

# 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 SEPTEMBER 30, 2018  
**DATE:** OCTOBER 17, 2018

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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, 2018 (see attached report for budget-to-actual information prepared by budget category within each fund). The fiscal year 2017-18 audit is complete but the final printed report will not be officially released to the Mayor and City Council until the November 13, 2018, council meeting therefore, the June 30, 2018, ending balances on the attached report are shown as "unaudited". The rollover and any other individual budget amendment approved through the October 8, 2018 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 \$1.38 million. The original budget had expenditures greater than revenues by of \$50,000. The budget was amended to reflect approximately \$1.3 million of expenditure roll overs from fiscal year 2017/18.

### **Revenues**

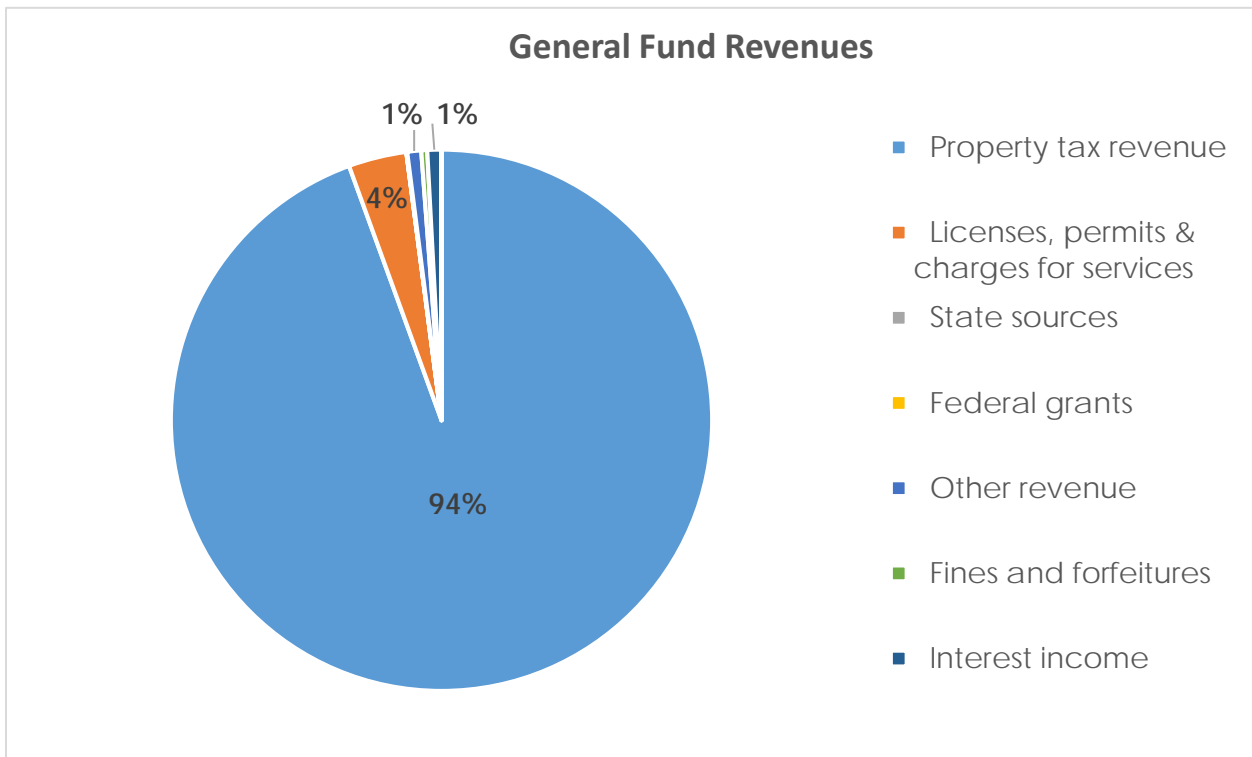
Total General Fund revenues for the first quarter are \$24,167,040, representing 70% of the \$34,493,633 General Fund amended revenue budget. The General Fund revenues are on track through the first quarter with the following items of note:

- 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 \$146,000 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). Also, revenue related to wetland, wood, and landscape

inspection review fees are significantly lower than anticipated through the first quarter.

- 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 appears to be running on track through the first quarter.

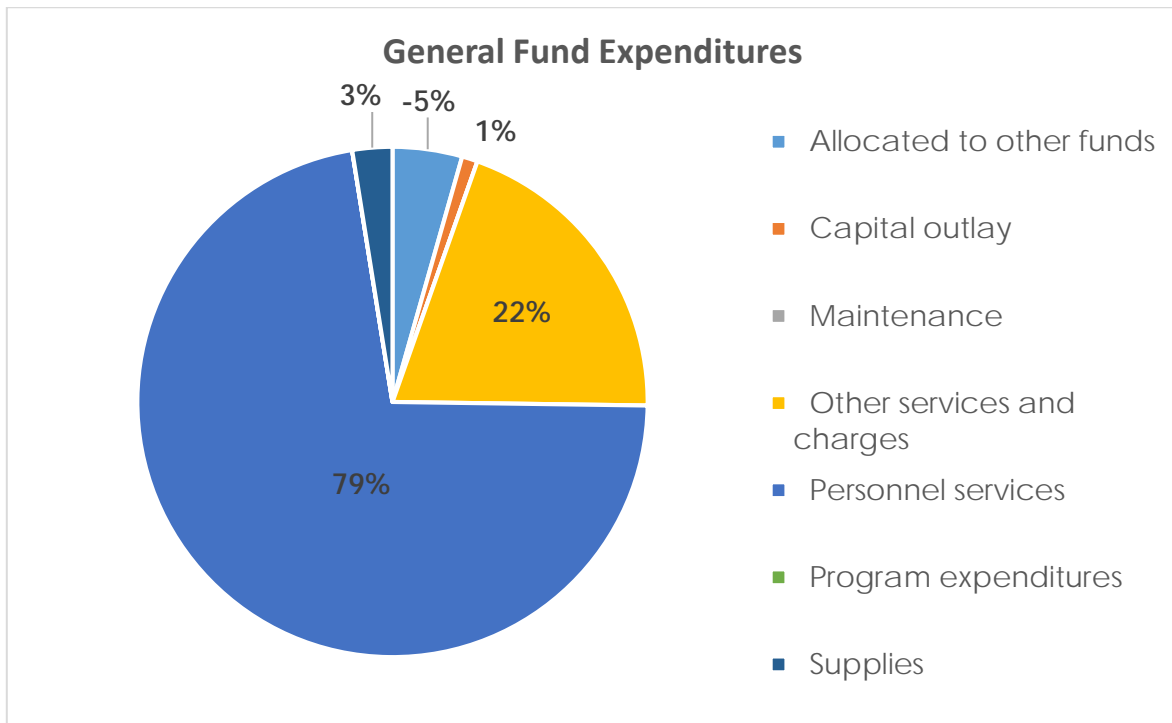
The following is a summary of the September 30, 2018, revenue by source:



