

MEMORANDUM



TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS
CC: LEADERSHIP GROUP
FROM: CARL JOHNSON, JR., CFO
SUBJECT: FINANCIAL REPORT AS OF SEPTEMBER 30, 2017
DATE: NOVEMBER 8, 2017

The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the first quarter ending September 30, 2017 (see attached report for budget-to-actual information prepared by budget category within each fund). The fiscal year 2016-17 audit is complete but the final printed report will not be officially released to the Mayor and City Council until the November 27, 2017, council meeting therefore, the June 30, 2017, ending balances on the attached report are shown as "unaudited". The rollover and any other individual budget amendment approved through the October 23, 2017 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 almost \$1.65 million. The original budget had revenues less than expenditures of \$250,000 but the budget was amended to reflect approximately \$1.4 million of expenditure roll overs from fiscal year 2016/17.

Revenues

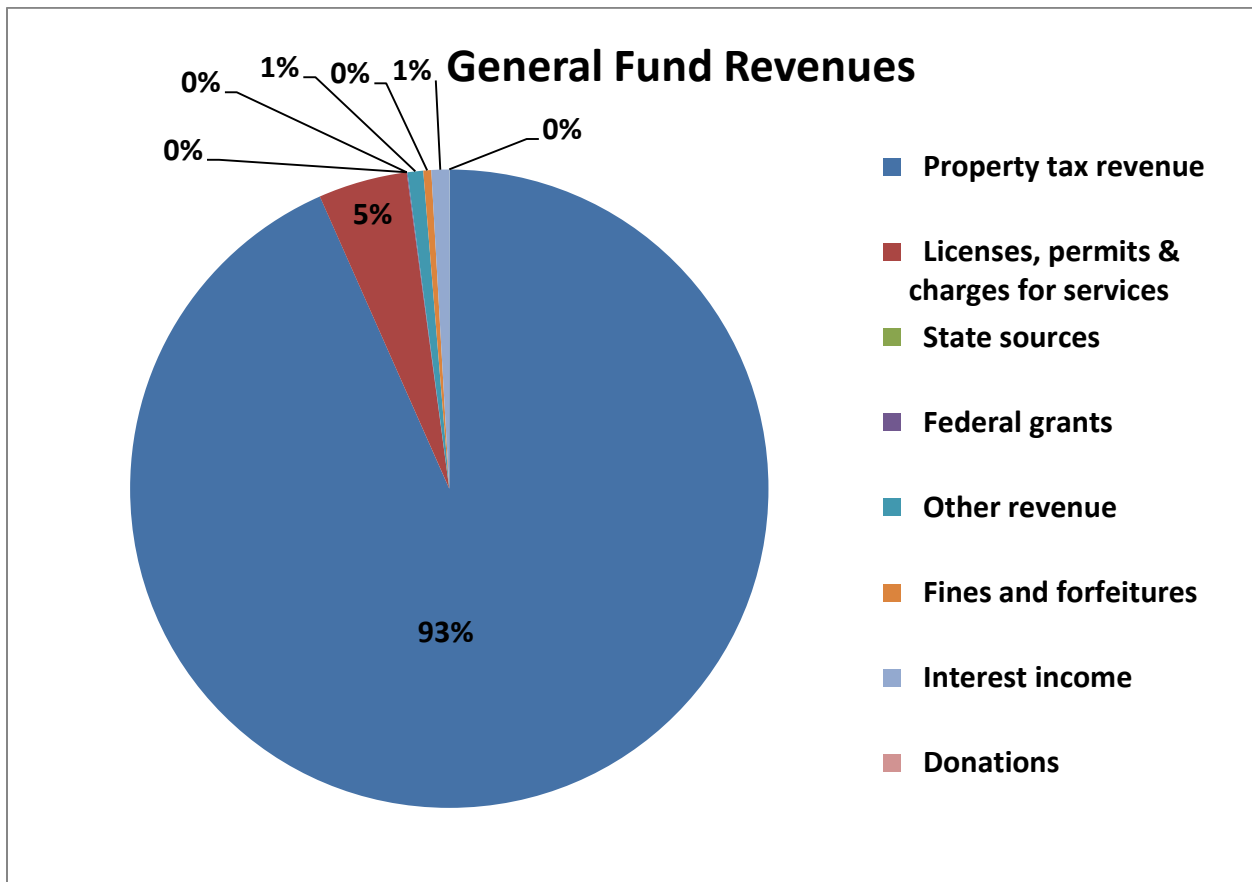
Total General Fund revenues for the first quarter are \$23,437,653, representing 71% of the \$33,234,730 General Fund amended revenue budget. The General Fund revenues are on track through the first quarter with the following items of note:

- 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 \$157,000 through the first quarter which is as expected.
- Licenses, Permits, and Charges for Services – The City receives quarterly cable franchise payments (approximately \$244,000 per quarter) and the first payment is collected during the month of October (remaining receipts: January, April, and July. The July payment is accrued back to June 30th.) Also, revenue related to

wetland, wood, and landscape inspection review fees is about \$60,000 lower than anticipated through the first quarter.

- Interest Income (including investment gain/loss) – The bond market has been fairly steady during this quarter resulting in a larger than anticipated overall net unrealized gain. This could trend upward or downward in the future months depending on the long-term securities market. 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 slightly behind the budget through the first quarter.

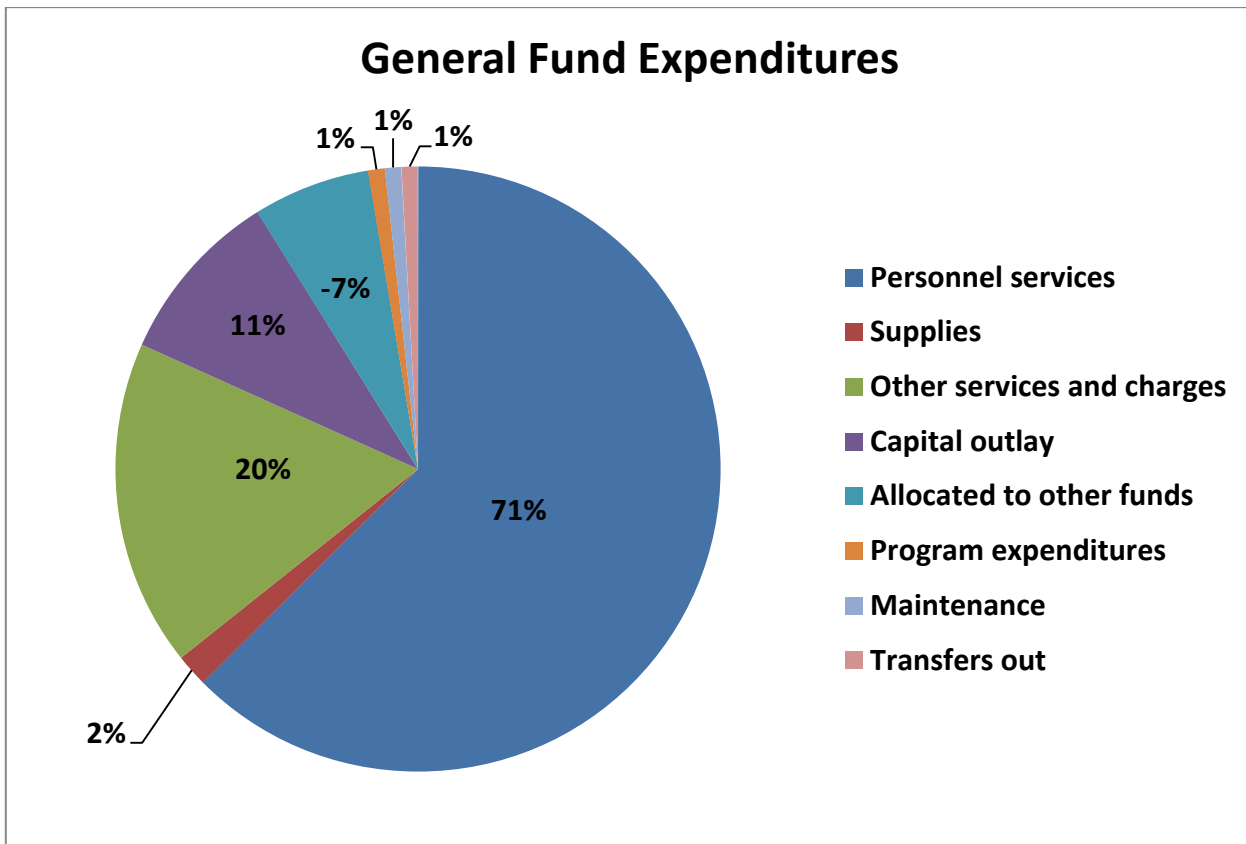
The following is a summary of the September 30, 2017, revenue by source:



