



CITY OF CONCORD

REPORT TO CITY MANAGER, FINANCIAL STATEMENTS

FROM: Brian LeBrun – Deputy City Manager Finance

DATE: October 13, 2015

SUBJECT: September Fiscal Year to Date 2016 Financial Statements

The attached financial statements for the period ending September 30, 2015 represent 25% of the elapsed Fiscal Year 2016. 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 FY16 adopted budget or previous year FY15 same period results.

General Fund

Revenues:

- 1) Still very early in the Fiscal year, revenue and expense lines are on track. Trends that develop will be identified as early as possible. Notable items will be listed below.
- 2) A general comment for the FY16 financial statements: Based on the changes made during this year's budget process, Engineering and General Services allocated costs are now recorded as Transfers-in in the revenue section of their respective budgets and the offsetting expenses from the enterprise and special revenue funds are now recorded as Transfers-out.
- 3) General Overhead
 - a. Please note that General Overhead is a new department in the City's financial statements starting in fiscal year 2016.
 - b. Insurance Distributions and Credits: this line is already over budget by \$447,500. While the premium holiday was budgeted for \$82,500, the General Fund premium holiday amount realized was \$530,000. An additional \$69,700 was distributed to other operating funds as recorded in these reports. In total the City received \$599,700 in premium holiday. This is a very positive way to start the new fiscal year.

Expenses:

- 1) Most expense items are on track with budget. It is important to recognize when reading these financial statements that FY16 has 52 pay periods. September represents 12 of 52 payrolls elapsed or 23.1%. This is the ratio that is important to use to compare wage lines to budget. Other notable items are listed below.
- 2) Assessing
 - a. Prof & Tech Services: this line is 160% spent or \$18,300 overspent, including encumbrances, year to date.

Major Enterprise and Special Revenue Funds:**Engineering Inspections Fund**

No significant issues to discuss at this time.

Parking Fund

- 1) Transfer in-Capital Project Fund revenue represents closeout funds returned to cover FY16 debt service payments.
- 2) Parking rental line is \$106,900 behind FY15. The majority of this difference is a timing difference of when quarterly bills are invoiced to customers compared to FY15.
- 3) Metered Parking and Parking Penalties are behind FY15 actual and FY16 budget projections. This is a direct result of the construction activities for the Complete Streets Project.
- 4) Building Services and Repairs for September includes a \$16,400 expenditure for an electrical repair at the Capital Commons Garage due to damage from a lightning strike.

Airport Fund

No significant issues to discuss at this time.

Golf Course Fund

No significant issues to discuss at this time.

Arena Fund

- 1) Transfer in-Arena Capital Project Fund revenue represents closeout funds returned to cover FY16 debt service payments.
- 2) Please note the over-expenditure in the Industrial Equipment Repairs line. This overspending is due to a \$68,000 expense for repairs to the chiller system. This expenditure will be revised as the project proceeds and other funds are identified to accommodate portions of the work.

Solid Waste Fund

Transfer in-Solid Waste Capital Project Fund revenue represents closeout funds returned to cover FY16 debt service payments.

