



CITY OF CONCORD

New Hampshire's Main Street™

Finance

Brian G. LeBrun
Deputy City Manager
Finance

REPORT TO CITY MANAGER, FINANCIAL STATEMENTS

FROM: Brian LeBrun – Deputy City Manager Finance
DATE: January 10, 2019
SUBJECT: December Fiscal Year to Date 2019 Financial Statements

The attached financial statements for the period ending December 31, 2018 represent 50% of the elapsed Fiscal Year 2019. The highlights of the City's financial status for this time period are represented by fund or groups of funds below. Comparisons are being made to the FY19 adopted budget or previous year FY18 same period results.

General Fund

Revenues:

- 1) With half the fiscal year complete, revenue and expense lines are on track. Trends that develop will be identified as early as possible. Notable items are listed below.
- 2) Finance
 - a. Motor Vehicle Registrations – this line is tracking just short of budget at 49% and \$37,000 more than FY18.
 - b. Interest Cost and Penalties – this line is \$88,500 more than FY 2018 mainly due to the timing of Tax Liens being pushed to July FY 2019 vs. April 2018. This allowed for two friendly letters to be sent to delinquent taxpayers and an opportunity to settle oversight tax bills without receiving a lien notice. Many smaller and oversight tax bills were settled during this process.
 - c. Investment Income – this line is \$239,900 more than FY18 and trending better than budget at 65%.
- 3) General Overhead
 - a. Cable TV Franchise Fees – this line is on target with budget at 50% but short of FY18 by \$31,700.
- 4) Police

- a. Special Police Duty Services – this line is short of budget at 38% and short of FY18 by \$116,500.
 - b. Parking Penalties – this line is short of budget at 34% and short of FY18 by \$8,200.
- 5) Fire
- a. Advanced Life Support – this line is ahead of budget at 57% and ahead of FY18 by \$71,700.
- 6) Community Development
- a. Building, Electrical, Mechanical and Plumbing Permits – these lines are short of budget at 46% of budget and \$28,300 behind FY18.
- 7) Recreation
- a. Miscellaneous Services/Camps/Aquatics Program – these lines combined are slightly short of budget at 45% and ahead of FY18 by \$41,700.
 - b. Building Lease or Rental – this line is short of budget at 38% and ahead of FY18 by \$700.

Expenses:

- 1) Expense items are on track with budget. December represents 25 of 52 payrolls elapsed or 48.1%. This is the ratio that is important to use to compare wage lines to budget. Other notable items will be listed below.
- 2) Police –
- a. PD wage and benefit lines are 49.3 % of budget or 1.2% higher than expected this time of year. These ratios include the \$56,500 in severances paid to retiring employees to date. Full time wages are 46% of budget. Overtime is 92% of budget and \$96,700 less than FY18.
- Five officers completed field training at the beginning of December. Currently three officers remain on a field training schedule. An additional three officers are attending the Police Academy. During the training period, these officers are part of the full time wage expenses and overtime is still needed to fill shifts until the officers are on regular shift schedules. The Police Department is closely monitoring these shifts and overtime.
- 3) Fire –
- a. Fire wages and benefits lines are 50.5% of budget or 2.4% higher than expected this time of year. These ratios include the \$36,900 in severances paid to retiring employees and \$89,700 in FEMA reimbursable wages and benefits. Full time wages are 47% of budget. Overtime is 68% spent and \$36,600 more than FY18.
- 4) General Services
- a. Snow and Ice Control – With winter maintenance starting early in November this year, \$58,500 in overtime expenses have already occurred versus \$86,900 in FY18. In total, this cost center is 48% spent and encumbered year to date.

Major Enterprise and Special Revenue Funds:

Engineering Inspections Fund

No significant issues to discuss at this time.

Parking Fund

The Parking Fund has recognized miscellaneous revenue in the amount of \$145,000 for the sale of the Dixon Avenue Parking Lot. Additionally, this Fund's Metered Parking revenues are strong, reporting \$669,900 or \$275,300 ahead of last year and 61% of budget. Parking Penalties are ahead of FY18 by \$51,200 but short of budget at 41%, mainly due to some leniency in issuing parking tickets early in the fiscal year as the new parking rates and enforcement times were introduced.

Overall the Parking Fund is reporting revenues better than expenses of \$241,600 versus a loss of \$110,600 in FY18. Of the \$241,600 gain, \$145,000 is a non-recurring one time revenue.

Airport Fund

No significant issues to discuss at this time.

Golf Course Fund

Six months into the fiscal year, overall the Golf Course Fund revenues are slightly ahead of FY18, by \$28,900. However, 2019 revenues include \$26,800 in fall membership revenue which has not been posted in previous years until spring, when the full membership revenue was received. Daily Fees are down \$20,900; Cart Rentals are up \$3,200; Driving Range is down \$4,800; Simulator Rentals are up \$7,600; Pro Shop sales are up \$2,300 and Concession Income is up \$6,500.

Expenses, overall, are down \$21,100 compared to FY18. Gross profit on Pro Shop Sales is 26.3% YTD vs. 26% FY18 YTD.

Net FY19 to date is (\$114,400) compared to FY18 \$(164,400), or \$50,000 better than FY18 year-to-date, however it also includes \$26,800 membership revenue recorded in an earlier time period than FY18. This Fund, including Simulator revenues, will be very closely monitored as the year progresses.

Arena Fund

No significant issues to discuss at this time.

Solid Waste Fund

No significant issues to discuss at this time.

Water Fund

No significant issues to discuss at this time.

Sewer Fund

No significant issues to discuss at this time.

All departments do a great job of monitoring their individual divisions and departments. These statements, which as provided in this format on a monthly basis, will help articulate how the City is doing overall as the fiscal year progresses. Please give me a call if there are any questions or if you simply want to discuss the statements in general.

General Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 11 - Gen Fund									
REVENUE									
Property Taxes	40,817,710.00	(12,052.00)	40,805,658.00	.00	.00	40,815,160.64	(9,502.64)	100	39,033,756.02
Other Taxes	732,037.00	.00	732,037.00	402,650.86	.00	588,411.65	143,625.35	80	594,357.66
Intergovernmental	3,990,720.00	12,052.00	4,002,772.00	2,190,163.67	.00	3,323,391.78	679,380.22	83	4,157,379.61
Rents and Leases	297,444.00	.00	297,444.00	11,491.30	.00	156,831.39	140,612.61	53	167,604.36
Fines and Penalties	597,100.00	.00	597,100.00	38,608.96	.00	340,940.50	256,159.50	57	269,885.02
Licenses and Permits	1,238,910.00	.00	1,238,910.00	53,479.31	.00	537,135.36	701,774.64	43	662,716.91
Investment Income	582,460.00	.00	582,460.00	53,135.78	.00	380,549.47	201,910.53	65	140,690.33
Donations	46,200.00	.00	46,200.00	.00	.00	36,500.00	9,700.00	79	38,615.41
Transfer In	4,236,494.00	60,000.00	4,296,494.00	273,223.50	.00	2,573,987.50	1,722,506.50	60	2,185,049.27
Capital Contributions	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	975,000.00	975,000.00	.00	.00	.00	975,000.00	0	.00
Motor Vehicle Registrations	6,740,000.00	.00	6,740,000.00	555,474.20	.00	3,325,888.60	3,414,111.40	49	3,288,881.40
Department Service Charges	3,364,367.00	.00	3,364,367.00	221,298.60	.00	1,885,076.16	1,479,290.84	56	1,836,354.73
Retiree Health Reimbursement	1,445,640.00	.00	1,445,640.00	121,144.11	.00	736,232.64	709,407.36	51	696,874.48
Other Revenue	1,015,880.00	2,443.06	1,018,323.06	8,514.93	.00	535,771.36	482,551.70	53	671,524.09
REVENUE TOTALS	\$65,104,962.00	\$1,037,443.06	\$66,142,405.06	\$3,929,185.22	\$0.00	\$55,235,877.05	\$10,906,528.01	84%	\$53,743,689.29
EXPENSE									
Compensation	29,467,769.00	.00	29,467,769.00	2,267,461.14	.00	14,052,926.63	15,414,842.37	48	14,061,089.72
Fringe Benefits	18,137,146.00	.00	18,137,146.00	1,356,400.80	982,883.64	9,160,088.26	7,994,174.10	56	8,887,901.68
Outside Services	2,515,835.00	30,000.00	2,545,835.00	153,205.25	370,690.58	1,159,664.79	1,015,479.63	60	1,187,784.15
Supplies	2,579,108.00	2,443.06	2,581,551.06	208,193.90	519,194.66	971,693.60	1,090,662.80	58	925,268.28
Utilities	1,231,218.00	.00	1,231,218.00	103,664.05	2,454.13	508,845.32	719,918.55	42	469,120.63
Insurance	501,495.00	.00	501,495.00	120.00	.00	488,565.16	12,929.84	97	509,539.00
Capital Outlay	28,900.00	30,000.00	58,900.00	.00	4,736.37	3,567.12	50,596.51	14	16,424.81
Debt Service	7,001,030.00	.00	7,001,030.00	152,854.80	.00	2,347,482.42	4,653,547.58	34	2,267,221.04
Miscellaneous	1,119,167.00	.00	1,119,167.00	19,989.54	.01	488,430.59	630,736.40	44	449,735.02
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	2,523,294.00	975,000.00	3,498,294.00	1,062,834.92	.00	2,971,284.52	527,009.48	85	2,617,987.26
EXPENSE TOTALS	\$65,104,962.00	\$1,037,443.06	\$66,142,405.06	\$5,324,724.40	\$1,879,959.39	\$32,152,548.41	\$32,109,897.26	51%	\$31,392,071.59
Fund 11 - Gen Fund Totals									
REVENUE TOTALS	65,104,962.00	1,037,443.06	66,142,405.06	3,929,185.22	.00	55,235,877.05	10,906,528.01	84%	53,743,689.29
EXPENSE TOTALS	65,104,962.00	1,037,443.06	66,142,405.06	5,324,724.40	1,879,959.39	32,152,548.41	32,109,897.26	51%	31,392,071.59
Fund 11 - Gen Fund Totals	\$0.00	\$0.00	\$0.00	(\$1,395,539.18)	(\$1,879,959.39)	\$23,083,328.64	(\$21,203,369.25)		\$22,351,617.70
Grand Totals									
REVENUE TOTALS	65,104,962.00	1,037,443.06	66,142,405.06	3,929,185.22	.00	55,235,877.05	10,906,528.01	84%	53,743,689.29
EXPENSE TOTALS	65,104,962.00	1,037,443.06	66,142,405.06	5,324,724.40	1,879,959.39	32,152,548.41	32,109,897.26	51%	31,392,071.59
Grand Totals	\$0.00	\$0.00	\$0.00	(\$1,395,539.18)	(\$1,879,959.39)	\$23,083,328.64	(\$21,203,369.25)		\$22,351,617.70

General Fund Budget by Account Class Report

Through 12/31/18
Prior Fiscal Year Activity Included
Summary Listing

Project Inspection Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2100 - Project Inspection Fund									
REVENUE									
Licenses and Permits	106,000.00	.00	106,000.00	7,090.00	.00	61,832.50	44,167.50	58	58,537.50
Investment Income	400.00	.00	400.00	767.48	.00	3,597.17	(3,197.17)	899	1,248.44
Department Service Charges	208,500.00	.00	208,500.00	33,067.50	.00	210,270.00	(1,770.00)	101	134,346.68
Other Revenue	150.00	.00	150.00	299.66	.00	521.12	(371.12)	347	258.62
REVENUE TOTALS	\$315,050.00	\$0.00	\$315,050.00	\$41,224.64	\$0.00	\$276,220.79	\$38,829.21	88%	\$194,391.24
EXPENSE									
Compensation	184,080.00	.00	184,080.00	23,556.60	.00	158,447.09	25,632.91	86	115,011.87
Fringe Benefits	117,949.00	.00	117,949.00	11,397.88	.00	67,879.27	50,069.73	58	60,585.99
Outside Services	2,650.00	.00	2,650.00	76.94	20.00	4,865.19	(2,235.19)	184	767.37
Supplies	4,080.00	.00	4,080.00	146.55	.00	1,916.91	2,163.09	47	2,350.46
Insurance	1,800.00	.00	1,800.00	.00	.00	1,800.00	.00	100	1,710.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	3,710.00	.00	3,710.00	150.83	.00	1,814.98	1,895.02	49	2,598.98
EXPENSE TOTALS	\$314,269.00	\$0.00	\$314,269.00	\$35,328.80	\$20.00	\$236,723.44	\$77,525.56	75%	\$183,024.67
Fund 2100 - Project Inspection Fund Totals									
REVENUE TOTALS	315,050.00	.00	315,050.00	41,224.64	.00	276,220.79	38,829.21	88%	194,391.24
EXPENSE TOTALS	314,269.00	.00	314,269.00	35,328.80	20.00	236,723.44	77,525.56	75%	183,024.67
Fund 2100 - Project Inspection Fund Totals	\$781.00	\$0.00	\$781.00	\$5,895.84	(\$20.00)	\$39,497.35	(\$38,696.35)		\$11,366.57
Grand Totals									
REVENUE TOTALS	315,050.00	.00	315,050.00	41,224.64	.00	276,220.79	38,829.21	88%	194,391.24
EXPENSE TOTALS	314,269.00	.00	314,269.00	35,328.80	20.00	236,723.44	77,525.56	75%	183,024.67
Grand Totals	\$781.00	\$0.00	\$781.00	\$5,895.84	(\$20.00)	\$39,497.35	(\$38,696.35)		\$11,366.57