**Expenditures**

Total General Fund expenditures for the first quarter are \$7,879,643, representing 22% of the \$35,875,624 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 50% due to the annual Property and Liability Insurance bill paid during the month of July.

The following is a summary of the September 30, 2018 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, 2018. 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 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 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. Program expenditures budget is slightly over the 25% mark mostly due to the seasonal nature of parks and recreation programs.

### **Tree Fund**

Other revenue through the first quarter is higher than expected due to two large tree receipts in September. In addition, the City has not purchased the additional property with a City expense budget of \$490,000. Of the total budgeted, a state grant will reimburse \$367,000 of the purchase price.

### **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, 2018 property tax bill and paid by August 31, 2018. The remaining fee will be billed on the winter tax bills sent out by December 1, 2018.

### **PEG Fund**

The City receives quarterly PEG payments (approximately \$80,000 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 52% of budget due to the closure of several forfeiture cases during the first quarter.

### **Library Fund**

Library Fund revenue for the quarter ended September 30, 2018 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.

### **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.

### **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 first quarter include: Villa Barr Parking Lot, ITC Trail (Garfield/9 Mile) 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 its 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.

#### **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, is in line with the fiscal-year budget.

**REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI**  
**PERIOD ENDING 09/30/2018**  
**% Fiscal Year Completed: 25.21**

