



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: April 17, 2020
SUBJECT: March Fiscal Year to Date 2020 Financial Statements

During these unprecedented times, dealing with the numerous issues that the City, its residents each department and all employees face make financial reporting and projecting extremely important. The City is facing many difficult financial decisions through the remainder of Fiscal Year 2020 and as the Fiscal Year 2021 budget is recommended and considered by the City Council.

Over the past decade, the City Council has been proactive in developing balanced budgets, maintain strong financial health and strong fund balances as is evidenced in the City's very strong bond rating by Standard and Poor's of AA+. This financial strength places the City in a very solid starting point to deal with this unexpected financial situation.

As of March 31, the City has taken the following steps to manage its finances.

1. Follow the Governors executive orders.
2. Comply with the applicable new Families First Coronavirus Response Act Criteria and any changes to other existing regulations.
3. Directed staff to work remotely to the greatest extent possible and stagger employee attendance in the office or work locations to minimize exposures and still meet citizens needs as timely as possible.
4. Directed Departments to curtail expenditures to only essential purchases to maintain operations. *(The priority is to maintain operations for police, fire, dispatch centers, public works, water and wastewater plants, human services, and other essential services to support operations and meet customer needs.)*
5. Furloughed temporary employees.

6. Currently the City has full and part-time vacant positions, and is only moving forward to fill these positions on a case by case basis and deemed urgent to fill.
7. Continue to manage and maintain financial information and liquidity.
8. Tax receipts remain strong through the March 31 quarterly tax payment due. As of March 31; 95.3% of tax payments due were received compared to 96.3% at the same time last year.
9. The City Treasurer is beginning discussions with the City's lenders regarding Tax Anticipation Note (TAN) financing and the details that are needed if it is determined that there will be a gap in the City's cash flow over the next 6-12 months. City Council approval is required for any financing needs and will be presented for consideration at a future City Council meeting if warranted.
10. At its April 13, Regular City Council meeting, the Council approved a hiatus on the purple PAYT bag program from April 20, 2020 and until the Governor Sununu's emergency order is lifted.

The attached financial statements for the period ending March 31, 2020 represent 75% of the elapsed Fiscal Year 2020. *New for this executive summary is a projection for the end of fiscal year 2020 for revenues.*

General notes:

- 1) The "Prior Year YTD" column that normally appears on the monthly operating budget financial statements is not showing on the attached report. During the conversion to Munis, FY19 information was converted as one YTD number through May 31, 2019 so the prior year monthly information is not a reportable amount at this time. This will catch up in May 2020 and the Prior Year YTD results will start to appear as a comparative amount from there forward. I will include the prior year comparative amounts on revenue and expense account notes below throughout the year as normal.
- 2) For Fiscal Year 2020, the City received a premium holiday refund from Primex in the amount of \$117,600 which was distributed to applicable funds throughout the City. The General fund received the largest portion in the amount of \$99,900. This revenue was unanticipated.
- 3) The City received \$749,700 from the State of New Hampshire as part of the \$40,000,000 Supplemental Municipal Aid approved in the State's bi-annual budget. The \$749,700 was approved at the regular City Council meeting in December, as a supplemental appropriation to transfer to Highway Reserve for future paving needs.

General Fund

Revenues:

- 1) Nine months into the fiscal year and amid this unprecedented time, the City is reviewing all revenue items in all departments and operating funds. While we are seeing some revenue items reduced as of March 31, many lines are mainly on track. It is anticipated that additional revenue reductions will be realized through June 30. Notable items and year end projections are noted in the charts below and will continue to be monitored regularly.

	FY20 Budget	YTD Through 3- 31-20	FY20 June 30 Estimate	Variance
General Fund Revenues				
Finance				
42600 Motor Vehicle Registrations	7,081,994	5,338,007	7,000,000	(81,994)
44000 Investment Income	700,000	575,169	610,000	(90,000)
47340 Highway Block Grant	896,710	727,786	909,700	12,990
General Overhead				
46300 Cable TV Franchise	832,500	641,143	837,150	4,650
46700 Retiree Health Insurance	1,409,670	1,025,129	1,334,900	(74,770)
46910 Insurance Dist and Credits	0	99,934	99,934	99,934
Police				
42310 Parking Penalties	100,000	47,940	57,000	(43,000)
43100 Special Duty Services	275,000	204,982	250,000	(25,000)
Fire				
42500 Fire Prevention Permits	78,690	57,892	64,000	(14,690)
43150 Ambulance Charges	1,951,647	1,550,349	1,970,000	18,353
47500 Other Gov Agencies - Local	550,000	295,215	560,000	10,000
General Services				
43530 Other Service Charges	0	27,394	27,400	27,400
Community Development				
42510 Construction Permits	932,000	650,458	871,000	(61,000)
Parks and Recreation				
43020 Camps	127,500	46,267	85,000	(42,500)
43025 Aquatics Programs	31,500	19,002	23,000	(8,500)
43026 Program Fees	193,640	148,677	134,000	(59,640)
43400 Sales of Lots and Niches	26,100	17,604	29,000	2,900
43530 Other Service Charges	124,500	97,457	115,800	(8,700)
43700 Rental Income	186,203	103,592	104,000	(82,203)
General Fund Major Revenue Variances				(415,770)
All Other GF Revenue Variances				308,452
Total GF Revenue Surplus/(Shortfall)				(\$107,318)

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
General Fund Expenses				
Compensation	30,415,626	21,721,972	29,618,267	(797,359)
Fringe Benefits	17,813,480	13,277,411	17,481,594	(331,886)
Outside Services	2,752,164	1,851,047	2,692,730	(59,434)
Supplies	2,668,184	1,937,328	2,634,450	(33,734)
Utilities	1,230,854	861,763	1,229,430	(1,424)
Insurance	474,930	462,748	468,236	(6,694)
Capital Outlay	60,810	6,918	54,450	(6,360)
Debt Service	7,297,800	6,720,333	7,297,800	0
Miscellaneous	1,075,330	702,562	934,360	(140,970)
Transfer Out	4,763,572	4,346,087	4,946,972	183,400
Total Expenses Under Budget	68,552,750	51,888,169	67,358,289	(\$1,194,461)

	FY20 Budget	FY20 June 30 Estimate
General Fund Total		
Total Projected Revenues	68,552,750	\$67,338,332
Less: Total Projected Expenses	68,552,750	\$67,358,289
Projected FY20 Surplus (Deficit) Total	0	(\$19,957)

The General Fund ending result deficit of \$19,957 is reflective projections as of March 31 through June 30, 2020. These estimates will be updated regularly as the remainder of the fiscal year progresses.