Parking Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2200 - Parking Fund									
REVENUE									
Rents and Leases	627,441.00	.00	627,441.00	361.25	.00	273,292.01	354,148.99	44	404,794.39
Fines and Penalties	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	200.00	.00	200.00	203.97	.00	203.97	(3.97)	102	44.43
Transfer In	264,616.00	.00	264,616.00	22,051.34	.00	132,308.04	132,307.96	50	102,565.02
Capital Contributions	10,500.00	.00	10,500.00	.00	.00	.00	10,500.00	0	.00
Parking Metered Spaces	1,089,994.00	.00	1,089,994.00	100,201.77	.00	669,897.18	420,096.82	61	394,643.36
Parking Penalties	478,651.00	.00	478,651.00	31,329.98	.00	196,849.56	281,801.44	41	145,686.00
Other Revenue	500.00	.00	500.00	2,578.84	.00	153,066.08	(152,566.08)	30613	6,184.04
REVENUE TOTALS	\$2,471,902.00	\$0.00	\$2,471,902.00	\$156,727.15	\$0.00	\$1,425,616.84	\$1,046,285.16	58%	\$1,053,917.24
EXPENSE									
Compensation	445,549.00	.00	445,549.00	28,837.29	.00	171,445.83	274,103.17	38	206,555.09
Fringe Benefits	218,919.00	.00	218,919.00	13,067.37	.00	85,604.77	133,314.23	39	101,514.54
Outside Services	482,550.00	.00	482,550.00	35,657.40	159,080.51	149,891.85	173,577.64	64	128,006.93
Supplies	61,467.00	.00	61,467.00	2,402.54	8,886.00	9,014.74	43,566.26	29	22,930.71
Utilities	57,770.00	.00	57,770.00	3,830.34	.00	19,460.75	38,309.25	34	20,375.46
Insurance	22,780.00	.00	22,780.00	.00	.00	22,800.00	(20.00)	100	26,250.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	955,615.00	.00	955,615.00	.00	.00	532,748.40	422,866.60	56	505,899.62
Miscellaneous	136,530.00	.00	136,530.00	66,289.39	.00	99,551.86	36,978.14	73	65,655.15
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	146,570.00	.00	146,570.00	8,839.17	.00	93,535.02	53,034.98	64	87,295.02
(Gain) Loss on F/A Disposals	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$2,527,750.00	\$0.00	\$2,527,750.00	\$158,923.50	\$167,966.51	\$1,184,053.22	\$1,175,730.27	53%	\$1,164,482.52
Fund 2200 - Parking Fund Totals									
REVENUE TOTALS	2,471,902.00	.00	2,471,902.00	156,727.15	.00	1,425,616.84	1,046,285.16	58%	1,053,917.24
EXPENSE TOTALS	2,527,750.00	.00	2,527,750.00	158,923.50	167,966.51	1,184,053.22	1,175,730.27	53%	1,164,482.52
Fund 2200 - Parking Fund Totals	(\$55,848.00)	\$0.00	(\$55,848.00)	(\$2,196.35)	(\$167,966.51)	\$241,563.62	(\$129,445.11)		(\$110,565.28)
Grand Totals									
REVENUE TOTALS	2,471,902.00	.00	2,471,902.00	156,727.15	.00	1,425,616.84	1,046,285.16	58%	1,053,917.24
EXPENSE TOTALS	2,527,750.00	.00	2,527,750.00	158,923.50	167,966.51	1,184,053.22	1,175,730.27	53%	1,164,482.52
Grand Totals	(\$55,848.00)	\$0.00	(\$55,848.00)	(\$2,196.35)	(\$167,966.51)	\$241,563.62	(\$129,445.11)		(\$110,565.28)

Airport Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2300 - Airport Fund									
REVENUE									
Intergovernmental	1,300.00	.00	1,300.00	.00	.00	.00	1,300.00	0	.00
Rents and Leases	319,364.00	.00	319,364.00	6,541.99	.00	153,268.34	166,095.66	48	149,312.14
Investment Income	3,500.00	.00	3,500.00	1,419.69	.00	5,365.16	(1,865.16)	153	1,730.11
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	41,035.00	.00	41,035.00	2,080.00	.00	18,211.85	22,823.15	44	20,856.95
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$365,199.00	\$0.00	\$365,199.00	\$10,041.68	\$0.00	\$176,845.35	\$188,353.65	48%	\$171,899.20
EXPENSE									
Compensation	82,559.00	.00	82,559.00	5,272.76	.00	31,127.72	51,431.28	38	30,125.55
Fringe Benefits	40,117.00	.00	40,117.00	2,809.67	.00	19,544.10	20,572.90	49	17,013.41
Outside Services	73,714.00	.00	73,714.00	3,433.28	30,438.56	24,215.55	19,059.89	74	25,160.87
Supplies	42,993.00	.00	42,993.00	573.34	3,138.70	3,496.67	36,357.63	15	2,738.57
Utilities	23,560.00	.00	23,560.00	2,674.88	.00	8,500.49	15,059.51	36	7,824.66
Insurance	6,165.00	.00	6,165.00	.00	.00	3,960.00	2,205.00	64	4,360.00
Debt Service	32,840.00	.00	32,840.00	6,831.26	.00	18,119.26	14,720.74	55	18,457.26
Miscellaneous	46,600.00	.00	46,600.00	11,360.82	.00	22,762.02	23,837.98	49	22,802.39
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	97,360.00	.00	97,360.00	5,983.67	.00	61,458.02	35,901.98	63	49,405.98
EXPENSE TOTALS	\$445,908.00	\$0.00	\$445,908.00	\$38,939.68	\$33,577.26	\$193,183.83	\$219,146.91	51%	\$177,888.69
Fund 2300 - Airport Fund Totals									
REVENUE TOTALS	365,199.00	.00	365,199.00	10,041.68	.00	176,845.35	188,353.65	48%	171,899.20
EXPENSE TOTALS	445,908.00	.00	445,908.00	38,939.68	33,577.26	193,183.83	219,146.91	51%	177,888.69
Fund 2300 - Airport Fund Totals	(\$80,709.00)	\$0.00	(\$80,709.00)	(\$28,898.00)	(\$33,577.26)	(\$16,338.48)	(\$30,793.26)		(\$5,989.49)
Grand Totals									
REVENUE TOTALS	365,199.00	.00	365,199.00	10,041.68	.00	176,845.35	188,353.65	48%	171,899.20
EXPENSE TOTALS	445,908.00	.00	445,908.00	38,939.68	33,577.26	193,183.83	219,146.91	51%	177,888.69
Grand Totals	(\$80,709.00)	\$0.00	(\$80,709.00)	(\$28,898.00)	(\$33,577.26)	(\$16,338.48)	(\$30,793.26)		(\$5,989.49)