Expenditures

Total General Fund expenditures for the first quarter are \$7,888,274, representing 23% of the \$34,893,448 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 45% due to the annual Property and Liability Insurance bill paid during the month of July.

The following is a summary of the September 30, 2017 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, 2017. Items of note are noted 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 2015/2016 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, so as capital items are either purchased or completed, the appropriate funding will be transferred from the General Fund. The \$25,000 Transfer In-to-date is the annual transfer in from the General Fund to help support the older adult van free-ride program. Several expenditure budgets are slightly over the 25% mark mostly due to capital purchases and other related seasonal programs.

Tree, Drain, Rubbish, PEG, Library, Library Contribution and Forfeiture Funds

Interest Income in these funds is slightly more than the 25% mark through the first quarter (see General 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.

The Rubbish Fund revenue is at approximately 50% due to half of the annual service fee was billed with the July 1, 2017 property tax bill and paid by August 31, 2017.

The Drug forfeiture revenue is at 247% of budget due to the closure of several significant forfeiture case during the first quarter.

Library Construction Fund Debt Service 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. Final payment was made on the 2002 Street Refunding Bonds during the fiscal year ended June 30, 2017.

Capital Improvement Funds

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

The Gun Range Facility Fund is planning on building an addition on the building which will take place in the spring of 2018 for approximately \$337,180.

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 the Ice Arena and Senior Housing Funds has not been entered from the contractor due to temporary staff shortages and will be updated for the next quarter. 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 09/30/2017
% Fiscal Year Completed: 25.21

UNAUDITED

| | END BALANCE 06/30/2017 | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 | % BDGT USED |
|-----------|---------------------------|-------------------------------|------------------------------|---------------------------|----------------|
| GL NUMBER | NORMAL (ABNORMAL) | | | NORMAL (ABNORMAL) | |

GENERAL FUND

Fund 101 - GENERAL FUND

Revenues

| | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-----------|
| Property tax revenue | 21,395,808 | 22,063,704 | 22,063,704 | 21,882,472 | 99 |
| Licenses, permits & charges for services | 4,579,911 | 4,725,302 | 4,725,302 | 1,054,730 | 22 |
| State sources | 4,640,673 | 4,506,881 | 4,506,881 | - | 0 |
| Federal grants | 35,611 | 28,000 | 28,000 | 9,939 | 35 |
| Other revenue | 758,315 | 756,070 | 756,070 | 185,284 | 25 |
| Fines and forfeitures | 481,697 | 560,000 | 560,000 | 94,674 | 17 |
| Interest income | 123,164 | 593,273 | 593,273 | 210,454 | 35 |
| Donations | 1,082 | 1,500 | 1,500 | 100 | 7 |
| TOTAL Revenues | 32,016,261 | 33,234,730 | 33,234,730 | 23,437,653 | 71 |

Expenditures

| | | | | | |
|--|------------------|------------------|------------------|----------------|-----------|
| Personnel services | 36,114 | 36,121 | 22,121 | 9,028 | 41 |
| Supplies | 116 | 500 | 500 | 116 | 23 |
| Other services and charges | 11,605 | 7,000 | 21,000 | 10,107 | 48 |
| 101.00-CITY COUNCIL | 47,835 | 43,621 | 43,621 | 19,251 | 44 |
| Personnel services | 493,206 | 508,383 | 515,383 | 121,688 | 24 |
| Supplies | 2,315 | 1,500 | 1,500 | 246 | 16 |
| Other services and charges | 105,880 | 129,120 | 180,324 | 82,826 | 46 |
| 172.00-CITY MANAGER | 601,401 | 639,003 | 697,207 | 204,760 | 29 |
| Personnel services | 781,918 | 930,187 | 930,187 | 205,885 | 22 |
| Supplies | 5,284 | 13,200 | 12,200 | 2,122 | 17 |
| Other services and charges | 73,461 | 72,960 | 73,960 | 24,886 | 34 |
| 201.00-FINANCE DEPARTMENT | 860,663 | 1,016,347 | 1,016,347 | 232,893 | 23 |
| Personnel services | 704,839 | 733,394 | 733,394 | 174,584 | 24 |
| Supplies | 29,170 | 33,540 | 33,540 | 2,642 | 8 |
| Other services and charges | 209,727 | 221,510 | 221,510 | 65,511 | 30 |
| Capital outlay | 150,517 | 6,500 | 9,154 | - | 0 |
| 205.00-INFORMATION TECHNOLOGY DEPT | 1,094,253 | 994,944 | 997,598 | 242,737 | 24 |
| Personnel services | 566,294 | 607,023 | 607,023 | 140,477 | 23 |
| Supplies | 16,272 | 26,000 | 26,500 | 487 | 2 |
| Other services and charges | 122,846 | 159,680 | 159,180 | 19,589 | 12 |
| Capital outlay | 22,222 | - | - | - | 0 |
| 209.00-ASSESSING DEPARTMENT | 727,634 | 792,703 | 792,703 | 160,553 | 20 |
| Other services and charges | 629,960 | 747,000 | 747,000 | 356,721 | 48 |
| Capital outlay | 4,845 | 50,000 | 50,000 | - | 0 |
| 210.00-CITY ATTORNEY, INSURANCE, & CLAIMS | 634,805 | 797,000 | 797,000 | 356,721 | 45 |
| Personnel services | 555,500 | 594,013 | 594,013 | 133,816 | 23 |
| Supplies | 35,788 | 42,000 | 36,800 | 8,113 | 22 |
| Other services and charges | 230,423 | 135,050 | 140,250 | 28,501 | 20 |
| Capital outlay | 8,274 | 7,500 | 7,500 | - | 0 |
| 215.00-CITY CLERK | 829,985 | 778,563 | 778,563 | 170,430 | 22 |
| Personnel services | 262,831 | 277,029 | 277,029 | 63,859 | 23 |
| Supplies | 24,374 | 31,000 | 31,000 | 12,924 | 42 |
| Other services and charges | 42,273 | 52,820 | 52,820 | 97 | 0 |
| 253.00-TREASURY | 329,478 | 360,849 | 360,849 | 76,880 | 21 |
| Personnel services | 319,313 | 333,468 | 333,468 | 75,506 | 23 |
| Supplies | 27,244 | 18,500 | 23,500 | 5,218 | 22 |
| Other services and charges | 479,993 | 543,390 | 548,871 | 143,217 | 26 |
| Capital outlay | 117,316 | - | 45,999 | 4,999 | 11 |
| 265.00-FACILITY MANAGEMENT | 943,866 | 895,358 | 951,838 | 228,940 | 24 |

