

MEMORANDUM



TO: CLAY J. PEARSON, CITY MANAGER
FROM: VICTOR CARDENAS, ASSISTANT CITY MANAGER
SUBJECT: FISCAL YEAR END PRELIMINARY FINANCIAL REPORT
DATE: SEPTEMBER 30, 2013

Back on July 11, 2013 the City Council was presented the fiscal year 2012-13 fourth quarter unaudited financial report. That particular iteration was incomplete as many of the major transfers that occur between City funds had not been made/journalized and the annual audit had not been completed, consistent with previous years practice. The enclosed, draft/raw, report will rectify many of those inconsistencies but it is still not "final" as the annual financial audit, facilitated by an independent contracted third party firm Andrews Hooper Pavlik (AHP), PLC, has just begun their evaluations and review. AHP will be on site for the next three weeks and should be able to present their findings to City Council at the beginning of December.

Revenue and Expenditures-Fourth Quarter Ended June 30, 2013

Review Highlights

I. Year End work & financial audit

During the month of June 2013, auditors from accounting firm of AHP, PLLC were present at that Civic Center to perform the interim audit in preparation for the full audit to be conducted during first quarter of the current fiscal year. Finance staff met with the auditors and provided the required information for the interim audit. The Finance staff has worked on preparing the year end accruals and other work papers needed to produce the City's financial statements (Comprehensive Annual Financial Report since July.

II. General Fund Revenue

Overall actual unadjusted revenue for the 12 months ended June 30, 2013 was \$29.3 million representing approximately 90% of budgeted revenue. Part of the difference is attributed to the large payout that amounted to \$575,000 for three large Michigan Tax Tribunal (MTT) cases settled during the year Fox Run, Magna Seating and Northwestern Mutual. Another revenue item that will be under-budget is the investment income. As the result of interest rates being lower than expected our corresponding interest income did not meet the projections.

III. General Fund Expenditures

Overall, total unadjusted expenditures for the 12 months ended 06/30/2013 were \$30 million or 92.8% of the total budgeted without the appropriation of fund balance. As in past years a number of capital projects will be "rolled-over" to the next fiscal year as the July 1st new fiscal year date straddles a construction season.

IV. Other Funds

A. Special Revenue Funds

There are no significant items to highlight in this report. Special revenue funds are tracking below the budgeted amounts of expenditures and we expect year-end adjustments for the projects that were partially completed. The Special Revenue Funds, like the General Fund, are reported on a modified accrual basis at year-end, and the budgeted amounts represent the amended budget as approved by City Council.

B. Debt Service Funds

There are no significant items to highlight in this report. The principal payments were made on most of these funds during the first six months of the fiscal year and the interest was paid in June 2013. The State Budgeting Act does not require the budget for these funds be adopted by City Council.

C. Enterprise Funds

The Enterprise Funds are business-type funds that are reported on a full-accrual accounting basis. As such, certain items are like debt service and capital outlays are recorded differently than the governmental funds. The budget for these funds is not required by the State Budgeting Act, although we do monitor the expenditures in relation to the budget projections in these funds. The budgeted numbers on the revenues and expenditures are tracing within the budget.

D. Fiduciary Fund- Retiree Health Care fund

This expendable trust fund accounts for medical benefits provided to retirees that retired after June 30, 1994. Medical benefits for individuals that retired prior to that date are recorded in the General Fund. An actuarial valuation is being done for the assets in the retiree health care fund as of 06/30/2013. Finance department is currently analyzing the possibility of funding the HCF at 100% by issuing bonds for that purpose. A detailed report to the City Manager and City Council is forthcoming.

If you have any questions, or need any additional information, please do not hesitate to contact us.

FISCAL YEAR PRELIMINARY FINANCIAL REPORT
 REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI
 PERIOD ENDING 06/30/2013