Conservation Property Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2400 - Conservation Property Fund									
REVENUE									
Rents and Leases	69,100.00	.00	69,100.00	5,131.11	.00	36,801.24	32,298.76	53	30,830.16
Transfer In	17,087.00	.00	17,087.00	.00	.00	.00	17,087.00	0	.00
Use of Fund Balance/Retained Earnings	29,000.00	.00	29,000.00	.00	.00	.00	29,000.00	0	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$115,187.00	\$0.00	\$115,187.00	\$5,131.11	\$0.00	\$36,801.24	\$78,385.76	32%	\$30,830.16
EXPENSE									
Compensation	4,973.00	.00	4,973.00	382.56	.00	2,391.00	2,582.00	48	2,318.99
Fringe Benefits	1,714.00	.00	1,714.00	135.80	.00	842.74	871.26	49	795.33
Outside Services	56,500.00	.00	56,500.00	983.55	1,342.25	17,204.07	37,953.68	33	4,608.65
Supplies	23,000.00	.00	23,000.00	1,562.29	6,840.00	2,420.29	13,739.71	40	2,574.51
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	29,000.00	.00	29,000.00	2,416.67	.00	14,500.02	14,499.98	50	22,500.00
EXPENSE TOTALS	\$115,187.00	\$0.00	\$115,187.00	\$5,480.87	\$8,182.25	\$37,358.12	\$69,646.63	40%	\$32,797.48
Fund 2400 - Conservation Property Fund Totals									
REVENUE TOTALS	115,187.00	.00	115,187.00	5,131.11	.00	36,801.24	78,385.76	32%	30,830.16
EXPENSE TOTALS	115,187.00	.00	115,187.00	5,480.87	8,182.25	37,358.12	69,646.63	40%	32,797.48
Fund 2400 - Conservation Property Fund Totals	\$0.00	\$0.00	\$0.00	(\$349.76)	(\$8,182.25)	(\$556.88)	\$8,739.13		(\$1,967.32)
Grand Totals									
REVENUE TOTALS	115,187.00	.00	115,187.00	5,131.11	.00	36,801.24	78,385.76	32%	30,830.16
EXPENSE TOTALS	115,187.00	.00	115,187.00	5,480.87	8,182.25	37,358.12	69,646.63	40%	32,797.48
Grand Totals	\$0.00	\$0.00	\$0.00	(\$349.76)	(\$8,182.25)	(\$556.88)	\$8,739.13		(\$1,967.32)

Housing Revolving Loan Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2701 - Housing Revolv Loan Fd Cons-2008									
REVENUE									
Investment Income	.00	.00	.00	2,567.55	.00	9,893.68	(9,893.68)	+++	2,782.51
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	.00	.00	.00	3,721.71	.00	38,072.96	(38,072.96)	+++	80,117.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$6,289.26	\$0.00	\$47,966.64	(\$47,966.64)	+++	\$82,899.51
EXPENSE									
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Outside Services	.00	.00	.00	1.00	434.25	3,493.16	(3,927.41)	+++	2,958.51
Supplies	.00	.00	.00	65.81	.00	65.81	(65.81)	+++	105.00
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	.00	955,046.10	955,046.10	.00	12,719.56	29,760.68	912,565.86	4	133,296.50
EXPENSE TOTALS	\$0.00	\$955,046.10	\$955,046.10	\$66.81	\$13,153.81	\$33,319.65	\$908,572.64	5%	\$136,360.01
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals									
REVENUE TOTALS	.00	.00	.00	6,289.26	.00	47,966.64	(47,966.64)	+++	82,899.51
EXPENSE TOTALS	.00	955,046.10	955,046.10	66.81	13,153.81	33,319.65	908,572.64	5%	136,360.01
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals	\$0.00	(\$955,046.10)	(\$955,046.10)	\$6,222.45	(\$13,153.81)	\$14,646.99	(\$956,539.28)		(\$53,460.50)
Grand Totals									
REVENUE TOTALS	.00	.00	.00	6,289.26	.00	47,966.64	(47,966.64)	+++	82,899.51
EXPENSE TOTALS	.00	955,046.10	955,046.10	66.81	13,153.81	33,319.65	908,572.64	5%	136,360.01
Grand Totals	\$0.00	(\$955,046.10)	(\$955,046.10)	\$6,222.45	(\$13,153.81)	\$14,646.99	(\$956,539.28)		(\$53,460.50)

