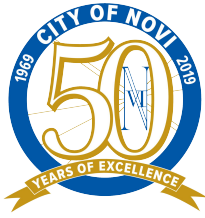


# MEMORANDUM



**TO:** HONORABLE MAYOR AND CITY COUNCIL MEMBERS  
**CC:** LEADERSHIP GROUP  
**FROM:** CARL JOHNSON, JR., CFO  
SABRINA LILLA, DEPUTY FINANCE DIRECTOR  
**SUBJECT:** FINANCIAL REPORT AS OF DECEMBER 31, 2018  
**DATE:** FEBRUARY 4, 2019

---

The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the second quarter ending December 31, 2018 (see attached report for budget-to-actual information prepared by budget category within each fund.) The rollover and any other individual budget amendment approved through the January 7, 2019 council meeting are reflected on the attached report. In addition, the proposed budget amendment originally included on the January 28, 2019 agenda and now slated for February 11, 2019 council agenda are also included in the attached reports. Through the second quarter, generally, revenues and expenditures should represent 50% of the budget.

## General Fund

The amended budget for the General Fund currently shows a reduction in fund balance of approximately \$1.38 million. The original budget had expenditures greater than revenues by \$50,000. The budget was amended to reflect approximately \$1.3 million of expenditure roll overs from fiscal year 2017/18.

### **Revenues**

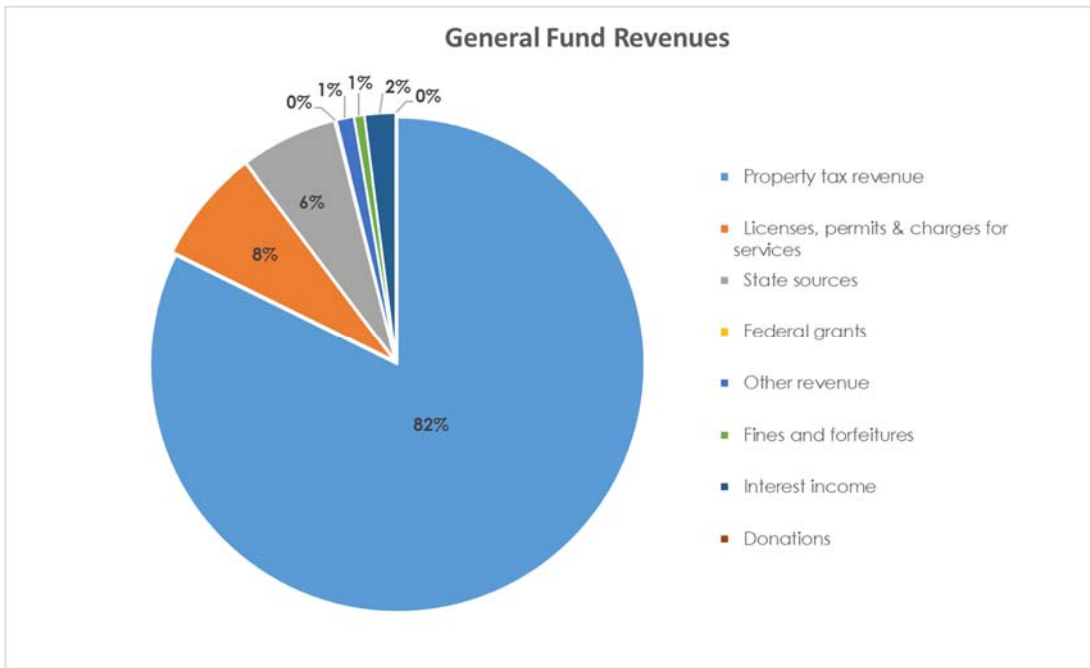
Total General Fund revenues for the second quarter are \$27,791,294, representing 81% of the \$34,479,633 General Fund amended revenue budget. The General Fund revenues are on track through the second quarter with the following items of note:

- 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 \$86,000 through the second quarter which is as expected.
- Licenses, Permits, and Charges for Services – The City receives quarterly cable franchise payments (approximately \$240,000 per quarter) and the second payment will be collected during the month of February (additional payments are received in April and July for the quarters ending March and June, respectively). Also, revenue related to wetland, wood, and landscape inspection review fees are significantly lower than anticipated through the second quarter due to the timing of construction

projects. The City has adjusted the budget down as part of the second quarter amendment.

- State Sources – The City receives six bi-monthly payments annually for state-shared revenue. The second quarter report states the City has collected 36% of state-shared revenue for year to date December 31, 2018. The City has received the October and December payments with the following payments to be received: February 28, April 30, June 30, and August 31 (The August 31<sup>st</sup> payment is accrued back to June 30<sup>th</sup>).
- Fines and Forfeitures – Court Fees and Fines revenue is received from Oakland County monthly for the prior month. The attached report reflects five payments received through the second quarter as expected. The City received December’s payment at the end of January; the revenue overall continues to run behind prior year actual and the current year budget due to less ticket revenue received. City will continue to monitor this budget going forward.
- 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 second quarter. In addition to the increased interest returns, the City has seen a decrease in the unrealized losses on long-term investments due to the recent stock market downward trend in December. 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 as long as the investment is held to maturity, no actual loss will be incurred.

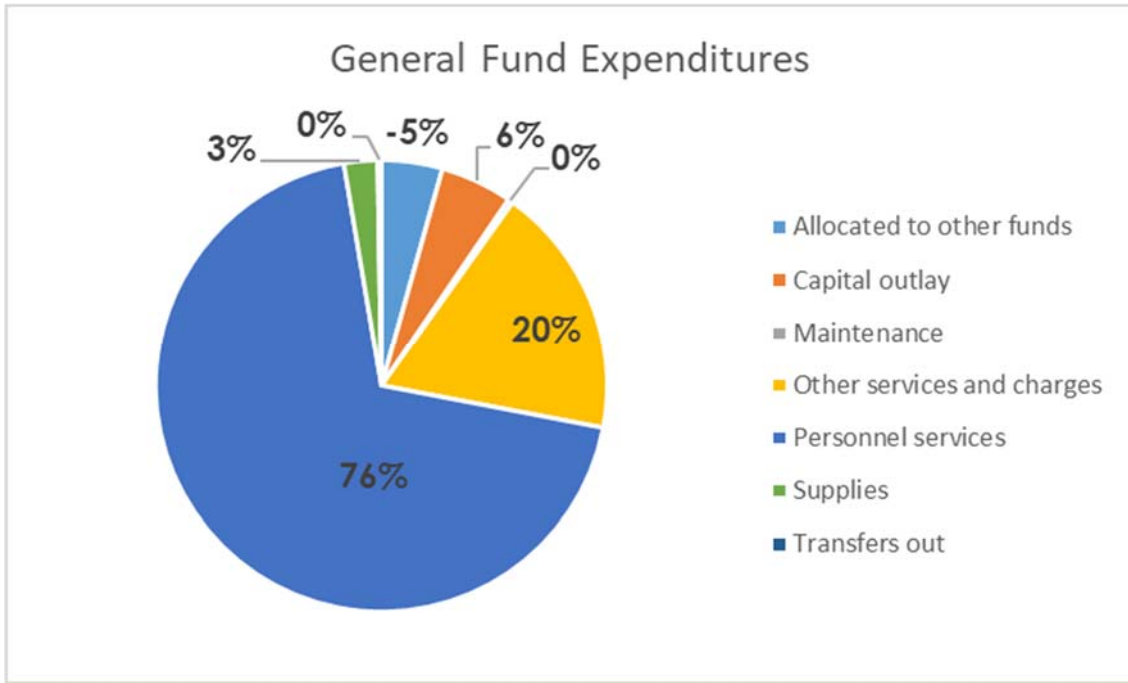
The following is a summary of the December 31, 2018, revenue by source:



**Expenditures**

Total General Fund expenditures for the second quarter are \$17,278,645, representing 48% of the \$35,861,624 General Fund amended expenditure budget. While a few departments exceed 50% to date due to capital purchases or annual payments, expenditures in total have not exceeded the 50% mark and are in line through the second quarter. The City Attorney, Insurance, and Claims Department are at 71% due to the annual Property and Liability Insurance bill paid during the month of July. The Clerk’s office is at 58% due to the two scheduled elections were both held during the first six months of the year. The DPW Field Operations Division is at 60% primarily due to the mild winter and less reimbursements from other funds to date.

The following is a summary of the December 31, 2018 expenditures by source:



**Special Revenue Funds**

The various special revenue funds' revenues and expenditures are in-line with budget through the second quarter ending December 31, 2018. Items of note are included within certain Special Revenue Funds on the following pages:

**Major, Local, & Municipal Street Funds**

Major and Local Streets State Sources (Act 51 revenue) year to date is 35% of budget. The City receives 12 monthly payments that have a two month delay. The City has received four payments through December 31, 2018 representing Act 51 revenues earned from July through October 2018. Act 51 revenues appear to be on track with budget.

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 second 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 2017/2018 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 second 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. The \$50,000 year to date transfer represents the subsidy from the General Fund for free in-City transportation rides and increased older adult van

ride service hours. Program expenditures budget is slightly over the 50% mark mostly due to the seasonal nature of parks and recreation programs.

#### **Tree Fund**

Other revenue through the second quarter is higher than expected due to three large tree receipts received in the fall. In addition, the City has not purchased the new property which is budgeted of \$490,000 and includes a state grant which will reimburse \$367,000 of the purchase price.

#### **Drain Fund**

The Drain Fund construction expenditures (capital outlay) are less than the 50% mark through the second 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, 2018 property tax bill and paid by August 31, 2018. The remaining fee was billed on the winter tax bills sent out December 1, 2018 with a collection due date of February 14. The City has only been billed for five months of expenditures to date for rubbish collection.

#### **PEG Fund**

The City receives quarterly PEG payments (approximately \$80,000 per quarter). Year to date, only the first quarterly payment has been collected. (Payments are received October, January, April, and July for the quarters ending September, December, March, and June, respectively).

#### **Library Fund**

Library Fund revenue for the quarter ended December 31, 2018 is 99%. 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. Interest and donations actual year to date are also higher than originally expected.

### **Capital Improvement Funds**

The Special Assessment Revolving Fund has no anticipated capital purchases this fiscal year.

The Capital Improvement Fund began to levy the CIP millage in fiscal year 2018. Construction is currently under way for the gun range addition and Department of Public Services building. Additional CIP projects currently underway during the second quarter include: Villa Barr Parking Lot, ITC Trail (Garfield/9 Mile), boardwalk repairs, Lakeshore Park and Pavilion Shore Park shoreline improvements and Bosco property improvements.

The Gun Range Facility Fund is planning to build an addition to the range which is currently under construction. 100% of the expense will be recorded in the Capital Improvement Fund and the Gun Range Fund will transfer \$245,915 to cover a portion of the cost.

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.

#### **Library Construction Debt Fund**

The revenues and expenditures in this fund are in-line with budget. Throughout the fiscal year, property tax revenue is received and will be used to make the semi-annual principal and interest payments on outstanding bond debt.

#### **Enterprise Funds**

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget and continue to be monitored. 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 had volatility during the second quarter and lost more than 10% in December alone. The City monitors investments on a regular basis and continues to invest these funds on a long-term basis to return the annual projected rate of return of 7%. The City hopes to recoup the net losses seen during the second quarter in the third and fourth quarters of the fiscal year.

**REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI**  
**PERIOD ENDING 12/31/2018**  
 % Fiscal Year Completed: 50.41