UNAUDITED

| GL NUMBER | END BALANCE | 2017-18 | 2017-18 | YTD BALANCE | % BDGT USED |
|---|---------------------------------|--------------------|-------------------|---------------------------------|----------------|
| | 06/30/2017 NORMAL (ABNORMAL) | ORIGINAL BUDGET | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | |
| Personnel services | 742,199 | 758,284 | 857,120 | 189,798 | 22 |
| Supplies | 32,918 | 22,500 | 22,500 | 5,645 | 25 |
| Other services and charges | 250,312 | 300,970 | 295,970 | 73,568 | 25 |
| Capital outlay | 185,178 | 154,500 | 560,664 | 16,470 | 3 |
| Allocated to other funds | (367,898) | (349,605) | (349,605) | (84,281) | 24 |
| 265.10-FACILITY MANAGEMENT - PARKS MAINT | 842,709 | 886,649 | 1,386,649 | 201,200 | 15 |
| Personnel services | 316,192 | 357,423 | 357,423 | 85,402 | 24 |
| Supplies | 2,380 | 1,000 | 2,000 | 31 | 2 |
| Other services and charges | 70,013 | 107,930 | 126,930 | 29,265 | 23 |
| Capital outlay | 5,808 | - | 9,193 | - | 0 |
| 270.00-HUMAN RESOURCES | 394,393 | 466,353 | 495,546 | 114,698 | 23 |
| Personnel services | 335,123 | 510,551 | 515,551 | 80,981 | 16 |
| Supplies | 12,680 | 10,900 | 10,900 | 1,979 | 18 |
| Other services and charges | 432,428 | 403,530 | 407,486 | 110,944 | 27 |
| Program expenditures | 921 | 2,000 | 2,000 | - | 0 |
| 295.00-NEIGHBORHOOD & BUSINESS REL GROUP | 781,152 | 926,981 | 935,937 | 193,904 | 21 |
| Personnel services | 10,799,196 | 11,016,811 | 11,016,811 | 2,551,044 | 23 |
| Supplies | 274,192 | 306,825 | 306,825 | 99,898 | 33 |
| Other services and charges | 1,086,114 | 1,050,735 | 1,048,695 | 242,507 | 23 |
| Capital outlay | 390,658 | 402,760 | 414,256 | 146,590 | 35 |
| Allocated to other funds | (1,238,982) | - | - | - | 0 |
| 301.00-POLICE DEPARTMENT | 11,311,178 | 12,777,131 | 12,786,587 | 3,040,039 | 24 |
| Personnel services | 4,385,453 | 4,838,005 | 4,838,005 | 1,108,268 | 23 |
| Supplies | 180,078 | 166,500 | 166,500 | 27,783 | 17 |
| Other services and charges | 646,867 | 652,575 | 652,575 | 150,164 | 23 |
| Capital outlay | 548,948 | 116,550 | 116,550 | 25,372 | 22 |
| 337.00-FIRE DEPARTMENT | 5,761,346 | 5,773,630 | 5,773,630 | 1,311,587 | 23 |
| Personnel services | 1,489,857 | 1,541,508 | 1,503,108 | 373,099 | 25 |
| Supplies | 26,140 | 32,600 | 32,600 | 5,292 | 16 |
| Other services and charges | 362,012 | 338,160 | 376,560 | 108,687 | 29 |
| Capital outlay | 48,094 | 27,000 | 27,000 | - | 0 |
| 371.00-COMMUNITY DEVELOPMENT-BUILDING | 1,926,103 | 1,939,268 | 1,939,268 | 487,078 | 25 |
| Personnel services | 128,433 | 270,902 | 270,902 | 13,764 | 5 |
| Supplies | 16,798 | 11,200 | 13,440 | 2,512 | 19 |
| Other services and charges | 164,321 | 176,390 | 174,150 | 40,017 | 23 |
| Capital outlay | 18,269 | 6,700 | 6,700 | - | 0 |
| 442.00-DPS ADMINISTRATION DIVISION | 327,821 | 465,192 | 465,192 | 56,293 | 12 |
| Personnel services | 419,799 | 533,305 | 565,634 | 115,877 | 20 |
| Supplies | 2,037 | 2,000 | 2,000 | 971 | 49 |
| Other services and charges | 170,503 | 202,650 | 332,580 | 120,693 | 36 |
| Capital outlay | 699,211 | 77,929 | 139,378 | 29,183 | 21 |
| Allocated to other funds | (371,784) | (371,784) | (371,784) | (92,946) | 25 |
| 442.10-DPS ENGINEERING DIVISION | 919,766 | 444,100 | 667,808 | 173,778 | 26 |
| Personnel services | 1,792,926 | 1,995,758 | 1,916,758 | 416,236 | 22 |
| Supplies | 89,042 | 94,500 | 94,500 | 21,037 | 22 |
| Other services and charges | 422,812 | 466,060 | 484,222 | 201,682 | 42 |
| Capital outlay | 772,977 | 851,200 | 1,068,603 | 7,195 | 1 |
| Allocated to other funds | (1,454,101) | (1,700,000) | (1,700,000) | (388,448) | 23 |
| Maintenance | 21,780 | 28,000 | 28,000 | - | 0 |
| 442.20-DPS FIELD OPERATIONS DIVISION | 1,645,436 | 1,735,518 | 1,892,083 | 257,702 | 14 |
| Personnel services | 374,718 | 401,319 | 401,319 | 90,640 | 23 |
| Supplies | 44,999 | 27,000 | 27,000 | 11,211 | 42 |
| Other services and charges | 325,087 | 330,040 | 330,040 | 51,699 | 16 |
| Capital outlay | 107,359 | 62,000 | 269,977 | - | 0 |
| Allocated to other funds | (31,160) | (35,000) | (35,000) | (10,867) | 31 |
| 442.30-DPS FLEET ASSET DIVISION | 821,003 | 785,359 | 993,336 | 142,683 | 14 |

UNAUDITED

| GL NUMBER | END BALANCE | 2017-18 | 2017-18 | YTD BALANCE | % BDGT USED |
|--|---------------------------------|--------------------|-------------------|---------------------------------|----------------|
| | 06/30/2017 NORMAL (ABNORMAL) | ORIGINAL BUDGET | AMENDED BUDGET | 09/30/2017 NORMAL (ABNORMAL) | |
| Personnel services | 46,656 | 47,376 | 47,376 | 11,280 | 24 |
| Supplies | 5,022 | 9,642 | 9,642 | 2,486 | 26 |
| 665.00-NOVI YOUTH ASSISTANCE | 51,678 | 57,018 | 57,018 | 13,766 | 24 |
| Other services and charges | 4,535 | 14,500 | 14,500 | 2,021 | 14 |
| 803.00-HISTORICAL COMMISSION | 4,535 | 14,500 | 14,500 | 2,021 | 14 |
| Personnel services | 463,143 | 467,543 | 467,543 | 103,162 | 22 |
| Supplies | 3,311 | 5,500 | 5,000 | 385 | 8 |
| Other services and charges | 59,391 | 51,600 | 127,625 | 9,313 | 7 |
| Capital outlay | - | 50,000 | 130,000 | - | 0 |
| 807.00-COMMUNITY DEVELOPMENT-PLANNING | 525,845 | 574,643 | 730,168 | 112,860 | 15 |
| Transfers out | 1,472,736 | 320,000 | 320,000 | 87,500 | 27 |
| 940.00-TRANSFER TO OTHER FUNDS | 1,472,736 | 320,000 | 320,000 | 87,500 | 27 |
| TOTAL Expenditures | 32,855,621 | 33,484,730 | 34,893,448 | 7,888,274 | 23 |

| Fund 101 - GENERAL FUND 101: | | | | | |
|---|-------------------|-------------------|--------------------|-------------------|-----------|
| TOTAL REVENUES | 32,016,261 | 33,234,730 | 33,234,730 | 23,437,653 | 71 |
| TOTAL EXPENDITURES | 32,855,621 | 33,484,730 | 34,893,448 | 7,888,274 | 23 |
| NET OF REVENUES & EXPENDITURES | (839,360) | (250,000) | (1,658,718) | 15,549,379 | |

