

# MEMORANDUM



**TO:** HONORABLE MAYOR AND CITY COUNCIL MEMBERS  
**CC:** LEADERSHIP GROUP  
**FROM:** CARL JOHNSON, JR., CFO  
JESSICA DOREY, SENIOR FINANCIAL ANALYST  
**SUBJECT:** FINANCIAL REPORT AS OF JUNE 30, 2014  
**DATE:** AUGUST 8, 2014

*Mayor & Council -  
As promised please see the  
60 day financial report as  
required by the City  
Charter. We'll make sure  
to get this posted and  
widely distributed.*

*J. Johnson*

The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the fourth quarter ending June 30, 2014 (see attached report for budget-to-actual by category by fund information) **prior to final fiscal year-end closeout for audit** and satisfy the provision in Section 4.7 City Manager in the City's Charter. While the attached numbers are not final, we feel that all material activity is recorded and it represents a good estimate where the final audited numbers will end up. The fourth quarter budget amendment approved at the June 16, 2014 council meeting is reflected on the attached report.

## General Fund

General Fund revenues currently exceed expenditures by about \$682,000 as of June 30, 2014, resulting in an **increase** in fund balance through fiscal year-end. The amended budget projected expenditures to exceed revenues (use of fund balance) by about \$1,435,200. The approximate \$2.1 million positive variance is a combination of revenues coming in 2% over budget (approximately \$538,000) and expenditures coming in 5% under budget (approximately \$1,550,000).

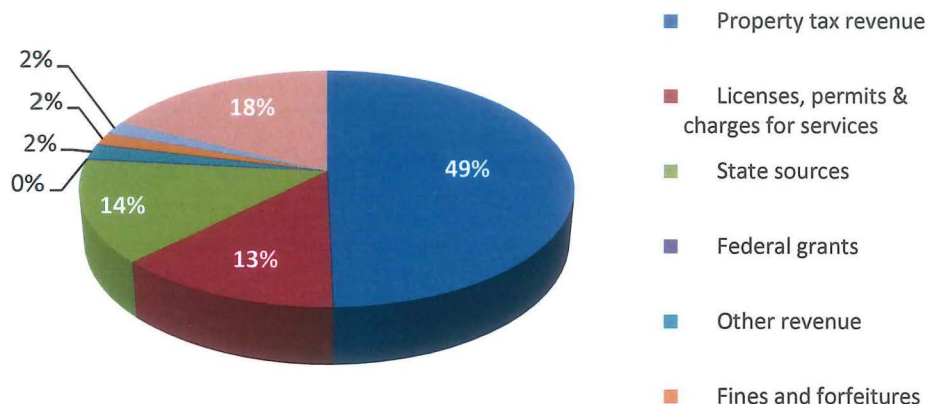
## **Revenues**

Currently, total General Fund revenues for the year ended June 30, 2014 are \$29,954,265, representing 102% of the \$29,415,914 General Fund revenue amended budget. The revenues in excess of the final amended budget total \$538,351 is primarily made up of the following two items:

- Interest Income (including investment gain/loss) – This revenue is \$280,871 above the final amended budget due primarily to unrealized gains from long-term investments (last year had an unrealized loss of \$379,633).
- Licenses, Permits, & Charges for Services – Revenues are currently \$206,722 higher than the final amended budget. The unanticipated revenue from these services was primarily due to increased activity in the Community Development Department related to landscape inspection fees and other development fees.

Overall, total revenue and transfers into the General Fund increased from the June 30, 2013 total of \$29,331,508 by \$622,757. The overall makeup of the revenues remains consistent with last year where property taxes make up almost half the total revenue. The following is a summary of the June 30, 2014 revenue by source:

### General Fund Revenues



### Expenditures

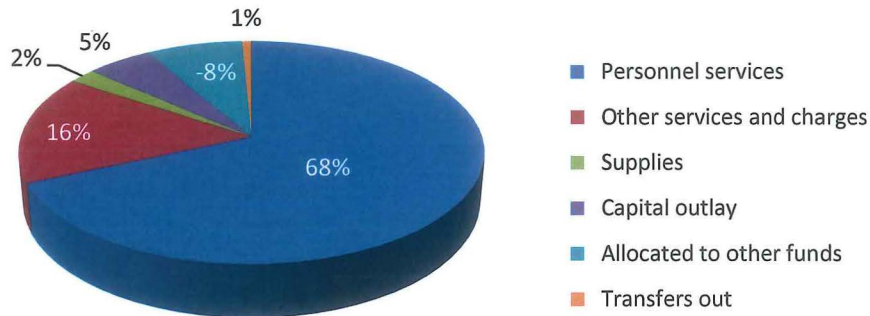
Currently, total General Fund expenditures for the fourth quarter ending June 30, 2014 are \$29,272,552, representing 95% of the \$30,851,114 General Fund expenditure amended budget. The expenditures **under** the final amended budget total \$1,578,562 and can be divided into two specific groups. The first expenditure group totaling approximately \$550,000 under budget represents contracts/commitments the City has entered into that were not completed as of June 30, 2014 and will require a budget rollover for the 2014/2015 fiscal year. The second group totaling approximately \$1,025,000 would represent individual departments under budget. **Every department, in total, was under their expenditure budget.** The majority of the under budget amounts come from savings from position vacancies and the fringe benefit savings from those vacancies. It's important to note that while every department has stayed within budget in total, the City's budget is unique as it breaks up the departments into four categories (Personnel Services, Supplies, Capital Outlay and Other Services and Charges). Reporting on the budget categories within each department and not the department total has resulted in three minor Budget Act violation disclosures. The following are the three departments and the respective budget categories that are over the final amended budget:

<u>Department</u>	<u>Budget Category</u>
• 215.00 Clerk's Office	Supplies
• 265.00 Facility Operations	Personnel Services
• 442.00 Depart of Public Services – Admin	Other Services & Charges



Overall, total expenditures and transfers out of the General Fund **decreased** from the June 30, 2013 total of \$30,084,545 by \$811,993. The overall makeup of the expenditures remains consistent with last year where personnel services costs (salaries and fringe benefits) make up more than two thirds of the total expenditures. The following is a summary of the June 30, 2014 expenditures by source:

### General Fund Expenditures



★ [ Overall fund balance for the General Fund is estimated to be \$9,493,277 at June 30, 2014 which is an increase of \$681,713 from last year's fund balance of \$8,811,564. ] ★

### Special Revenue Funds

The special revenue funds' revenues and expenditures are on track to come in within budget through the fourth quarter ended June 30, 2014. The following are items of note within certain Special Revenue Funds:

#### Major, Local, & Municipal Street Funds

State Source Revenues and Interest Income (including investment gains and losses) have come in better than expected due to the increase in gas and weight tax funds from the State and unrealized gains on long-term investments. Construction expenditures will come in within budget as a new capital improvement fund has been created (see capital improvement fund below) to account for the unspent balance on any construction project or outstanding contract. While each fund is projected to reduce fund balance, the ending fund balance will be in line with current fund balance policies.