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	
<b>GENERAL FUND</b>					
<b>Fund 101 - GENERAL FUND</b>					
<b>Revenues</b>					
Property tax revenue	22,055,962	23,396,952	22,944,595	22,876,611	99
Licenses, permits & charges for services	3,916,150	4,698,453	4,487,453	2,060,541	46
State sources	4,786,431	4,782,575	4,899,915	1,754,445	36
Federal grants	68,120	60,000	53,300	30,366	57
Other revenue	736,801	731,070	756,070	319,120	42
Fines and forfeitures	510,091	535,000	535,000	186,238	35
Interest income	364,556	559,826	800,200	561,623	70
Donations	130	1,500	3,100	2,350	76
<b>TOTAL REVENUES</b>	<b>32,438,240</b>	<b>34,765,376</b>	<b>34,479,633</b>	<b>27,791,294</b>	<b>81</b>
<b>Expenditures</b>					
Personnel services	36,106	36,113	36,113	18,062	50
Supplies	198	500	290	186	64
Other services and charges	22,960	7,000	10,210	4,409	43
<b>101.00 - CITY COUNCIL</b>	<b>59,264</b>	<b>43,613</b>	<b>46,613</b>	<b>22,657</b>	<b>49</b>
Personnel services	518,913	529,757	532,642	249,011	47
Supplies	1,519	1,500	1,500	518	35
Other services and charges	112,929	153,000	132,000	74,186	56
Capital outlay	-	-	6,700	6,700	100
<b>172.00 - CITY MANAGER</b>	<b>633,360</b>	<b>684,257</b>	<b>672,842</b>	<b>330,415</b>	<b>49</b>
Personnel services	873,027	975,303	949,692	425,999	45
Supplies	5,943	13,200	11,200	9,476	85
Other services and charges	82,046	74,250	73,660	49,873	68
<b>201.00 - FINANCE DEPARTMENT</b>	<b>961,016</b>	<b>1,062,753</b>	<b>1,034,552</b>	<b>485,348</b>	<b>47</b>
Personnel services	747,634	772,937	758,397	374,577	49
Supplies	31,545	47,150	53,650	42,050	78
Other services and charges	207,214	253,340	290,970	117,946	41
Capital outlay	9,154	66,915	48,628	41,757	86
<b>205.00 - IS INFORMATION TECHNOLOGY DEPT</b>	<b>995,547</b>	<b>1,140,342</b>	<b>1,151,645</b>	<b>576,330</b>	<b>50</b>
Personnel services	629,239	614,411	609,365	290,823	48
Supplies	16,434	27,000	17,000	554	3
Other services and charges	150,891	201,250	200,250	44,576	22
<b>209.00 - ASSESSING DEPARTMENT</b>	<b>796,564</b>	<b>842,661</b>	<b>826,615</b>	<b>335,953</b>	<b>41</b>
Other services and charges	680,799	757,428	702,428	500,539	71
Capital outlay	428	50,000	20,000	9,562	48
<b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b>	<b>681,226</b>	<b>807,428</b>	<b>722,428</b>	<b>510,101</b>	<b>71</b>
Personnel services	580,483	592,756	614,986	306,830	50
Supplies	37,527	53,000	48,000	23,255	48
Other services and charges	86,091	137,250	228,650	183,279	80
Capital outlay	3,647	-	-	-	-
<b>215.00 - CITY CLERK</b>	<b>707,749</b>	<b>783,006</b>	<b>891,636</b>	<b>513,364</b>	<b>58</b>
Personnel services	283,366	272,930	273,067	129,953	48
Supplies	30,553	32,375	32,375	1,256	4
Other services and charges	31,598	51,700	40,200	19,735	49
Capital outlay	1,447	9,700	-	-	-
<b>253.00 - TREASURY</b>	<b>346,964</b>	<b>366,705</b>	<b>345,642</b>	<b>150,944</b>	<b>44</b>
Personnel services	345,256	327,387	325,453	145,437	45
Supplies	60,849	18,500	18,500	11,255	61
Other services and charges	640,511	527,900	631,282	349,451	55
Capital outlay	4,999	32,654	32,654	22,845	70
<b>265.00 - IS FACILITY MANAGEMENT</b>	<b>1,051,616</b>	<b>906,441</b>	<b>1,007,889</b>	<b>528,988</b>	<b>52</b>

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED
Personnel services	712,832	893,203	888,203	404,007	45
Supplies	23,309	23,500	23,500	8,087	34
Other services and charges	295,224	317,250	329,237	163,587	50
Capital outlay	91,415	142,000	637,013	403,068	63
Allocated to other funds	(347,626)	(349,605)	(349,605)	(168,225)	48
<b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENA</b>	<b>775,152</b>	<b>1,026,348</b>	<b>1,528,348</b>	<b>810,524</b>	<b>53</b>
Personnel services	369,765	369,427	381,013	179,777	47
Supplies	670	1,000	1,000	146	15
Other services and charges	117,054	116,600	124,700	70,579	57
Capital outlay	-	5,730	14,923	4,383	29
<b>270.00 - HUMAN RESOURCES</b>	<b>487,489</b>	<b>492,757</b>	<b>521,636</b>	<b>254,885</b>	<b>49</b>
Personnel services	330,322	321,146	314,877	139,976	44
Supplies	11,542	10,900	10,800	5,771	53
Other services and charges	414,217	379,800	389,985	218,877	56
Program expenditures	386	2,000	2,000	74	4
<b>295.00 - COMMUNITY RELATIONS</b>	<b>756,467</b>	<b>713,846</b>	<b>717,662</b>	<b>364,698</b>	<b>51</b>
Personnel services	139,845	152,059	110,998	63,166	57
Supplies	340	-	800	108	14
Other services and charges	20,522	66,500	100,700	9,415	9
Capital outlay	7,500	50,000	-	-	-
<b>296.00 - ECONOMIC DEVELOPMENT</b>	<b>168,207</b>	<b>268,559</b>	<b>212,498</b>	<b>72,689</b>	<b>34</b>
Personnel services	11,559,962	11,706,603	11,654,120	5,655,958	49
Supplies	290,839	319,010	319,010	183,336	57
Other services and charges	1,033,522	1,104,695	1,104,695	558,843	51
Capital outlay	377,787	27,500	60,500	32,984	55
<b>301.00 - POLICE DEPARTMENT</b>	<b>13,262,110</b>	<b>13,157,808</b>	<b>13,138,325</b>	<b>6,431,121</b>	<b>49</b>
Personnel services	4,861,690	4,938,613	4,961,846	2,290,044	46
Supplies	164,933	222,600	244,865	68,288	28
Other services and charges	653,546	650,825	680,925	337,102	50
Capital outlay	111,420	364,890	359,125	29,236	8
<b>337.00 - FIRE DEPARTMENT</b>	<b>5,791,589</b>	<b>6,176,928</b>	<b>6,246,761</b>	<b>2,724,670</b>	<b>44</b>
Personnel services	1,638,215	1,626,679	1,630,715	811,918	50
Supplies	15,647	32,700	32,700	8,778	27
Other services and charges	359,983	347,400	362,461	132,106	36
Capital outlay	27,097	-	-	-	-
<b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>	<b>2,040,942</b>	<b>2,006,779</b>	<b>2,025,876</b>	<b>952,802</b>	<b>47</b>
Personnel services	198,764	279,300	285,968	136,636	48
Supplies	10,382	11,200	37,336	33,187	89
Other services and charges	155,809	180,940	124,515	44,978	36
Capital outlay	6,700	-	-	-	-
<b>442.00 - DPW ADMINISTRATION DIVISION</b>	<b>371,656</b>	<b>471,440</b>	<b>447,819</b>	<b>214,801</b>	<b>48</b>
Personnel services	553,990	557,312	524,199	227,056	43
Supplies	2,720	2,000	2,000	956	48
Other services and charges	313,174	192,600	198,406	34,841	18
Capital outlay	30,568	190,351	225,117	52,640	23
Allocated to other funds	(371,784)	(371,784)	(371,784)	(185,892)	50
<b>442.10 - DPW ENGINEERING DIVISION</b>	<b>528,667</b>	<b>570,479</b>	<b>577,938</b>	<b>129,601</b>	<b>22</b>
Personnel services	1,918,854	1,991,302	1,955,107	831,302	43
Supplies	85,008	99,500	98,562	30,419	31
Other services and charges	480,897	461,800	462,018	307,727	67
Capital outlay	573,763	540,000	1,024,901	360,326	35
Allocated to other funds	(1,697,928)	(1,675,000)	(1,765,000)	(460,581)	26
Maintenance	202,866	131,980	131,980	65,990	50
<b>442.20 - DPW FIELD OPERATIONS DIVISION</b>	<b>1,563,459</b>	<b>1,549,582</b>	<b>1,907,568</b>	<b>1,135,183</b>	<b>60</b>
Personnel services	402,536	412,747	418,703	203,311	49
Supplies	43,264	31,000	44,500	20,140	45
Other services and charges	335,556	351,200	339,200	148,828	44
Capital outlay	256,850	75,000	106,043	13,740	13
Allocated to other funds	(51,878)	(30,000)	(60,000)	(11,824)	20
<b>442.30 - DPW FLEET ASSET DIVISION</b>	<b>986,328</b>	<b>839,947</b>	<b>848,446</b>	<b>374,195</b>	<b>44</b>



BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED
Personnel services	47,363	47,259	47,159	19,492	41
Supplies	4,670	6,500	6,500	6,162	95
Other services and charges	294	-	100	98	98
<b>665.00 - NOVI YOUTH ASSISTANCE</b>	<b>52,327</b>	<b>53,759</b>	<b>53,759</b>	<b>25,752</b>	<b>48</b>
Other services and charges	5,199	8,000	14,000	3,216	23
<b>803.00 - HISTORICAL COMMISSION</b>	<b>5,199</b>	<b>8,000</b>	<b>14,000</b>	<b>3,216</b>	<b>23</b>
Personnel services	457,131	472,438	469,421	221,323	47
Supplies	853	5,700	5,700	1,483	26
Other services and charges	108,642	57,000	189,205	57,599	30
Capital outlay	18,990	50,000	-	-	-
<b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b>	<b>585,616</b>	<b>585,138</b>	<b>664,326</b>	<b>280,405</b>	<b>42</b>
Transfers out	(83,500)	256,800	256,800	50,000	19
<b>940.00 - TRANSFER TO OTHER FUNDS</b>	<b>(83,500)</b>	<b>256,800</b>	<b>256,800</b>	<b>50,000</b>	<b>19</b>
<b>TOTAL EXPENDITURES</b>	<b>33,525,016</b>	<b>34,815,376</b>	<b>35,861,624</b>	<b>17,278,645</b>	<b>48</b>

Fund 101 - GENERAL FUND					
TOTAL REVENUES	32,438,240	34,765,376	34,479,633	27,791,294	81
TOTAL EXPENDITURES	33,525,016	34,815,376	35,861,624	17,278,645	48
NET OF REVENUES & EXPENDITURES	(1,086,776)	(50,000)	(1,381,991)	10,512,649	

#### SPECIAL REVENUE FUNDS

##### Fund 202 - MAJOR STREET FUND

###### Revenues

State sources	4,147,838	4,037,014	4,698,000	1,658,163	35
Other revenue	70,000	-	-	-	-
Interest income	26,065	6,660	31,660	38,293	121
<b>TOTAL REVENUES</b>	<b>4,243,904</b>	<b>4,043,674</b>	<b>4,729,660</b>	<b>1,696,456</b>	<b>36</b>

###### Expenditures

Transfers out	1,900,000	1,000,000	2,000,000	1,000,000	50
Other services and charges	101,930	120,875	270,565	99,110	37
Capital outlay	(319,229)	1,485,799	2,215,049	96,660	4
Routine Maintenance	949,468	1,002,000	997,000	271,565	27
Winter Maintenance	437,884	435,000	435,000	49,592	11
<b>TOTAL EXPENDITURES</b>	<b>3,070,053</b>	<b>4,043,674</b>	<b>5,917,614</b>	<b>1,516,927</b>	<b>26</b>

Fund 202 - MAJOR STREET FUND					
TOTAL REVENUES	4,243,904	4,043,674	4,729,660	1,696,456	36
TOTAL EXPENDITURES	3,070,053	4,043,674	5,917,614	1,516,927	26
NET OF REVENUES & EXPENDITURES	1,173,851	-	(1,187,954)	179,529	

##### Fund 203 - LOCAL STREET FUND

###### Revenues

State sources	1,461,361	1,404,856	1,655,403	585,386	35
Other revenue	24,535	-	205,656	-	-
Interest income	9,669	4,117	10,654	8,985	84
Transfers in	1,900,000	4,676,000	4,886,000	1,500,000	31
<b>TOTAL REVENUES</b>	<b>3,395,566</b>	<b>6,084,973</b>	<b>6,757,713</b>	<b>2,094,371</b>	<b>31</b>

###### Expenditures

Other services and charges	78,345	79,973	104,498	41,580	40
Capital outlay	2,205,445	4,400,000	4,577,128	1,819,831	40
Routine Maintenance	891,529	1,174,000	1,526,975	435,680	29
Winter Maintenance	320,525	377,000	377,000	17,757	5
<b>TOTAL EXPENDITURES</b>	<b>3,495,845</b>	<b>6,030,973</b>	<b>6,585,601</b>	<b>2,314,848</b>	<b>35</b>

Fund 203 - LOCAL STREET FUND					
TOTAL REVENUES	3,395,566	6,084,973	6,757,713	2,094,371	31
TOTAL EXPENDITURES	3,495,845	6,030,973	6,585,601	2,314,848	35
NET OF REVENUES & EXPENDITURES	(100,279)	54,000	172,112	(220,477)	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	

**Fund 204 - MUNICIPAL STREET FUND**

**Revenue**

Property tax revenue	5,097,215	5,371,752	5,283,136	5,295,465	100
Licenses, permits & charges for services	7,200	25,000	25,000	5,940	24
Other revenue	409,747	295,000	392,557	61,558	16
Interest income	51,138	10,186	61,302	118,375	193
Special assessments levied	12,294	12,294	12,294	12,294	100
Special assessment interest	1,475	737	737	738	100
<b>TOTAL REVENUES</b>	<b>5,579,070</b>	<b>5,714,969</b>	<b>5,775,026</b>	<b>5,494,369</b>	<b>95</b>

**Expenditures**

Transfers out	3,530,000	3,676,000	2,886,000	500,000	17
Other services and charges	195,577	137,275	186,422	120,145	64
Capital outlay	913,113	582,194	1,828,266	71,659	4
Routine Maintenance	106,420	192,500	201,145	45,916	23
Winter Maintenance	242,802	250,000	250,000	25,556	10
<b>TOTAL EXPENDITURES</b>	<b>4,987,913</b>	<b>4,837,969</b>	<b>5,351,833</b>	<b>763,276</b>	<b>14</b>