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND 101			
Revenues			
Property tax revenue	14,977,230.00	14,647,213.71	97.80
Licenses, permits & charges for services	3,961,394.00	4,257,769.38	107.48
State sources	4,049,128.00	4,075,397.57	100.65
Federal grants	42,572.00	53,660.83	126.05
Other revenue	693,884.00	556,428.38	80.19
Fines and forfeitures	481,000.00	549,333.51	114.21
Interest income	273,566.00	(81,620.10)	(29.84)
Transfers in	5,300,000.00	5,300,000.00	100.00
Appropriation of fund balance	2,635,166.00	0.00	0.00
000.00-treasury	32,413,940.00	29,358,183.28	90.57
TOTAL Revenues	32,413,940.00	29,358,183.28	90.57
Expenditures			
Personnel services	4,620.00	3,905.79	84.54
Other services and charges	6,771.00	6,144.93	90.75
101.00-CITY COUNCIL	11,391.00	10,050.72	88.23
Personnel services	411,057.00	394,682.32	96.02
Other services and charges	11,856.00	14,433.41	121.74
Supplies	345.00	345.24	100.07
Capital outlay	24,000.00	14,250.00	59.38
172.00-CITY MANAGER	447,258.00	423,710.97	94.74
Personnel services	642,898.00	618,898.95	96.27
Other services and charges	116,006.00	92,716.38	79.92
Capital outlay	0.00	0.00	0.00
201.00-FINANCE DEPARTMENT	758,904.00	711,615.33	93.77
Personnel services	546,380.00	543,984.28	99.56

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Other services and charges	98,698.00	90,071.16	91.26
Supplies	25,116.00	23,896.45	95.14
Capital outlay	40,670.00	36,020.77	88.57
205.00-INFORMATION TECHNOLOGY DEPT	710,864.00	693,972.66	97.62
Personnel services	446,179.00	442,412.95	99.16
Other services and charges	465,724.00	438,206.59	94.09
Supplies	11,914.00	11,968.12	100.45
209.00-ASSESSING DEPARTMENT	923,817.00	892,587.66	96.62
Other services and charges	381,043.00	384,736.06	100.97
210.00-CITY ATTORNEY	381,043.00	384,736.06	100.97
Personnel services	489,317.00	488,442.26	99.82
Other services and charges	22,163.00	19,650.94	88.67
Supplies	21,000.00	20,802.53	99.06
215.00-CLERK'S OFFICE	532,480.00	528,895.73	99.33
Personnel services	260,705.00	258,350.40	99.10
Other services and charges	45,619.00	32,198.87	70.58
Supplies	22,650.00	22,605.24	99.80
253.00-TREASURY	328,974.00	313,154.51	95.19
Personnel services	232,769.00	233,589.89	100.35
Other services and charges	424,436.00	416,927.63	98.23
Supplies	21,800.00	15,095.67	69.25
Capital outlay	573,380.00	422,335.43	73.66
265.00-FACILITY OPERATIONS	1,252,385.00	1,087,948.62	86.87
Personnel services	353,823.00	359,870.90	101.71
Other services and charges	61,805.00	48,738.26	78.86
270.00-HUMAN RESOURCES	415,628.00	408,609.16	98.31
Personnel services	349,050.00	352,165.34	100.89
Other services and charges	392,868.00	371,136.80	94.47
Supplies	9,700.00	9,013.49	92.92
Capital outlay	246,353.00	228,101.67	92.59

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
295.00-NEIGHBORHOOD & BUSINESS RELATIONS GROU	997,971.00	960,417.30	96.24
Personnel services	1,399,013.00	1,317,267.98	94.16
Other services and charges	454,395.00	361,458.32	79.55
Supplies	51,640.00	50,118.11	97.05
Capital outlay	398,540.00	374,224.07	93.90
299.00-GENERAL ADMINISTRATION	2,303,588.00	2,103,068.48	91.30
Personnel services	10,239,270.00	9,852,831.92	96.23
Other services and charges	1,082,925.00	1,027,462.24	94.88
Supplies	211,840.00	213,021.90	100.56
Capital outlay	289,510.00	280,020.95	96.72
301.00-POLICE DEPARTMENT	11,823,545.00	11,373,337.01	96.19
Personnel services	4,176,562.00	3,845,999.01	92.09
Other services and charges	504,072.00	456,635.13	90.59
Supplies	156,973.00	147,082.25	93.70
Capital outlay	629,046.00	98,850.65	15.71
337.00-FIRE DEPARTMENT	5,466,653.00	4,548,567.04	83.21
Personnel services	1,244,906.00	1,276,108.81	102.51
Other services and charges	109,847.00	70,927.45	64.57
Supplies	36,117.00	38,343.17	106.16
Capital outlay	65,574.00	63,917.00	97.47
371.00-COMMUNITY DEVELOPMENT-BUILDING	1,456,444.00	1,449,296.43	99.51
Personnel services	254,910.00	258,986.95	101.60
Other services and charges	326,547.00	295,253.78	90.42
Supplies	9,574.00	11,016.35	115.07
Capital outlay	287,976.00	145,296.61	50.45
442.00-DEPARTMENT OF PUBLIC SERVICES	879,007.00	710,553.69	80.84
Personnel services	403,360.00	395,337.02	98.01
Other services and charges	110,256.00	84,054.30	76.24
Supplies	500.00	1,111.86	222.37
Allocated to other funds	(166,520.00)	(166,524.00)	100.00
442.10-DPS ENGINEERING DIVISION	347,596.00	313,979.18	90.33