#### Public Safety and Drain Funds

Interest Income (including investment gains and losses) came in better than expected due to unrealized gains on long-term investments.

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

Program revenues and expenditures both exceed budget due to increased participation primarily related to youth soccer leagues, sports field rentals and tournaments, and

theatre shows (most of the activity in the fourth quarter). The anticipated use of fund balance of \$338,740 is better than anticipated and will be in line with fund balance policies at fiscal year-end. Overall fund balance for the Parks, Recreation, & Cultural Services Fund is estimated to be \$944,461 at June 30, 2014 which is a decrease of \$338,739 from last year's fund balance of \$1,283,200

**Tree Fund**

Overall revenue is up significantly due to the old development escrow closeout activity resulting in service fees assigned to this fund as well as unrealized gains on long-term investments.

**Contributions & Donations Fund**

Expenditures exceed revenues in this fund due to planned uses of prior years' contributions. The prior year's contributions were transferred to the Parks Fund to offset expenditures in an amount greater than anticipated.

**Forfeiture Fund**

The City received significant revenue from a settled police case from several years ago and the specific amounts dispensed to the agencies involved was finally determined in the current fiscal year and as a result, revenues have more than doubled from last year. Expenditures are under budget due to capital purchases that were not completed prior to June 30, 2014 and will be rolled over to fiscal year 2014/2015 totaling \$164,330.

**Street lighting Funds**

There are three street lighting special revenue funds that were included in the Municipal Street Fund as of June 30, 2013. These three funds will be properly shown separately as Special Revenue Funds in the annual audit report for June 30, 2014. The street lighting costs are within budgeted amounts and the special assessment revenue is as anticipated to cover the costs.

**Debt Service Funds**

The debt service funds' revenues and expenditures are anticipated to be in-line with budget through the fourth quarter ended June 30, 2014. The 12 Mile Road Special Assessment District (SAD) Debt Service Fund was combined with Municipal Street Fund at June 30, 2013 and will be properly shown separately as a debt service fund in the annual audit report for June 30, 2014. This fund had an unbudgeted transfer out expenditure as part of the final clean up and close out of the old SAD funds. Interest Income (including investment gains and losses) came in better than expected due to unrealized gains on long-term investments.

**Capital Project Funds**

**Capital Improvement Fund**

The Street Improvement Fund was created in fiscal year 2013-14 to record the balance of construction contracts that were incomplete as of June 30, 2014 in the Major, Local and Municipal Street Funds. The balance of the funds budgeted for each construction project

in the street funds noted above were transferred to this new fund and will be expended during fiscal year 2014/2015.

### **Special Assessment Revolving Fund**

This fund last year was classified as a special revenue fund and will be properly shown as a capital project fund for the year ended June 30, 2014. Interest Income (including investment gains and losses) came in better than expected due to unrealized gains on long-term investments.

### **Permanent Fund (Drain Perpetual Care)**

This fund was recorded as a Special Revenue Fund at June 30, 2013 and will be properly shown as a Permanent Fund at June 30, 2014. Interest Income (including investment gains and losses) came in better than expected due to unrealized gains on long-term investments.

### **Enterprise Funds**

An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only. The following are the significant items to highlight for this fund type:

#### **Ice Arena Fund**

Total revenue for the fund exceeded budget and exceeded prior year's total by approximately \$40,000 while expenditures, excluding capital, were less than prior year and budget by more than \$200,000.

#### **Water and Sewer Fund**

Total revenue for the fund was less than budget and less than prior year's total despite Interest Income (including investment gains and losses) better than expected by over \$700,000 due to unrealized gains on long-term investments. Expenditures were also less than budget and less than prior year's total. The expenditure budget variance is primarily due to the budget for the water storage tank of \$5.5 million that did not begin until after June 30, 2014. Overall the net results are approximately \$320,000 better than last year.

### **Fiduciary Fund (Retiree Healthcare Fund)**

An adopted budget is not required, per the State Budget Act, for this fiduciary fund and therefore no budget was adopted. The allowable investments are consistent with pension funds and had another outstanding year with Interest Income (including investment gains and losses) came in better than expected due to realized and unrealized gains on long-term investments. **The anticipated net increase to fund balance in this fund is \$4,059,908 which would bring the total fund balance to \$23,351,199 or more than 100% of the Actuarial Accrued Liability (AAL) per the most recent actuary report (\$23,188,007)!** It is anticipated that the next actuary report (every two years) will show an increase in the AAL but this significant given the funding level was at 61.4% at June 30, 2011.

The above summary is based on the actual June 30, 2014 balances for all funds at August 8, 2014. The balances are not "final" as year-end adjustments and account

reconciliations are still being performed but should be materially correct. The State of Michigan requires all municipalities to have an independent audit performed (most annually) to verify all financial data is materially accurate and properly disclosed. The independent auditors hired by the Mayor and City Council are scheduled to perform the annual audit beginning September 15, 2014 with a final report anticipated by the end of October 2014. All balances will be deemed "final" by the finance department no later than early September prior to the auditor's arrival.