**Fund 204 - MUNICIPAL STREET FUND**

<b>TOTAL REVENUES</b>	<b>5,579,070</b>	<b>5,714,969</b>	<b>5,775,026</b>	<b>5,494,369</b>	<b>95</b>
<b>TOTAL EXPENDITURES</b>	<b>4,987,913</b>	<b>4,837,969</b>	<b>5,351,833</b>	<b>763,276</b>	<b>14</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>591,158</b>	<b>877,000</b>	<b>423,193</b>	<b>4,731,093</b>	

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

**Revenue**

Property tax revenue	1,309,849	1,371,654	1,357,654	1,360,713	100
Other revenue	12,551	7,400	12,400	5,288	43
Interest income	16,487	20,805	20,805	23,913	115
Donations	71,825	24,500	59,200	35,690	60
Transfers in	(102,500)	256,800	256,800	50,000	19
Program revenue	1,351,594	1,236,150	1,225,080	526,865	43
Older adult program revenue	185,123	157,750	157,750	66,607	42
<b>TOTAL REVENUES</b>	<b>2,844,930</b>	<b>3,075,059</b>	<b>3,089,689</b>	<b>2,069,076</b>	<b>67</b>

**Expenditures**

Personnel services	1,297,038	1,229,048	1,241,830	583,269	47
Supplies	48,197	73,180	98,991	54,248	55
Other services and charges	562,529	644,390	652,390	286,376	44
Capital outlay	344,305	239,911	612,654	117,727	19
Program expenditures	611,924	670,580	716,460	425,559	59
Older Adult Program Expenditures	199,730	217,950	217,950	97,003	45
<b>TOTAL EXPENDITURES</b>	<b>3,063,724</b>	<b>3,075,059</b>	<b>3,540,275</b>	<b>1,564,182</b>	<b>44</b>

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

<b>TOTAL REVENUES</b>	<b>2,844,930</b>	<b>3,075,059</b>	<b>3,089,689</b>	<b>2,069,076</b>	<b>67</b>
<b>TOTAL EXPENDITURES</b>	<b>3,063,724</b>	<b>3,075,059</b>	<b>3,540,275</b>	<b>1,564,182</b>	<b>44</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(218,794)</b>	<b>-</b>	<b>(450,586)</b>	<b>504,893</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	

**Fund 209 - TREE FUND**

**Revenue**

Other revenue	402,800	300,000	581,400	570,375	98
Interest income	46,382	60,090	65,953	60,762	92
State grants	402,500	-	367,500	-	-
<b>TOTAL REVENUES</b>	<b>851,682</b>	<b>360,090</b>	<b>1,014,853</b>	<b>631,137</b>	<b>62</b>

**Expenditures**

Personnel services	83,547	98,135	99,398	40,166	40
Supplies	791	1,000	1,000	136	14
Other services and charges	341,559	442,955	442,955	166,387	38
Capital outlay	567,411	-	541,434	3,472	1
Maintenance	12,000	13,000	13,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,005,309</b>	<b>555,090</b>	<b>1,097,787</b>	<b>210,161</b>	<b>19</b>

**Fund 209 - TREE FUND**

<b>TOTAL REVENUES</b>	<b>851,682</b>	<b>360,090</b>	<b>1,014,853</b>	<b>631,137</b>	<b>62</b>
<b>TOTAL EXPENDITURES</b>	<b>1,005,309</b>	<b>555,090</b>	<b>1,097,787</b>	<b>210,161</b>	<b>19</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(153,627)</b>	<b>(195,000)</b>	<b>(82,934)</b>	<b>420,976</b>	

**Fund 210 - DRAIN FUND**

**Revenues**

Property tax revenue	915,562	961,410	1,516,637	1,519,303	100
Other revenue	58,865	10,000	90,000	80,000	89
Interest income	19,931	57,871	21,223	11,372	54
Transfers in	-	399,000	3,647,000	-	-
<b>TOTAL REVENUES</b>	<b>994,358</b>	<b>1,428,281</b>	<b>5,274,860</b>	<b>1,610,675</b>	<b>31</b>

**Expenditures**

Personnel services	-	25,206	24,267	10,346	43
Other services and charges	114,615	148,668	277,010	60,331	22
Capital outlay	2,327,399	828,665	3,705,228	548,964	15
Maintenance	631,228	694,635	694,635	284,940	41
Transfers out	-	-	700,700	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,073,242</b>	<b>1,697,174</b>	<b>5,401,840</b>	<b>904,581</b>	<b>17</b>

**Fund 210 - DRAIN FUND**

<b>TOTAL REVENUES</b>	<b>994,358</b>	<b>1,428,281</b>	<b>5,274,860</b>	<b>1,610,675</b>	<b>31</b>
<b>TOTAL EXPENDITURES</b>	<b>3,073,242</b>	<b>1,697,174</b>	<b>5,401,840</b>	<b>904,581</b>	<b>17</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(2,078,884)</b>	<b>(268,893)</b>	<b>(126,980)</b>	<b>706,094</b>	

**Fund 226 - RUBBISH COLLECTION FUND**

**Revenue**

Licenses, permits & charges for services	2,178,103	2,200,000	2,425,000	1,166,145	48
Other revenue	-	-	3,770	3,773	100
Interest income	1,343	-	1,000	3,260	326
Transfers in	19,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>1,173,178</b>	<b>48</b>

**Expenditures**

Supplies	3,773	-	4,770	856	18
Other services and charges	2,194,673	2,200,000	2,425,000	1,001,611	41
<b>TOTAL EXPENDITURES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>1,002,467</b>	<b>41</b>

**Fund 226 - RUBBISH COLLECTION FUND**

<b>TOTAL REVENUES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>1,173,178</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>1,002,467</b>	<b>41</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,711</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	

**Fund 263 - PEG CABLE FUND**

**Revenues**

Licenses, permits & charges for services	373,692	315,000	322,000	89,295	28
Interest income	5,398	2,388	9,938	10,310	103
<b>TOTAL REVENUES</b>	<b>379,089</b>	<b>317,388</b>	<b>331,938</b>	<b>99,605</b>	<b>30</b>

**Expenditures**

Personnel services	191,601	216,316	224,666	97,613	43
Supplies	3,727	2,272	6,282	5,405	86
Other services and charges	17,327	38,900	53,113	19,367	36
Capital outlay	20,903	59,900	87,076	37,076	43
<b>TOTAL EXPENDITURES</b>	<b>233,558</b>	<b>317,388</b>	<b>371,137</b>	<b>159,461</b>	<b>43</b>

**Fund 263 - PEG CABLE FUND**

<b>TOTAL REVENUES</b>	<b>379,089</b>	<b>317,388</b>	<b>331,938</b>	<b>99,605</b>	<b>30</b>
<b>TOTAL EXPENDITURES</b>	<b>233,558</b>	<b>317,388</b>	<b>371,137</b>	<b>159,461</b>	<b>43</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>145,532</b>	<b>-</b>	<b>(39,199)</b>	<b>(59,856)</b>	