Major Enterprise and Special Revenue Funds:

The first charts below for each of the funds reflects the major revenues for each fund and the full year estimates as of June 30, 2020. The second chart for each fund is the estimated year end result compared to budget.

Engineering Inspections Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Inspection Fund				
43018 Inspection Fees	265,000	264,724	335,380	70,380
Inspection Fund Major Revenue Variances				\$70,380

	FY20 Budget		FY20 June 30 Estimate
Inspection Fund Total			
Total Projected Revenues	363,550		441,730
Less: Total Projected Expenses	359,109		508,260
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>4,441</i>		<i>(\$66,530)</i>

The Inspections Fund Projected total is worse than budgeted mainly due to increased expenses for the remainder of FY20.

Parking Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Parking Fund				
43210 Parking Penalties	633,436	287,117	353,000	(280,436)
43600 Metered Parking	1,379,874	908,776	1,119,700	(260,174)
43610 Metered Parking Cards	85,000	18,202	22,000	(63,000)
43700 Rental Income	671,805	700,910	692,200	<u>20,395</u>
<i>Parking Fund Major Revenue Variances</i>				<i>(\$583,215)</i>

	FY20 Budget		FY20 June 30 Estimate
Parking Fund Total			
Total Projected Revenues	3,049,358		2,485,705
Less: Total Projected Expenses	2,924,555		2,743,733
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>124,803</i>		<i>(\$258,028)</i>

The Parking Fund projected total is worse than budgeted mainly due to short revenues for the remainder of FY20.

Airport Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Airport Fund				
43060 Markup	30,000	16,727	20,000	(10,000)
43700 Rental Income	324,828	250,982	328,900	<u>4,072</u>
<i>Airport Fund Major Revenue Variance</i>				<i>(\$5,928)</i>

	FY20 Budget	FY20 June 30 Estimate
Airport Fund Total		
Total Projected Revenues	362,378	361,452
Less: Total Projected Expenses	<u>444,765</u>	<u>427,632</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>(82,387)</i>	<i>(\$66,180)</i>

The Airport Fund Projected total is better than budgeted mainly due to decreased expenses for the remainder of FY20.

Golf Course Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Golf Fund				
43020 Camps	30,489	13,156	18,200	(12,289)
43300 Seasonal Passes	205,400	61,562	160,000	(45,400)
43310 Daily Fees	330,000	229,255	275,500	(54,500)
43320 Cart Rental	156,400	112,098	137,800	(18,600)
43340 Driving Range	50,004	25,449	34,500	(15,504)
43360 Golf Simulator Revenue	75,000	64,415	64,400	(10,600)
43370 Pro Shop Sales	116,000	82,898	95,000	(21,000)
43380 Concession Sales	42,000	31,500	33,000	<u>(9,000)</u>
<i>Golf Fund Major Revenue Variance</i>				<i>(186,893)</i>

	FY20 Budget	FY20 June 30 Estimate
Golf Fund Total		
Total Projected Revenues	1,099,144	910,603
Less: Total Projected Expenses	<u>1,099,144</u>	<u>1,075,853</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>0</i>	<i>(\$165,250)</i>

The Golf Fund Projected total is worse than budgeted due to reduced sales in all lines for the remainder of FY20.

Arena Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Arena Fund				
43370 Pro Shop Sales	33,000	41,527	41,600	8,600
43380 Concession Sales	58,500	51,066	51,700	(6,800)
43700 Rental Income	540,000	509,954	521,600	(18,400)
46220 Advertising	31,000	2,500	30,300	(700)
<i>Arena Fund Major Revenue Variance</i>				<i>(\$17,300)</i>

	FY20 Budget	FY20 June 30 Estimate
Arena Total		
Total Projected Revenues	666,200	651,852
Less: Total Projected Expenses	<u>647,896</u>	<u>677,223</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>18,304</i>	<i>(\$25,371)</i>

The Arena Fund Projected total is worse than budgeted mainly due to decreased concession sales and rental income for the remainder of FY20.

Solid Waste Fund

	FY20 Budget	YTD Through 3-31-20	FY20 June 30 Estimate	Variance
Solid Waste				
43200 Commercial Disposal	1,372,167	836,718	1,124,700	(247,467)
43210 Downtown Solid Waste District	265,270	212,480	265,300	<u>30</u>
43220 PAYT Bage	1,172,025	841,081	1,264,600	92,575
43225 PAYT Containers	389,200	286,813	371,000	<u>(18,200)</u>
<i>Solid Waste Fund Major Revenue Variance</i>				<i>(\$173,062)</i>

	FY20 Budget	FY20 June 30 Estimate
Solid Waste Total		
Total Projected Revenues	4,458,581	4,297,270
Less: Total Projected Expenses	4,539,339	4,326,616
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>(80,758)</i>	<i>(\$29,346)</i>

The Solid Waste Fund Projected total is better than budgeted mainly due to increased bag sales for the remainder of FY20. *Note: The impact of the Council action on the PAYT bag program will be included next month in the April Financial projection memo.*

Water Fund

	FY20 Budget	YTD Through 3-31-20	Fiscal YTD Estimate Through 6-30-20	Variance
Water				
General Services				
43500 Water Usage	4,719,660	3,573,564	4,547,400	(172,260)
43510 Water Availability	1,170,000	876,213	1,169,400	(600)
<i>Water Fund Major Revenue Variance</i>				<i>(\$172,860)</i>

	FY20 Budget	FY20 June 30 Projected
Water Total		
Total Projected Revenues	6,288,400	6,167,625
Less: Total Projected Expenses	6,344,245	6,316,933
<i>Projected FY20 Surplus Total</i>	<i>(55,845)</i>	<i>(\$149,308)</i>

The Water Fund projected total is worse than budgeted due to reduced water usage for the remainder of FY20.

