<b>423,539</b>	<b>20</b>

**Fund 590 - ICE ARENA FUND**

<b>TOTAL REVENUES</b>	<b>2,118,344</b>	<b>2,012,202</b>	<b>2,012,202</b>	<b>411,238</b>	<b>20</b>
<b>TOTAL EXPENDITURES</b>	<b>1,682,737</b>	<b>2,064,202</b>	<b>2,079,202</b>	<b>423,539</b>	<b>20</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>435,607</b>	<b>(52,000)</b>	<b>(67,000)</b>	<b>(12,301)</b>	

GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2019 NORMAL (ABNORMAL)	

**Fund 592 - WATER AND SEWER FUND**

**Revenue**

Other revenue	204,240	207,500	218,662	52,922	24
Interest income	2,039,708	851,613	857,451	428,576	50
Donations	-	-	67,342	-	-
Special assessment interest	68,055	63,448	63,448	13,466	21
Operating revenue	23,725,843	24,161,000	24,161,000	6,399,382	26
Capital contributions	4,835,047	1,350,000	1,350,000	817,712	61
<b>TOTAL REVENUES</b>	<b>30,872,893</b>	<b>26,633,561</b>	<b>26,717,903</b>	<b>7,712,058</b>	<b>29</b>

**Expenditures**

Personnel services	1,424,145	1,435,523	1,418,462	344,096	24
Supplies	75,105	65,600	60,398	20,024	33
Other services and charges	23,730,898	21,315,375	20,992,831	3,729,566	18
Capital outlay	47,967	2,787,063	23,353,043	198,657	1
Transfers out	2,421,260	-	681,840	62,100	9
<b>TOTAL EXPENDITURES</b>	<b>27,699,375</b>	<b>25,603,561</b>	<b>46,506,574</b>	<b>4,354,443</b>	<b>9</b>

**Fund 592 - WATER AND SEWER FUND**

<b>TOTAL REVENUES</b>	<b>30,872,893</b>	<b>26,633,561</b>	<b>26,717,903</b>	<b>7,712,058</b>	<b>29</b>
<b>TOTAL EXPENDITURES</b>	<b>27,699,375</b>	<b>25,603,561</b>	<b>46,506,574</b>	<b>4,354,443</b>	<b>9</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>3,173,518</b>	<b>1,030,000</b>	<b>(19,788,671)</b>	<b>3,357,615</b>	

**Fund 594 - SENIOR HOUSING FUND 594**

**Revenue**

Other revenue	23,034	20,600	20,600	4,311	21
Interest income	33,711	15,262	20,762	11,593	56
Operating revenue	2,063,060	2,077,550	2,067,050	346,064	17
<b>TOTAL REVENUES</b>	<b>2,119,805</b>	<b>2,113,412</b>	<b>2,108,412</b>	<b>361,968</b>	<b>17</b>

**Expenditures**

Supplies	8,596	11,075	11,075	1,541	14
Other services and charges	1,205,371	843,843	843,843	175,370	21
Capital outlay	-	50,750	50,750	-	-
Debt service	152,915	1,017,744	1,017,744	1,015,344	100
<b>TOTAL EXPENDITURES</b>	<b>1,366,882</b>	<b>1,923,412</b>	<b>1,923,412</b>	<b>1,192,255</b>	<b>62</b>

**Fund 594 - SENIOR HOUSING FUND**

<b>TOTAL REVENUES</b>	<b>2,119,805</b>	<b>2,113,412</b>	<b>2,108,412</b>	<b>361,968</b>	<b>17</b>
<b>TOTAL EXPENDITURES</b>	<b>1,366,882</b>	<b>1,923,412</b>	<b>1,923,412</b>	<b>1,192,255</b>	<b>62</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>752,923</b>	<b>190,000</b>	<b>185,000</b>	<b>(830,287)</b>	



GL NUMBER	UNAUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	09/30/2019	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**FIDUCIARY FUND**

**Fund 710 - RETIREE HEALTH CARE BENEFITS FUND**

<b>Revenue</b>					
Interest income	2,224,284	2,000,762	2,000,762	85,266	4
Contributions - employer	363,994	277,238	277,238	69,310	25
<b>TOTAL REVENUES</b>	<b>2,588,278</b>	<b>2,278,000</b>	<b>2,278,000</b>	<b>154,576</b>	<b>7</b>
<b>Expenditures</b>					
Personnel services	995,230	1,254,000	1,254,000	247,534	20
Other services and charges	293,629	319,000	319,000	83,313	26
<b>TOTAL EXPENDITURES</b>	<b>1,288,859</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>330,847</b>	<b>21</b>

<b>Fund 710 - RETIREE HEALTH CARE BENEFITS FUND</b>					
<b>TOTAL REVENUES</b>	<b>2,588,278</b>	<b>2,278,000</b>	<b>2,278,000</b>	<b>154,576</b>	<b>7</b>
<b>TOTAL EXPENDITURES</b>	<b>1,288,859</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>330,847</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,299,419</b>	<b>705,000</b>	<b>705,000</b>	<b>(176,271)</b>	

**COMPONENT UNIT**

**Fund 566 - ECONOMIC DEVELOPMENT**

<b>Revenue</b>					
Transfers in	-	50,000	50,000	-	-
Interest income	3	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

<b>Fund 566 - ECONOMIC DEVELOPMENT</b>					
<b>TOTAL REVENUES</b>	<b>3</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>3</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND**

<b>Revenue</b>					
Property taxes	-	-	-	140,328	100
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,328</b>	<b>100</b>
<b>Expenditures</b>					
Capital outlay	-	-	-	1,572,330	100
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,572,330</b>	<b>100</b>

<b>Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND</b>					
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,328</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,572,330</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,432,002)</b>	