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
<b>GENERAL FUND</b>				
<b>Fund 101 - GENERAL FUND 101</b>				
<b>Revenues</b>				
Property tax revenue	14,647,213.71	14,864,088	14,881,491.94	100
Licenses, permits & charges for services	4,180,684.98	3,652,606	3,859,327.62	106
State sources	4,075,397.57	4,203,000	4,191,208.33	100
Federal grants	104,069.86	61,340	53,403.75	87
Other revenue	556,428.38	590,880	621,175.34	105
Fines and forfeitures	549,333.51	490,000	512,786.76	105
Interest income	(81,620.10)	254,000	534,870.86	211
Transfers in	5,300,000.00	5,300,000	5,300,000.00	100
<b>TOTAL Revenues</b>	<b>29,331,507.91</b>	<b>29,415,914</b>	<b>29,954,264.60</b>	<b>102</b>
<b>Expenditures</b>				
Personnel services	3,905.79	4,746	3,993.83	84
Other services and charges	6,144.93	8,500	6,917.40	81
<b>101.00-CITY COUNCIL</b>	<b>10,050.72</b>	<b>13,246</b>	<b>10,911.23</b>	<b>82</b>
Personnel services	394,682.32	394,366	381,990.47	97
Other services and charges	14,433.41	25,384	16,495.36	65
Supplies	345.24	1,075	898.47	84
Capital outlay	14,250.00	500	500.00	100
<b>172.00-CITY MANAGER</b>	<b>423,710.97</b>	<b>421,325</b>	<b>399,884.30</b>	<b>95</b>
Personnel services	618,898.95	535,381	503,704.91	94
Other services and charges	92,716.38	145,654	125,909.57	86
Capital outlay	0.00	19,541	19,540.73	100
<b>201.00-FINANCE DEPARTMENT</b>	<b>711,615.33</b>	<b>700,576</b>	<b>649,155.21</b>	<b>93</b>
Personnel services	543,984.28	592,641	588,843.26	99
Other services and charges	90,071.16	107,802	81,689.89	76
Supplies	23,896.45	30,170	29,078.34	96
Capital outlay	36,020.77	169,552	164,523.68	97
<b>205.00-INFORMATION TECHNOLOGY DEPT</b>	<b>693,972.66</b>	<b>900,165</b>	<b>864,135.17</b>	<b>96</b>
Personnel services	442,412.95	455,057	447,700.58	98
Other services and charges	438,206.59	349,412	340,475.76	97
Supplies	11,968.12	12,350	12,305.13	100
<b>209.00-ASSESSING DEPARTMENT</b>	<b>892,587.66</b>	<b>816,819</b>	<b>800,481.47</b>	<b>98</b>
Other services and charges	384,736.06	382,000	375,925.28	98
<b>210.00-CITY ATTORNEY</b>	<b>384,736.06</b>	<b>382,000</b>	<b>375,925.28</b>	<b>98</b>
Personnel services	488,442.26	449,620	429,337.42	95
Other services and charges	19,650.94	66,190	40,199.83	61
Supplies	20,802.53	20,000	21,599.85	108
<b>215.00-CLERK'S OFFICE</b>	<b>528,895.73</b>	<b>535,810</b>	<b>491,137.10</b>	<b>92</b>
Personnel services	258,350.40	222,949	217,630.50	98
Other services and charges	32,198.87	53,707	44,747.61	83
Supplies	22,605.24	25,500	23,597.31	93
<b>253.00-TREASURY</b>	<b>313,154.51</b>	<b>302,156</b>	<b>285,975.42</b>	<b>95</b>



GL NUMBER	END BALANCE	2013-14	YTD BALANCE	% BDGT USED
	06/30/2013 NORMAL (ABNORMAL)	AMENDED BUDGET	06/30/2014 NORMAL (ABNORMAL)	
Personnel services	233,589.89	301,896	302,423.93	100
Other services and charges	416,927.63	454,427	428,676.79	94
Supplies	15,095.67	22,800	17,078.81	75
Capital outlay	422,335.43	538,836	170,101.98	32
<b>265.00-FACILITY OPERATIONS</b>	<b>1,087,948.62</b>	<b>1,317,959</b>	<b>918,281.51</b>	<b>70</b>
Personnel services	359,870.90	374,119	367,792.49	98
Other services and charges	48,738.26	93,150	55,659.70	60
<b>270.00-HUMAN RESOURCES</b>	<b>408,609.16</b>	<b>467,269</b>	<b>423,452.19</b>	<b>91</b>
Personnel services	352,165.34	411,347	396,165.63	96
Other services and charges	371,136.80	486,469	418,620.79	86
Supplies	9,013.49	10,500	9,174.69	87
Capital outlay	228,101.67	6,290	6,285.60	100
<b>295.00-NEIGHB &amp; BUSINESS RELATIONS GROUP</b>	<b>960,417.30</b>	<b>914,606</b>	<b>830,246.71</b>	<b>91</b>
Personnel services	1,317,267.98	887,813	834,820.48	94
Other services and charges	361,458.32	612,650	589,998.34	96
Supplies	50,118.11	54,000	40,212.44	74
Capital outlay	374,224.07	151,765	136,510.20	90
<b>299.00-GENERAL ADMINISTRATION</b>	<b>2,103,068.48</b>	<b>1,706,228</b>	<b>1,601,541.46</b>	<b>94</b>
Personnel services	9,852,831.92	10,332,250	10,235,192.14	99
Other services and charges	1,027,462.24	1,095,204	994,643.00	91
Supplies	215,880.90	333,658	319,933.05	96
Capital outlay	280,020.95	102,830	97,615.51	95
<b>301.00-POLICE DEPARTMENT</b>	<b>11,376,196.01</b>	<b>11,863,942</b>	<b>11,647,383.70</b>	<b>98</b>
Personnel services	3,845,999.01	3,961,624	3,847,426.00	97
Other services and charges	456,635.13	582,714	527,848.19	91
Supplies	147,082.25	133,620	121,543.95	91
Capital outlay	98,850.65	637,396	609,956.35	96
<b>337.00-FIRE DEPARTMENT</b>	<b>4,548,567.04</b>	<b>5,315,354</b>	<b>5,106,774.49</b>	<b>96</b>
Personnel services	1,276,108.81	1,386,968	1,379,854.18	99
Other services and charges	70,927.45	103,951	99,507.29	96
Supplies	38,343.17	33,700	26,673.11	79
Capital outlay	63,917.00	51,000	45,993.00	90
<b>371.00-COMMUNITY DEVELOPMENT-BUILDING</b>	<b>1,449,296.43</b>	<b>1,575,619</b>	<b>1,552,027.58</b>	<b>99</b>
Personnel services	258,986.95	275,545	272,676.67	99
Other services and charges	295,253.78	356,818	368,579.55	103
Supplies	11,016.35	30,867	29,154.81	94
Capital outlay	145,296.61	227,234	204,307.20	90
<b>442.00-DEPARTMENT OF PUBLIC SERVICES</b>	<b>710,553.69</b>	<b>890,464</b>	<b>874,718.23</b>	<b>98</b>
Personnel services	395,337.02	478,381	472,330.20	99
Other services and charges	84,054.30	103,744	94,561.26	91
Supplies	1,111.86	1,725	507.76	29
Allocated to other funds	(166,524.00)	(371,784)	(371,751.00)	100
<b>442.10-DPS ENGINEERING DIVISION</b>	<b>313,979.18</b>	<b>212,066</b>	<b>195,648.22</b>	<b>92</b>
Personnel services	1,881,960.96	2,210,110	2,179,877.81	99
Other services and charges	264,207.82	339,148	283,260.46	84
Supplies	75,954.53	80,300	71,115.23	89
Capital outlay	347,594.76	415,747	327,697.00	79
Allocated to other funds	(1,757,045.68)	(2,282,404)	(2,279,919.63)	100
<b>442.20-DPS FIELD OPERATIONS DIVISION</b>	<b>812,672.39</b>	<b>762,901</b>	<b>582,030.87</b>	<b>76</b>