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Personnel services	1,992,752.00	1,881,960.96	94.44
Other services and charges	259,509.00	264,207.82	101.81
Supplies	76,877.00	75,954.53	98.80
Capital outlay	571,567.00	347,594.76	60.81
Allocated to other funds	(1,973,600.00)	(1,757,045.68)	89.03
442.20-DPS FIELD OPERATIONS DIVISION	927,105.00	812,672.39	87.66
Personnel services	384,229.00	348,789.11	90.78
Other services and charges	400,167.00	401,931.94	100.44
Supplies	19,108.00	21,493.29	112.48
Capital outlay	84,170.00	84,167.00	100.00
442.30-DPS FLEET ASSET DIVISION	887,674.00	856,381.34	96.47
Other services and charges	7,390.00	6,550.51	88.64
Supplies	400.00	193.86	48.47
800.00-PLANNING COMMISSION	7,790.00	6,744.37	86.58
Personnel services	462,797.00	449,886.37	97.21
Other services and charges	82,166.00	35,142.62	42.77
Supplies	6,050.00	4,035.54	66.70
807.00-COMMUNITY DEVELOPMENT-PLANNING	551,013.00	489,064.53	88.76
Transfers out	1,002,810.00	1,002,322.50	99.95
940.00-TRANSFER TO OTHER FUNDS	1,002,810.00	1,002,322.50	99.95
TOTAL Expenditures	32,413,940.00	30,081,685.68	92.80
Fund 101:			
TOTAL REVENUES	32,413,940.00	29,358,183.28	90.57
TOTAL EXPENDITURES	32,413,940.00	30,081,685.68	92.80
NET OF REVENUES & EXPENDITURES	0.00	(723,502.40)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR STREET FUND 202			
Revenues			
State sources	2,440,600.00	2,472,919.63	101.32
Other revenue	0.00	0.00	0.00
Interest income	1,500.00	856.54	57.10
Appropriation of fund balance	603,363.00	0.00	0.00
000.00-treasury	3,045,463.00	2,473,776.17	81.23
TOTAL Revenues	3,045,463.00	2,473,776.17	81.23
Expenditures			
Transfers out	610,150.00	618,230.00	101.32
000.00-treasury	610,150.00	618,230.00	101.32
Personnel services	90.00	89.15	99.06
Construction	1,115,066.00	659,997.17	59.19
Maintenance	1,319,647.00	1,293,797.94	98.04
Administration	510.00	510.00	100.00
202.00-MAJOR STREET FUND	2,435,313.00	1,954,394.26	80.25
TOTAL Expenditures	3,045,463.00	2,572,624.26	84.47
Fund 202:			
TOTAL REVENUES	3,045,463.00	2,473,776.17	81.23
TOTAL EXPENDITURES	3,045,463.00	2,572,624.26	84.47
NET OF REVENUES & EXPENDITURES	0.00	(98,848.09)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND 203			
Revenues			
State sources	863,100.00	878,115.68	101.74
Other revenue	72,085.00	0.00	0.00
Interest income	1,183.00	1,435.09	121.31
Transfers in	1,910,150.00	1,918,230.00	100.42
Appropriation of fund balance	1,323,574.00	0.00	0.00
000.00-treasury	4,170,092.00	2,797,780.77	67.09
TOTAL Revenues	4,170,092.00	2,797,780.77	67.09
Expenditures			
Personnel services	818.00	594.25	72.65
Other services and charges	0.00	(5.76)	100.00
Construction	2,969,129.00	1,691,987.40	56.99
Maintenance	1,199,635.00	1,095,586.42	91.33
Administration	510.00	510.00	100.00
203.00-LOCAL STREET FUND	4,170,092.00	2,788,672.31	66.87
TOTAL Expenditures	4,170,092.00	2,788,672.31	66.87
Fund 203:			
TOTAL REVENUES	4,170,092.00	2,797,780.77	67.09
TOTAL EXPENDITURES	4,170,092.00	2,788,672.31	66.87
NET OF REVENUES & EXPENDITURES	0.00	9,108.46	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 204 - MUNICIPAL STREET FUND 204			
Revenues			