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	
	06/30/2018	ORIGINAL	AMENDED	09/30/2018	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED
<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	22,825,861	99
Licenses, permits & charges for services	3,916,150	4,698,453	4,698,453	838,627	18
State sources	4,786,431	4,782,575	4,899,915	1,990	0
Federal grants	68,120	60,000	60,000	10,764	18
Other revenue	736,801	731,070	795,070	200,761	25
Fines and forfeitures	510,091	535,000	535,000	85,298	16
Interest income	364,556	559,826	559,100	202,990	36
Donations	130	1,500	1,500	750	50
<b>TOTAL REVENUES</b>	<b>32,438,240</b>	<b>34,765,376</b>	<b>34,493,633</b>	<b>24,167,040</b>	<b>70</b>
<b>Expenditures</b>					
Personnel services	36,106	36,113	36,113	9,031	25
Supplies	198	500	500	-	-
Other services and charges	22,960	7,000	10,000	2,946	29
<b>101.00 - CITY COUNCIL</b>	<b>59,264</b>	<b>43,613</b>	<b>46,613</b>	<b>11,976</b>	<b>26</b>
Personnel services	518,913	529,757	536,142	126,264	24
Supplies	1,519	1,500	1,500	97	7
Other services and charges	112,929	153,000	162,000	43,115	27
Capital outlay	-	-	6,700	6,700	100
<b>172.00 - CITY MANAGER</b>	<b>633,360</b>	<b>684,257</b>	<b>706,342</b>	<b>176,177</b>	<b>25</b>
Personnel services	873,027	975,303	958,927	211,709	22
Supplies	5,943	13,200	11,200	1,754	16
Other services and charges	82,046	74,250	76,250	17,830	23
<b>201.00 - FINANCE DEPARTMENT</b>	<b>961,016</b>	<b>1,062,753</b>	<b>1,046,377</b>	<b>231,292</b>	<b>22</b>
Personnel services	747,634	772,937	758,397	184,072	24
Supplies	31,545	47,150	53,650	25,317	47
Other services and charges	207,214	253,340	260,470	63,766	24
Capital outlay	9,154	66,915	79,128	18,912	74
<b>205.00 - IS INFORMATION TECHNOLOGY DEPT</b>	<b>995,547</b>	<b>1,140,342</b>	<b>1,151,645</b>	<b>292,068</b>	<b>25</b>
Personnel services	629,239	614,411	614,265	141,880	23
Supplies	16,434	27,000	17,000	322	2
Other services and charges	150,891	201,250	201,250	18,187	9
<b>209.00 - ASSESSING DEPARTMENT</b>	<b>796,564</b>	<b>842,661</b>	<b>832,515</b>	<b>160,389</b>	<b>19</b>
Other services and charges	680,799	757,428	702,428	354,529	50
Capital outlay	428	50,000	20,000	7,621	38
<b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b>	<b>681,226</b>	<b>807,428</b>	<b>722,428</b>	<b>362,149</b>	<b>50</b>
Personnel services	580,483	592,756	602,886	149,783	25
Supplies	37,527	53,000	52,000	11,276	22
Other services and charges	86,091	137,250	223,250	49,263	22
Capital outlay	3,647	-	-	-	-
<b>215.00 - CITY CLERK</b>	<b>707,749</b>	<b>783,006</b>	<b>878,136</b>	<b>210,323</b>	<b>24</b>
Personnel services	283,366	272,930	271,567	64,535	24
Supplies	30,553	32,375	32,375	348	1
Other services and charges	31,598	51,700	41,700	10,591	25
Capital outlay	1,447	9,700	-	-	-
<b>253.00 - TREASURY</b>	<b>346,964</b>	<b>366,705</b>	<b>345,642</b>	<b>75,474</b>	<b>22</b>
Personnel services	345,256	327,387	335,034	67,939	20
Supplies	60,849	18,500	18,500	8,701	47
Other services and charges	640,511	527,900	602,782	153,052	25
Capital outlay	4,999	32,654	32,654	-	-
<b>265.00 - IS FACILITY MANAGEMENT</b>	<b>1,051,616</b>	<b>906,441</b>	<b>988,970</b>	<b>229,692</b>	<b>23</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	
	06/30/2018	ORIGINAL	AMENDED	09/30/2018	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED
Personnel services	712,832	893,203	893,203	227,223	25
Supplies	23,309	23,500	23,500	5,012	21
Other services and charges	295,224	317,250	324,237	95,412	29
Capital outlay	91,415	142,000	637,013	17,104	1
Allocated to other funds	(347,626)	(349,605)	(349,605)	(84,113)	24
<b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENAN</b>	<b>775,152</b>	<b>1,026,348</b>	<b>1,528,348</b>	<b>260,639</b>	<b>17</b>
Personnel services	369,765	369,427	371,813	88,315	24
Supplies	670	1,000	1,000	37	4
Other services and charges	117,054	116,600	133,900	43,684	33
Capital outlay	-	5,730	14,923	-	-
<b>270.00 - HUMAN RESOURCES</b>	<b>487,489</b>	<b>492,757</b>	<b>521,636</b>	<b>132,036</b>	<b>25</b>
Personnel services	330,322	321,146	316,962	75,413	24
Supplies	11,542	10,900	10,800	3,635	34
Other services and charges	414,217	379,800	387,900	51,003	13
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>130,125</b>	<b>18</b>
Personnel services	139,845	152,059	152,059	35,880	24
Supplies	340	-	800	108	14
Other services and charges	20,522	66,500	115,700	9,122	8
Capital outlay	7,500	50,000	-	-	-
<b>296.00 - ECONOMIC DEVELOPMENT</b>	<b>168,207</b>	<b>268,559</b>	<b>268,559</b>	<b>45,111</b>	<b>17</b>
Personnel services	11,559,962	11,706,603	11,654,120	2,613,879	22
Supplies	290,839	319,010	319,010	68,457	21
Other services and charges	1,033,522	1,104,695	1,104,695	228,084	21
Capital outlay	377,787	27,500	60,500	-	-
<b>301.00 - POLICE DEPARTMENT</b>	<b>13,262,110</b>	<b>13,157,808</b>	<b>13,138,325</b>	<b>2,910,420</b>	<b>22</b>
Personnel services	4,861,690	4,938,613	4,924,240	1,128,894	23
Supplies	164,933	222,600	243,265	43,469	18
Other services and charges	653,546	620,825	618,955	151,359	24
Capital outlay	111,420	364,890	396,095	29,236	7
<b>337.00 - FIRE DEPARTMENT</b>	<b>5,791,589</b>	<b>6,176,928</b>	<b>6,182,555</b>	<b>1,352,958</b>	<b>22</b>
Personnel services	1,638,215	1,626,679	1,620,115	396,113	24
Supplies	15,647	32,700	32,700	4,944	15
Other services and charges	359,983	347,400	347,400	36,108	10
Capital outlay	27,097	-	-	-	-
<b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>	<b>2,040,942</b>	<b>2,006,779</b>	<b>2,000,215</b>	<b>437,165</b>	<b>22</b>
Personnel services	198,764	279,300	277,968	68,010	24
Supplies	10,382	11,200	12,950	3,262	25
Other services and charges	155,809	180,940	120,690	14,112	12
Capital outlay	6,700	-	-	-	-
<b>442.00 - DPW ADMINISTRATION DIVISION</b>	<b>371,656</b>	<b>471,440</b>	<b>411,608</b>	<b>85,384</b>	<b>21</b>
Personnel services	553,990	557,312	554,239	119,844	22
Supplies	2,720	2,000	2,000	149	7
Other services and charges	313,174	192,600	234,617	22,183	9
Capital outlay	30,568	190,351	225,117	-	-
Allocated to other funds	(371,784)	(371,784)	(371,784)	(92,946)	25
<b>442.10 - DPW ENGINEERING DIVISION</b>	<b>528,667</b>	<b>570,479</b>	<b>644,189</b>	<b>49,230</b>	<b>8</b>
Personnel services	1,918,854	1,991,302	1,969,047	396,371	20
Supplies	85,008	99,500	98,562	14,510	15
Other services and charges	480,897	461,800	459,738	166,368	36
Capital outlay	573,763	540,000	1,024,901	-	-
Allocated to other funds	(1,697,928)	(1,675,000)	(1,765,000)	(208,591)	12
Maintenance	202,866	131,980	131,980	-	-
<b>442.20 - DPW FIELD OPERATIONS DIVISION</b>	<b>1,563,459</b>	<b>1,549,582</b>	<b>1,919,228</b>	<b>368,658</b>	<b>19</b>
Personnel services	402,536	412,747	409,503	95,215	23
Supplies	43,264	31,000	41,000	12,698	31
Other services and charges	335,556	351,200	341,200	99,150	29
Capital outlay	256,850	75,000	106,043	7,560	27
Allocated to other funds	(51,878)	(30,000)	(60,000)	-	-
<b>442.30 - DPW FLEET ASSET DIVISION</b>	<b>986,328</b>	<b>839,947</b>	<b>837,746</b>	<b>214,623</b>	<b>26</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	% BDGT USED
	06/30/2018 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	
Personnel services	47,363	47,259	47,259	12,538	27
Supplies	4,670	6,500	6,500	4,692	72
Other services and charges	294	-	-	-	-
<b>665.00 - NOVI YOUTH ASSISTANCE</b>	<b>52,327</b>	<b>53,759</b>	<b>53,759</b>	<b>17,230</b>	<b>32</b>
Other services and charges	5,199	8,000	14,000	870	6
<b>803.00 - HISTORICAL COMMISSION</b>	<b>5,199</b>	<b>8,000</b>	<b>14,000</b>	<b>870</b>	<b>6</b>
Personnel services	457,131	472,438	468,061	109,893	23
Supplies	853	5,700	5,700	633	11
Other services and charges	108,642	57,000	188,565	15,127	8
Capital outlay	18,990	50,000	-	-	-
<b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b>	<b>585,616</b>	<b>585,138</b>	<b>662,326</b>	<b>125,654</b>	<b>19</b>
Transfers out	(83,500)	256,800	256,800	-	-
<b>940.00 - TRANSFER TO OTHER FUNDS</b>	<b>(83,500)</b>	<b>256,800</b>	<b>256,800</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>33,525,016</b>	<b>34,815,376</b>	<b>35,875,624</b>	<b>7,879,643</b>	<b>22</b>