SPECIAL REVENUE FUNDS

Fund 202 - MAJOR STREET FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| State sources | 3,225,703 | 3,669,926 | 3,669,926 | 1,294,666 | 35 |
| Interest income | 10,897 | 2,732 | 2,732 | 1,451 | 53 |
| Transfers in | - | 777,000 | 1,234,628 | 194,250 | 16 |
| Other revenue | - | - | - | 70,000 | 100 |
| TOTAL Revenues | 3,236,600 | 4,449,658 | 4,907,286 | 1,560,367 | 32 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|----------|
| Transfers out | 1,250,000 | - | - | - | 0 |
| Other services and charges | 89,340 | 89,340 | 89,340 | 21,523 | 24 |
| Capital outlay | 780,671 | 2,909,532 | 3,324,763 | 52,947 | 2 |
| Maintenance | 1,185,151 | 1,450,000 | 1,492,397 | 283,013 | 19 |
| TOTAL Expenditures | 3,305,162 | 4,448,872 | 4,906,500 | 357,483 | 7 |

Fund 202 - MAJOR STREET FUND 202:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 3,236,600 | 4,449,658 | 4,907,286 | 1,560,367 | 32 |
| TOTAL EXPENDITURES | 3,305,162 | 4,448,872 | 4,906,500 | 357,483 | 7 |
| NET OF REVENUES & EXPENDITURES | (68,562) | 786 | 786 | 1,202,884 | |

Fund 203 - LOCAL STREET FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| State sources | 1,129,243 | 1,282,328 | 1,282,328 | 454,823 | 35 |
| Interest income | 3,340 | 3,400 | 3,400 | 3,164 | 93 |
| Transfers in | 2,324,106 | 3,735,000 | 4,124,083 | 933,750 | 23 |
| Other revenue | 16,800 | - | - | 470 | 100 |
| TOTAL Revenues | 3,473,489 | 5,020,728 | 5,409,811 | 1,392,207 | 26 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|-----------|
| Other services and charges | 77,890 | 77,890 | 77,890 | 18,660 | 24 |
| Capital outlay | 2,207,901 | 3,596,952 | 3,878,092 | 454,470 | 12 |
| Maintenance | 1,230,690 | 1,445,000 | 1,545,943 | 298,561 | 19 |
| TOTAL Expenditures | 3,516,481 | 5,119,842 | 5,501,925 | 771,691 | 14 |

Fund 203 - LOCAL STREET FUND 203:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 3,473,489 | 5,020,728 | 5,409,811 | 1,392,207 | 26 |
| TOTAL EXPENDITURES | 3,516,481 | 5,119,842 | 5,501,925 | 771,691 | 14 |
| NET OF REVENUES & EXPENDITURES | (42,992) | (99,114) | (92,114) | 620,516 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|---|--|-------------------------------|------------------------------|--|----------------|
| Fund 204 - MUNICIPAL STREET FUND | | | | | |
| Revenues | | | | | |
| Interest income | 2,126 | 66,000 | 66,000 | 15,143 | 23 |
| Other revenue | 311,855 | 320,000 | 388,552 | - | 0 |
| Special assessments levied | 12,294 | 12,294 | 12,294 | 12,294 | 100 |
| Property tax revenue | 4,931,808 | 5,069,973 | 5,069,973 | 5,086,774 | 100 |
| Licenses, permits & charges for services | 40,195 | 25,000 | 25,000 | - | 0 |
| Special assessment interest | 2,213 | 1,475 | 1,475 | 1,475 | 100 |
| TOTAL Revenues | 5,300,491 | 5,494,742 | 5,563,294 | 5,115,686 | 92 |
| Expenditures | | | | | |
| Transfers out | 4,504,106 | 4,262,000 | 5,108,711 | 1,065,500 | 21 |
| Other services and charges | 118,566 | 168,325 | 173,775 | 97,688 | 56 |
| Capital outlay | 1,412,466 | 1,045,000 | 1,954,517 | 39,977 | 2 |
| Maintenance | 232,319 | 500,000 | 492,200 | 12,800 | 3 |
| TOTAL Expenditures | 6,267,457 | 5,975,325 | 7,729,203 | 1,215,965 | 16 |
| Fund 204 - MUNICIPAL STREET FUND 204: | | | | | |
| TOTAL REVENUES | 5,300,491 | 5,494,742 | 5,563,294 | 5,115,686 | 92 |
| TOTAL EXPENDITURES | 6,267,457 | 5,975,325 | 7,729,203 | 1,215,965 | 16 |
| NET OF REVENUES & EXPENDITURES | (966,966) | (480,583) | (2,165,909) | 3,899,721 | |
| Fund 205 - PUBLIC SAFETY FUND | | | | | |
| Revenues | | | | | |
| Property tax revenue | - | - | - | - | - |
| TOTAL Revenues | - | - | - | - | - |
| Expenditures | | | | | |
| Allocated to other funds | (1,238,982) | - | - | - | - |
| TOTAL Expenditures | (1,238,982) | - | - | - | - |
| Fund 205 - PUBLIC SAFETY FUND 205: | | | | | |
| TOTAL REVENUES | - | - | - | - | - |
| TOTAL EXPENDITURES | (1,238,982) | - | - | - | - |
| NET OF REVENUES & EXPENDITURES | 1,238,982 | - | - | - | - |
| Fund 208 - PARKS, RECREATION & CULTURAL SVCS FUND | | | | | |
| Revenues | | | | | |
| Interest income | 4,466 | 28,685 | 28,685 | 6,156 | 21 |
| Transfers in | 450,000 | 70,000 | 70,000 | 25,000 | 36 |
| Other revenue | 7,495 | 7,400 | 7,400 | 610 | 8 |
| Property tax revenue | 1,267,594 | 1,295,457 | 1,295,457 | 1,307,241 | 101 |
| State grants | - | - | 402,500 | - | 0 |
| Program revenue | 1,219,642 | 1,143,450 | 1,143,450 | 310,092 | 27 |
| Older adult program revenue | 192,199 | 166,750 | 166,750 | 44,707 | 27 |
| Donations | 14,531 | 4,500 | 4,500 | 5,044 | 112 |
| TOTAL Revenues | 3,155,927 | 2,716,242 | 3,118,742 | 1,698,850 | 54 |
| Expenditures | | | | | |
| Other services and charges | 555,874 | 545,570 | 545,570 | 157,826 | 29 |
| Capital outlay | 993,321 | 50,000 | 1,104,806 | 106,326 | 10 |
| Supplies | 62,043 | 73,180 | 82,850 | 17,486 | 21 |
| Personnel services | 1,094,432 | 1,201,408 | 1,201,408 | 286,263 | 24 |
| Program expenditures | 574,643 | 615,434 | 615,434 | 198,216 | 32 |
| Older Adult Program Expenditures | 231,699 | 230,650 | 230,650 | 42,195 | 18 |
| TOTAL Expenditures | 3,512,012 | 2,716,242 | 3,780,718 | 808,312 | 21 |
| Fund 208 - PARKS, RECREATION & CULTURAL SVCS FUND: | | | | | |
| TOTAL REVENUES | 3,155,927 | 2,716,242 | 3,118,742 | 1,698,850 | 54 |
| TOTAL EXPENDITURES | 3,512,012 | 2,716,242 | 3,780,718 | 808,312 | 21 |
| NET OF REVENUES & EXPENDITURES | (356,085) | - | (661,976) | 890,538 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