Property tax revenue	2,314,337.00	2,226,167.59	96.19
Federal grants	0.00	23,642.97	100.00
Other revenue	226,861.00	226,861.34	100.00
Interest income	8,039.00	8,225.96	102.33
Appropriation of fund balance	1,273,888.00	0.00	0.00
Special assessments levied	14,140.00	17,212.13	121.73
Special assessment interest	250.00	5,809.05	2,323.62
000.00-treasury	3,837,515.00	2,507,919.04	65.35
TOTAL Revenues	3,837,515.00	2,507,919.04	65.35
Expenditures			
Transfers out	1,300,000.00	1,300,000.00	100.00
Administration	1,720.00	1,720.00	100.00
000.00-treasury	1,301,720.00	1,301,720.00	100.00
Other services and charges	19,675.00	18,375.00	93.39
Capital outlay	26,500.00	23,799.23	89.81
Construction	2,087,290.00	1,041,936.99	49.92
Maintenance	402,330.00	202,824.86	50.41
204.00-MUNICIPAL STREET FUND	2,535,795.00	1,286,936.08	50.75
TOTAL Expenditures	3,837,515.00	2,588,656.08	67.46
Fund 204:			
TOTAL REVENUES	3,837,515.00	2,507,919.04	65.35
TOTAL EXPENDITURES	3,837,515.00	2,588,656.08	67.46
NET OF REVENUES & EXPENDITURES	0.00	(80,737.04)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 205 - PUBLIC SAFETY FUND 205			
Revenues			
Property tax revenue	4,282,398.00	4,119,028.57	96.19
Interest income	25,165.00	(82,771.42)	(328.91)
Appropriation of fund balance	992,437.00	0.00	0.00
000.00-treasury	5,300,000.00	4,036,257.15	76.16
TOTAL Revenues	5,300,000.00	4,036,257.15	76.16
Expenditures			
Transfers out	5,300,000.00	5,300,000.00	100.00
000.00-treasury	5,300,000.00	5,300,000.00	100.00
TOTAL Expenditures	5,300,000.00	5,300,000.00	100.00
Fund 205:			
TOTAL REVENUES	5,300,000.00	4,036,257.15	76.16
TOTAL EXPENDITURES	5,300,000.00	5,300,000.00	100.00
NET OF REVENUES & EXPENDITURES	0.00	(1,263,742.85)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 208 - PARKS, RECREATION & CULTURAL SERVICES			
Revenues			
Property tax revenue	1,156,637.00	1,112,311.22	96.17
Federal grants	523,420.00	252,879.98	48.31
Other revenue	5,248.00	4,497.92	85.71
Interest income	4,996.00	5,666.67	113.42
Transfers in	770,310.00	763,550.08	99.12
Appropriation of fund balance	1,016,857.00	0.00	0.00
Program revenue	1,208,164.00	1,212,458.52	100.36
Older adult program revenue	189,493.00	205,435.26	108.41
Donations	0.00	0.00	0.00
000.00-treasury	4,875,125.00	3,556,799.65	72.96
TOTAL Revenues	4,875,125.00	3,556,799.65	72.96
Expenditures			
Personnel services	359,382.00	362,764.75	100.94
Other services and charges	442,486.00	445,569.99	100.70
Supplies	24,550.00	23,991.29	97.72
Capital outlay	2,456,956.00	1,697,038.27	69.07
691.00-ADMINISTRATION	3,283,374.00	2,529,364.30	77.04
Personnel services	360,210.00	331,134.94	91.93
Other services and charges	45,740.00	35,955.80	78.61
Supplies	9,925.00	9,959.52	100.35
Program expenditures	713,700.00	584,494.51	81.90
693.00-RECREATION	1,129,575.00	961,544.77	85.12
Personnel services	207,870.00	204,500.37	98.38
Other services and charges	33,669.00	31,853.61	94.61
Supplies	4,397.00	4,794.12	109.03
Capital outlay	0.00	0.00	0.00
Older Adult Program Expenditures	216,240.00	219,106.43	101.33
695.00-OLDER ADULT SERVICES	462,176.00	460,254.53	99.58
TOTAL Expenditures	4,875,125.00	3,951,163.60	81.05