GL NUMBER	END BALANCE	2013-14	YTD BALANCE	% BDGT USED
	06/30/2013 NORMAL (ABNORMAL)	AMENDED BUDGET	06/30/2014 NORMAL (ABNORMAL)	
Personnel services	348,789.11	352,558	339,989.05	96
Other services and charges	401,931.94	481,206	459,098.97	95
Supplies	21,493.29	19,680	17,927.36	91
Capital outlay	84,167.00	0	0.00	0
<b>442.30-DPS FLEET ASSET DIVISION</b>	<b>856,381.34</b>	<b>853,444</b>	<b>817,015.38</b>	<b>96</b>
Other services and charges	6,550.51	0	0.00	0
Supplies	193.86	0	0.00	0
<b>800.00-PLANNING COMMISSION</b>	<b>6,744.37</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
Personnel services	449,886.37	485,326	472,715.32	97
Other services and charges	35,142.62	145,527	108,962.54	75
Supplies	4,035.54	9,100	4,936.46	54
<b>807.00-COMMUNITY DEVELOPMENT-PLANNING</b>	<b>489,064.53</b>	<b>639,953</b>	<b>586,614.32</b>	<b>92</b>
Transfers out	1,002,322.50	259,212	259,212.00	100
<b>940.00-TRANSFER TO OTHER FUNDS</b>	<b>1,002,322.50</b>	<b>259,212</b>	<b>259,212.00</b>	<b>100</b>
<b>TOTAL Expenditures</b>	<b>30,084,544.68</b>	<b>30,851,114</b>	<b>29,272,551.84</b>	<b>95</b>

Fund 101 - GENERAL FUND 101:				
<b>TOTAL REVENUES</b>	<b>29,331,507.91</b>	<b>29,415,914</b>	<b>29,954,264.60</b>	<b>102</b>
<b>TOTAL EXPENDITURES</b>	<b>30,084,544.68</b>	<b>30,851,114</b>	<b>29,272,551.84</b>	<b>95</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(753,036.77)</b>	<b>(1,435,200)</b>	<b>681,712.76</b>	<b>48</b>

**SPECIAL REVENUE FUNDS**

Fund 202 - MAJOR STREET FUND 202				
<b>Revenues</b>				
State sources	2,472,919.63	2,681,686	2,725,841.92	102
Interest income	856.54	4,000	4,283.06	107
Other revenue	0.00	1,000	618.00	62
Transfers in	0.00	79,730	79,730.00	100
<b>TOTAL Revenues</b>	<b>2,473,776.17</b>	<b>2,766,416</b>	<b>2,810,472.98</b>	<b>102</b>
<b>Expenditures</b>				
Transfers out	618,230.00	1,213,000	1,213,000.00	100
Personnel services	89.15	0	0.00	0
Capital outlay	659,997.17	1,032,814	919,066.97	89
Maintenance	1,293,797.94	1,788,816	1,701,902.98	95
Administration	510.00	510	510.00	100
<b>TOTAL Expenditures</b>	<b>2,572,624.26</b>	<b>4,035,140</b>	<b>3,834,479.95</b>	<b>95</b>
<b>Fund 202 - MAJOR STREET FUND 202:</b>				
<b>TOTAL REVENUES</b>	<b>2,473,776.17</b>	<b>2,766,416</b>	<b>2,810,472.98</b>	<b>102</b>
<b>TOTAL EXPENDITURES</b>	<b>2,572,624.26</b>	<b>4,035,140</b>	<b>3,834,479.95</b>	<b>95</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(98,848.09)</b>	<b>(1,268,724)</b>	<b>(1,024,006.97)</b>	<b>81</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 203 - LOCAL STREET FUND 203****Revenues**

State sources	878,115.68	964,059	968,894.57	101
Interest income	1,435.09	3,000	5,404.00	180
Other revenue	0.00	14,500	14,937.12	103
Transfers in	1,918,230.00	3,024,000	3,024,000.00	100
<b>TOTAL Revenues</b>	<b>2,797,780.77</b>	<b>4,005,559</b>	<b>4,013,235.69</b>	<b>100</b>

**Expenditures**

Transfers out	0.00	1,779,000	1,779,000.00	100
Personnel services	594.25	0	0.00	0
Capital outlay	1,714,787.40	1,861,894	1,748,573.29	94
Maintenance	1,095,586.42	1,708,226	1,450,194.14	85
Administration	510.00	510	510.00	100
Other services and charges	(5.76)	0	0.00	0
<b>TOTAL Expenditures</b>	<b>2,811,472.31</b>	<b>5,349,630</b>	<b>4,978,277.43</b>	<b>93</b>

**Fund 203 - LOCAL STREET FUND 203:**

<b>TOTAL REVENUES</b>	<b>2,797,780.77</b>	<b>4,005,559</b>	<b>4,013,235.69</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>2,811,472.31</b>	<b>5,349,630</b>	<b>4,978,277.43</b>	<b>93</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(13,691.54)</b>	<b>(1,344,071)</b>	<b>(965,041.74)</b>	<b>72</b>

**Fund 204 - MUNICIPAL STREET FUND 204****Revenues**

Interest income	8,225.96	12,070	30,801.79	255
Other revenue	226,861.34	388,719	415,997.76	107
Transfers in	0.00	0	342,428.72	100
Special assessments levied	17,212.13	14,140	12,909.06	91
Property tax revenue	2,226,167.59	4,266,358	4,272,610.78	100
Federal grants	23,642.97	0	0.00	0
Special assessment interest	5,809.05	6,780	4,647.36	69
<b>TOTAL Revenues</b>	<b>2,507,919.04</b>	<b>4,688,067</b>	<b>5,079,395.47</b>	<b>108</b>

**Expenditures**

Transfers out	1,300,000.00	4,859,130	4,859,130.00	100
Capital outlay	1,065,736.22	949,672	829,944.26	87
Maintenance	202,824.86	536,026	464,469.81	87
Administration	1,720.00	1,720	1,720.00	100
Other services and charges	18,375.00	20,200	16,700.00	83
<b>TOTAL Expenditures</b>	<b>2,588,656.08</b>	<b>6,366,748</b>	<b>6,171,964.07</b>	<b>97</b>

**Fund 204 - MUNICIPAL STREET FUND 204:**

<b>TOTAL REVENUES</b>	<b>2,507,919.04</b>	<b>4,688,067</b>	<b>5,079,395.47</b>	<b>108</b>
<b>TOTAL EXPENDITURES</b>	<b>2,588,656.08</b>	<b>6,366,748</b>	<b>6,171,964.07</b>	<b>97</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(80,737.04)</b>	<b>(1,678,681)</b>	<b>(1,092,568.60)</b>	<b>65</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 205 - PUBLIC SAFETY FUND 205**
**Revenues**