Sewer Fund

	FY20 Budget	YTD Through 3-31-20	Fiscal YTD Estimate Through 6-30-20	Variance
Wastewater				
General Services				
43530 Sewer Usage	6,738,979	5,154,739	6,496,300	(242,679)
43550 Sewer Usage Towns	218,000	205,723	229,000	11,000
43560 Leachate Processing	200,000	147,088	200,000	<u>0</u>
Wastewater Fund Major Revenue Variance				\$ (231,679)

	FY20 Budget	FY20 June 30 Projected
Wastewater Total		
Total Projected Revenues	7,975,513	7,520,490
Less: Total Projected Expenses	<u>8,864,632</u>	<u>8,539,095</u>
Projected FY20 Surplus Total	\$ (889,119)	\$ (1,018,605)

The Wastewater Fund projected total is worse than budgeted due to reduced sewer usage for the remainder of FY20.

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.

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0010 - General								
REVENUE								
Property Taxes	41,874,229.00	0.00	41,874,229.00	0.00	0.00	41,942,686.59	(68,457.59)	100
Other Taxes	756,332.00	0.00	756,332.00	501.21	0.00	710,800.92	45,531.08	93
Intergov Revenue	4,083,514.00	790,293.18	4,873,807.18	3,231.61	0.00	4,426,269.73	447,537.45	90
Rental Income	285,743.00	0.00	285,743.00	9,741.60	0.00	193,138.77	92,604.23	67
Fines and Penalties	518,500.00	0.00	518,500.00	27,147.62	0.00	476,217.19	42,282.81	91
Licenses and Permits	1,334,040.00	0.00	1,334,040.00	90,506.46	0.00	1,147,388.18	186,651.82	86
Investment Income	700,000.00	0.00	700,000.00	40,740.23	0.00	575,169.30	124,830.70	82
Donations	47,500.00	0.00	47,500.00	0.00	0.00	35,112.00	12,388.00	73
Transfer In	3,917,833.00	130,500.00	4,048,333.00	234,575.34	0.00	3,044,122.56	1,004,210.44	75
Use of Fund Bal/RE	0.00	1,107,100.00	1,107,100.00	0.00	0.00	0.00	1,107,100.00	0
Motor Vehicle Reg	7,081,994.00	0.00	7,081,994.00	472,390.00	0.00	5,338,007.80	1,743,986.20	75
Dept Service Charges	3,568,677.00	0.00	3,568,677.00	305,489.17	(200.11)	2,819,947.54	748,929.57	79
Retiree Health Reimb	1,409,670.00	0.00	1,409,670.00	112,504.60	0.00	1,025,129.80	384,540.20	72
Other Revenue	946,825.00	0.00	946,825.00	4,365.50	0.00	848,475.36	98,349.64	89
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,301,193.34	(\$200.11)	\$62,582,465.74	\$5,970,484.55	91%
EXPENSE								
Compensation	30,409,373.00	6,253.25	30,415,626.25	2,187,005.17	0.00	21,721,972.45	8,693,653.80	71
Fringe Benefits	17,779,168.00	34,312.14	17,813,480.14	1,374,357.52	392,270.79	13,277,411.17	4,143,798.18	76
Outside Services	2,651,664.00	100,500.00	2,752,164.00	158,000.70	398,160.88	1,851,047.37	502,955.75	81
Supplies	2,668,184.00	0.00	2,668,184.00	155,495.36	290,860.64	1,937,327.79	439,995.57	83
Utilities	1,230,854.00	0.00	1,230,854.00	105,596.15	1,371.03	861,763.07	367,719.90	70
Insurance	474,930.00	0.00	474,930.00	(1,639.00)	0.00	462,747.92	12,182.08	97
Capital Outlay	30,810.00	30,000.00	60,810.00	1,610.16	9,797.23	6,917.60	44,095.17	27
Debt Service	7,297,800.00	0.00	7,297,800.00	0.00	0.00	6,720,333.06	577,466.94	92
Miscellaneous	1,075,330.00	0.00	1,075,330.00	13,273.24	2,141.89	702,561.67	370,626.44	65
Transfer Out	2,906,744.00	1,856,827.79	4,763,571.79	845,555.96	0.00	4,346,087.32	417,484.47	91
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$4,839,255.26	\$1,094,602.46	\$51,888,169.42	\$15,569,978.30	77%
Fund 0010 - General Totals								
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,301,193.34	(\$200.11)	\$62,582,465.74	\$5,970,484.55	91%
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$4,839,255.26	\$1,094,602.46	\$51,888,169.42	\$15,569,978.30	77%
Fund 0010 - General Totals	\$0.00	\$0.00	\$0.00	(\$3,538,061.92)	\$1,094,402.35	\$10,694,296.32	(\$9,599,493.75)	

General Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Grand Totals								
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,301,193.34	(\$200.11)	\$62,582,465.74	\$5,970,484.55	91%
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$4,839,255.26	\$1,094,602.46	\$51,888,169.42	\$15,569,978.30	77%
Grand Totals	\$0.00	\$0.00	\$0.00	(\$3,538,061.92)	\$1,094,402.35	\$10,694,296.32	(\$9,599,493.75)	

Inspection Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0021 - Inspection								
REVENUE								
Licenses and Permits	98,000.00	0.00	98,000.00	3,304.25	0.00	73,552.25	24,447.75	75
Investment Income	400.00	0.00	400.00	122.15	0.00	2,286.46	(1,886.46)	571
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	265,000.00	0.00	265,000.00	2,746.02	0.00	264,723.76	276.24	99
Other Revenue	150.00	0.00	150.00	0.00	0.00	2,916.16	(2,766.16)	1944
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$6,172.42	\$0.00	\$343,478.63	\$20,071.37	94%
EXPENSE								
Compensation	222,255.00	0.00	222,255.00	14,869.27	0.00	235,028.40	(12,773.40)	105
Fringe Benefits	125,934.00	0.00	125,934.00	8,911.27	0.00	106,762.29	19,171.71	84
Outside Services	2,380.00	0.00	2,380.00	298.06	0.00	2,603.14	(223.14)	109
Supplies	3,190.00	0.00	3,190.00	752.30	0.00	2,477.61	712.39	77
Insurance	1,750.00	0.00	1,750.00	0.00	0.00	1,740.00	10.00	99
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfer Out	3,600.00	0.00	3,600.00	141.67	0.00	3,069.03	530.97	85
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$24,972.57	\$0.00	\$351,680.47	\$7,428.53	97%
Fund 0021 - Inspection Totals								
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$6,172.42	\$0.00	\$343,478.63	\$20,071.37	94%
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$24,972.57	\$0.00	\$351,680.47	\$7,428.53	97%
Fund 0021 - Inspection Totals	\$4,441.00	\$0.00	\$4,441.00	(\$18,800.15)	\$0.00	(\$8,201.84)	\$12,642.84	
Grand Totals								
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$6,172.42	\$0.00	\$343,478.63	\$20,071.37	94%
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$24,972.57	\$0.00	\$351,680.47	\$7,428.53	97%
Grand Totals	\$4,441.00	\$0.00	\$4,441.00	(\$18,800.15)	\$0.00	(\$8,201.84)	\$12,642.84	