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 208:			
TOTAL REVENUES	4,875,125.00	3,556,799.65	72.96
TOTAL EXPENDITURES	4,875,125.00	3,951,163.60	81.05
NET OF REVENUES & EXPENDITURES	0.00	(394,363.95)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 209 - TREE FUND 209			
Revenues			
Other revenue	77,000.00	70,549.00	91.62
Interest income	10,829.00	(20,000.94)	(184.70)
Appropriation of fund balance	(1,264.00)	0.00	0.00
000.00-treasury	86,565.00	50,548.06	58.39
TOTAL Revenues	86,565.00	50,548.06	58.39
Expenditures			
Other services and charges	0.00	(5,067.16)	100.00
Capital outlay	86,565.00	89,374.45	103.25
000.00-treasury	86,565.00	84,307.29	97.39
TOTAL Expenditures	86,565.00	84,307.29	97.39
Fund 209:			
TOTAL REVENUES	86,565.00	50,548.06	58.39
TOTAL EXPENDITURES	86,565.00	84,307.29	97.39
NET OF REVENUES & EXPENDITURES	0.00	(33,759.23)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 210 - DRAIN FUND 210			
Revenues			
Property tax revenue	1,004,103.00	982,539.24	97.85
Federal grants	136,500.00	136,212.14	99.79
Other revenue	10,000.00	8,602.01	86.02
Interest income	29,777.00	(45,041.41)	(151.26)
Appropriation of fund balance	363,779.00	0.00	0.00
000.00-treasury	1,544,159.00	1,082,311.98	70.09
TOTAL Revenues	1,544,159.00	1,082,311.98	70.09
Expenditures			
Administration	1,041.00	1,111.00	106.72
000.00-treasury	1,041.00	1,111.00	106.72
Other services and charges	23,475.00	8,475.00	36.10
Capital outlay	20,000.00	19,255.00	96.28
Construction	597,190.00	317,263.45	53.13
Maintenance	902,453.00	638,814.00	70.79
211.00-DRAINS	1,543,118.00	983,807.45	63.75
TOTAL Expenditures	1,544,159.00	984,918.45	63.78
Fund 210:			
TOTAL REVENUES	1,544,159.00	1,082,311.98	70.09
TOTAL EXPENDITURES	1,544,159.00	984,918.45	63.78
NET OF REVENUES & EXPENDITURES	0.00	97,393.53	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 211 - DRAIN PERPETUAL MAINT 211			
Revenues			
Interest income	90,968.00	(120,387.96)	(132.34)
Appropriation of fund balance	(95,968.00)	0.00	0.00
Tap-in fees	5,000.00	3,070.71	61.41
000.00-treasury	0.00	(117,317.25)	100.00
TOTAL Revenues	0.00	(117,317.25)	100.00
Fund 211:			
TOTAL REVENUES	0.00	(117,317.25)	100.00
TOTAL EXPENDITURES	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	(117,317.25)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND 235			
Revenues			
Interest income	16,657.00	(28,421.06)	(170.63)
Transfers in	0.00	0.00	0.00
Appropriation of fund balance	(16,297.00)	0.00	0.00
000.00-treasury	360.00	(28,421.06)	(7,894.74)
TOTAL Revenues	360.00	(28,421.06)	(7,894.74)
Expenditures			
Other services and charges	360.00	360.00	100.00
Transfers out	0.00	0.00	0.00
000.00-treasury	360.00	360.00	100.00
TOTAL Expenditures	360.00	360.00	100.00
Fund 235:			
TOTAL REVENUES	360.00	(28,421.06)	7,894.74
TOTAL EXPENDITURES	360.00	360.00	100.00
NET OF REVENUES & EXPENDITURES	0.00	(28,781.06)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 265 - CONTRIBUTIONS & DONATION265			
Revenues			
Interest income	769.00	(72.42)	(9.42)
Appropriation of fund balance	(51,594.00)	0.00	0.00
Donations	112,725.00	112,150.00	99.49
000.00-treasury	61,900.00	112,077.58	181.06
TOTAL Revenues	61,900.00	112,077.58	181.06
Expenditures			
Other services and charges	334.00	334.00	100.00
Supplies	4,066.00	3,371.14	82.91
Transfers out	57,500.00	43,240.08	75.20
000.00-treasury	61,900.00	46,945.22	75.84
TOTAL Expenditures	61,900.00	46,945.22	75.84
Fund 265:			
TOTAL REVENUES	61,900.00	112,077.58	181.06
TOTAL EXPENDITURES	61,900.00	46,945.22	75.84
NET OF REVENUES & EXPENDITURES	0.00	65,132.36	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 266 - FORFEITURE FUNDS 266			
Revenues			
Other revenue	5,900.00	5,900.45	100.01
Fines and forfeitures	149,302.00	149,474.89	100.12
Interest income	1,661.00	2,134.43	128.50
Appropriation of fund balance	286,166.00	0.00	0.00
000.00-treasury	443,029.00	157,509.77	35.55
TOTAL Revenues	443,029.00	157,509.77	35.55
Expenditures			
Other services and charges	44,869.00	42,042.56	93.70
Supplies	61,450.00	59,580.06	96.96
Capital outlay	336,710.00	332,246.36	98.67
266.00-FORFEITURE FUNDS	443,029.00	433,868.98	97.93
TOTAL Expenditures	443,029.00	433,868.98	97.93
Fund 266:			
TOTAL REVENUES	443,029.00	157,509.77	35.55
TOTAL EXPENDITURES	443,029.00	433,868.98	97.93
NET OF REVENUES & EXPENDITURES	0.00	(276,359.21)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 268 - LIBRARY FUND 268			
Revenues			
Property tax revenue	2,314,337.00	2,226,167.59	96.19
State sources	26,409.00	26,409.02	100.00
Other revenue	48,283.00	52,408.28	108.54
Fines and forfeitures	142,470.00	151,419.08	106.28
Interest income	42,588.00	26,805.93	62.94
Appropriation of fund balance	105,468.00	0.00	0.00
Donations	13,611.00	13,611.50	100.00