Fund 209 - TREE FUND

Revenues

| | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Interest income | 21,227 | 58,668 | 58,668 | 19,690 | 34 |
| Other revenue | 516,516 | 420,000 | 420,000 | 82,600 | 20 |
| TOTAL Revenues | 537,743 | 478,668 | 478,668 | 102,290 | 21 |

Expenditures

| | | | | | |
|----------------------------|----------------|----------------|----------------|---------------|-----------|
| Other services and charges | 318,067 | 341,260 | 356,270 | 67,598 | 19 |
| Capital outlay | 4,133 | 30,000 | 30,000 | - | 0 |
| Maintenance | 6,119 | 13,000 | 13,000 | - | 0 |
| Supplies | 400 | 1,000 | 1,000 | 291 | 29 |
| Personnel services | 83,240 | 93,408 | 91,398 | 18,029 | 20 |
| TOTAL Expenditures | 411,959 | 478,668 | 491,668 | 85,918 | 17 |

Fund 209 - TREE FUND 209:

| | | | | | |
|---|----------------|----------------|-----------------|----------------|-----------|
| TOTAL REVENUES | 537,743 | 478,668 | 478,668 | 102,290 | 21 |
| TOTAL EXPENDITURES | 411,959 | 478,668 | 491,668 | 85,918 | 17 |
| NET OF REVENUES & EXPENDITURES | 125,784 | - | (13,000) | 16,372 | |

Fund 210 - DRAIN FUND

Revenues

| | | | | | |
|-----------------------|----------------|------------------|------------------|----------------|-----------|
| Property tax revenue | 698,072 | 690,937 | 690,937 | 915,601 | 133 |
| Interest income | 5,879 | 59,810 | 59,810 | 10,713 | 18 |
| Other revenue | 29,673 | 10,000 | 10,000 | - | 0 |
| State grants | 8,000 | - | - | - | 0 |
| Transfers in | - | 2,242,000 | 4,142,000 | - | 0 |
| TOTAL Revenues | 741,624 | 3,002,747 | 4,902,747 | 926,314 | 19 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Other services and charges | 67,213 | 76,818 | 82,448 | 10,422 | 13 |
| Capital outlay | 1,480,750 | 1,662,429 | 5,657,184 | 893,338 | 16 |
| Maintenance | 747,870 | 759,500 | 763,593 | 166,683 | 22 |
| Transfers out | - | 504,000 | 504,000 | - | 0 |
| TOTAL Expenditures | 2,295,833 | 3,002,747 | 7,007,225 | 1,070,443 | 15 |

Fund 210 - DRAIN FUND 210:

| | | | | | |
|---|--------------------|------------------|--------------------|------------------|-----------|
| TOTAL REVENUES | 741,624 | 3,002,747 | 4,902,747 | 926,314 | 19 |
| TOTAL EXPENDITURES | 2,295,833 | 3,002,747 | 7,007,225 | 1,070,443 | 15 |
| NET OF REVENUES & EXPENDITURES | (1,554,209) | - | (2,104,478) | (144,129) | |

Fund 226 - RUBBISH COLLECTION FUND

Revenues

| | | | | | |
|--|------------------|------------------|------------------|------------------|-----------|
| Interest income | 2,757 | - | - | 298 | 100 |
| Transfers in | 22,736 | - | - | - | 0 |
| Other revenue | 20,610 | - | - | - | 0 |
| Licenses, permits & charges for services | 1,777,346 | 1,920,000 | 1,920,000 | 1,041,814 | 54 |
| TOTAL REVENUES | 1,823,449 | 1,920,000 | 1,920,000 | 1,042,112 | 54 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|-----------|
| Other services and charges | 1,816,746 | 1,920,000 | 1,920,000 | 366,499 | 19 |
| Supplies | 6,703 | - | - | - | 0 |
| TOTAL EXPENDITURES | 1,823,449 | 1,920,000 | 1,920,000 | 366,499 | 19 |

Fund 226 - RUBBISH COLLECTION FUND 226:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 1,823,449 | 1,920,000 | 1,920,000 | 1,042,112 | 54 |
| TOTAL EXPENDITURES | 1,823,449 | 1,920,000 | 1,920,000 | 366,499 | 19 |
| NET OF REVENUES & EXPENDITURES | - | - | - | 675,613 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 <small>NORMAL (ABNORMAL)</small> | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 <small>NORMAL (ABNORMAL)</small> | % BDGT USED |
|-----------|---|-------------------------------|------------------------------|---|----------------|
|-----------|---|-------------------------------|------------------------------|---|----------------|

Fund 263 - PEG CABLE FUND

Revenues

| | | | | | |
|--|----------------|----------------|----------------|---------------|-----------|
| Interest income | 1,170 | 2,733 | 2,733 | 1,554 | 57 |
| Licenses, permits & charges for services | 369,702 | 300,000 | 300,000 | 88,508 | 30 |
| TOTAL Revenues | 370,872 | 302,733 | 302,733 | 90,062 | 30 |

Expenditures

| | | | | | |
|----------------------------|---------------|----------------|----------------|---------------|-----------|
| Other services and charges | (140,388) | 26,000 | 20,500 | 9,510 | 46 |
| Capital outlay | 32,681 | 46,199 | 51,699 | 12,249 | 24 |
| Supplies | 4,278 | - | - | 2,537 | 100 |
| Personnel services | 201,329 | 204,534 | 204,534 | 42,619 | 21 |
| TOTAL Expenditures | 97,900 | 276,733 | 276,733 | 66,915 | 24 |

Fund 263 - PEG CABLE FUND:

| | | | | | |
|---|----------------|----------------|----------------|---------------|-----------|
| TOTAL REVENUES | 370,872 | 302,733 | 302,733 | 90,062 | 30 |
| TOTAL EXPENDITURES | 97,900 | 276,733 | 276,733 | 66,915 | 24 |
| NET OF REVENUES & EXPENDITURES | 272,972 | 26,000 | 26,000 | 23,147 | |

Fund 264 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Revenues

| | | | | | |
|-----------------------|----------------|---------------|---------------|---------------|-----------|
| Federal grants | 111,720 | 98,481 | 98,481 | 37,607 | 38 |
| TOTAL Revenues | 111,720 | 98,481 | 98,481 | 37,607 | 38 |

Expenditures

| | | | | | |
|----------------------------|---------------|---------------|---------------|---------------|-----------|
| Other services and charges | 79,275 | 98,481 | 98,481 | 40,894 | 42 |
| TOTAL Expenditures | 79,275 | 98,481 | 98,481 | 40,894 | 42 |

Fund 264 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND:

| | | | | | |
|---|----------------|---------------|---------------|----------------|-----------|
| TOTAL REVENUES | 111,720 | 98,481 | 98,481 | 37,607 | 38 |
| TOTAL EXPENDITURES | 79,275 | 98,481 | 98,481 | 40,894 | 42 |
| NET OF REVENUES & EXPENDITURES | 32,445 | - | - | (3,287) | |

Fund 266 - FORFEITURE FUND

Revenues

| | | | | | |
|-----------------------|----------------|---------------|---------------|----------------|------------|
| Interest income | 1,956 | 2,500 | 2,500 | 2,077 | 83 |
| Other revenue | 33,655 | 3,000 | 3,000 | 8,713 | 290 |
| Federal grants | - | 5,000 | 5,000 | - | 0 |
| Fines and forfeitures | 329,740 | 66,000 | 66,000 | 178,358 | 270 |
| TOTAL Revenues | 365,351 | 76,500 | 76,500 | 189,148 | 247 |