Parking Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0022 - Parking								
REVENUE								
Rental Income	671,805.00	0.00	671,805.00	164,811.19	0.00	700,910.64	(29,105.64)	104
Fines and Penalties	633,436.00	0.00	633,436.00	29,322.70	0.00	288,116.89	345,319.11	45
Investment Income	500.00	0.00	500.00	68.18	0.00	3,610.43	(3,110.43)	722
Transfer In	263,243.00	0.00	263,243.00	21,936.92	0.00	197,432.28	65,810.72	75
Parking-Metered	1,464,874.00	0.00	1,464,874.00	67,922.69	0.00	926,979.08	537,894.92	63
Other Revenue	15,500.00	0.00	15,500.00	0.59	0.00	12,505.36	2,994.64	80
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$284,062.27	\$0.00	\$2,129,554.68	\$919,803.32	69%
EXPENSE								
Compensation	484,098.00	0.00	484,098.00	33,645.76	0.00	312,210.20	171,887.80	64
Fringe Benefits	262,855.00	0.00	262,855.00	17,290.77	0.00	147,982.33	114,872.67	56
Outside Services	541,204.00	0.00	541,204.00	32,908.37	62,951.14	228,670.67	249,582.19	53
Supplies	89,935.00	0.00	89,935.00	1,015.41	6,759.70	15,318.55	67,856.75	24
Utilities	51,900.00	0.00	51,900.00	5,309.24	0.00	35,822.83	16,077.17	69
Insurance	21,380.00	0.00	21,380.00	0.00	0.00	21,360.00	20.00	99
Debt Service	1,190,705.00	0.00	1,190,705.00	0.00	0.00	1,191,214.79	(509.79)	100
Miscellaneous	158,715.00	0.00	158,715.00	0.00	0.00	94,652.00	64,063.00	59
Transfer Out	123,763.00	0.00	123,763.00	8,938.58	0.00	96,947.22	26,815.78	78
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$99,108.13	\$69,710.84	\$2,144,178.59	\$710,665.57	75%
Fund 0022 - Parking Totals								
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$284,062.27	\$0.00	\$2,129,554.68	\$919,803.32	69%
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$99,108.13	\$69,710.84	\$2,144,178.59	\$710,665.57	75%
Fund 0022 - Parking Totals	\$124,803.00	\$0.00	\$124,803.00	\$184,954.14	(\$69,710.84)	(\$14,623.91)	\$209,137.75	
Grand Totals								
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$284,062.27	\$0.00	\$2,129,554.68	\$919,803.32	69%
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$99,108.13	\$69,710.84	\$2,144,178.59	\$710,665.57	75%
Grand Totals	\$124,803.00	\$0.00	\$124,803.00	\$184,954.14	(\$69,710.84)	(\$14,623.91)	\$209,137.75	

Airport Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0023 - Airport								
REVENUE								
Intergov Revenue	1,350.00	0.00	1,350.00	6,400.24	0.00	6,400.24	(5,050.24)	474
Rental Income	324,828.00	0.00	324,828.00	6,653.42	0.00	250,982.42	73,845.58	77
Investment Income	6,200.00	0.00	6,200.00	212.45	0.00	4,067.67	2,132.33	65
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	30,000.00	0.00	30,000.00	0.00	0.00	16,727.38	13,272.62	55
Other Revenue	0.00	0.00	0.00	0.00	0.00	378.00	(378.00)	0
REVENUE TOTALS	\$362,378.00	\$0.00	\$362,378.00	\$13,266.11	\$0.00	\$278,555.71	\$83,822.29	76%
EXPENSE								
Compensation	84,363.00	0.00	84,363.00	5,277.32	0.00	58,508.84	25,854.16	69
Fringe Benefits	39,015.00	0.00	39,015.00	2,176.91	0.00	23,213.84	15,801.16	59
Outside Services	62,834.00	0.00	62,834.00	6,400.04	13,028.64	47,387.30	2,418.06	96
Supplies	43,955.00	0.00	43,955.00	1,132.96	1,583.62	19,261.72	23,109.66	47
Utilities	23,250.00	0.00	23,250.00	3,207.90	0.00	17,495.63	5,754.37	75
Insurance	5,919.00	0.00	5,919.00	0.00	0.00	3,460.00	2,459.00	58
Debt Service	53,500.00	0.00	53,500.00	0.00	0.00	46,860.71	6,639.29	87
Miscellaneous	46,395.00	0.00	46,395.00	11,049.95	0.00	33,480.91	12,914.09	72
Transfer Out	85,534.00	0.00	85,534.00	6,086.17	0.00	67,275.53	18,258.47	78
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$35,331.25	\$14,612.26	\$316,944.48	\$113,208.26	74%
Fund 0023 - Airport Totals								
REVENUE TOTALS	\$362,378.00	\$0.00	\$362,378.00	\$13,266.11	\$0.00	\$278,555.71	\$83,822.29	76%
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$35,331.25	\$14,612.26	\$316,944.48	\$113,208.26	74%
Fund 0023 - Airport Totals	(\$82,387.00)	\$0.00	(\$82,387.00)	(\$22,065.14)	(\$14,612.26)	(\$38,388.77)	(\$29,385.97)	
Grand Totals								
REVENUE TOTALS	\$362,378.00	\$0.00	\$362,378.00	\$13,266.11	\$0.00	\$278,555.71	\$83,822.29	76%
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$35,331.25	\$14,612.26	\$316,944.48	\$113,208.26	74%
Grand Totals	(\$82,387.00)	\$0.00	(\$82,387.00)	(\$22,065.14)	(\$14,612.26)	(\$38,388.77)	(\$29,385.97)	