Fund 101 - GENERAL FUND					
<b>TOTAL REVENUES</b>	<b>32,438,240</b>	<b>34,765,376</b>	<b>34,493,633</b>	<b>24,167,040</b>	<b>70</b>
<b>TOTAL EXPENDITURES</b>	<b>33,525,016</b>	<b>34,815,376</b>	<b>35,875,624</b>	<b>7,879,643</b>	<b>22</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(1,086,776)</b>	<b>(50,000)</b>	<b>(1,381,991)</b>	<b>16,287,396</b>	<b>1,179</b>

#### SPECIAL REVENUE FUNDS

##### Fund 202 - MAJOR STREET FUND

###### Revenues

State sources	4,147,838	4,037,014	4,522,014	400,861	9
Other revenue	70,000	-	-	-	-
Interest income	26,065	6,660	6,660	13,300	200
<b>TOTAL REVENUES</b>	<b>4,243,904</b>	<b>4,043,674</b>	<b>4,528,674</b>	<b>414,161</b>	<b>9</b>

###### Expenditures

Transfers out	1,900,000	1,000,000	2,000,000	350,000	18
Other services and charges	101,930	120,875	270,565	27,283	10
Capital outlay	(319,229)	1,485,799	2,076,229	12,908	1
Routine Maintenance	949,468	1,002,000	997,000	168,534	17
Winter Maintenance	437,884	435,000	435,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,070,053</b>	<b>4,043,674</b>	<b>5,778,794</b>	<b>558,725</b>	<b>10</b>

##### Fund 202 - MAJOR STREET FUND

<b>TOTAL REVENUES</b>	<b>4,243,904</b>	<b>4,043,674</b>	<b>4,528,674</b>	<b>414,161</b>	<b>9</b>
<b>TOTAL EXPENDITURES</b>	<b>3,070,053</b>	<b>4,043,674</b>	<b>5,778,794</b>	<b>558,725</b>	<b>10</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,173,851</b>	<b>-</b>	<b>(1,250,120)</b>	<b>(144,564)</b>	<b>12</b>

##### Fund 203 - LOCAL STREET FUND

###### Revenues

State sources	1,461,361	1,404,856	1,575,259	141,633	9
Other revenue	24,535	-	205,656	-	-
Interest income	9,669	4,117	8,798	4,090	46
Transfers in	1,900,000	4,676,000	4,886,000	850,000	17
<b>TOTAL REVENUES</b>	<b>3,395,566</b>	<b>6,084,973</b>	<b>6,675,713</b>	<b>995,723</b>	<b>15</b>

###### Expenditures

Other services and charges	78,345	79,973	79,973	21,920	27
Capital outlay	2,205,445	4,400,000	4,577,128	807,627	18
Routine Maintenance	891,529	1,174,000	1,551,500	99,337	6
Winter Maintenance	320,525	377,000	377,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,495,845</b>	<b>6,030,973</b>	<b>6,585,601</b>	<b>928,885</b>	<b>14</b>

##### Fund 203 - LOCAL STREET FUND

<b>TOTAL REVENUES</b>	<b>3,395,566</b>	<b>6,084,973</b>	<b>6,675,713</b>	<b>995,723</b>	<b>15</b>
<b>TOTAL EXPENDITURES</b>	<b>3,495,845</b>	<b>6,030,973</b>	<b>6,585,601</b>	<b>928,885</b>	<b>14</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(100,279)</b>	<b>54,000</b>	<b>90,112</b>	<b>66,839</b>	<b>74</b>



GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	% BDGT USED
	06/30/2018 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	

**Fund 204 - MUNICIPAL STREET FUND**

**Revenue**

Property tax revenue	5,097,215	5,371,752	5,283,136	5,294,676	100
Licenses, permits & charges for services	7,200	25,000	25,000	5,940	24
Other revenue	409,747	295,000	331,000	-	-
Interest income	51,138	10,186	10,614	19,810	187
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>5,662,781</b>	<b>5,333,457</b>	<b>94</b>

**Expenditures**

Transfers out	3,530,000	3,676,000	2,886,000	500,000	17
Other services and charges	195,577	137,275	184,922	64,770	35
Capital outlay	913,113	582,194	1,330,486	43,795	3
Routine Maintenance	106,420	192,500	185,180	16,611	9
Winter Maintenance	242,802	250,000	250,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,987,913</b>	<b>4,837,969</b>	<b>4,836,588</b>	<b>625,176</b>	<b>13</b>