NEOCTIF District Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 4100 - NEOCTIF District Fund									
REVENUE									
Property Taxes	500,520.00	.00	500,520.00	.00	.00	482,936.99	17,583.01	96	489,942.20
Investment Income	10,000.00	.00	10,000.00	4,596.46	.00	14,490.44	(4,490.44)	145	3,784.33
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$510,520.00	\$0.00	\$510,520.00	\$4,596.46	\$0.00	\$497,427.43	\$13,092.57	97%	\$493,726.53
EXPENSE									
Outside Services	38,000.00	.00	38,000.00	.00	.00	7,056.00	30,944.00	19	5,160.00
Debt Service	45,630.00	.00	45,630.00	.00	.00	38,115.63	7,514.37	84	33,365.63
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	160,650.00	.00	160,650.00	13,387.50	.00	80,325.00	80,325.00	50	76,500.00
EXPENSE TOTALS	\$244,280.00	\$0.00	\$244,280.00	\$13,387.50	\$0.00	\$125,496.63	\$118,783.37	51%	\$115,025.63
Fund 4100 - NEOCTIF District Fund Totals									
REVENUE TOTALS	510,520.00	.00	510,520.00	4,596.46	.00	497,427.43	13,092.57	97%	493,726.53
EXPENSE TOTALS	244,280.00	.00	244,280.00	13,387.50	.00	125,496.63	118,783.37	51%	115,025.63
Fund 4100 - NEOCTIF District Fund Totals									
\$266,240.00	\$0.00	\$266,240.00	(\$8,791.04)	\$0.00	\$371,930.80	(\$105,690.80)			\$378,700.90
Grand Totals									
REVENUE TOTALS	510,520.00	.00	510,520.00	4,596.46	.00	497,427.43	13,092.57	97%	493,726.53
EXPENSE TOTALS	244,280.00	.00	244,280.00	13,387.50	.00	125,496.63	118,783.37	51%	115,025.63
Grand Totals	\$266,240.00	\$0.00	\$266,240.00	(\$8,791.04)	\$0.00	\$371,930.80	(\$105,690.80)		\$378,700.90

Sears Block TIF Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 4200 - Sears Block TIF District Fund									
REVENUE									
Property Taxes	1,046,330.00	.00	1,046,330.00	.00	.00	1,096,398.18	(50,068.18)	105	1,079,799.89
Investment Income	200.00	.00	200.00	2,174.80	.00	2,556.36	(2,356.36)	1278	112.59
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$1,046,530.00	\$0.00	\$1,046,530.00	\$2,174.80	\$0.00	\$1,098,954.54	(\$52,424.54)	105%	\$1,079,912.48
EXPENSE									
Outside Services	16,000.00	.00	16,000.00	.00	.00	2,456.00	13,544.00	15	.00
Debt Service	295,370.00	.00	295,370.00	50,753.63	.00	258,165.86	37,204.14	87	231,411.23
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	693,635.00	.00	693,635.00	57,802.92	.00	346,817.52	346,817.48	50	337,506.00
EXPENSE TOTALS	\$1,005,005.00	\$0.00	\$1,005,005.00	\$108,556.55	\$0.00	\$607,439.38	\$397,565.62	60%	\$568,917.23
Fund 4200 - Sears Block TIF District Fund Totals									
REVENUE TOTALS	1,046,530.00	.00	1,046,530.00	2,174.80	.00	1,098,954.54	(52,424.54)	105%	1,079,912.48
EXPENSE TOTALS	1,005,005.00	.00	1,005,005.00	108,556.55	.00	607,439.38	397,565.62	60%	568,917.23
Fund 4200 - Sears Block TIF District Fund Totals									
\$41,525.00	\$0.00	\$41,525.00	(\$106,381.75)	\$0.00	\$491,515.16	(\$449,990.16)			\$510,995.25
Grand Totals									
REVENUE TOTALS	1,046,530.00	.00	1,046,530.00	2,174.80	.00	1,098,954.54	(52,424.54)	105%	1,079,912.48
EXPENSE TOTALS	1,005,005.00	.00	1,005,005.00	108,556.55	.00	607,439.38	397,565.62	60%	568,917.23
Grand Totals	\$41,525.00	\$0.00	\$41,525.00	(\$106,381.75)	\$0.00	\$491,515.16	(\$449,990.16)		\$510,995.25

Penacook Village TIF Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 4300 - Penacook Village TIF									
REVENUE									
Property Taxes	60,395.00	.00	60,395.00	.00	.00	58,652.16	1,742.84	97	59,210.75
Investment Income	200.00	.00	200.00	353.85	.00	976.10	(776.10)	488	223.34
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$60,595.00	\$0.00	\$60,595.00	\$353.85	\$0.00	\$59,628.26	\$966.74	98%	\$59,434.09
EXPENSE									
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Outside Services	17,050.00	.00	17,050.00	4,596.00	1,652.50	7,276.00	8,121.50	52	7,646.31
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	33,980.00	.00	33,980.00	.00	.00	14,588.63	19,391.37	43	14,838.63
Transfer Out	7,380.00	.00	7,380.00	615.00	.00	3,690.00	3,690.00	50	3,512.52
EXPENSE TOTALS	\$58,410.00	\$0.00	\$58,410.00	\$5,211.00	\$1,652.50	\$25,554.63	\$31,202.87	47%	\$25,997.46
Fund 4300 - Penacook Village TIF Totals									
REVENUE TOTALS	60,595.00	.00	60,595.00	353.85	.00	59,628.26	966.74	98%	59,434.09
EXPENSE TOTALS	58,410.00	.00	58,410.00	5,211.00	1,652.50	25,554.63	31,202.87	47%	25,997.46
Fund 4300 - Penacook Village TIF Totals									
\$2,185.00	\$0.00	\$2,185.00	(\$4,857.15)	(\$1,652.50)	\$34,073.63	(\$30,236.13)			\$33,436.63
Grand Totals									
REVENUE TOTALS	60,595.00	.00	60,595.00	353.85	.00	59,628.26	966.74	98%	59,434.09
EXPENSE TOTALS	58,410.00	.00	58,410.00	5,211.00	1,652.50	25,554.63	31,202.87	47%	25,997.46
Grand Totals	\$2,185.00	\$0.00	\$2,185.00	(\$4,857.15)	(\$1,652.50)	\$34,073.63	(\$30,236.13)		\$33,436.63