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

**Revenues**

Federal grants	99,885	100,000	100,000	32,748	33
<b>TOTAL REVENUES</b>	<b>99,885</b>	<b>100,000</b>	<b>100,000</b>	<b>32,748</b>	<b>33</b>

**Expenditures**

Other services and charges	127,990	100,000	100,000	13,065	13
<b>TOTAL EXPENDITURES</b>	<b>127,990</b>	<b>100,000</b>	<b>100,000</b>	<b>13,065</b>	<b>13</b>

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

<b>TOTAL REVENUES</b>	<b>99,885</b>	<b>100,000</b>	<b>100,000</b>	<b>32,748</b>	<b>33</b>
<b>TOTAL EXPENDITURES</b>	<b>127,990</b>	<b>100,000</b>	<b>100,000</b>	<b>13,065</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(28,104)</b>	<b>-</b>	<b>-</b>	<b>19,683</b>	

**Fund 266 - FORFEITURE FUND**

**Revenues**

Federal grants	-	5,000	5,000	-	-
Other revenue	48,592	3,000	96,000	12,735	13
Fines and forfeitures	297,461	144,000	164,050	104,658	64
Interest income	5,094	4,695	9,564	6,840	72
<b>TOTAL REVENUES</b>	<b>351,147</b>	<b>156,695</b>	<b>274,614</b>	<b>124,233</b>	<b>45</b>

**Expenditures**

Supplies	36,160	43,755	47,931	14,783	31
Other services and charges	550	525	525	825	157
Capital outlay	294,042	282,415	314,708	188,305	60
<b>TOTAL EXPENDITURES</b>	<b>330,752</b>	<b>326,695</b>	<b>363,164</b>	<b>203,913</b>	<b>56</b>

**Fund 266 - FORFEITURE FUND**

<b>TOTAL REVENUES</b>	<b>351,147</b>	<b>156,695</b>	<b>274,614</b>	<b>124,233</b>	<b>45</b>
<b>TOTAL EXPENDITURES</b>	<b>330,752</b>	<b>326,695</b>	<b>363,164</b>	<b>203,913</b>	<b>56</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>20,395</b>	<b>(170,000)</b>	<b>(88,550)</b>	<b>(79,680)</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	

**Fund 268 - LIBRARY FUND**

**Revenue**

Property tax revenue	2,622,217	2,721,780	2,721,780	2,724,085	100
State sources	38,689	34,000	34,000	20,452	60
Other revenue	79,291	72,750	72,750	35,778	49
Fines and forfeitures	167,591	162,000	162,000	153,753	95
Interest income	26,180	36,000	36,000	47,932	133
Donations	18,590	6,500	6,500	8,384	129
<b>TOTAL REVENUES</b>	<b>2,952,559</b>	<b>3,033,030</b>	<b>3,033,030</b>	<b>2,990,384</b>	<b>99</b>

**Expenditures**

Personnel services	1,768,165	1,984,400	1,967,050	864,638	44
Supplies	524,923	588,300	588,300	239,193	41
Other services and charges	534,387	514,900	514,900	249,643	48
Capital outlay	60,523	70,000	70,000	6,618	9
<b>TOTAL EXPENDITURES</b>	<b>2,887,998</b>	<b>3,157,600</b>	<b>3,140,250</b>	<b>1,360,092</b>	<b>43</b>

**Fund 268 - LIBRARY FUND**

<b>TOTAL REVENUES</b>	<b>2,952,559</b>	<b>3,033,030</b>	<b>3,033,030</b>	<b>2,990,384</b>	<b>99</b>
<b>TOTAL EXPENDITURES</b>	<b>2,887,998</b>	<b>3,157,600</b>	<b>3,140,250</b>	<b>1,360,092</b>	<b>43</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>64,561</b>	<b>(124,570)</b>	<b>(107,220)</b>	<b>1,630,292</b>	

**Fund 269 - LIBRARY CONTRIBUTION**

**Revenues**

Interest income	19,127	22,500	22,500	24,278	108
Donations	30,216	10,500	17,000	21,160	124
<b>TOTAL REVENUES</b>	<b>49,343</b>	<b>33,000</b>	<b>39,500</b>	<b>45,438</b>	<b>115</b>

**Expenditures**

Supplies	28,691	145,700	44,000	16,094	37
Capital outlay	11,170	-	120,700	45,258	38
<b>TOTAL EXPENDITURES</b>	<b>39,861</b>	<b>145,700</b>	<b>164,700</b>	<b>61,352</b>	<b>37</b>

**Fund 269 - LIBRARY CONTRIBUTION**

<b>TOTAL REVENUES</b>	<b>49,343</b>	<b>33,000</b>	<b>39,500</b>	<b>45,438</b>	<b>115</b>
<b>TOTAL EXPENDITURES</b>	<b>39,861</b>	<b>145,700</b>	<b>164,700</b>	<b>61,352</b>	<b>37</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>9,482</b>	<b>(112,700)</b>	<b>(125,200)</b>	<b>(15,914)</b>	

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

**Revenue**

Interest income	26	21	21	12	58
Special assessments levied	7,529	7,529	7,529	7,529	100
<b>TOTAL REVENUES</b>	<b>7,555</b>	<b>7,550</b>	<b>7,550</b>	<b>7,541</b>	<b>100</b>

**Expenditures**

Other services and charges	7,519	10,000	10,000	2,843	28
<b>TOTAL EXPENDITURES</b>	<b>7,519</b>	<b>10,000</b>	<b>10,000</b>	<b>2,843</b>	<b>28</b>

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

<b>TOTAL REVENUES</b>	<b>7,555</b>	<b>7,550</b>	<b>7,550</b>	<b>7,541</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>7,519</b>	<b>10,000</b>	<b>10,000</b>	<b>2,843</b>	<b>28</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>36</b>	<b>(2,450)</b>	<b>(2,450)</b>	<b>4,698</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED

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

**Revenue**

Interest income	2	-	-	1	100
Special assessments levied	3,300	3,300	3,300	3,300	100
<b>TOTAL REVENUES</b>	<b>3,302</b>	<b>3,300</b>	<b>3,300</b>	<b>3,301</b>	<b>100</b>

**Expenditures**

Other services and charges	2,963	3,500	3,500	1,121	32
<b>TOTAL EXPENDITURES</b>	<b>2,963</b>	<b>3,500</b>	<b>3,500</b>	<b>1,121</b>	<b>32</b>