Conservation Property Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0024 - Conservation Property								
REVENUE								
Rental Income	69,100.00	0.00	69,100.00	10,595.30	0.00	55,521.26	13,578.74	80
Transfer In	17,391.00	8,500.00	25,891.00	0.00	0.00	0.00	25,891.00	0
Use of Fund Bal/RE	20,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
REVENUE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$10,595.30	\$0.00	\$55,521.26	\$59,469.74	48%
EXPENSE								
Compensation	5,227.00	0.00	5,227.00	413.08	0.00	3,838.60	1,388.40	73
Fringe Benefits	1,764.00	0.00	1,764.00	141.08	0.00	1,300.61	463.39	73
Outside Services	56,500.00	8,500.00	65,000.00	1,573.31	1,032.52	28,795.73	35,171.75	45
Supplies	23,000.00	0.00	23,000.00	1,744.20	1,744.20	8,218.67	13,037.13	43
Transfer Out	20,000.00	0.00	20,000.00	1,666.67	0.00	15,000.03	4,999.97	75
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$5,538.34	\$2,776.72	\$57,153.64	\$55,060.64	52%
Fund 0024 - Conservation Property Totals								
REVENUE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$10,595.30	\$0.00	\$55,521.26	\$59,469.74	48%
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$5,538.34	\$2,776.72	\$57,153.64	\$55,060.64	52%
Fund 0024 - Conservation Property Totals	\$0.00	\$0.00	\$0.00	\$5,056.96	(\$2,776.72)	(\$1,632.38)	\$4,409.10	
Grand Totals								
REVENUE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$10,595.30	\$0.00	\$55,521.26	\$59,469.74	48%
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$5,538.34	\$2,776.72	\$57,153.64	\$55,060.64	52%
Grand Totals	\$0.00	\$0.00	\$0.00	\$5,056.96	(\$2,776.72)	(\$1,632.38)	\$4,409.10	

Housing Revolving Loan Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0027 - Housing Revolving Loan								
REVENUE								
Investment Income	0.00	0.00	0.00	499.14	0.00	8,291.99	(8,291.99)	0
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	0.00	0.00	0.00	5,960.93	0.00	41,589.27	(41,589.27)	0
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$6,460.07	\$0.00	\$49,881.26	(\$49,881.26)	0%
EXPENSE								
Outside Services	0.00	0.00	0.00	6.00	417.25	252.32	(669.57)	0
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous	0.00	914,299.17	914,299.17	0.00	0.00	6,738.75	907,560.42	0
EXPENSE TOTALS	\$0.00	\$914,299.17	\$914,299.17	\$6.00	\$417.25	\$6,991.07	\$906,890.85	0%
Fund 0027 - Housing Revolving Loan Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$6,460.07	\$0.00	\$49,881.26	(\$49,881.26)	0%
EXPENSE TOTALS	\$0.00	\$914,299.17	\$914,299.17	\$6.00	\$417.25	\$6,991.07	\$906,890.85	0%
Fund 0027 - Housing Revolving Loan Totals	\$0.00	(\$914,299.17)	(\$914,299.17)	\$6,454.07	(\$417.25)	\$42,890.19	\$857,009.59	
Grand Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$6,460.07	\$0.00	\$49,881.26	(\$49,881.26)	0%
EXPENSE TOTALS	\$0.00	\$914,299.17	\$914,299.17	\$6.00	\$417.25	\$6,991.07	\$906,890.85	0%
Grand Totals	\$0.00	(\$914,299.17)	(\$914,299.17)	\$6,454.07	(\$417.25)	\$42,890.19	\$857,009.59	

Golf Course Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0035 - Golf Course								
REVENUE								
Rental Income	0.00	6,000.00	6,000.00	0.00	0.00	4,431.00	1,569.00	73
Investment Income	0.00	0.00	0.00	0.00	0.00	371.54	(371.54)	0
Transfer In	50,251.00	7,100.00	57,351.00	4,187.58	0.00	44,788.22	12,562.78	78
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	72,489.00	0.00	72,489.00	504.00	0.00	44,656.65	27,832.35	61
Golf Permit and Fees	535,400.00	0.00	535,400.00	39,634.98	0.00	290,817.48	244,582.52	54
Pro Shop Sales	430,404.00	(6,000.00)	424,404.00	16,199.81	0.00	308,855.73	115,548.27	72
Other Revenue	3,500.00	0.00	3,500.00	0.00	0.00	1,254.09	2,245.91	35
REVENUE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$60,526.37	\$0.00	\$695,174.71	\$403,969.29	63%
EXPENSE								
Compensation	441,052.00	0.00	441,052.00	23,179.57	0.00	311,260.26	129,791.74	70
Fringe Benefits	172,869.00	0.00	172,869.00	12,366.54	0.00	129,487.45	43,381.55	74
Outside Services	117,003.00	7,100.00	124,103.00	4,258.64	17,027.65	96,316.03	10,759.32	91
Supplies	216,280.00	0.00	216,280.00	4,334.93	30,470.60	157,992.32	27,817.08	87
Utilities	42,690.00	0.00	42,690.00	1,466.32	0.00	31,711.64	10,978.36	74
Insurance	3,950.00	0.00	3,950.00	0.00	0.00	3,940.00	10.00	99
Debt Service	94,900.00	0.00	94,900.00	0.00	0.00	93,456.58	1,443.42	98
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfer Out	3,300.00	0.00	3,300.00	250.00	0.00	2,250.00	1,050.00	68
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$45,856.00	\$47,498.25	\$826,414.28	\$225,231.47	79%
Fund 0035 - Golf Course Totals								
REVENUE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$60,526.37	\$0.00	\$695,174.71	\$403,969.29	63%
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$45,856.00	\$47,498.25	\$826,414.28	\$225,231.47	79%
Fund 0035 - Golf Course Totals	\$0.00	\$0.00	\$0.00	\$14,670.37	(\$47,498.25)	(\$131,239.57)	\$178,737.82	
Grand Totals								
REVENUE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$60,526.37	\$0.00	\$695,174.71	\$403,969.29	63%
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$45,856.00	\$47,498.25	\$826,414.28	\$225,231.47	79%
Grand Totals	\$0.00	\$0.00	\$0.00	\$14,670.37	(\$47,498.25)	(\$131,239.57)	\$178,737.82	