000.00-treasury	2,693,166.00	2,496,821.40	92.71
TOTAL Revenues	2,693,166.00	2,496,821.40	92.71
Expenditures			
Personnel services	1,777,113.00	1,775,061.61	99.88
Other services and charges	430,806.00	435,830.70	101.17
Supplies	485,247.00	484,803.03	99.91
Capital outlay	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00
000.00-treasury	2,693,166.00	2,695,695.34	100.09
TOTAL Expenditures	2,693,166.00	2,695,695.34	100.09
Fund 268:			
TOTAL REVENUES	2,693,166.00	2,496,821.40	92.71
TOTAL EXPENDITURES	2,693,166.00	2,695,695.34	100.09
NET OF REVENUES & EXPENDITURES	0.00	(198,873.94)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 269 - WALKER LIBRARY FUND 269			
Revenues			
Interest income	17,955.00	(6,950.16)	(38.71)
Transfers in	0.00	0.00	0.00
Appropriation of fund balance	(44,196.00)	0.00	0.00
Donations	39,983.00	40,688.04	101.76
000.00-treasury	13,742.00	33,737.88	245.51
TOTAL Revenues	13,742.00	33,737.88	245.51
Expenditures			
Supplies	13,742.00	16,464.91	119.81
Capital outlay	0.00	0.00	0.00
000.00-treasury	13,742.00	16,464.91	119.81
TOTAL Expenditures	13,742.00	16,464.91	119.81
Fund 269:			
TOTAL REVENUES	13,742.00	33,737.88	245.51
TOTAL EXPENDITURES	13,742.00	16,464.91	119.81
NET OF REVENUES & EXPENDITURES	0.00	17,272.97	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 310 - 2002 GO LIMITED TAX 310			
Revenues			
Transfers in	282,500.00	282,012.50	99.83
000.00-treasury	282,500.00	282,012.50	99.83
TOTAL Revenues	282,500.00	282,012.50	99.83
Expenditures			
Debt service	282,500.00	282,012.50	99.83
000.00-treasury	282,500.00	282,012.50	99.83
TOTAL Expenditures	282,500.00	282,012.50	99.83
Fund 310:			
TOTAL REVENUES	282,500.00	282,012.50	99.83
TOTAL EXPENDITURES	282,500.00	282,012.50	99.83
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 317 - LIBRARY CONSTRUCTION DEBT FUND			
Revenues			
Property tax revenue	943,250.00	943,479.92	100.02
Interest income	1,000.00	172.89	17.29
Appropriation of fund balance	200,000.00	0.00	0.00
000.00-treasury	1,144,250.00	943,652.81	82.47
TOTAL Revenues	1,144,250.00	943,652.81	82.47
Expenditures			
Debt service	1,144,250.00	1,141,860.00	99.79
000.00-treasury	1,144,250.00	1,141,860.00	99.79
TOTAL Expenditures	1,144,250.00	1,141,860.00	99.79
Fund 317:			
TOTAL REVENUES	1,144,250.00	943,652.81	82.47
TOTAL EXPENDITURES	1,144,250.00	1,141,860.00	99.79
NET OF REVENUES & EXPENDITURES	0.00	(198,207.19)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 395 - 2010 REFUNDING BONDS			
Revenues			
Property tax revenue	1,063,040.00	1,063,855.67	100.08
Interest income	1,000.00	43.54	4.35
000.00-treasury	1,064,040.00	1,063,899.21	99.99
TOTAL Revenues	1,064,040.00	1,063,899.21	99.99
Expenditures			
Debt service	1,064,040.00	1,062,497.50	99.86
000.00-treasury	1,064,040.00	1,062,497.50	99.86
TOTAL Expenditures	1,064,040.00	1,062,497.50	99.86
Fund 395:			
TOTAL REVENUES	1,064,040.00	1,063,899.21	99.99
TOTAL EXPENDITURES	1,064,040.00	1,062,497.50	99.86
NET OF REVENUES & EXPENDITURES	0.00	1,401.71	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 396 - 2003 REFUNDING (1998) 396			
Revenues			
Property tax revenue	1,002,810.00	992,170.64	98.94
Interest income	150.00	45.76	30.51
Unclassified	0.00	(22,993.00)	100.00
000.00-treasury	1,002,960.00	969,223.40	96.64
TOTAL Revenues	1,002,960.00	969,223.40	96.64
Expenditures			
Debt service	1,002,960.00	1,002,822.50	99.99
000.00-treasury	1,002,960.00	1,002,822.50	99.99
TOTAL Expenditures	1,002,960.00	1,002,822.50	99.99
Fund 396:			
TOTAL REVENUES	1,002,960.00	969,223.40	96.64
TOTAL EXPENDITURES	1,002,960.00	1,002,822.50	99.99
NET OF REVENUES & EXPENDITURES	0.00	(33,599.10)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 397 - 2002 STREET & REFUNDING 397			
Revenues			
Property tax revenue	1,247,390.00	1,330,622.45	106.67
Interest income	900.00	145.73	16.19
000.00-treasury	1,248,290.00	1,330,768.18	106.61
TOTAL Revenues	1,248,290.00	1,330,768.18	106.61
Expenditures			
Debt service	1,248,290.00	1,247,797.50	99.96
000.00-treasury	1,248,290.00	1,247,797.50	99.96
TOTAL Expenditures	1,248,290.00	1,247,797.50	99.96
Fund 397:			
TOTAL REVENUES	1,248,290.00	1,330,768.18	106.61
TOTAL EXPENDITURES	1,248,290.00	1,247,797.50	99.96
NET OF REVENUES & EXPENDITURES	0.00	82,970.68	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 566 - ECONOMIC DEVELOPMENT 566			
Revenues			
Interest income	0.00	15.17	100.00
000.00-treasury	0.00	15.17	100.00
TOTAL Revenues	0.00	15.17	100.00
Expenditures			
Personnel services	0.00	556.48	100.00
Other services and charges	0.00	5,386.00	100.00
000.00-treasury	0.00	5,942.48	100.00
TOTAL Expenditures	0.00	5,942.48	100.00
Fund 566:			
TOTAL REVENUES	0.00	15.17	100.00
TOTAL EXPENDITURES	0.00	5,942.48	100.00
NET OF REVENUES & EXPENDITURES	0.00	(5,927.31)	100.00