**Fund 204 - MUNICIPAL STREET FUND**

<b>TOTAL REVENUES</b>	<b>5,579,070</b>	<b>5,714,969</b>	<b>5,662,781</b>	<b>5,333,457</b>	<b>94</b>
<b>TOTAL EXPENDITURES</b>	<b>4,987,913</b>	<b>4,837,969</b>	<b>4,836,588</b>	<b>625,176</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>591,158</b>	<b>877,000</b>	<b>826,193</b>	<b>4,708,281</b>	<b>570</b>

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

**Revenue**

Property tax revenue	1,309,849	1,371,654	1,357,654	1,360,512	100
Other revenue	12,551	7,400	12,400	5,288	43
Interest income	16,487	20,805	20,805	4,754	23
Donations	71,825	24,500	59,200	35,690	60
Transfers in	(102,500)	256,800	256,800	-	-
Program revenue	1,351,594	1,236,150	1,216,550	299,481	25
Older adult program revenue	185,123	157,750	157,750	43,515	28
<b>TOTAL REVENUES</b>	<b>2,844,930</b>	<b>3,075,059</b>	<b>3,081,159</b>	<b>1,749,239</b>	<b>57</b>

**Expenditures**

Personnel services	1,297,038	1,229,048	1,241,830	293,299	24
Supplies	48,197	73,180	101,585	3,613	4
Other services and charges	562,529	644,390	652,390	146,946	23
Capital outlay	344,305	239,911	509,777	1,500	0
Program expenditures	611,924	670,580	707,930	240,497	34
Older Adult Program Expenditures	199,730	217,950	217,950	47,783	22
<b>TOTAL EXPENDITURES</b>	<b>3,063,724</b>	<b>3,075,059</b>	<b>3,431,462</b>	<b>733,639</b>	<b>21</b>

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

<b>TOTAL REVENUES</b>	<b>2,844,930</b>	<b>3,075,059</b>	<b>3,081,159</b>	<b>1,749,239</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>3,063,724</b>	<b>3,075,059</b>	<b>3,431,462</b>	<b>733,639</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(218,794)</b>	<b>-</b>	<b>(350,303)</b>	<b>1,015,600</b>	<b>290</b>

GL NUMBER	UNAUDITED 06/30/2018 NORMAL (ABNORMAL)	2018-19 ORIGINAL BUDGET	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 209 - TREE FUND**

**Revenue**

Other revenue	402,800	300,000	435,000	419,625	96
Interest income	46,382	60,090	45,353	14,127	31
State grants	402,500	-	367,500	-	-
<b>TOTAL REVENUES</b>	<b>851,682</b>	<b>360,090</b>	<b>847,853</b>	<b>433,752</b>	<b>51</b>

**Expenditures**

Personnel services	83,547	98,135	99,398	20,996	21
Supplies	791	1,000	1,000	23	2
Other services and charges	341,559	442,955	442,955	68,183	15
Capital outlay	567,411	-	490,000	2,200	-
Maintenance	12,000	13,000	13,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,005,309</b>	<b>555,090</b>	<b>1,046,353</b>	<b>91,402</b>	<b>9</b>

**Fund 209 - TREE FUND**

<b>TOTAL REVENUES</b>	<b>851,682</b>	<b>360,090</b>	<b>847,853</b>	<b>433,752</b>	<b>51</b>
<b>TOTAL EXPENDITURES</b>	<b>1,005,309</b>	<b>555,090</b>	<b>1,046,353</b>	<b>91,402</b>	<b>9</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(153,627)</b>	<b>(195,000)</b>	<b>(198,500)</b>	<b>342,350</b>	<b>172</b>

**Fund 210 - DRAIN FUND**

**Revenues**

Property tax revenue	915,562	961,410	1,516,637	1,519,177	100
Other revenue	58,865	10,000	90,000	-	-
Interest income	19,931	57,871	18,644	1,683	9
Transfers in	-	399,000	3,668,976	-	-
<b>TOTAL REVENUES</b>	<b>994,358</b>	<b>1,428,281</b>	<b>5,294,257</b>	<b>1,520,859</b>	<b>29</b>

**Expenditures**

Personnel services	-	25,206	24,267	5,399	22
Other services and charges	114,615	148,668	246,987	24,716	10
Capital outlay	2,327,399	828,665	3,881,628	419,155	11
Maintenance	631,228	694,635	694,635	147,793	21
Transfers out	-	-	700,700	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,073,242</b>	<b>1,697,174</b>	<b>5,548,217</b>	<b>597,063</b>	<b>11</b>

**Fund 210 - DRAIN FUND**

<b>TOTAL REVENUES</b>	<b>994,358</b>	<b>1,428,281</b>	<b>5,294,257</b>	<b>1,520,859</b>	<b>29</b>
<b>TOTAL EXPENDITURES</b>	<b>3,073,242</b>	<b>1,697,174</b>	<b>5,548,217</b>	<b>597,063</b>	<b>11</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(2,078,884)</b>	<b>(268,893)</b>	<b>(253,960)</b>	<b>923,797</b>	<b>364</b>

**Fund 226 - RUBBISH COLLECTION FUND**

**Revenue**

Licenses, permits & charges for services	2,178,103	2,200,000	2,425,000	1,156,141	48
Other revenue	-	-	3,770	3,773	100
Interest income	1,343	-	1,000	62	6
Transfers in	19,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>1,159,976</b>	<b>48</b>

**Expenditures**

Supplies	3,773	-	4,770	-	-
Other services and charges	2,194,673	2,200,000	2,425,000	398,679	16
<b>TOTAL EXPENDITURES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>398,679</b>	<b>16</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>1,159,976</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>2,198,446</b>	<b>2,200,000</b>	<b>2,429,770</b>	<b>398,679</b>	<b>16</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,298</b>	<b>100</b>