Golf Course Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 7300 - Golf Course Fund									
REVENUE									
Rents and Leases	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	250.00	.00	250.00	.00	.00	4.38	245.62	2	197.85
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	68,324.00	.00	68,324.00	10,685.00	.00	39,256.00	29,068.00	57	31,383.00
Golf Permit and Fees	575,225.00	.00	575,225.00	4,693.00	.00	220,746.00	354,479.00	38	214,100.31
Golf Sales	417,000.00	.00	417,000.00	12,672.83	.00	217,402.61	199,597.39	52	204,285.67
Other Revenue	10,000.00	.00	10,000.00	(10.00)	.00	1,440.75	8,559.25	14	(11.24)
REVENUE TOTALS	\$1,070,799.00	\$0.00	\$1,070,799.00	\$28,040.83	\$0.00	\$478,849.74	\$591,949.26	45%	\$449,955.59
EXPENSE									
Compensation	424,294.00	.00	424,294.00	23,401.06	.00	222,313.87	201,980.13	52	230,003.16
Fringe Benefits	171,404.00	.00	171,404.00	12,397.33	.00	90,987.23	80,416.77	53	86,762.28
Outside Services	100,690.00	.00	100,690.00	1,413.69	16,145.04	62,716.41	21,828.55	78	85,142.54
Supplies	198,216.00	.00	198,216.00	8,825.64	4,694.51	129,485.33	64,036.16	68	125,187.82
Utilities	47,140.00	.00	47,140.00	2,105.65	.00	22,490.18	24,649.82	48	21,821.46
Insurance	4,150.00	.00	4,150.00	.00	.00	4,150.00	.00	100	4,190.00
Debt Service	95,530.00	.00	95,530.00	5,531.25	.00	21,464.25	74,065.75	22	20,168.75
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	1,448.80
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	79,650.00	.00	79,650.00	6,612.50	.00	39,675.00	39,975.00	50	39,675.00
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$1,121,074.00	\$0.00	\$1,121,074.00	\$60,287.12	\$20,839.55	\$593,282.27	\$506,952.18	55%	\$614,399.81
Fund 7300 - Golf Course Fund Totals									
REVENUE TOTALS	1,070,799.00	.00	1,070,799.00	28,040.83	.00	478,849.74	591,949.26	45%	449,955.59
EXPENSE TOTALS	1,121,074.00	.00	1,121,074.00	60,287.12	20,839.55	593,282.27	506,952.18	55%	614,399.81
Fund 7300 - Golf Course Fund Totals	(\$50,275.00)	\$0.00	(\$50,275.00)	(\$32,246.29)	(\$20,839.55)	(\$114,432.53)	\$84,997.08		(\$164,444.22)
Grand Totals									
REVENUE TOTALS	1,070,799.00	.00	1,070,799.00	28,040.83	.00	478,849.74	591,949.26	45%	449,955.59
EXPENSE TOTALS	1,121,074.00	.00	1,121,074.00	60,287.12	20,839.55	593,282.27	506,952.18	55%	614,399.81
Grand Totals	(\$50,275.00)	\$0.00	(\$50,275.00)	(\$32,246.29)	(\$20,839.55)	(\$114,432.53)	\$84,997.08		(\$164,444.22)

Arena Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 7400 - Arena Fund									
REVENUE									
Intergovernmental	.00	.00	.00	.00	.00	.00	.00	+++	.00
Rents and Leases	509,570.00	.00	509,570.00	89,201.03	.00	298,384.33	211,185.67	59	299,950.60
Investment Income	400.00	.00	400.00	528.15	.00	2,177.47	(1,777.47)	544	585.88
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Contributions	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	55,000.00	.00	55,000.00	8,110.95	.00	25,636.80	29,363.20	47	23,653.00
Golf Sales	19,525.00	.00	19,525.00	9,441.50	.00	17,417.10	2,107.90	89	.00
Other Revenue	30,500.00	.00	30,500.00	3.50	.00	223.55	30,276.45	1	10,709.17
REVENUE TOTALS	\$614,995.00	\$0.00	\$614,995.00	\$107,285.13	\$0.00	\$343,839.25	\$271,155.75	56%	\$334,898.65
EXPENSE									
Compensation	227,117.00	.00	227,117.00	19,760.87	.00	109,176.76	117,940.24	48	103,232.63
Fringe Benefits	102,065.00	.00	102,065.00	7,285.77	.00	48,011.62	54,053.38	47	43,632.67
Outside Services	29,919.00	.00	29,919.00	1,773.06	9,703.79	14,821.87	5,393.34	82	10,318.52
Supplies	45,949.00	.00	45,949.00	10,229.58	2,266.36	27,358.07	16,324.57	64	18,688.97
Utilities	85,499.00	.00	85,499.00	11,142.51	.00	29,672.77	55,826.23	35	32,634.29
Insurance	7,900.00	.00	7,900.00	.00	.00	7,409.00	491.00	94	7,727.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	74,450.00	.00	74,450.00	875.00	.00	13,779.98	60,670.02	19	12,481.94
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	105,013.00	.00	105,013.00	6,076.08	.00	68,556.48	36,456.52	65	50,793.52
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$677,912.00	\$0.00	\$677,912.00	\$57,142.87	\$11,970.15	\$318,786.55	\$347,155.30	49%	\$279,509.54
Fund 7400 - Arena Fund Totals									
REVENUE TOTALS	614,995.00	.00	614,995.00	107,285.13	.00	343,839.25	271,155.75	56%	334,898.65
EXPENSE TOTALS	677,912.00	.00	677,912.00	57,142.87	11,970.15	318,786.55	347,155.30	49%	279,509.54
Fund 7400 - Arena Fund Totals	(\$62,917.00)	\$0.00	(\$62,917.00)	\$50,142.26	(\$11,970.15)	\$25,052.70	(\$75,999.55)		\$55,389.11
Grand Totals									
REVENUE TOTALS	614,995.00	.00	614,995.00	107,285.13	.00	343,839.25	271,155.75	56%	334,898.65
EXPENSE TOTALS	677,912.00	.00	677,912.00	57,142.87	11,970.15	318,786.55	347,155.30	49%	279,509.54
Grand Totals	(\$62,917.00)	\$0.00	(\$62,917.00)	\$50,142.26	(\$11,970.15)	\$25,052.70	(\$75,999.55)		\$55,389.11