Arena Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0036 - Arena								
REVENUE								
Rental Income	540,000.00	0.00	540,000.00	42,391.56	0.00	509,954.52	30,045.48	94
Investment Income	3,200.00	0.00	3,200.00	137.10	0.00	4,887.32	(1,687.32)	152
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	58,500.00	0.00	58,500.00	4,774.35	0.00	51,066.83	7,433.17	87
Pro Shop Sales	33,000.00	0.00	33,000.00	1,352.40	0.00	41,527.60	(8,527.60)	125
Other Revenue	31,500.00	0.00	31,500.00	125.24	0.00	4,293.05	27,206.95	13
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$48,780.65	\$0.00	\$611,729.32	\$54,470.68	91%
EXPENSE								
Compensation	234,422.00	0.00	234,422.00	19,388.33	0.00	185,234.28	49,187.72	79
Fringe Benefits	93,197.00	0.00	93,197.00	7,391.07	0.00	71,775.13	21,421.87	77
Outside Services	38,551.00	0.00	38,551.00	2,368.39	5,308.03	44,935.63	(11,692.66)	130
Supplies	45,949.00	0.00	45,949.00	5,537.54	10,362.58	35,563.66	22.76	99
Utilities	76,780.00	0.00	76,780.00	12,704.06	0.00	67,699.81	9,080.19	88
Insurance	7,210.00	0.00	7,210.00	0.00	0.00	7,434.00	(224.00)	103
Capital Outlay	15,800.00	0.00	15,800.00	0.00	0.00	15,750.00	50.00	99
Debt Service	65,700.00	0.00	65,700.00	0.00	0.00	59,830.26	5,869.74	91
Transfer Out	70,287.00	0.00	70,287.00	5,857.25	0.00	52,715.25	17,571.75	75
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$53,246.64	\$15,670.61	\$540,938.02	\$91,287.37	85%
Fund 0036 - Arena Totals								
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$48,780.65	\$0.00	\$611,729.32	\$54,470.68	91%
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$53,246.64	\$15,670.61	\$540,938.02	\$91,287.37	85%
Fund 0036 - Arena Totals	\$18,304.00	\$0.00	\$18,304.00	(\$4,465.99)	(\$15,670.61)	\$70,791.30	(\$36,816.69)	
Grand Totals								
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$48,780.65	\$0.00	\$611,729.32	\$54,470.68	91%
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$53,246.64	\$15,670.61	\$540,938.02	\$91,287.37	85%
Grand Totals	\$18,304.00	\$0.00	\$18,304.00	(\$4,465.99)	(\$15,670.61)	\$70,791.30	(\$36,816.69)	

Solid Waste Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0037 - Solid Waste								
REVENUE								
Intergov Revenue	70,141.00	0.00	70,141.00	5,481.25	0.00	49,206.25	20,934.75	70
Licenses and Permits	700.00	0.00	700.00	0.00	0.00	500.00	200.00	71
Transfer In	1,076,478.00	0.00	1,076,478.00	89,706.50	0.00	807,358.50	269,119.50	75
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Dept Service Charges	95,000.00	0.00	95,000.00	7,277.50	0.00	71,320.00	23,680.00	75
SW Commercial Sales	1,637,437.00	0.00	1,637,437.00	107,073.94	0.00	1,049,198.38	588,238.62	64
SW Residential Sales	1,577,325.00	0.00	1,577,325.00	182,510.55	0.00	1,146,232.45	431,092.55	72
Other Revenue	1,500.00	0.00	1,500.00	1,006.12	0.00	5,210.34	(3,710.34)	347
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$393,055.86	\$0.00	\$3,129,025.92	\$1,329,555.08	70%
EXPENSE								
Compensation	167,651.00	0.00	167,651.00	4,015.52	0.00	134,124.63	33,526.37	80
Fringe Benefits	75,893.00	0.00	75,893.00	5,023.80	0.00	61,989.42	13,903.58	81
Outside Services	4,256,995.00	0.00	4,256,995.00	285,613.64	1,636,588.13	2,479,332.04	141,074.83	96
Utilities	7,700.00	0.00	7,700.00	1,027.87	0.00	7,658.91	41.09	99
Insurance	80.00	0.00	80.00	0.00	0.00	80.00	0.00	100
Debt Service	27,420.00	0.00	27,420.00	0.00	0.00	27,412.00	8.00	99
Transfer Out	3,600.00	0.00	3,600.00	300.00	0.00	2,700.00	900.00	75
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$295,980.83	\$1,636,588.13	\$2,713,297.00	\$189,453.87	95%
Fund 0037 - Solid Waste Totals								
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$393,055.86	\$0.00	\$3,129,025.92	\$1,329,555.08	70%
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$295,980.83	\$1,636,588.13	\$2,713,297.00	\$189,453.87	95%
Fund 0037 - Solid Waste Totals	(\$80,758.00)	\$0.00	(\$80,758.00)	\$97,075.03	(\$1,636,588.13)	\$415,728.92	\$1,140,101.21	
Grand Totals								
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$393,055.86	\$0.00	\$3,129,025.92	\$1,329,555.08	70%
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$295,980.83	\$1,636,588.13	\$2,713,297.00	\$189,453.87	95%
Grand Totals	(\$80,758.00)	\$0.00	(\$80,758.00)	\$97,075.03	(\$1,636,588.13)	\$415,728.92	\$1,140,101.21	

NEOCTIF District Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0041 - NEOC TIF								
REVENUE								
Property Taxes	492,240.00	0.00	492,240.00	0.00	0.00	475,441.59	16,798.41	96
Investment Income	20,000.00	0.00	20,000.00	955.01	0.00	21,484.82	(1,484.82)	107
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$955.01	\$0.00	\$496,926.41	\$15,313.59	97%
EXPENSE								
Outside Services	23,600.00	0.00	23,600.00	0.00	0.00	7,680.00	15,920.00	32
Debt Service	44,450.00	0.00	44,450.00	0.00	0.00	44,431.26	18.74	99
Transfer Out	168,683.00	0.00	168,683.00	14,056.91	0.00	126,512.19	42,170.81	74
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$0.00	\$178,623.45	\$58,109.55	75%
Fund 0041 - NEOC TIF Totals								
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$955.01	\$0.00	\$496,926.41	\$15,313.59	97%
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$0.00	\$178,623.45	\$58,109.55	75%
Fund 0041 - NEOC TIF Totals	\$275,507.00	\$0.00	\$275,507.00	(\$13,101.90)	\$0.00	\$318,302.96	(\$42,795.96)	
Grand Totals								
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$955.01	\$0.00	\$496,926.41	\$15,313.59	97%
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$0.00	\$178,623.45	\$58,109.55	75%
Grand Totals	\$275,507.00	\$0.00	\$275,507.00	(\$13,101.90)	\$0.00	\$318,302.96	(\$42,795.96)	