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

<b>TOTAL REVENUES</b>	<b>3,302</b>	<b>3,300</b>	<b>3,300</b>	<b>3,301</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>2,963</b>	<b>3,500</b>	<b>3,500</b>	<b>1,121</b>	<b>32</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>339</b>	<b>(200)</b>	<b>(200)</b>	<b>2,180</b>	

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

**Revenue**

Interest income	8	-	-	5	100
Special assessments levied	25,000	25,000	25,000	25,000	100
<b>TOTAL REVENUES</b>	<b>25,008</b>	<b>25,000</b>	<b>25,000</b>	<b>25,005</b>	<b>100</b>

**Expenditures**

Other services and charges	20,342	25,000	25,000	8,392	34
<b>TOTAL EXPENDITURES</b>	<b>20,342</b>	<b>25,000</b>	<b>25,000</b>	<b>8,392</b>	<b>34</b>

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

<b>TOTAL REVENUES</b>	<b>25,008</b>	<b>25,000</b>	<b>25,000</b>	<b>25,005</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>20,342</b>	<b>25,000</b>	<b>25,000</b>	<b>8,392</b>	<b>34</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,666</b>	<b>-</b>	<b>-</b>	<b>16,613</b>	

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

**Revenue**

Interest income	45,060	50,500	50,500	56,664	112
<b>TOTAL REVENUES</b>	<b>45,060</b>	<b>50,500</b>	<b>50,500</b>	<b>56,664</b>	<b>112</b>

**Expenditures**

Other services and charges	550	500	500	500	100
<b>TOTAL EXPENDITURES</b>	<b>550</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>100</b>

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

<b>TOTAL REVENUES</b>	<b>45,060</b>	<b>50,500</b>	<b>50,500</b>	<b>56,664</b>	<b>112</b>
<b>TOTAL EXPENDITURES</b>	<b>550</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>44,510</b>	<b>50,000</b>	<b>50,000</b>	<b>56,164</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED
<b>Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND</b>					
<b>Revenues</b>					
Property tax revenue	3,400,854	3,611,648	3,539,156	3,548,373	100
Interest income	17,507	5,000	52,492	48,163	92
Transfers in	-	2,736,000	4,049,715	-	-
State grants	-	242,296	-	-	-
Other financing sources	-	17,000,000	-	-	-
<b>TOTAL REVENUES</b>	<b>3,418,361</b>	<b>23,594,944</b>	<b>7,641,363</b>	<b>3,596,536</b>	<b>47</b>

<b>Expenditures</b>					
Other services and charges	1,000	-	1,748	1,748	100
Debt service	-	2,286,380	2,286,380	-	-
Capital outlay	1,297,889	21,308,564	24,115,296	4,331,346	16
<b>TOTAL EXPENDITURES</b>	<b>1,298,889</b>	<b>23,594,944</b>	<b>26,403,424</b>	<b>4,333,094</b>	<b>16</b>

<b>Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND</b>					
<b>TOTAL REVENUES</b>	<b>3,418,361</b>	<b>23,594,944</b>	<b>7,641,363</b>	<b>3,596,536</b>	<b>47</b>
<b>TOTAL EXPENDITURES</b>	<b>1,298,889</b>	<b>23,594,944</b>	<b>26,403,424</b>	<b>4,333,094</b>	<b>16</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,119,473</b>	<b>-</b>	<b>(18,762,061)</b>	<b>(736,558)</b>	

<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>Revenues</b>					
Licenses, permits & charges for services	76,715	90,000	70,000	25,675	37
Interest income	3,014	1,000	6,000	4,331	72
<b>TOTAL REVENUES</b>	<b>79,729</b>	<b>91,000</b>	<b>76,000</b>	<b>30,006</b>	<b>39</b>

<b>Expenditures</b>					
Other services and charges	-	-	5,174	5,174	100
Capital outlay	70,476	90,800	90,800	-	-
Transfers out	-	-	245,915	-	-
<b>TOTAL EXPENDITURES</b>	<b>70,476</b>	<b>90,800</b>	<b>341,889</b>	<b>5,174</b>	<b>2</b>

<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>TOTAL REVENUES</b>	<b>79,729</b>	<b>91,000</b>	<b>76,000</b>	<b>30,006</b>	<b>39</b>
<b>TOTAL EXPENDITURES</b>	<b>70,476</b>	<b>90,800</b>	<b>341,889</b>	<b>5,174</b>	<b>2</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>9,253</b>	<b>200</b>	<b>(265,889)</b>	<b>24,832</b>	

<b>Fund 403 - STREET IMPROVEMENT FUND</b>					
<b>Revenue</b>					
Transfers in	3,530,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,530,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures</b>					
Capital outlay	3,850,000	-	3,735,000	3,200,000	86
<b>TOTAL EXPENDITURES</b>	<b>3,850,000</b>	<b>-</b>	<b>3,735,000</b>	<b>3,200,000</b>	<b>86</b>

<b>Fund 403 - STREET IMPROVEMENT FUND</b>					
<b>TOTAL REVENUES</b>	<b>3,530,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,850,000</b>	<b>-</b>	<b>3,735,000</b>	<b>3,200,000</b>	<b>86</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(320,000)</b>	<b>-</b>	<b>(3,735,000)</b>	<b>(3,200,000)</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED

**DEBT SERVICE FUND**

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

**Revenues**

Property tax revenue	1,257,087	1,265,832	1,266,832	1,269,158	100
Interest income	174	518	518	65	13
<b>TOTAL REVENUES</b>	<b>1,257,262</b>	<b>1,266,350</b>	<b>1,267,350</b>	<b>1,269,223</b>	<b>100</b>

**Expenditures**

Other services and charges	570	500	500	500	100
Debt service	1,345,350	1,355,250	1,356,250	1,169,450	86
<b>TOTAL EXPENDITURES</b>	<b>1,345,920</b>	<b>1,355,750</b>	<b>1,356,750</b>	<b>1,169,950</b>	<b>86</b>

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

<b>TOTAL REVENUES</b>	<b>1,257,262</b>	<b>1,266,350</b>	<b>1,267,350</b>	<b>1,269,223</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,345,920</b>	<b>1,355,750</b>	<b>1,356,750</b>	<b>1,169,950</b>	<b>86</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(88,658)</b>	<b>(89,400)</b>	<b>(89,400)</b>	<b>99,273</b>	

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenues**

Interest income	77,487	35,000	105,024	97,725	93
Tap-in fees	-	25,000	25,000	4,623	18
<b>TOTAL REVENUES</b>	<b>77,487</b>	<b>60,000</b>	<b>130,024</b>	<b>102,348</b>	<b>79</b>

**Expenditures**

Transfers out	-	399,000	3,647,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>399,000</b>	<b>3,647,000</b>	<b>-</b>	<b>-</b>