Interest income	(82,771.42)	63,000	125,200.29	199
Property tax revenue	4,119,028.57	4,209,189	4,211,852.83	100
<b>TOTAL Revenues</b>	<b>4,036,257.15</b>	<b>4,272,189</b>	<b>4,337,053.12</b>	<b>102</b>

**Expenditures**

Transfers out	5,300,000.00	5,300,000	5,300,000.00	100
<b>TOTAL Expenditures</b>	<b>5,300,000.00</b>	<b>5,300,000</b>	<b>5,300,000.00</b>	<b>100</b>

**Fund 205 - PUBLIC SAFETY FUND 205:**

<b>TOTAL REVENUES</b>	<b>4,036,257.15</b>	<b>4,272,189</b>	<b>4,337,053.12</b>	<b>102</b>
<b>TOTAL EXPENDITURES</b>	<b>5,300,000.00</b>	<b>5,300,000</b>	<b>5,300,000.00</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(1,263,742.85)</b>	<b>(1,027,811)</b>	<b>(962,946.88)</b>	<b>94</b>

**Fund 208 - PARKS, RECREATION & CULTURAL SERVICES**
**Revenues**

Interest income	5,666.67	5,000	5,192.49	104
Other revenue	4,497.92	5,800	20,494.27	353
Transfers in	763,550.08	262,212	264,902.43	101
Property tax revenue	1,112,311.22	1,135,400	1,137,385.17	100
Federal grants	20,328.50	85,920	81,923.00	95
State grants	232,551.48	204,948	204,948.52	100
Licenses, permits & charges for services	0.00	2,550	2,533.32	99
Program revenue	1,225,948.03	1,112,326	1,174,174.43	106
Older adult program revenue	205,435.26	206,284	204,077.06	99
Donations	0.00	0	20,000.00	100
<b>TOTAL Revenues</b>	<b>3,570,289.16</b>	<b>3,020,440</b>	<b>3,115,630.69</b>	<b>103</b>

**Expenditures**

Personnel services	898,400.06	909,113	868,672.56	96
Capital outlay	1,734,407.57	1,457,303	1,148,878.68	79
Other services and charges	513,379.40	554,171	484,760.49	87
Supplies	38,744.93	46,480	26,249.48	56
Program expenditures	584,494.51	635,411	682,258.67	107
Older Adult Program Expenditures	219,106.43	239,523	243,550.12	102
<b>TOTAL Expenditures</b>	<b>3,988,532.90</b>	<b>3,842,001</b>	<b>3,454,370.00</b>	<b>90</b>

**Fund 208 - PARKS, RECREATION & CULTURAL SERVICES:**

<b>TOTAL REVENUES</b>	<b>3,570,289.16</b>	<b>3,020,440</b>	<b>3,115,630.69</b>	<b>103</b>
<b>TOTAL EXPENDITURES</b>	<b>3,988,532.90</b>	<b>3,842,001</b>	<b>3,454,370.00</b>	<b>90</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(418,243.74)</b>	<b>(821,561)</b>	<b>(338,739.31)</b>	<b>41</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 209 - TREE FUND 209****Revenues**

Interest income	(20,000.94)	20,565	40,881.99	199
Other revenue	70,549.00	147,000	315,207.00	214
<b>TOTAL Revenues</b>	<b>50,548.06</b>	<b>167,565</b>	<b>356,088.99</b>	<b>213</b>

**Expenditures**

Capital outlay	89,374.45	128,075	62,474.88	49
Other services and charges	(5,067.16)	39,490	47,332.30	120
<b>TOTAL Expenditures</b>	<b>84,307.29</b>	<b>167,565</b>	<b>109,807.18</b>	<b>66</b>

**Fund 209 - TREE FUND 209:**

<b>TOTAL REVENUES</b>	<b>50,548.06</b>	<b>167,565</b>	<b>356,088.99</b>	<b>213</b>
<b>TOTAL EXPENDITURES</b>	<b>84,307.29</b>	<b>167,565</b>	<b>109,807.18</b>	<b>66</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(33,759.23)</b>	<b>0</b>	<b>246,281.81</b>	<b>100</b>

**Fund 210 - DRAIN FUND 210****Revenues**

Interest income	(45,041.41)	50,000	144,325.50	289
Other revenue	8,602.01	10,000	9,701.46	97
Property tax revenue	982,539.24	313,968	315,771.27	101
Federal grants	136,212.14	0	0.00	0
<b>TOTAL Revenues</b>	<b>1,082,311.98</b>	<b>373,968</b>	<b>469,798.23</b>	<b>126</b>

**Expenditures**

Capital outlay	336,518.45	314,172	42,887.25	14
Maintenance	638,814.00	927,589	383,041.19	41
Administration	1,111.00	1,100	735.00	67
Other services and charges	8,475.00	66,000	44,644.00	68
<b>TOTAL Expenditures</b>	<b>984,918.45</b>	<b>1,308,861</b>	<b>471,307.44</b>	<b>36</b>

**Fund 210 - DRAIN FUND 210:**

<b>TOTAL REVENUES</b>	<b>1,082,311.98</b>	<b>373,968</b>	<b>469,798.23</b>	<b>126</b>
<b>TOTAL EXPENDITURES</b>	<b>984,918.45</b>	<b>1,308,861</b>	<b>471,307.44</b>	<b>36</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>97,393.53</b>	<b>(934,893)</b>	<b>(1,509.21)</b>	<b>0</b>

**Fund 211 - DRAIN PERPETUAL MAINT 211****Revenues**

Interest income	(120,387.96)	60,000	137,666.54	229
Tap-in fees	3,070.71	5,000	0.00	0
<b>TOTAL Revenues</b>	<b>(117,317.25)</b>	<b>65,000</b>	<b>137,666.54</b>	<b>212</b>

**Fund 211 - DRAIN PERPETUAL MAINT 211:**

<b>TOTAL REVENUES</b>	<b>(117,317.25)</b>	<b>65,000</b>	<b>137,666.54</b>	<b>212</b>
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(117,317.25)</b>	<b>65,000</b>	<b>137,666.54</b>	<b>212</b>



GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND 235**
**Revenues**

Interest income	(28,421.06)	10,360	59,177.92	571
Appropriation of fund balance	0.00	0	0.00	0
<b>TOTAL Revenues</b>	<b>(28,421.06)</b>	<b>10,360</b>	<b>59,177.92</b>	<b>571</b>

**Expenditures**

Other services and charges	360.00	360	360.00	100
<b>TOTAL Expenditures</b>	<b>360.00</b>	<b>360</b>	<b>360.00</b>	<b>100</b>