GL NUMBER	UNAUDITED 06/30/2018 NORMAL (ABNORMAL)	2018-19 ORIGINAL BUDGET	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 263 - PEG CABLE FUND**

**Revenues**

Licenses, permits & charges for services	373,692	315,000	322,000	-	-
Interest income	5,398	2,388	2,388	2,279	95
<b>TOTAL REVENUES</b>	<b>379,089</b>	<b>317,388</b>	<b>324,388</b>	<b>2,279</b>	<b>1</b>

**Expenditures**

Personnel services	191,601	216,316	216,316	46,770	22
Supplies	3,727	2,272	2,282	352	15
Other services and charges	17,327	38,900	45,890	8,230	18
Capital outlay	20,903	59,900	99,099	-	-
<b>TOTAL EXPENDITURES</b>	<b>233,558</b>	<b>317,388</b>	<b>363,587</b>	<b>55,352</b>	<b>15</b>

**Fund 263 - PEG CABLE FUND**

<b>TOTAL REVENUES</b>	<b>379,089</b>	<b>317,388</b>	<b>324,388</b>	<b>2,279</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>233,558</b>	<b>317,388</b>	<b>363,587</b>	<b>55,352</b>	<b>15</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>145,532</b>	<b>-</b>	<b>(39,199)</b>	<b>(53,072)</b>	<b>135</b>

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

**Revenues**

Federal grants	99,885	100,000	100,000	29,591	30
Interest income	-	-	-	(0)	100
<b>TOTAL REVENUES</b>	<b>99,885</b>	<b>100,000</b>	<b>100,000</b>	<b>29,591</b>	<b>30</b>

**Expenditures**

Other services and charges	127,990	100,000	100,000	3,156	3
<b>TOTAL EXPENDITURES</b>	<b>127,990</b>	<b>100,000</b>	<b>100,000</b>	<b>3,156</b>	<b>3</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>29,591</b>	<b>30</b>
<b>TOTAL EXPENDITURES</b>	<b>127,990</b>	<b>100,000</b>	<b>100,000</b>	<b>3,156</b>	<b>3</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(28,104)</b>	<b>-</b>	<b>-</b>	<b>26,435</b>	<b>100</b>

**Fund 266 - FORFEITURE FUND**

**Revenues**

Federal grants	-	5,000	5,000	-	-
Other revenue	48,592	3,000	13,000	12,735	98
Fines and forfeitures	297,461	144,000	144,000	72,058	50
Interest income	5,094	4,695	4,695	1,607	34
<b>TOTAL REVENUES</b>	<b>351,147</b>	<b>156,695</b>	<b>166,695</b>	<b>86,399</b>	<b>52</b>

**Expenditures**

Supplies	36,160	43,755	43,755	4,654	11
Other services and charges	550	525	525	525	100
Capital outlay	294,042	282,415	305,334	37,341	12
<b>TOTAL EXPENDITURES</b>	<b>330,752</b>	<b>326,695</b>	<b>349,614</b>	<b>42,520</b>	<b>12</b>

**Fund 266 - FORFEITURE FUND**

<b>TOTAL REVENUES</b>	<b>351,147</b>	<b>156,695</b>	<b>166,695</b>	<b>86,399</b>	<b>52</b>
<b>TOTAL EXPENDITURES</b>	<b>330,752</b>	<b>326,695</b>	<b>349,614</b>	<b>42,520</b>	<b>12</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>20,395</b>	<b>(170,000)</b>	<b>(182,919)</b>	<b>43,879</b>	<b>24</b>

GL NUMBER	UNAUDITED 06/30/2018 NORMAL (ABNORMAL)	2018-19 ORIGINAL BUDGET	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 268 - LIBRARY FUND**

**Revenue**

Property tax revenue	2,622,217	2,721,780	2,721,780	2,723,682	100
State sources	38,689	34,000	34,000	20,452	60
Other revenue	79,291	72,750	72,750	20,009	28
Fines and forfeitures	167,591	162,000	162,000	135,452	84
Interest income	26,180	36,000	36,000	8,181	23
Donations	18,590	6,500	6,500	5,885	91
<b>TOTAL REVENUES</b>	<b>2,952,559</b>	<b>3,033,030</b>	<b>3,033,030</b>	<b>2,913,661</b>	<b>96</b>

**Expenditures**

Personnel services	1,768,165	1,984,400	1,967,050	425,742	22
Supplies	524,923	588,300	588,300	138,373	24
Other services and charges	534,387	514,900	514,900	113,669	22
Capital outlay	60,523	70,000	70,000	748	1
<b>TOTAL EXPENDITURES</b>	<b>2,887,998</b>	<b>3,157,600</b>	<b>3,140,250</b>	<b>678,532</b>	<b>22</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>2,913,661</b>	<b>96</b>
<b>TOTAL EXPENDITURES</b>	<b>2,887,998</b>	<b>3,157,600</b>	<b>3,140,250</b>	<b>678,532</b>	<b>22</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>64,561</b>	<b>(124,570)</b>	<b>(107,220)</b>	<b>2,235,129</b>	<b>2,085</b>

**Fund 269 - LIBRARY CONTRIBUTION**

**Revenues**

Interest income	19,127	22,500	22,500	6,017	27
Donations	30,216	10,500	10,500	12,683	121
<b>TOTAL REVENUES</b>	<b>49,343</b>	<b>33,000</b>	<b>33,000</b>	<b>18,700</b>	<b>57</b>

**Expenditures**

Supplies	28,691	145,700	40,000	7,831	20
Capital outlay	11,170	-	105,700	9,722	9
<b>TOTAL EXPENDITURES</b>	<b>39,861</b>	<b>145,700</b>	<b>145,700</b>	<b>17,553</b>	<b>12</b>