Solid Waste Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 7700 - Solid Waste Fund									
REVENUE									
Intergovernmental	70,141.00	.00	70,141.00	5,418.75	.00	32,512.50	37,628.50	46	32,512.50
Licenses and Permits	700.00	.00	700.00	.00	.00	400.00	300.00	57	700.00
Investment Income	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer In	1,028,203.00	.00	1,028,203.00	85,683.58	.00	514,101.48	514,101.52	50	534,286.98
Use of Fund Balance/Retained Earnings	.00	37,500.00	37,500.00	.00	.00	.00	37,500.00	0	.00
Department Service Charges	94,000.00	.00	94,000.00	7,146.00	.00	46,931.50	47,068.50	50	46,439.50
SW Commercial Sales	1,640,335.00	.00	1,640,335.00	110,719.30	.00	714,830.64	925,504.36	44	736,246.35
SW Residential Sales	1,538,785.00	.00	1,538,785.00	93,459.05	.00	654,748.05	884,036.95	43	667,499.80
Other Revenue	1,920.00	.00	1,920.00	1,156.45	.00	4,985.49	(3,065.49)	260	2,347.12
REVENUE TOTALS	\$4,374,084.00	\$37,500.00	\$4,411,584.00	\$303,583.13	\$0.00	\$1,968,509.66	\$2,443,074.34	45%	\$2,020,032.25
EXPENSE									
Compensation	162,764.00	.00	162,764.00	12,171.10	.00	82,289.33	80,474.67	51	147,365.29
Fringe Benefits	78,376.00	.00	78,376.00	5,515.55	.00	40,229.04	38,146.96	51	61,482.14
Outside Services	4,069,438.00	37,500.00	4,106,938.00	294,569.41	2,352,646.48	1,542,747.14	211,544.38	95	1,507,946.97
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	6,880.00	.00	6,880.00	683.74	.00	3,280.79	3,599.21	48	2,907.40
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	28,140.00	.00	28,140.00	.00	.00	3,071.00	25,069.00	11	3,361.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	13,600.00	.00	13,600.00	300.00	.00	11,800.00	1,800.00	87	11,800.00
EXPENSE TOTALS	\$4,359,198.00	\$37,500.00	\$4,396,698.00	\$313,239.80	\$2,352,646.48	\$1,683,417.30	\$360,634.22	92%	\$1,734,862.80
Fund 7700 - Solid Waste Fund Totals									
REVENUE TOTALS	4,374,084.00	37,500.00	4,411,584.00	303,583.13	.00	1,968,509.66	2,443,074.34	45%	2,020,032.25
EXPENSE TOTALS	4,359,198.00	37,500.00	4,396,698.00	313,239.80	2,352,646.48	1,683,417.30	360,634.22	92%	1,734,862.80
Fund 7700 - Solid Waste Fund Totals	\$14,886.00	\$0.00	\$14,886.00	(\$9,656.67)	(\$2,352,646.48)	\$285,092.36	\$2,082,440.12		\$285,169.45
Grand Totals									
REVENUE TOTALS	4,374,084.00	37,500.00	4,411,584.00	303,583.13	.00	1,968,509.66	2,443,074.34	45%	2,020,032.25
EXPENSE TOTALS	4,359,198.00	37,500.00	4,396,698.00	313,239.80	2,352,646.48	1,683,417.30	360,634.22	92%	1,734,862.80
Grand Totals	\$14,886.00	\$0.00	\$14,886.00	(\$9,656.67)	(\$2,352,646.48)	\$285,092.36	\$2,082,440.12		\$285,169.45

Water Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 7800 - Water Fund									
REVENUE									
Intergovernmental	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fines and Penalties	27,500.00	.00	27,500.00	3,689.68	.00	15,348.59	12,151.41	56	13,600.56
Investment Income	55,000.00	.00	55,000.00	13,581.47	.00	56,739.37	(1,739.37)	103	21,193.15
Capital Contributions	20,000.00	.00	20,000.00	5,552.00	.00	17,231.19	2,768.81	86	10,687.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	215,000.00	.00	215,000.00	21,603.82	.00	132,271.64	82,728.36	62	139,861.07
Water Sales	5,934,850.00	.00	5,934,850.00	436,733.42	.00	3,085,727.03	2,849,122.97	52	3,133,657.87
Retiree Health Reimbursement	40,160.00	.00	40,160.00	3,263.43	.00	19,307.44	20,852.56	48	22,170.78
Other Revenue	2,650.00	.00	2,650.00	948.68	.00	14,690.38	(12,040.38)	554	1,121.41
REVENUE TOTALS	\$6,295,160.00	\$0.00	\$6,295,160.00	\$485,372.50	\$0.00	\$3,341,315.64	\$2,953,844.36	53%	\$3,342,291.84
EXPENSE									
Compensation	1,253,163.00	.00	1,253,163.00	92,664.01	.00	581,647.92	671,515.08	46	590,354.56
Fringe Benefits	777,401.00	.00	777,401.00	60,162.01	47,782.08	390,956.18	338,662.74	56	356,146.71
Outside Services	158,872.00	.00	158,872.00	13,762.66	33,028.07	58,815.75	67,028.18	58	63,712.41
Supplies	442,602.00	.00	442,602.00	23,813.25	132,203.42	188,879.11	121,519.47	73	201,908.72
Utilities	258,560.00	.00	258,560.00	15,033.32	.00	117,223.06	141,336.94	45	104,152.75
Insurance	47,420.00	.00	47,420.00	.00	.00	47,430.00	(10.00)	100	48,110.00
Capital Outlay	119,000.00	.00	119,000.00	.00	1,574.23	61,882.00	55,543.77	53	35,423.85
Debt Service	2,086,580.00	.00	2,086,580.00	134,178.31	.00	737,151.76	1,349,428.24	35	717,989.88
Miscellaneous	6,000.00	.00	6,000.00	.00	.00	1,758.00	4,242.00	29	2,475.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	1,273,025.00	.00	1,273,025.00	71,329.83	.00	815,626.98	457,398.02	64	820,282.25
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$6,422,623.00	\$0.00	\$6,422,623.00	\$410,943.39	\$214,587.80	\$3,001,370.76	\$3,206,664.44	50%	\$2,940,556.13
Fund 7800 - Water Fund Totals									
REVENUE TOTALS	6,295,160.00	.00	6,295,160.00	485,372.50	.00	3,341,315.64	2,953,844.36	53%	3,342,291.84
EXPENSE TOTALS	6,422,623.00	.00	6,422,623.00	410,943.39	214,587.80	3,001,370.76	3,206,664.44	50%	2,940,556.13
Fund 7800 - Water Fund Totals	(\$127,463.00)	\$0.00	(\$127,463.00)	\$74,429.11	(\$214,587.80)	\$339,944.88	(\$252,820.08)		\$401,735.71
Grand Totals									
REVENUE TOTALS	6,295,160.00	.00	6,295,160.00	485,372.50	.00	3,341,315.64	2,953,844.36	53%	3,342,291.84
EXPENSE TOTALS	6,422,623.00	.00	6,422,623.00	410,943.39	214,587.80	3,001,370.76	3,206,664.44	50%	2,940,556.13
Grand Totals	(\$127,463.00)	\$0.00	(\$127,463.00)	\$74,429.11	(\$214,587.80)	\$339,944.88	(\$252,820.08)		\$401,735.71