Sears Block TIF District Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0042 - Sears Block TIF								
REVENUE								
Property Taxes	1,132,740.00	0.00	1,132,740.00	0.00	0.00	1,204,765.48	(72,025.48)	106
Investment Income	8,000.00	0.00	8,000.00	395.98	0.00	6,843.04	1,156.96	85
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
REVENUE TOTALS	\$1,140,740.00	\$0.00	\$1,140,740.00	\$395.98	\$0.00	\$1,211,608.52	(\$70,868.52)	106%
EXPENSE								
Outside Services	57,400.00	0.00	57,400.00	0.00	0.00	39,707.30	17,692.70	69
Utilities	0.00	0.00	0.00	304.32	0.00	345.70	(345.70)	0
Debt Service	341,410.00	0.00	341,410.00	0.00	0.00	305,590.11	35,819.89	89
Transfer Out	686,435.00	0.00	686,435.00	57,202.92	0.00	514,826.28	171,608.72	75
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,507.24	\$0.00	\$860,469.39	\$224,775.61	79%
Fund 0042 - Sears Block TIF Totals								
REVENUE TOTALS	\$1,140,740.00	\$0.00	\$1,140,740.00	\$395.98	\$0.00	\$1,211,608.52	(\$70,868.52)	106%
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,507.24	\$0.00	\$860,469.39	\$224,775.61	79%
Fund 0042 - Sears Block TIF Totals	\$55,495.00	\$0.00	\$55,495.00	(\$57,111.26)	\$0.00	\$351,139.13	\$153,907.09	
Grand Totals								
REVENUE TOTALS	\$1,140,740.00	\$0.00	\$1,140,740.00	\$395.98	\$0.00	\$1,211,608.52	(\$70,868.52)	106%
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,507.24	\$0.00	\$860,469.39	\$224,775.61	79%
Grand Totals	\$55,495.00	\$0.00	\$55,495.00	(\$57,111.26)	\$0.00	\$351,139.13	\$153,907.09	

Penacook Village TIF District Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0043 - Penacook Village TIF								
REVENUE								
Property Taxes	59,825.00	0.00	59,825.00	0.00	0.00	78,256.09	(18,431.09)	130
Investment Income	1,000.00	0.00	1,000.00	68.01	0.00	11,160.69	(10,160.69)	1116
Other Revenue	0.00	496,800.00	496,800.00	0.00	0.00	499,100.00	(2,300.00)	100
REVENUE TOTALS	\$60,825.00	\$496,800.00	\$557,625.00	\$68.01	\$0.00	\$588,516.78	(\$30,891.78)	105%
EXPENSE								
Outside Services	17,580.00	0.00	17,580.00	0.00	100.00	9,090.00	8,390.00	52
Debt Service	33,200.00	0.00	33,200.00	0.00	0.00	33,127.26	72.74	99
Transfer Out	7,750.00	496,800.00	504,550.00	645.84	0.00	502,612.56	1,937.44	99
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$100.00	\$544,829.82	\$10,400.18	98%
Fund 0043 - Penacook Village TIF Totals								
REVENUE TOTALS	\$60,825.00	\$496,800.00	\$557,625.00	\$68.01	\$0.00	\$588,516.78	(\$30,891.78)	105%
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$100.00	\$544,829.82	\$10,400.18	98%
Fund 0043 - Penacook Village TIF Totals	\$2,295.00	\$0.00	\$2,295.00	(\$577.83)	(\$100.00)	\$43,686.96	(\$20,491.60)	
Grand Totals								
REVENUE TOTALS	\$60,825.00	\$496,800.00	\$557,625.00	\$68.01	\$0.00	\$588,516.78	(\$30,891.78)	105%
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$100.00	\$544,829.82	\$10,400.18	98%
Grand Totals	\$2,295.00	\$0.00	\$2,295.00	(\$577.83)	(\$100.00)	\$43,686.96	(\$20,491.60)	

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0058 - Water								
REVENUE								
Fines and Penalties	27,500.00	0.00	27,500.00	2,670.24	0.00	16,755.29	10,744.71	60
Investment Income	76,000.00	0.00	76,000.00	4,177.98	0.00	53,087.00	22,913.00	69
Capital Contribution	20,000.00	0.00	20,000.00	2,776.00	0.00	43,443.00	(23,443.00)	217
Dept Service Charges	232,500.00	0.00	232,500.00	19,477.26	0.00	212,357.18	20,142.82	91
Water Sales	5,889,660.00	0.00	5,889,660.00	427,357.10	0.00	4,449,776.46	1,439,883.54	75
Retiree Health Reimb	39,940.00	0.00	39,940.00	3,754.91	0.00	33,763.52	6,176.48	84
Other Revenue	2,800.00	0.00	2,800.00	126.59	0.00	10,932.15	(8,132.15)	390
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$460,340.08	\$0.00	\$4,820,114.60	\$1,468,285.40	76%
EXPENSE								
Compensation	1,267,693.00	0.00	1,267,693.00	95,428.38	0.00	898,815.88	368,877.12	70
Fringe Benefits	782,769.00	0.00	782,769.00	66,957.17	28,741.12	601,928.51	152,099.37	80
Outside Services	164,334.00	0.00	164,334.00	5,250.00	24,246.25	72,477.62	67,610.13	58
Supplies	461,232.00	0.00	461,232.00	40,146.94	80,010.19	300,008.59	81,213.22	82
Utilities	247,810.00	0.00	247,810.00	5,588.07	0.00	119,037.56	128,772.44	48
Insurance	40,000.00	0.00	40,000.00	0.00	0.00	39,910.00	90.00	99
Capital Outlay	119,000.00	0.00	119,000.00	0.00	1,576.12	37,670.16	79,753.72	32
Debt Service	1,954,100.00	0.00	1,954,100.00	0.00	0.00	1,922,914.78	31,185.22	98
Miscellaneous	6,000.00	0.00	6,000.00	0.00	0.00	2,177.00	3,823.00	36
Transfer Out	1,301,307.00	0.00	1,301,307.00	70,786.00	0.00	1,046,540.00	254,767.00	80
Gain/Loss Refunding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
EXPENSE TOTALS	\$6,344,245.00	\$0.00	\$6,344,245.00	\$284,156.56	\$134,573.68	\$5,041,480.10	\$1,168,191.22	81%
Fund 0058 - Water Totals								
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$460,340.08	\$0.00	\$4,820,114.60	\$1,468,285.40	76%
EXPENSE TOTALS	\$6,344,245.00	\$0.00	\$6,344,245.00	\$284,156.56	\$134,573.68	\$5,041,480.10	\$1,168,191.22	81%
Fund 0058 - Water Totals	(\$55,845.00)	\$0.00	(\$55,845.00)	\$176,183.52	(\$134,573.68)	(\$221,365.50)	\$300,094.18	
Grand Totals								
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$460,340.08	\$0.00	\$4,820,114.60	\$1,468,285.40	76%
EXPENSE TOTALS	\$6,344,245.00	\$0.00	\$6,344,245.00	\$284,156.56	\$134,573.68	\$5,041,480.10	\$1,168,191.22	81%
Grand Totals	(\$55,845.00)	\$0.00	(\$55,845.00)	\$176,183.52	(\$134,573.68)	(\$221,365.50)	\$300,094.18	