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 590 - ICE ARENA FUND 590			
Revenues			
Other revenue	87,440.00	107,667.79	123.13
Interest income	10,000.00	2,109.00	21.09
Program revenue	1,916,270.00	1,996,867.86	104.21
000.00-treasury	2,013,710.00	2,106,644.65	104.62
TOTAL Revenues	2,013,710.00	2,106,644.65	104.62
Expenditures			
Other services and charges	1,297,250.00	1,469,069.68	113.24
Supplies	26,520.00	18,780.08	70.81
Program expenditures	166,170.00	166,693.27	100.31
Debt service	264,830.00	264,938.57	100.04
000.00-treasury	1,754,770.00	1,919,481.60	109.39
TOTAL Expenditures	1,754,770.00	1,919,481.60	109.39
Fund 590:			
TOTAL REVENUES	2,013,710.00	2,106,644.65	104.62
TOTAL EXPENDITURES	1,754,770.00	1,919,481.60	109.39
NET OF REVENUES & EXPENDITURES	258,940.00	187,163.05	72.28

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 592 - WATER AND SEWER FUND			
Revenues			
Property tax revenue	152,000.00	165,883.43	109.13
Other revenue	7,300.00	12,756.05	174.74
Interest income	264,800.00	(723,746.23)	(273.32)
Special assessments levied	0.00	0.00	0.00
Special assessment interest	53,350.00	47,033.43	88.16
Operating revenue	21,686,400.00	22,219,828.20	102.46
Capital contributions	1,310,000.00	3,307,182.31	252.46
000.00-treasury	23,473,850.00	25,028,937.19	106.62
TOTAL Revenues	23,473,850.00	25,028,937.19	106.62
Expenditures			
Personnel services	866,330.00	822,378.29	94.93
Other services and charges	3,875,270.00	3,874,699.22	99.99
Supplies	0.00	(47.42)	100.00
000.00-treasury	4,741,600.00	4,697,030.09	99.06
Personnel services	48,400.00	65,846.56	136.05
Other services and charges	18,723,650.00	19,014,573.10	101.55
Supplies	53,800.00	60,035.36	111.59
592.00-WATER AND SEWER FUND	18,825,850.00	19,140,455.02	101.67
TOTAL Expenditures	23,567,450.00	23,837,485.11	101.15
Fund 592:			
TOTAL REVENUES	23,473,850.00	25,028,937.19	106.62
TOTAL EXPENDITURES	23,567,450.00	23,837,485.11	101.15
NET OF REVENUES & EXPENDITURES	(93,600.00)	1,191,452.08	1,272.92