**Fund 211 - DRAIN PERPETUAL MAINT**

<b>TOTAL REVENUES</b>	<b>77,487</b>	<b>60,000</b>	<b>130,024</b>	<b>102,348</b>	<b>79</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>399,000</b>	<b>3,647,000</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>77,487</b>	<b>(339,000)</b>	<b>(3,516,976)</b>	<b>102,348</b>	

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA FUND**

**Revenue**

Other revenue	107,818	89,400	89,400	10,085	11
Interest income	24,183	25,387	25,387	31,905	126
Program revenue	1,849,731	2,024,202	2,024,202	988,871	49
<b>TOTAL REVENUES</b>	<b>1,981,732</b>	<b>2,138,989</b>	<b>2,138,989</b>	<b>1,030,861</b>	<b>48</b>

**Expenditures**

Supplies	13,970	11,800	11,800	10,578	90
Other services and charges	1,335,143	1,167,249	1,208,849	675,893	56
Capital outlay	4,968	27,000	67,019	-	-
Program expenditures	161,148	188,800	188,800	85,073	45
Debt service	82,740	562,140	562,140	41,580	7
<b>TOTAL EXPENDITURES</b>	<b>1,597,969</b>	<b>1,956,989</b>	<b>2,038,608</b>	<b>813,124</b>	<b>40</b>

**Fund 590 - ICE ARENA FUND**

<b>TOTAL REVENUES</b>	<b>1,981,732</b>	<b>2,138,989</b>	<b>2,138,989</b>	<b>1,030,861</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>1,597,969</b>	<b>1,956,989</b>	<b>2,038,608</b>	<b>813,124</b>	<b>40</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>383,763</b>	<b>182,000</b>	<b>100,381</b>	<b>217,737</b>	



BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	% BDGT USED
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018 NORMAL (ABNORMAL)	

**Fund 592 - WATER AND SEWER FUND**

**Revenue**

Federal grants	543,438	-	124,363	-	-
Other revenue	211,380	202,500	210,500	116,970	56
Interest income	704,103	899,486	899,486	871,379	97
Special assessment interest	84,362	19,285	73,236	70,746	97
Operating revenue	23,786,085	25,916,000	24,017,183	14,108,812	58
Capital contributions	5,203,886	2,850,000	2,850,000	1,129,762	40
<b>TOTAL REVENUES</b>	<b>30,533,254</b>	<b>29,887,271</b>	<b>28,174,768</b>	<b>16,297,669</b>	<b>58</b>

**Expenditures**

Personnel services	1,528,689	1,446,943	1,442,977	635,162	44
Supplies	107,217	63,600	68,715	29,364	43
Other services and charges	24,444,432	22,950,871	21,334,729	8,346,730	39
Capital outlay	129,106	4,365,857	20,386,123	703,827	3
Transfers out	-	-	3,103,100	-	-
Debt service	2,250	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,211,693</b>	<b>28,827,271</b>	<b>46,335,644</b>	<b>9,715,083</b>	<b>21</b>

**Fund 592 - WATER AND SEWER FUND**

<b>TOTAL REVENUES</b>	<b>30,533,254</b>	<b>29,887,271</b>	<b>28,174,768</b>	<b>16,297,669</b>	<b>58</b>
<b>TOTAL EXPENDITURES</b>	<b>26,211,693</b>	<b>28,827,271</b>	<b>46,335,644</b>	<b>9,715,083</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,321,561</b>	<b>1,060,000</b>	<b>(18,160,876)</b>	<b>6,582,586</b>	

**Fund 594 - SENIOR HOUSING FUND 594**

**Revenue**

Other revenue	22,011	19,200	19,200	11,048	58
Interest income	15,849	18,899	18,899	11,915	63
Operating revenue	2,032,485	2,049,210	2,049,210	1,028,392	50
<b>TOTAL REVENUES</b>	<b>2,070,345</b>	<b>2,087,309</b>	<b>2,087,309</b>	<b>1,051,355</b>	<b>50</b>

**Expenditures**

Supplies	9,992	11,475	11,475	4,208	37
Other services and charges	1,190,123	847,824	852,824	544,187	64
Capital outlay	(11,201)	-	11,280	11,280	103
Debt service	173,209	1,048,010	1,048,010	1,074,302	85
<b>TOTAL EXPENDITURES</b>	<b>1,362,123</b>	<b>1,907,309</b>	<b>1,923,589</b>	<b>1,633,977</b>	<b>85</b>

**Fund 594 - SENIOR HOUSING FUND**

<b>TOTAL REVENUES</b>	<b>2,070,345</b>	<b>2,087,309</b>	<b>2,087,309</b>	<b>1,051,355</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>	<b>1,362,123</b>	<b>1,907,309</b>	<b>1,923,589</b>	<b>1,633,977</b>	<b>85</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>708,222</b>	<b>180,000</b>	<b>163,720</b>	<b>(582,622)</b>	

BUDGET CATEGORY	06/30/2018	2018-19	2018-19	YTD BALANCE	
	NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	12/31/2018	% BDGT USED

**FIDUCIARY FUND**

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

<b>Revenue</b>					
Other revenue	244	-	-	-	-
Interest income	2,845,010	1,477,878	1,729,326	(1,407,005)	(81)
Contributions - employer	613,678	454,122	277,674	138,837	50
<b>TOTAL REVENUES</b>	<b>3,458,931</b>	<b>1,932,000</b>	<b>2,007,000</b>	<b>(1,268,168)</b>	<b>(63)</b>
<b>Expenditures</b>					
Personnel services	948,145	1,000,000	1,050,000	454,327	43
Other services and charges	293,399	279,000	304,000	153,098	50
<b>TOTAL EXPENDITURES</b>	<b>1,241,544</b>	<b>1,279,000</b>	<b>1,354,000</b>	<b>607,425</b>	<b>45</b>

<b>Fund 710 - RETIREE HEALTH CARE BENEFITS FUND</b>					
<b>TOTAL REVENUES</b>	<b>3,458,931</b>	<b>1,932,000</b>	<b>2,007,000</b>	<b>(1,268,168)</b>	<b>(63)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,241,544</b>	<b>1,279,000</b>	<b>1,354,000</b>	<b>607,425</b>	<b>44</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,217,387</b>	<b>653,000</b>	<b>653,000</b>	<b>(1,875,593)</b>	

**COMPONENT UNIT**

**Fund 566 - ECONOMIC DEVELOPMENT**

<b>Revenue</b>					
Interest income	6	-	-	3	100
<b>TOTAL REVENUES</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>100</b>

<b>Fund 566 - ECONOMIC DEVELOPMENT</b>					
<b>TOTAL REVENUES</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>3</b>	