Expenditures

| | | | | | |
|----------------------------|----------------|----------------|----------------|---------------|----------|
| Other services and charges | 475 | 475 | 475 | - | 0 |
| Capital outlay | 53,328 | 307,000 | 307,000 | 20,684 | 7 |
| Supplies | 114,031 | 20,000 | 20,000 | 355 | 2 |
| TOTAL Expenditures | 167,834 | 327,475 | 327,475 | 21,039 | 6 |

Fund 266 - FORFEITURE FUND 266:

| | | | | | |
|---|----------------|------------------|------------------|----------------|------------|
| TOTAL REVENUES | 365,351 | 76,500 | 76,500 | 189,148 | 247 |
| TOTAL EXPENDITURES | 167,834 | 327,475 | 327,475 | 21,039 | 6 |
| NET OF REVENUES & EXPENDITURES | 197,517 | (250,975) | (250,975) | 168,109 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

Fund 268 - LIBRARY FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| State sources | 36,210 | 34,000 | 34,000 | 18,457 | 54 |
| Interest income | 4,108 | 35,000 | 35,000 | 8,744 | 25 |
| Other revenue | 77,504 | 64,950 | 64,950 | 23,942 | 37 |
| Property tax revenue | 2,537,263 | 2,604,070 | 2,604,070 | 2,617,003 | 100 |
| Donations | 7,445 | 1,000 | 1,000 | 5,088 | 509 |
| Fines and forfeitures | 179,852 | 162,000 | 162,000 | 128,083 | 79 |
| TOTAL Revenues | 2,842,382 | 2,901,020 | 2,901,020 | 2,801,317 | 97 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|-----------|
| Other services and charges | 461,935 | 517,000 | 517,000 | 142,682 | 28 |
| Capital outlay | 64,508 | 133,100 | 133,100 | 3,093 | 2 |
| Supplies | 544,752 | 615,000 | 615,000 | 174,246 | 28 |
| Personnel services | 1,686,307 | 1,825,896 | 1,825,896 | 400,499 | 22 |
| TOTAL Expenditures | 2,757,502 | 3,090,996 | 3,090,996 | 720,520 | 23 |

Fund 268 - LIBRARY FUND 268:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 2,842,382 | 2,901,020 | 2,901,020 | 2,801,317 | 97 |
| TOTAL EXPENDITURES | 2,757,502 | 3,090,996 | 3,090,996 | 720,520 | 23 |
| NET OF REVENUES & EXPENDITURES | 84,880 | (189,976) | (189,976) | 2,080,797 | |

Fund 269 - LIBRARY CONTRIBUTION

Revenues

| | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|-----------|
| Interest income | 7,146 | 42,000 | 42,000 | 7,573 | 18 |
| Donations | 29,017 | 11,965 | 6,500 | 10,645 | 164 |
| TOTAL Revenues | 36,163 | 53,965 | 48,500 | 18,218 | 38 |

Expenditures

| | | | | | |
|---------------------------|---------------|---------------|---------------|--------------|-----------|
| Capital outlay | - | - | 39,965 | - | 0 |
| Supplies | 10,029 | 53,965 | 8,500 | 6,691 | 79 |
| TOTAL Expenditures | 10,029 | 53,965 | 48,465 | 6,691 | 14 |

Fund 269 - LIBRARY CONTRIBUTION 269:

| | | | | | |
|---|---------------|---------------|---------------|---------------|-----------|
| TOTAL REVENUES | 36,163 | 53,965 | 48,500 | 18,218 | 38 |
| TOTAL EXPENDITURES | 10,029 | 53,965 | 48,465 | 6,691 | 14 |
| NET OF REVENUES & EXPENDITURES | 26,134 | - | 35 | 11,527 | |

Fund 854 - STREET LIGHTING 204109 - WEST OAKS ST

Revenues

| | | | | | |
|----------------------------|-----------|--------------|--------------|----------|----------|
| Interest income | 68 | 100 | 100 | 8 | 8 |
| Special assessments levied | - | 7,529 | 7,529 | - | 0 |
| TOTAL Revenues | 68 | 7,629 | 7,629 | 8 | 0 |

Expenditures

| | | | | | |
|----------------------------|--------------|---------------|---------------|--------------|-----------|
| Other services and charges | 8,209 | 10,000 | 10,000 | 2,212 | 22 |
| TOTAL Expenditures | 8,209 | 10,000 | 10,000 | 2,212 | 22 |

Fund 854 - STREET LIGHTING 204109 - WEST OAKS ST:

| | | | | | |
|---|----------------|----------------|----------------|----------------|-----------|
| TOTAL REVENUES | 68 | 7,629 | 7,629 | 8 | 0 |
| TOTAL EXPENDITURES | 8,209 | 10,000 | 10,000 | 2,212 | 22 |
| NET OF REVENUES & EXPENDITURES | (8,141) | (2,371) | (2,371) | (2,204) | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE

Revenues

| | | | | | |
|----------------------------|--------------|--------------|--------------|----------|----------|
| Interest income | 5 | - | - | - | 100 |
| Special assessments levied | 3,300 | 3,300 | 3,300 | - | 0 |
| TOTAL Revenues | 3,305 | 3,300 | 3,300 | - | 0 |

Expenditures

| | | | | | |
|----------------------------|--------------|--------------|--------------|------------|-----------|
| Other services and charges | 3,161 | 3,300 | 3,300 | 826 | 25 |
| TOTAL Expenditures | 3,161 | 3,300 | 3,300 | 826 | 25 |

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

| | | | | | |
|---|--------------|--------------|--------------|--------------|-----------|
| TOTAL REVENUES | 3,305 | 3,300 | 3,300 | - | 0 |
| TOTAL EXPENDITURES | 3,161 | 3,300 | 3,300 | 826 | 25 |
| NET OF REVENUES & EXPENDITURES | 145 | - | - | (826) | |

Fund 856 - STREET LIGHTING 204108 - TOWN CENTER ST

Revenues

| | | | | | |
|----------------------------|---------------|---------------|---------------|----------|----------|
| Interest income | 70 | 50 | 50 | 9 | 19 |
| Special assessments levied | 15,000 | 15,000 | 15,000 | - | 0 |
| TOTAL Revenues | 15,070 | 15,050 | 15,050 | 9 | 0 |

Expenditures

| | | | | | |
|----------------------------|--------------|---------------|---------------|------------|----------|
| Other services and charges | 2,292 | 15,050 | 15,050 | 745 | 5 |
| TOTAL Expenditures | 2,292 | 15,050 | 15,050 | 745 | 5 |

Fund 856 - STREET LIGHTING 204108 - TOWN CENTER ST :

| | | | | | |
|---|---------------|---------------|---------------|--------------|----------|
| TOTAL REVENUES | 15,070 | 15,050 | 15,050 | 9 | 0 |
| TOTAL EXPENDITURES | 2,292 | 15,050 | 15,050 | 745 | 5 |
| NET OF REVENUES & EXPENDITURES | 12,778 | - | - | (736) | |

DEBT SERVICE FUNDS

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| Interest income | 263 | 500 | 500 | 38 | 8 |
| Transfers in | 95,142 | - | - | - | 0 |
| Property tax revenue | 1,507,421 | 1,344,100 | 1,344,100 | 1,249,311 | 93 |
| TOTAL Revenues | 1,602,826 | 1,344,600 | 1,344,600 | 1,249,349 | 93 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Other services and charges | 475 | 500 | 500 | - | 0 |
| Debt service | 1,332,464 | 1,344,100 | 1,344,100 | 1,141,150 | 85 |
| TOTAL Expenditures | 1,332,939 | 1,344,600 | 1,344,600 | 1,141,150 | 85 |