Wastewater Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0059 - Wastewater								
REVENUE								
Intergov Revenue	234,304.00	0.00	234,304.00	28,746.00	0.00	242,875.00	(8,571.00)	103
Rental Income	4,190.00	0.00	4,190.00	0.00	0.00	0.00	4,190.00	0
Fines and Penalties	30,500.00	0.00	30,500.00	3,118.04	0.00	18,928.09	11,571.91	62
Licenses and Permits	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
Investment Income	104,000.00	0.00	104,000.00	3,112.47	0.00	68,713.54	35,286.46	66
Capital Contribution	40,000.00	0.00	40,000.00	3,420.00	0.00	58,516.62	(18,516.62)	146
Use of Fund Bal/RE	0.00	275,000.00	275,000.00	0.00	0.00	0.00	275,000.00	0
Dept Service Charges	23,100.00	0.00	23,100.00	0.00	0.00	15,907.61	7,192.39	68
Wastewater Sales	7,221,979.00	0.00	7,221,979.00	530,225.61	0.00	5,586,310.54	1,635,668.46	77
Retiree Health Reimb	39,940.00	0.00	39,940.00	3,754.89	0.00	33,763.48	6,176.52	84
Other Revenue	1,000.00	0.00	1,000.00	(1,393.76)	0.00	16,666.18	(15,666.18)	1666
REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$570,983.25	\$0.00	\$6,041,681.06	\$1,933,831.94	75%
EXPENSE								
Compensation	1,518,303.00	0.00	1,518,303.00	93,111.68	0.00	978,112.12	540,190.88	64
Fringe Benefits	947,587.00	0.00	947,587.00	61,166.86	28,741.12	602,174.75	316,671.13	66
Outside Services	477,620.00	275,000.00	752,620.00	52,261.08	148,776.83	373,247.15	230,596.02	69
Supplies	489,969.00	0.00	489,969.00	43,556.88	97,717.93	340,180.18	52,070.89	89
Utilities	657,110.00	0.00	657,110.00	59,886.34	3,206.68	385,868.38	268,034.94	59
Insurance	62,310.00	0.00	62,310.00	0.00	0.00	62,190.00	120.00	99
Capital Outlay	58,000.00	0.00	58,000.00	1,261.61	27,971.17	28,779.53	1,249.30	97
Debt Service	3,033,900.00	0.00	3,033,900.00	0.00	0.00	3,023,448.81	10,451.19	99
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Allocated Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfer Out	1,344,833.00	0.00	1,344,833.00	88,646.16	0.00	1,016,949.94	327,883.06	75
Gain/Loss Refunding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
EXPENSE TOTALS	\$8,589,632.00	\$275,000.00	\$8,864,632.00	\$399,890.61	\$306,413.73	\$6,810,950.86	\$1,747,267.41	80%
Fund 0059 - Wastewater Totals								
REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$570,983.25	\$0.00	\$6,041,681.06	\$1,933,831.94	75%
EXPENSE TOTALS	\$8,589,632.00	\$275,000.00	\$8,864,632.00	\$399,890.61	\$306,413.73	\$6,810,950.86	\$1,747,267.41	80%
Fund 0059 - Wastewater Totals	(\$889,119.00)	\$0.00	(\$889,119.00)	\$171,092.64	(\$306,413.73)	(\$769,269.80)	\$186,564.53	

Grand Totals

Wastewater Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$570,983.25	\$0.00	\$6,041,681.06	\$1,933,831.94	75%
EXPENSE TOTALS	\$8,589,632.00	\$275,000.00	\$8,864,632.00	\$399,890.61	\$306,413.73	\$6,810,950.86	\$1,747,267.41	80%
Grand Totals	(\$889,119.00)	\$0.00	(\$889,119.00)	\$171,092.64	(\$306,413.73)	(\$769,269.80)	\$186,564.53	

Trust Fund Budget by Account Classification Report

Through 3/31/2020
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 0009 - Trust								
REVENUE								
Investment Income	0.00	0.00	0.00	(65,302.25)	0.00	1,590,442.11	(1,590,442.11)	0
Transfer In	0.00	0.00	0.00	749,727.79	0.00	3,879,583.79	(3,879,583.79)	0
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$684,425.54	\$0.00	\$5,470,025.90	(\$5,470,025.90)	0%
EXPENSE								
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfer Out	0.00	0.00	0.00	0.00	0.00	4,066,900.00	(4,066,900.00)	0
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,066,900.00	(\$4,066,900.00)	0%
Fund 0009 - Trust Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$684,425.54	\$0.00	\$5,470,025.90	(\$5,470,025.90)	0%
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,066,900.00	(\$4,066,900.00)	0%
Fund 0009 - Trust Totals	\$0.00	\$0.00	\$0.00	\$684,425.54	\$0.00	\$1,403,125.90	(\$9,536,925.90)	
Grand Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$684,425.54	\$0.00	\$5,470,025.90	(\$5,470,025.90)	0%
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,066,900.00	(\$4,066,900.00)	0%
Grand Totals	\$0.00	\$0.00	\$0.00	\$684,425.54	\$0.00	\$1,403,125.90	(\$9,536,925.90)	