**Fund 269 - LIBRARY CONTRIBUTION**

<b>TOTAL REVENUES</b>	<b>49,343</b>	<b>33,000</b>	<b>33,000</b>	<b>18,700</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>39,861</b>	<b>145,700</b>	<b>145,700</b>	<b>17,553</b>	<b>12</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>9,482</b>	<b>(112,700)</b>	<b>(112,700)</b>	<b>1,148</b>	<b>1</b>

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

**Revenue**

Interest income	26	21	21	3	15
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>7,532</b>	<b>100</b>

**Expenditures**

Other services and charges	7,519	10,000	10,000	1,167	12
<b>TOTAL EXPENDITURES</b>	<b>7,519</b>	<b>10,000</b>	<b>10,000</b>	<b>1,167</b>	<b>12</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>7,532</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>7,519</b>	<b>10,000</b>	<b>10,000</b>	<b>1,167</b>	<b>12</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>36</b>	<b>(2,450)</b>	<b>(2,450)</b>	<b>6,365</b>	<b>260</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	
	06/30/2018	ORIGINAL	AMENDED	09/30/2018	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

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

Revenue					
Interest income	2	-	-	0	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>3,300</b>	<b>100</b>

Expenditures					
Other services and charges	2,963	3,500	3,500	457	13
<b>TOTAL EXPENDITURES</b>	<b>2,963</b>	<b>3,500</b>	<b>3,500</b>	<b>457</b>	<b>13</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>3,300</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>2,963</b>	<b>3,500</b>	<b>3,500</b>	<b>457</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>339</b>	<b>(200)</b>	<b>(200)</b>	<b>2,843</b>	<b>1,422</b>

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

Revenue					
Interest income	8	-	-	1	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>25,001</b>	<b>100</b>

Expenditures					
Other services and charges	20,342	25,000	25,000	3,367	13
<b>TOTAL EXPENDITURES</b>	<b>20,342</b>	<b>25,000</b>	<b>25,000</b>	<b>3,367</b>	<b>13</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>25,001</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>20,342</b>	<b>25,000</b>	<b>25,000</b>	<b>3,367</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,666</b>	<b>-</b>	<b>-</b>	<b>21,634</b>	<b>100</b>

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

Revenue					
Interest income	45,060	50,500	50,500	14,104	28
<b>TOTAL REVENUES</b>	<b>45,060</b>	<b>50,500</b>	<b>50,500</b>	<b>14,104</b>	<b>28</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>14,104</b>	<b>28</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>13,604</b>	<b>27</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	
	06/30/2018	ORIGINAL	AMENDED	09/30/2018	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	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	3,547,952	100
Interest income	17,507	5,000	17,492	9,397	54
Transfers in	-	2,736,000	4,049,715	-	-
State grants	-	242,296	242,296	-	-
Other financing sources	-	17,000,000	-	-	-
<b>TOTAL REVENUES</b>	<b>3,418,361</b>	<b>23,594,944</b>	<b>7,848,659</b>	<b>3,557,349</b>	<b>45</b>

<b>Expenditures</b>					
Other services and charges	1,000	-	748	1,748	234
Debt service	-	2,286,380	2,286,380	-	-
Capital outlay	1,297,889	21,308,564	23,788,733	935,692	4
<b>TOTAL EXPENDITURES</b>	<b>1,298,889</b>	<b>23,594,944</b>	<b>26,075,861</b>	<b>937,440</b>	<b>4</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>7,848,659</b>	<b>3,557,349</b>	<b>45</b>
<b>TOTAL EXPENDITURES</b>	<b>1,298,889</b>	<b>23,594,944</b>	<b>26,075,861</b>	<b>937,440</b>	<b>4</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,119,473</b>	<b>-</b>	<b>(18,227,202)</b>	<b>2,619,909</b>	<b>14</b>

<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>Revenues</b>					
Licenses, permits & charges for services	76,715	90,000	75,000	1,800	2
Interest income	3,014	1,000	1,000	935	93
<b>TOTAL REVENUES</b>	<b>79,729</b>	<b>91,000</b>	<b>76,000</b>	<b>2,735</b>	<b>4</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>2,735</b>	<b>4</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>(2,439)</b>	<b>1</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	1,920,000	51
<b>TOTAL EXPENDITURES</b>	<b>3,850,000</b>	<b>-</b>	<b>3,735,000</b>	<b>1,920,000</b>	<b>51</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>1,920,000</b>	<b>51</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(320,000)</b>	<b>-</b>	<b>(3,735,000)</b>	<b>(1,920,000)</b>	<b>51</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	% BDGT USED
	06/30/2018 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	

**DEBT SERVICE FUND**

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

**Revenues**

Property tax revenue	1,257,087	1,265,832	1,265,832	1,268,925	100
Interest income	174	518	518	19	4
<b>TOTAL REVENUES</b>	<b>1,257,262</b>	<b>1,266,350</b>	<b>1,266,350</b>	<b>1,268,944</b>	<b>100</b>

**Expenditures**

Other services and charges	570	500	500	500	100
Debt service	1,345,350	1,355,250	1,355,250	1,169,450	86
<b>TOTAL EXPENDITURES</b>	<b>1,345,920</b>	<b>1,355,750</b>	<b>1,355,750</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>1,266,350</b>	<b>1,268,944</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,345,920</b>	<b>1,355,750</b>	<b>1,355,750</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>98,994</b>	<b>111</b>

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenues**

Interest income	77,487	35,000	35,000	24,379	70
Tap-in fees	-	25,000	25,000	4,623	18
<b>TOTAL REVENUES</b>	<b>77,487</b>	<b>60,000</b>	<b>60,000</b>	<b>29,001</b>	<b>48</b>

**Expenditures**

Transfers out	-	399,000	3,668,976	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>399,000</b>	<b>3,668,976</b>	<b>-</b>	<b>-</b>