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND 235:**

<b>TOTAL REVENUES</b>	<b>(28,421.06)</b>	<b>10,360</b>	<b>59,177.92</b>	<b>571</b>
<b>TOTAL EXPENDITURES</b>	<b>360.00</b>	<b>360</b>	<b>360.00</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(28,781.06)</b>	<b>10,000</b>	<b>58,817.92</b>	<b>588</b>

**Fund 265 - CONTRIBUTIONS & DONATION265**
**Revenues**

Interest income	(72.42)	1,200	774.38	65
Donations	112,150.00	4,350	2,323.00	53
<b>TOTAL Revenues</b>	<b>112,077.58</b>	<b>5,550</b>	<b>3,097.38</b>	<b>56</b>

**Expenditures**

Transfers out	43,240.08	3,000	5,690.43	190
Other services and charges	334.00	700	667.00	95
Supplies	3,371.14	1,650	1,587.76	96
<b>TOTAL Expenditures</b>	<b>46,945.22</b>	<b>5,350</b>	<b>7,945.19</b>	<b>149</b>

**Fund 265 - CONTRIBUTIONS & DONATION265:**

<b>TOTAL REVENUES</b>	<b>112,077.58</b>	<b>5,550</b>	<b>3,097.38</b>	<b>56</b>
<b>TOTAL EXPENDITURES</b>	<b>46,945.22</b>	<b>5,350</b>	<b>7,945.19</b>	<b>149</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>65,132.36</b>	<b>200</b>	<b>(4,847.81)</b>	<b>2,424</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 266 - FORFEITURE FUNDS 266</b>				
<b>Revenues</b>				
Interest income	2,134.43	500	2,015.93	403
Other revenue	5,900.45	2,969	2,882.03	97
Federal grants	0.00	541	541.22	100
Fines and forfeitures	149,474.89	390,642	390,616.72	100
<b>TOTAL Revenues</b>	<b>157,509.77</b>	<b>394,652</b>	<b>396,055.90</b>	<b>100</b>
<b>Expenditures</b>				
Capital outlay	332,246.36	220,780	56,450.00	26
Other services and charges	42,042.56	76,695	73,818.90	96
Supplies	59,580.06	15,000	6,864.57	46
<b>TOTAL Expenditures</b>	<b>433,868.98</b>	<b>312,475</b>	<b>137,133.47</b>	<b>44</b>
<b>Fund 266 - FORFEITURE FUNDS 266:</b>				
<b>TOTAL REVENUES</b>	<b>157,509.77</b>	<b>394,652</b>	<b>396,055.90</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>433,868.98</b>	<b>312,475</b>	<b>137,133.47</b>	<b>44</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(276,359.21)</b>	<b>82,177</b>	<b>258,922.43</b>	<b>315</b>
<b>Fund 268 - LIBRARY FUND 268</b>				
<b>Revenues</b>				
State sources	26,409.02	20,000	30,103.08	151
Interest income	26,805.93	25,000	57,700.71	231
Other revenue	52,408.28	51,487	60,028.63	117
Property tax revenue	2,226,167.59	2,254,000	2,276,336.74	101
Donations	13,611.50	3,500	9,732.20	278
Fines and forfeitures	151,419.08	146,540	148,182.96	101
<b>TOTAL Revenues</b>	<b>2,496,821.40</b>	<b>2,500,527</b>	<b>2,582,084.32</b>	<b>103</b>
<b>Expenditures</b>				
Personnel services	1,775,061.61	1,875,300	1,860,412.27	99
Capital outlay	0.00	43,800	33,914.26	77
Other services and charges	435,830.70	473,908	433,953.40	92
Supplies	484,803.03	578,700	511,365.12	88
<b>TOTAL Expenditures</b>	<b>2,695,695.34</b>	<b>2,971,708</b>	<b>2,839,645.05</b>	<b>96</b>
<b>Fund 268 - LIBRARY FUND 268:</b>				
<b>TOTAL REVENUES</b>	<b>2,496,821.40</b>	<b>2,500,527</b>	<b>2,582,084.32</b>	<b>103</b>
<b>TOTAL EXPENDITURES</b>	<b>2,695,695.34</b>	<b>2,971,708</b>	<b>2,839,645.05</b>	<b>96</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(198,873.94)</b>	<b>(471,181)</b>	<b>(257,560.73)</b>	<b>55</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 269 - WALKER LIBRARY FUND 269</b>				
<b>Revenues</b>				
Interest income	(6,950.16)	19,365	49,109.93	254
Donations	40,688.04	20,635	13,530.54	66
<b>TOTAL Revenues</b>	<b>33,737.88</b>	<b>40,000</b>	<b>62,640.47</b>	<b>157</b>
<b>Expenditures</b>				
Supplies	16,464.91	40,000	26,169.14	65
<b>TOTAL Expenditures</b>	<b>16,464.91</b>	<b>40,000</b>	<b>26,169.14</b>	<b>65</b>
<b>Fund 269 - WALKER LIBRARY FUND 269:</b>				
<b>TOTAL REVENUES</b>	<b>33,737.88</b>	<b>40,000</b>	<b>62,640.47</b>	<b>157</b>
<b>TOTAL EXPENDITURES</b>	<b>16,464.91</b>	<b>40,000</b>	<b>26,169.14</b>	<b>65</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>17,272.97</b>	<b>0</b>	<b>36,471.33</b>	<b>100</b>
<b>Fund 854 - STREET LIGHTING 204109 - WEST OAKS ST</b>				
<b>Revenues</b>				
Interest income	(4,729.11)	100	87.33	87
<b>TOTAL Revenues</b>	<b>(4,729.11)</b>	<b>100</b>	<b>87.33</b>	<b>87</b>
<b>Expenditures</b>				
Other services and charges	7,853.11	12,000	9,894.74	82
<b>TOTAL Expenditures</b>	<b>7,853.11</b>	<b>12,000</b>	<b>9,894.74</b>	<b>82</b>
<b>Fund 854 - STREET LIGHTING 204109 - WEST OAKS ST:</b>				
<b>TOTAL REVENUES</b>	<b>(4,729.11)</b>	<b>100</b>	<b>87.33</b>	<b>87</b>
<b>TOTAL EXPENDITURES</b>	<b>7,853.11</b>	<b>12,000</b>	<b>9,894.74</b>	<b>82</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(12,582.22)</b>	<b>(11,900)</b>	<b>(9,807.41)</b>	<b>82</b>
<b>Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE</b>				
<b>Revenues</b>				
Interest income	(1,088.96)	0	4.52	100
Special assessments levied	3,300.00	0	3,300.00	100
<b>TOTAL Revenues</b>	<b>2,211.04</b>	<b>0</b>	<b>3,304.52</b>	<b>100</b>
<b>Expenditures</b>				
Other services and charges	3,033.73	3,300	2,913.52	88
<b>TOTAL Expenditures</b>	<b>3,033.73</b>	<b>3,300</b>	<b>2,913.52</b>	<b>88</b>
<b>Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE:</b>				
<b>TOTAL REVENUES</b>	<b>2,211.04</b>	<b>0</b>	<b>3,304.52</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>3,033.73</b>	<b>3,300</b>	<b>2,913.52</b>	<b>88</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(822.69)</b>	<b>(3,300)</b>	<b>391.00</b>	<b>12</b>