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 594 - SENIOR HOUSING FUND 594			
Revenues			
Other revenue	19,720.00	23,148.94	117.39
Interest income	6,300.00	(10,797.77)	(171.39)
Operating revenue	1,934,310.00	1,945,753.00	100.59
000.00-treasury	1,960,330.00	1,958,104.17	99.89
TOTAL Revenues	1,960,330.00	1,958,104.17	99.89
Expenditures			
Other services and charges	1,021,040.00	1,008,976.42	98.82
Supplies	23,450.00	8,391.91	35.79
Debt service	520,250.00	520,042.49	99.96
000.00-treasury	1,564,740.00	1,537,410.82	98.25
TOTAL Expenditures	1,564,740.00	1,537,410.82	98.25
Fund 594:			
TOTAL REVENUES	1,960,330.00	1,958,104.17	99.89
TOTAL EXPENDITURES	1,564,740.00	1,537,410.82	98.25
NET OF REVENUES & EXPENDITURES	395,590.00	420,693.35	106.35

DESCRIPTION	2012-13 AMENDED BUDGET	YTD BALANCE 06/30/2013 NORM (ABNORM)	% BDGT USED
Fund 710 - RETIREE HEALTH CARE 710			
Revenues			
Interest income	0.00	2,319,091.15	100.00
Contributions - employer	0.00	1,556,119.00	100.00
000.00-treasury	0.00	3,875,210.15	100.00
TOTAL Revenues	0.00	3,875,210.15	100.00
Expenditures			
Personnel services	0.00	646,267.17	100.00
Administration	0.00	0.00	0.00
000.00-treasury	0.00	646,267.17	100.00
TOTAL Expenditures	0.00	646,267.17	100.00
Fund 710:			
TOTAL REVENUES	0.00	3,875,210.15	100.00
TOTAL EXPENDITURES	0.00	646,267.17	100.00
NET OF REVENUES & EXPENDITURES	0.00	3,228,942.98	100.00