Wastewater Fund Budget by Account Class Report

Through 12/31/18

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 7900 - WW Fd									
REVENUE									
Intergovernmental	234,350.00	.00	234,350.00	26,871.00	.00	198,547.00	35,803.00	85	186,259.00
Rents and Leases	4,190.00	.00	4,190.00	.00	.00	.00	4,190.00	0	2,000.00
Fines and Penalties	30,500.00	.00	30,500.00	4,146.93	.00	15,755.94	14,744.06	52	15,031.22
Licenses and Permits	1,500.00	.00	1,500.00	175.00	.00	950.00	550.00	63	525.00
Investment Income	66,000.00	.00	66,000.00	19,385.52	.00	77,260.39	(11,260.39)	117	24,841.47
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Contributions	40,000.00	.00	40,000.00	6,840.00	.00	21,933.87	18,066.13	55	29,146.83
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	23,100.00	.00	23,100.00	355.00	.00	8,512.17	14,587.83	37	13,640.60
Wastewater Sales	7,061,960.00	.00	7,061,960.00	521,330.88	.00	3,697,149.76	3,364,810.24	52	3,877,140.81
Retiree Health Reimbursement	40,160.00	.00	40,160.00	3,263.41	.00	19,307.40	20,852.60	48	22,170.81
Other Revenue	1,000.00	.00	1,000.00	4,485.25	.00	42,410.50	(41,410.50)	4241	3,651.72
REVENUE TOTALS	\$7,502,760.00	\$0.00	\$7,502,760.00	\$586,852.99	\$0.00	\$4,081,827.03	\$3,420,932.97	54%	\$4,174,407.46
EXPENSE									
Compensation	1,470,572.00	.00	1,470,572.00	108,943.02	.00	664,461.64	806,110.36	45	696,653.50
Fringe Benefits	890,050.00	.00	890,050.00	72,159.32	47,782.07	457,946.98	384,320.95	57	406,124.97
Outside Services	472,121.00	.00	472,121.00	30,173.42	221,739.47	167,357.11	83,024.42	82	216,936.62
Supplies	474,059.00	.00	474,059.00	25,915.08	199,109.93	190,135.65	84,813.42	82	153,441.87
Utilities	607,510.00	.00	607,510.00	54,264.35	5,460.00	220,806.58	381,243.42	37	210,879.50
Insurance	63,930.00	.00	63,930.00	.00	.00	63,960.00	(30.00)	100	69,640.00
Capital Outlay	58,000.00	.00	58,000.00	2,652.19	31,029.00	2,652.19	24,318.81	58	8,494.23
Debt Service	2,859,410.00	.00	2,859,410.00	106,862.90	.00	1,346,475.80	1,512,934.20	47	1,294,153.51
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	1,368,809.00	.00	1,368,809.00	89,609.33	.00	773,654.48	595,154.52	57	713,500.00
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$8,264,461.00	\$0.00	\$8,264,461.00	\$490,579.61	\$505,120.47	\$3,887,450.43	\$3,871,890.10	53%	\$3,769,824.20
Fund 7900 - WW Fd Totals									
REVENUE TOTALS	7,502,760.00	.00	7,502,760.00	586,852.99	.00	4,081,827.03	3,420,932.97	54%	4,174,407.46
EXPENSE TOTALS	8,264,461.00	.00	8,264,461.00	490,579.61	505,120.47	3,887,450.43	3,871,890.10	53%	3,769,824.20
Fund 7900 - WW Fd Totals									
	(\$761,701.00)	\$0.00	(\$761,701.00)	\$96,273.38	(\$505,120.47)	\$194,376.60	(\$450,957.13)		\$404,583.26
Grand Totals									
REVENUE TOTALS	7,502,760.00	.00	7,502,760.00	586,852.99	.00	4,081,827.03	3,420,932.97	54%	4,174,407.46
EXPENSE TOTALS	8,264,461.00	.00	8,264,461.00	490,579.61	505,120.47	3,887,450.43	3,871,890.10	53%	3,769,824.20
Grand Totals	(\$761,701.00)	\$0.00	(\$761,701.00)	\$96,273.38	(\$505,120.47)	\$194,376.60	(\$450,957.13)		\$404,583.26

Trust Fund Budget by Account Class Report

Through 12/31/18
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 9100 - Trust Fund									
REVENUE									
Investment Income	.00	.00	.00	352,504.38	.00	1,263,723.23	(1,263,723.23)	+++	1,263,859.60
Transfer In	.00	.00	.00	975,000.00	.00	2,361,525.00	(2,361,525.00)	+++	2,029,895.26
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$1,327,504.38	\$0.00	\$3,625,248.23	(\$3,625,248.23)	+++	\$3,293,754.86
EXPENSE									
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	.00	.00	.00	125,000.00	.00	3,502,700.00	(3,502,700.00)	+++	2,656,300.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$125,000.00	\$0.00	\$3,502,700.00	(\$3,502,700.00)	+++	\$2,656,300.00
Fund 9100 - Trust Fund Totals									
REVENUE TOTALS	.00	.00	.00	1,327,504.38	.00	3,625,248.23	(3,625,248.23)	+++	3,293,754.86
EXPENSE TOTALS	.00	.00	.00	125,000.00	.00	3,502,700.00	(3,502,700.00)	+++	2,656,300.00
Fund 9100 - Trust Fund Totals	\$0.00	\$0.00	\$0.00	\$1,202,504.38	\$0.00	\$122,548.23	(\$122,548.23)		\$637,454.86
Grand Totals									
REVENUE TOTALS	.00	.00	.00	1,327,504.38	.00	3,625,248.23	(3,625,248.23)	+++	3,293,754.86
EXPENSE TOTALS	.00	.00	.00	125,000.00	.00	3,502,700.00	(3,502,700.00)	+++	2,656,300.00
Grand Totals	\$0.00	\$0.00	\$0.00	\$1,202,504.38	\$0.00	\$122,548.23	(\$122,548.23)		\$637,454.86