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**Fund 856 - STREET LIGHTING 204108 - TOWN CENTER ST**

**Revenues**

Interest income	(15,614.26)	100	57.52	58
Other revenue	0.00	6,900	6,900.00	100
Special assessments levied	15,000.00	15,000	15,000.00	100
<b>TOTAL Revenues</b>	<b>(614.26)</b>	<b>22,000</b>	<b>21,957.52</b>	<b>100</b>

**Expenditures**

Capital outlay	0.00	467,000	466,750.00	100
Other services and charges	17,315.98	13,000	8,958.85	69
<b>TOTAL Expenditures</b>	<b>17,315.98</b>	<b>480,000</b>	<b>475,708.85</b>	<b>99</b>

**Fund 856 - STREET LIGHTING 204108 - TOWN CENTER ST :**

<b>TOTAL REVENUES</b>	<b>(614.26)</b>	<b>22,000</b>	<b>21,957.52</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>17,315.98</b>	<b>480,000</b>	<b>475,708.85</b>	<b>99</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(17,930.24)</b>	<b>(458,000)</b>	<b>(453,751.33)</b>	<b>99</b>

**DEBT SERVICE FUNDS**

**Fund 317 - LIBRARY CONSTRUCTION DEBT FUND**

**Revenues**

Interest income	172.89	100	301.61	302
Property tax revenue	943,479.92	1,132,220	1,134,064.34	100
<b>TOTAL Revenues</b>	<b>943,652.81</b>	<b>1,132,320</b>	<b>1,134,365.95</b>	<b>100</b>

**Expenditures**

Debt service	1,141,860.00	1,124,750	1,124,360.00	100
<b>TOTAL Expenditures</b>	<b>1,141,860.00</b>	<b>1,124,750</b>	<b>1,124,360.00</b>	<b>100</b>

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

<b>TOTAL REVENUES</b>	<b>943,652.81</b>	<b>1,132,320</b>	<b>1,134,365.95</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,141,860.00</b>	<b>1,124,750</b>	<b>1,124,360.00</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(198,207.19)</b>	<b>7,570</b>	<b>10,005.95</b>	<b>132</b>

**Fund 395 - 2010 REFUNDING BONDS**

**Revenues**

Interest income	43.54	100	74.70	75
Property tax revenue	1,063,855.67	1,026,627	1,029,036.97	100
<b>TOTAL Revenues</b>	<b>1,063,899.21</b>	<b>1,026,727</b>	<b>1,029,111.67</b>	<b>100</b>

**Expenditures**

Debt service	1,062,497.50	1,018,390	1,018,047.50	100
<b>TOTAL Expenditures</b>	<b>1,062,497.50</b>	<b>1,018,390</b>	<b>1,018,047.50</b>	<b>100</b>

**Fund 395 - 2010 REFUNDING BONDS:**

<b>TOTAL REVENUES</b>	<b>1,063,899.21</b>	<b>1,026,727</b>	<b>1,029,111.67</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,062,497.50</b>	<b>1,018,390</b>	<b>1,018,047.50</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,401.71</b>	<b>8,337</b>	<b>11,064.17</b>	<b>133</b>



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**Fund 397 - 2002 STREET & REFUNDING 397****Revenues**

Interest income	145.73	900	247.48	28
Property tax revenue	1,330,622.45	777,654	780,142.44	100
<b>TOTAL Revenues</b>	<b>1,330,768.18</b>	<b>778,554</b>	<b>780,389.92</b>	<b>100</b>

**Expenditures**

Debt service	1,247,797.50	749,670	749,547.50	100
<b>TOTAL Expenditures</b>	<b>1,247,797.50</b>	<b>749,670</b>	<b>749,547.50</b>	<b>100</b>

**Fund 397 - 2002 STREET & REFUNDING 397:**

<b>TOTAL REVENUES</b>	<b>1,330,768.18</b>	<b>778,554</b>	<b>780,389.92</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>1,247,797.50</b>	<b>749,670</b>	<b>749,547.50</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>82,970.68</b>	<b>28,884</b>	<b>30,842.42</b>	<b>107</b>

**Fund 841 - 12 MILE ROAD SAD DEBT 204155****Revenues**

Interest income	(52,760.75)	0	100,069.24	100
Special assessments levied	1,539,123.29	1,646,861	1,646,861.49	100
Special assessment interest	408,650.42	114,223	114,222.99	100
<b>TOTAL Revenues</b>	<b>1,895,012.96</b>	<b>1,761,084</b>	<b>1,861,153.72</b>	<b>106</b>

**Expenditures**

Transfers out	0.00	0	342,428.72	100
Debt service	1,906,348.75	1,518,725	1,518,725.00	100
<b>TOTAL Expenditures</b>	<b>1,906,348.75</b>	<b>1,518,725</b>	<b>1,861,153.72</b>	<b>123</b>

**Fund 841 - 12 MILE ROAD SAD DEBT 204155:**

<b>TOTAL REVENUES</b>	<b>1,895,012.96</b>	<b>1,761,084</b>	<b>1,861,153.72</b>	<b>106</b>
<b>TOTAL EXPENDITURES</b>	<b>1,906,348.75</b>	<b>1,518,725</b>	<b>1,861,153.72</b>	<b>123</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(11,335.79)</b>	<b>242,359</b>	<b>0.00</b>	<b>0</b>

**CAPITAL IMPROVEMENT FUND****Fund 403 - Street Improvement Fund****Revenues**

Interest income	0.00	0	492.07	100
Transfers in	0.00	4,747,400	4,747,400.00	100
<b>TOTAL Revenues</b>	<b>0.00</b>	<b>4,747,400</b>	<b>4,747,892.07</b>	<b>100</b>

**Expenditures**

Capital outlay	0.00	4,747,400	0.00	0
<b>TOTAL Expenditures</b>	<b>0.00</b>	<b>4,747,400</b>	<b>0.00</b>	<b>0</b>

**Fund 403 - Street Improvement Fund:**

<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>4,747,400</b>	<b>4,747,892.07</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>4,747,400</b>	<b>0.00</b>	<b>0</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>0.00</b>	<b>0</b>	<b>4,747,892.07</b>	<b>100</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**COMPONENT UNIT****Fund 566 - ECONOMIC DEVELOPMENT 566****Revenues**