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 1,602,826 | 1,344,600 | 1,344,600 | 1,249,349 | 93 |
| TOTAL EXPENDITURES | 1,332,939 | 1,344,600 | 1,344,600 | 1,141,150 | 85 |
| NET OF REVENUES & EXPENDITURES | 269,887 | - | - | 108,199 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

Fund 397 - 2002 STREET & REFUNDING

Revenues

| | | | | | |
|-----------------------|----------------|----------|----------|----------|----------|
| Interest income | 156 | - | - | - | 0 |
| Property tax revenue | 749,252 | - | - | - | 0 |
| TOTAL Revenues | 749,408 | - | - | - | 0 |

Expenditures

| | | | | | |
|----------------------------|------------------|----------|----------|----------|----------|
| Other services and charges | 475 | - | - | - | 0 |
| Transfers out | 95,142 | - | - | - | 0 |
| Debt service | 1,462,556 | - | - | - | 0 |
| TOTAL Expenditures | 1,558,173 | - | - | - | 0 |

Fund 397 - 2002 STREET & REFUNDING 397:

| | | | | | |
|---|------------------|----------|----------|----------|----------|
| TOTAL REVENUES | 749,408 | - | - | - | 0 |
| TOTAL EXPENDITURES | 1,558,173 | - | - | - | 0 |
| NET OF REVENUES & EXPENDITURES | (808,765) | - | - | - | - |

CAPITAL IMPROVEMENT FUNDS

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND

Revenues

| | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|-----------|
| Interest income | 17,247 | 50,475 | 50,475 | 18,070 | 36 |
| TOTAL Revenues | 17,247 | 50,475 | 50,475 | 18,070 | 36 |

Expenditures

| | | | | | |
|----------------------------|------------|------------|------------|----------|----------|
| Other services and charges | 475 | 475 | 475 | - | 0 |
| TOTAL Expenditures | 475 | 475 | 475 | - | 0 |

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND 235:

| | | | | | |
|---|---------------|---------------|---------------|---------------|-----------|
| TOTAL REVENUES | 17,247 | 50,475 | 50,475 | 18,070 | 36 |
| TOTAL EXPENDITURES | 475 | 475 | 475 | - | 0 |
| NET OF REVENUES & EXPENDITURES | 16,772 | 50,000 | 50,000 | 18,070 | - |

Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND

Revenues

| | | | | | |
|--------------------------------|------------------|-------------------|-------------------|------------------|-----------|
| Property tax revenue | - | 3,419,871 | 3,419,871 | 3,406,475 | 100 |
| Interest income | (16,793) | 18,105 | 18,105 | - | 0 |
| Transfers in | 1,240,000 | 2,736,000 | 2,736,000 | - | 0 |
| Other financing sources (uses) | - | 12,371,088 | 12,674,854 | - | 0 |
| TOTAL REVENUES | 1,223,207 | 18,545,064 | 18,848,830 | 3,406,475 | 18 |

Expenditures

| | | | | | |
|---------------------------|------------------|-------------------|-------------------|----------------|----------|
| Debt service | - | 2,096,000 | 2,096,000 | - | 0 |
| Capital outlay | 3,320,715 | 16,449,064 | 16,752,830 | 202,304 | 1 |
| TOTAL EXPENDITURES | 3,320,715 | 18,545,064 | 18,848,830 | 202,304 | 1 |

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

| | | | | | |
|---|--------------------|-------------------|-------------------|------------------|-----------|
| TOTAL REVENUES | 1,223,207 | 18,545,064 | 18,848,830 | 3,406,475 | 18 |
| TOTAL EXPENDITURES | 3,320,715 | 18,545,064 | 18,848,830 | 202,304 | 1 |
| NET OF REVENUES & EXPENDITURES | (2,097,508) | - | - | 3,204,171 | - |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 <small>NORMAL (ABNORMAL)</small> | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 <small>NORMAL (ABNORMAL)</small> | % BDGT USED |
|-----------|---|-------------------------------|------------------------------|---|----------------|
|-----------|---|-------------------------------|------------------------------|---|----------------|

Fund 402 - GUN RANGE FACILITY FUND

Revenues

| | | | | | |
|--|----------------|----------------|----------------|--------------|----------|
| Interest income | 1,396 | 1,000 | 1,000 | 1,209 | 121 |
| Licenses, permits & charges for services | 115,575 | 110,000 | 110,000 | 1,475 | 1 |
| TOTAL Revenues | 116,971 | 111,000 | 111,000 | 2,684 | 2 |

Expenditures

| | | | | | |
|---------------------------|---------------|----------------|----------------|---------------|----------|
| Capital outlay | 17,820 | 330,000 | 337,180 | 10,692 | 3 |
| TOTAL Expenditures | 17,820 | 330,000 | 337,180 | 10,692 | 3 |

Fund 402 - GUN RANGE FACILITY FUND:

| | | | | | |
|---|----------------|------------------|------------------|----------------|----------|
| TOTAL REVENUES | 116,971 | 111,000 | 111,000 | 2,684 | 2 |
| TOTAL EXPENDITURES | 17,820 | 330,000 | 337,180 | 10,692 | 3 |
| NET OF REVENUES & EXPENDITURES | 99,151 | (219,000) | (226,180) | (8,008) | |

Fund 403 - Street Improvement Fund

Revenues

| | | | | | |
|-----------------------|------------------|----------|----------|----------|----------|
| Interest income | (1) | - | - | - | 0 |
| Transfers in | 3,430,000 | - | - | - | 0 |
| TOTAL Revenues | 3,429,999 | - | - | - | 0 |

Expenditures

| | | | | | |
|---------------------------|------------------|----------|------------------|------------------|-----------|
| Capital outlay | 4,071,873 | - | 4,055,000 | 1,274,106 | 31 |
| TOTAL Expenditures | 4,071,873 | - | 4,055,000 | 1,274,106 | 31 |

Fund 403 - Street Improvement Fund:

| | | | | | |
|---|------------------|----------|--------------------|--------------------|-----------|
| TOTAL REVENUES | 3,429,999 | - | - | - | 0 |
| TOTAL EXPENDITURES | 4,071,873 | - | 4,055,000 | 2,161,878 | 53 |
| NET OF REVENUES & EXPENDITURES | (641,874) | - | (4,055,000) | (2,161,878) | |

PERMANENT FUND

Fund 211 - DRAIN PERPETUAL MAINT

Revenues

| | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|-----------|
| Interest income | 29,369 | 70,000 | 70,000 | 30,947 | 44 |
| Tap-in fees | - | 25,000 | 25,000 | - | 0 |
| TOTAL Revenues | 29,369 | 95,000 | 95,000 | 30,947 | 33 |

Expenditures

| | | | | | |
|---------------------------|----------|------------------|------------------|----------|----------|
| Transfer out | - | 2,242,000 | 4,142,000 | - | 0 |
| TOTAL Expenditures | - | 2,242,000 | 4,142,000 | - | 0 |

Fund 211 - DRAIN PERPETUAL MAINT 211:

| | | | | | |
|---|---------------|--------------------|--------------------|---------------|-----------|
| TOTAL REVENUES | 29,369 | 95,000 | 95,000 | 30,947 | 33 |
| TOTAL EXPENDITURES | - | 2,242,000 | 4,142,000 | - | 0 |
| NET OF REVENUES & EXPENDITURES | 29,369 | (2,147,000) | (4,047,000) | 30,947 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