**Fund 211 - DRAIN PERPETUAL MAINT**

<b>TOTAL REVENUES</b>	<b>77,487</b>	<b>60,000</b>	<b>60,000</b>	<b>29,001</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>399,000</b>	<b>3,668,976</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>77,487</b>	<b>(339,000)</b>	<b>(3,608,976)</b>	<b>29,001</b>	<b>1</b>

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA FUND**

**Revenue**

Other revenue	107,818	89,400	89,400	5,585	6
Interest income	24,183	25,387	25,387	7,390	29
Program revenue	1,849,731	2,024,202	2,024,202	401,776	20
<b>TOTAL REVENUES</b>	<b>1,981,732</b>	<b>2,138,989</b>	<b>2,138,989</b>	<b>414,751</b>	<b>19</b>

**Expenditures**

Supplies	13,970	11,800	11,800	3,141	27
Other services and charges	1,335,143	1,167,249	1,208,849	346,766	29
Capital outlay	4,968	27,000	67,019	-	-
Program expenditures	161,148	188,800	188,800	34,536	18
Debt service	82,740	562,140	562,140	20,790	4
<b>TOTAL EXPENDITURES</b>	<b>1,597,969</b>	<b>1,956,989</b>	<b>2,038,608</b>	<b>405,234</b>	<b>20</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>414,751</b>	<b>19</b>
<b>TOTAL EXPENDITURES</b>	<b>1,597,969</b>	<b>1,956,989</b>	<b>2,038,608</b>	<b>405,234</b>	<b>20</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>383,763</b>	<b>182,000</b>	<b>100,381</b>	<b>9,518</b>	<b>9</b>

GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	
	06/30/2018	ORIGINAL	AMENDED	09/30/2018	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

**Fund 592 - WATER AND SEWER FUND**

**Revenue**

Federal grants	543,438	-	124,363	-	-
Other revenue	211,380	202,500	210,500	50,524	24
Interest income	704,103	899,486	899,486	183,529	20
Special assessment interest	84,362	19,285	73,236	70,746	97
Operating revenue	23,786,085	25,916,000	24,017,183	7,332,782	31
Capital contributions	5,203,886	2,850,000	2,850,000	505,292	18
<b>TOTAL REVENUES</b>	<b>30,533,254</b>	<b>29,887,271</b>	<b>28,174,768</b>	<b>8,142,874</b>	<b>29</b>

**Expenditures**

Personnel services	1,528,689	1,446,943	1,442,977	334,437	23
Supplies	107,217	63,600	63,700	11,033	17
Other services and charges	24,444,432	22,950,871	21,339,744	2,509,988	12
Capital outlay	129,106	4,365,857	18,036,848	376,373	2
Transfers out	-	-	3,103,100	-	-
Debt service	2,250	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,211,693</b>	<b>28,827,271</b>	<b>43,986,369</b>	<b>3,231,831</b>	<b>7</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>8,142,874</b>	<b>29</b>
<b>TOTAL EXPENDITURES</b>	<b>26,211,693</b>	<b>28,827,271</b>	<b>43,986,369</b>	<b>3,231,831</b>	<b>7</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,321,561</b>	<b>1,060,000</b>	<b>(15,811,601)</b>	<b>4,911,042</b>	<b>31</b>

**Fund 594 - SENIOR HOUSING FUND 594**

**Revenue**

Other revenue	22,011	19,200	19,200	4,626	24
Interest income	15,849	18,899	18,899	4,528	24
Operating revenue	2,032,485	2,049,210	2,049,210	341,114	17
<b>TOTAL REVENUES</b>	<b>2,070,345</b>	<b>2,087,309</b>	<b>2,087,309</b>	<b>350,268</b>	<b>17</b>

**Expenditures**

Supplies	9,992	11,475	11,475	694	6
Other services and charges	1,190,123	847,824	852,824	200,379	24
Capital outlay	(11,201)	-	11,280	11,280	100
Debt service	173,209	1,048,010	1,048,010	1,035,534	99
<b>TOTAL EXPENDITURES</b>	<b>1,362,123</b>	<b>1,907,309</b>	<b>1,923,589</b>	<b>1,247,887</b>	<b>65</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>350,268</b>	<b>17</b>
<b>TOTAL EXPENDITURES</b>	<b>1,362,123</b>	<b>1,907,309</b>	<b>1,923,589</b>	<b>1,247,887</b>	<b>65</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>708,222</b>	<b>180,000</b>	<b>163,720</b>	<b>(897,619)</b>	<b>548</b>



GL NUMBER	UNAUDITED	2018-19	2018-19	YTD BALANCE	% BDGT USED
	06/30/2018 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	

**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	1,066,122	62
Contributions - employer	613,678	454,122	277,674	69,419	25
<b>TOTAL REVENUES</b>	<b>3,458,931</b>	<b>1,932,000</b>	<b>2,007,000</b>	<b>1,135,541</b>	<b>57</b>

<b>Expenditures</b>					
Personnel services	948,145	1,000,000	1,050,000	231,247	22
Other services and charges	293,399	279,000	304,000	77,066	25
<b>TOTAL EXPENDITURES</b>	<b>1,241,544</b>	<b>1,279,000</b>	<b>1,354,000</b>	<b>308,313</b>	<b>23</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>1,135,541</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>1,241,544</b>	<b>1,279,000</b>	<b>1,354,000</b>	<b>308,313</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,217,387</b>	<b>653,000</b>	<b>653,000</b>	<b>827,228</b>	<b>127</b>

**COMPONENT UNIT**

**Fund 566 - ECONOMIC DEVELOPMENT**

<b>Revenue</b>					
Interest income	6	-	-	1	100
<b>TOTAL REVENUES</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100</b>

<b>Fund 566 - ECONOMIC DEVELOPMENT</b>					
<b>TOTAL REVENUES</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>1</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>1</b>	<b>100</b>