Interest income	15.17	0	28.03	100
<b>TOTAL Revenues</b>	<b>15.17</b>	<b>0</b>	<b>28.03</b>	<b>100</b>

**Expenditures**

Personnel services	556.48	0	0.00	0
Other services and charges	5,386.00	0	220.00	100
<b>TOTAL Expenditures</b>	<b>5,942.48</b>	<b>0</b>	<b>220.00</b>	<b>100</b>

**Fund 566 - ECONOMIC DEVELOPMENT 566:**

<b>TOTAL REVENUES</b>	<b>15.17</b>	<b>0</b>	<b>28.03</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>5,942.48</b>	<b>0</b>	<b>220.00</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(5,927.31)</b>	<b>0</b>	<b>(191.97)</b>	<b>100</b>

**ENTERPRISE FUNDS****Fund 590 - ICE ARENA FUND 590****Revenues**

Interest income	2,109.00	4,000	4,041.42	101
Other revenue	107,667.79	87,440	97,488.29	111
Program revenue	1,996,867.86	1,960,978	2,046,474.17	104
<b>TOTAL Revenues</b>	<b>2,106,644.65</b>	<b>2,052,418</b>	<b>2,148,003.88</b>	<b>105</b>

**Expenditures**

Capital outlay	0.00	273,718	56,167.83	21
Other services and charges	1,469,069.68	1,384,374	1,267,426.05	92
Supplies	18,780.08	23,850	19,288.47	81
Program expenditures	166,693.27	187,132	178,677.28	95
Debt service	264,938.57	250,330	250,362.53	100
<b>TOTAL Expenditures</b>	<b>1,919,481.60</b>	<b>2,119,404</b>	<b>1,771,922.16</b>	<b>84</b>

**Fund 590 - ICE ARENA FUND 590:**

<b>TOTAL REVENUES</b>	<b>2,106,644.65</b>	<b>2,052,418</b>	<b>2,148,003.88</b>	<b>105</b>
<b>TOTAL EXPENDITURES</b>	<b>1,919,481.60</b>	<b>2,119,404</b>	<b>1,771,922.16</b>	<b>84</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>187,163.05</b>	<b>(66,986)</b>	<b>376,081.72</b>	<b>561</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 592 - WATER AND SEWER FUND****Revenues**

Interest income	(723,746.23)	280,000	994,042.01	355
Other revenue	12,756.05	10,000	9,835.84	98
Property tax revenue	165,883.43	162,240	168,138.08	104
Special assessment interest	47,033.43	0	62,100.81	100
Operarting revenue	22,219,828.20	24,260,979	21,853,997.17	90
Capital contributions	3,307,182.31	1,665,000	1,352,937.63	81
<b>TOTAL Revenues</b>	<b>25,028,937.19</b>	<b>26,378,219</b>	<b>24,441,051.54</b>	<b>93</b>

**Expenditures**

Personnel services	888,224.85	1,131,227	1,099,334.04	97
Capital outlay	0.00	6,361,071	218,014.00	3
Other services and charges	23,020,008.69	24,915,613	21,657,950.15	87
Supplies	59,987.94	57,900	51,849.27	90
Debt service	0.00	0	26,546.89	100
<b>TOTAL Expenditures</b>	<b>23,968,221.48</b>	<b>32,465,811</b>	<b>23,053,694.35</b>	<b>71</b>

**Fund 592 - WATER AND SEWER FUND:**

<b>TOTAL REVENUES</b>	<b>25,028,937.19</b>	<b>26,378,219</b>	<b>24,441,051.54</b>	<b>93</b>
<b>TOTAL EXPENDITURES</b>	<b>23,968,221.48</b>	<b>32,465,811</b>	<b>23,053,694.35</b>	<b>71</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,060,715.71</b>	<b>(6,087,592)</b>	<b>1,387,357.19</b>	<b>23</b>

**Fund 594 - SENIOR HOUSING FUND 594****Revenues**

Interest income	(10,797.77)	3,195	21,106.09	661
Other revenue	23,148.94	19,700	21,069.01	107
Operarting revenue	1,945,753.00	1,960,710	1,971,692.25	101
<b>TOTAL Revenues</b>	<b>1,958,104.17</b>	<b>1,983,605</b>	<b>2,013,867.35</b>	<b>102</b>

**Expenditures**

Capital outlay	0.00	85,796	11,474.45	13
Other services and charges	1,008,976.42	1,057,657	1,022,642.18	97
Supplies	8,391.91	11,475	9,313.05	81
Debt service	520,042.49	473,895	505,049.71	107
<b>TOTAL Expenditures</b>	<b>1,537,410.82</b>	<b>1,628,823</b>	<b>1,548,479.39</b>	<b>95</b>

**Fund 594 - SENIOR HOUSING FUND 594:**

<b>TOTAL REVENUES</b>	<b>1,958,104.17</b>	<b>1,983,605</b>	<b>2,013,867.35</b>	<b>102</b>
<b>TOTAL EXPENDITURES</b>	<b>1,537,410.82</b>	<b>1,628,823</b>	<b>1,548,479.39</b>	<b>95</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>420,693.35</b>	<b>354,782</b>	<b>465,387.96</b>	<b>131</b>

GL NUMBER	END BALANCE 06/30/2013 NORMAL (ABNORMAL)	2013-14 AMENDED BUDGET	YTD BALANCE 06/30/2014 NORMAL (ABNORMAL)	% BDGT USED
<b>FIDUCIARY FUND</b>				
<b>Fund 710 - RETIREE HEALTH CARE 710</b>				
<b>Revenues</b>				
Interest income	2,319,091.15	0	3,222,635.91	100
Other revenue	0.00	0	4,162.24	100
Contributions - employer	1,556,119.00	0	1,493,087.00	100
<b>TOTAL Revenues</b>	<b>3,875,210.15</b>	<b>0</b>	<b>4,719,885.15</b>	<b>100</b>
<b>Expenditures</b>				
Personnel services	646,267.17	0	647,677.48	100
Administration	0.00	0	12,300.00	100
<b>TOTAL Expenditures</b>	<b>646,267.17</b>	<b>0</b>	<b>659,977.48</b>	<b>100</b>
<b>Fund 710 - RETIREE HEALTH CARE 710:</b>				
<b>TOTAL REVENUES</b>	<b>3,875,210.15</b>	<b>0</b>	<b>4,719,885.15</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>646,267.17</b>	<b>0</b>	<b>659,977.48</b>	<b>100</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>3,228,942.98</b>	<b>0</b>	<b>4,059,907.67</b>	<b>100</b>