COMPONENT UNIT

Fund 566 - ECONOMIC DEVELOPMENT

Revenues

| | | | | | |
|-----------------------|----------|----------|----------|----------|------------|
| Interest income | 9 | - | - | 1 | 100 |
| TOTAL Revenues | 9 | - | - | 1 | 100 |

Expenditures

| | | | | | |
|----------------------------|----------|----------|----------|----------|----------|
| Other services and charges | - | - | - | - | 0 |
| TOTAL Expenditures | - | - | - | - | - |

Fund 566 - ECONOMIC DEVELOPMENT 566:

| | | | | | |
|---|----------|----------|----------|----------|------------|
| TOTAL REVENUES | 9 | - | - | 1 | 100 |
| TOTAL EXPENDITURES | - | - | - | - | 0 |
| NET OF REVENUES & EXPENDITURES | 9 | - | - | 1 | 100 |

ENTERPRISE FUNDS

Fund 590 - ICE ARENA FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|--------------|----------|
| Interest income | 11,114 | 25,000 | 25,000 | 8,466 | 34 |
| Other revenue | 123,482 | 89,400 | 89,400 | 242 | 0 |
| Program revenue | 2,008,942 | 2,007,970 | 2,007,970 | - | 0 |
| TOTAL Revenues | 2,143,538 | 2,122,370 | 2,122,370 | 8,708 | 0 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|--------------|----------|
| Other services and charges | 1,379,544 | 1,165,380 | 1,165,380 | 9,984 | 1 |
| Capital outlay | - | 50,000 | 65,000 | - | 0 |
| Supplies | 14,881 | 11,000 | 11,000 | - | 0 |
| Program expenditures | 169,900 | 187,429 | 187,429 | - | 0 |
| Debt service | 93,400 | 563,660 | 563,660 | - | 0 |
| TOTAL Expenditures | 1,657,725 | 1,977,469 | 1,992,469 | 9,984 | 1 |

Fund 590 - ICE ARENA FUND 590:

| | | | | | |
|---|------------------|------------------|------------------|----------------|----------|
| TOTAL REVENUES | 2,143,538 | 2,122,370 | 2,122,370 | 8,708 | 0 |
| TOTAL EXPENDITURES | 1,657,725 | 1,977,469 | 1,992,469 | 9,984 | 1 |
| NET OF REVENUES & EXPENDITURES | 485,813 | 144,901 | 129,901 | (1,276) | |

Fund 592 - WATER AND SEWER FUND

Revenues

| | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|------------------|-----------|
| Interest income | 267,949 | 850,000 | 850,000 | 265,110 | 31 |
| Other revenue | 317,632 | 197,500 | 197,500 | 48,548 | 25 |
| Special assessment interest | 28,588 | 23,093 | 23,093 | 21,847 | 95 |
| Federal grants | 569,179 | - | 667,801 | - | 0 |
| Operating revenue | 23,867,081 | 25,591,000 | 25,591,000 | 6,929,884 | 27 |
| Capital contributions | 5,149,536 | 2,850,000 | 2,850,000 | (1,059,053) | (37) |
| TOTAL Revenues | 30,199,965 | 29,511,593 | 30,179,394 | 6,206,336 | 21 |

Expenditures

| | | | | | |
|----------------------------|-------------------|-------------------|-------------------|------------------|-----------|
| Other services and charges | 24,014,281 | 21,842,646 | 22,578,466 | 3,460,965 | 15 |
| Capital outlay | 36,291 | 8,471,167 | 15,428,159 | 454,801 | 3 |
| Supplies | 83,620 | 61,600 | 62,877 | 12,854 | 20 |
| Personnel services | 1,427,010 | 1,420,553 | 1,420,553 | 324,669 | 23 |
| Transfer out | 240,000 | 2,232,000 | 2,232,000 | - | 0 |
| Debt service | 8,156 | 153,750 | 153,750 | 153,750 | 100 |
| TOTAL Expenditures | 25,809,358 | 34,181,716 | 41,875,805 | 4,407,039 | 11 |

Fund 592 - WATER AND SEWER FUND:

| | | | | | |
|---|-------------------|--------------------|---------------------|------------------|-----------|
| TOTAL REVENUES | 30,199,965 | 29,511,593 | 30,179,394 | 6,206,336 | 21 |
| TOTAL EXPENDITURES | 25,809,358 | 34,181,716 | 41,875,805 | 4,407,039 | 11 |
| NET OF REVENUES & EXPENDITURES | 4,390,607 | (4,670,123) | (11,696,411) | 1,799,297 | |

UNAUDITED

| GL NUMBER | END BALANCE 06/30/2017 NORMAL (ABNORMAL) | 2017-18 ORIGINAL BUDGET | 2017-18 AMENDED BUDGET | YTD BALANCE 09/30/2017 NORMAL (ABNORMAL) | % BDGT USED |
|-----------|--|-------------------------------|------------------------------|--|----------------|
|-----------|--|-------------------------------|------------------------------|--|----------------|

Fund 594 - SENIOR HOUSING FUND

Revenues

| | | | | | |
|-----------------------|------------------|------------------|------------------|--------------|----------|
| Interest income | 10,837 | 11,000 | 11,000 | 8,560 | 78 |
| Other revenue | 21,760 | 19,200 | 19,200 | - | 0 |
| Operating revenue | 2,018,727 | 2,026,310 | 2,026,310 | - | 0 |
| TOTAL Revenues | 2,051,324 | 2,056,510 | 2,056,510 | 8,560 | 0 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|-----------|
| Other services and charges | 1,101,146 | 836,700 | 836,700 | 21,899 | 3 |
| Capital outlay | 96,240 | 194,000 | 793,408 | 368,446 | 46 |
| Supplies | 6,323 | 11,475 | 11,475 | - | 0 |
| Debt service | 193,133 | 1,053,220 | 1,053,220 | 94,119 | 9 |
| TOTAL Expenditures | 1,396,842 | 2,095,395 | 2,694,803 | 484,464 | 18 |

Fund 594 - SENIOR HOUSING FUND 594:

| | | | | | |
|---|------------------|------------------|------------------|------------------|-----------|
| TOTAL REVENUES | 2,051,324 | 2,056,510 | 2,056,510 | 8,560 | 0 |
| TOTAL EXPENDITURES | 1,396,842 | 2,095,395 | 2,694,803 | 484,464 | 18 |
| NET OF REVENUES & EXPENDITURES | 654,482 | (38,885) | (638,293) | (475,904) | |

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND

Revenues

| | | | | | |
|--------------------------|------------------|------------------|------------------|----------------|-----------|
| Interest income | 3,399,591 | 1,466,322 | 1,466,322 | 376,392 | 26 |
| Contributions - employer | 617,207 | 613,678 | 613,678 | 153,420 | 25 |
| TOTAL Revenues | 4,016,798 | 2,080,000 | 2,080,000 | 529,812 | 25 |

Expenditures

| | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|-----------|
| Other services and charges | 245,933 | 260,000 | 260,000 | 233,000 | 90 |
| Personnel services | 885,353 | 945,000 | 945,000 | 64,060 | 7 |
| TOTAL Expenditures | 1,131,286 | 1,205,000 | 1,205,000 | 297,060 | 25 |

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND 710:

| | | | | | |
|---|------------------|------------------|------------------|----------------|-----------|
| TOTAL REVENUES | 4,016,798 | 2,080,000 | 2,080,000 | 529,812 | 25 |
| TOTAL EXPENDITURES | 1,131,286 | 1,205,000 | 1,205,000 | 297,060 | 25 |
| NET OF REVENUES & EXPENDITURES | 2,885,512 | 875,000 | 875,000 | 232,752 | |