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 09/30/15
 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	36,382,689.00	.00	36,382,689.00	130,612.29	.00	17,776,834.29	18,605,854.71	49	17,144,358.50
Other Taxes	751,022.00	.00	751,022.00	1,193.17	.00	1,433.17	749,588.83	0	16,457.99
Intergovernmental	3,787,659.00	.00	3,787,659.00	262.77	.00	290,118.68	3,497,540.32	8	389,014.79
Rents and Leases	266,520.00	.00	266,520.00	18,367.05	.00	49,403.08	217,116.92	19	107,268.98
Fines and Penalties	640,744.00	.00	640,744.00	35,841.29	.00	100,550.22	540,193.78	16	155,099.47
Licenses and Permits	994,790.00	.00	994,790.00	63,120.86	.00	292,554.77	702,235.23	29	208,493.38
Investment Income	68,690.00	.00	68,690.00	5,309.01	.00	15,975.26	52,714.74	23	6,379.54
Donations	33,500.00	.00	33,500.00	.00	.00	30,971.22	2,528.78	92	546.06
Transfer In	3,442,859.00	75,000.00	3,517,859.00	404,395.57	.00	995,418.71	2,522,440.29	28	790,682.75
Capital Contributions	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Motor Vehicle Registrations	5,957,500.00	.00	5,957,500.00	493,982.00	.00	1,481,757.00	4,475,743.00	25	1,466,454.00
Department Service Charges	3,155,399.00	.00	3,155,399.00	263,725.35	.00	961,087.00	2,194,312.00	30	913,267.64
Retiree Health Reimbursement	1,553,540.00	.00	1,553,540.00	120,805.62	.00	361,951.88	1,191,588.12	23	362,923.42
Other Revenue	1,024,750.00	.00	1,024,750.00	(57,949.80)	.00	758,045.89	266,704.11	74	412,874.57
REVENUE TOTALS	\$58,059,662.00	\$75,000.00	\$58,134,662.00	\$1,479,665.18	\$0.00	\$23,116,101.17	\$35,018,560.83	40%	\$21,973,821.09
EXPENSE									
Compensation	26,404,438.00	450.00	26,404,888.00	1,945,028.50	.00	6,048,154.04	20,356,733.96	23	5,883,765.48
Fringe Benefits	16,491,873.00	.00	16,491,873.00	1,250,582.84	1,508,075.26	4,435,563.05	10,548,234.69	36	3,995,080.98
Outside Services	2,392,844.00	(450.00)	2,392,394.00	257,059.30	255,107.15	628,143.81	1,509,143.04	37	542,953.62
Supplies	2,409,006.00	.00	2,409,006.00	127,410.46	166,920.83	358,507.61	1,883,577.56	22	414,869.68
Utilities	1,393,685.00	.00	1,393,685.00	62,341.46	4,255.89	197,491.91	1,191,937.20	14	183,025.88
Insurance	522,460.00	.00	522,460.00	.00	1,000.00	509,294.00	12,166.00	98	478,759.00
Capital Outlay	21,150.00	75,000.00	96,150.00	115.83	463.34	1,231.66	94,455.00	2	7,122.34
Debt Service	5,489,690.00	.00	5,489,690.00	5,900.00	.00	1,676,239.75	3,813,450.25	31	1,110,396.25
Miscellaneous	1,093,630.00	.00	1,093,630.00	36,714.73	.00	202,468.49	891,161.51	19	226,108.03
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	(181,239.51)
Transfer Out	1,840,886.00	.00	1,840,886.00	85,494.16	.00	596,482.48	1,244,403.52	32	1,072,217.99
EXPENSE TOTALS	\$58,059,662.00	\$75,000.00	\$58,134,662.00	\$3,770,647.28	\$1,935,822.47	\$14,653,576.80	\$41,545,262.73	29%	\$13,733,059.74
Fund 11 - Gen Fund Totals									
REVENUE TOTALS	58,059,662.00	75,000.00	58,134,662.00	1,479,665.18	.00	23,116,101.17	35,018,560.83	40	21,973,821.09
EXPENSE TOTALS	58,059,662.00	75,000.00	58,134,662.00	3,770,647.28	1,935,822.47	14,653,576.80	41,545,262.73	29	13,733,059.74
Fund 11 - Gen Fund Totals	\$0.00	\$0.00	\$0.00	(\$2,290,982.10)	(\$1,935,822.47)	\$8,462,524.37	(\$6,526,701.90)		\$8,240,761.35
Grand Totals									
REVENUE TOTALS	58,059,662.00	75,000.00	58,134,662.00	1,479,665.18	.00	23,116,101.17	35,018,560.83	40	21,973,821.09
EXPENSE TOTALS	58,059,662.00	75,000.00	58,134,662.00	3,770,647.28	1,935,822.47	14,653,576.80	41,545,262.73	29	13,733,059.74
Grand Totals	\$0.00	\$0.00	\$0.00	(\$2,290,982.10)	(\$1,935,822.47)	\$8,462,524.37	(\$6,526,701.90)		\$8,240,761.35

General Fund Budget by Account Class Report

Through 09/30/15
Prior Fiscal Year Activity Included
Summary Listing

Project Inspection Fund Budget by Account Class Report

Through 09/30/15

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	102,000.00	.00	102,000.00	13,085.00	.00	32,760.00	69,240.00	32	39,727.50
Investment Income	400.00	.00	400.00	53.64	.00	114.04	285.96	29	47.89
Department Service Charges	170,000.00	.00	170,000.00	24,041.30	.00	70,599.30	99,400.70	42	27,671.04
Other Revenue	150.00	.00	150.00	4,963.40	.00	5,003.76	(4,853.76)	3336	356.82
REVENUE TOTALS	\$272,550.00	\$0.00	\$272,550.00	\$42,143.34	\$0.00	\$108,477.10	\$164,072.90	40%	\$67,803.25
EXPENSE									
Compensation	165,044.00	.00	165,044.00	16,938.65	.00	52,827.59	112,216.41	32	37,584.62
Fringe Benefits	93,861.00	.00	93,861.00	8,657.57	.00	30,598.97	63,262.03	33	23,887.27
Outside Services	4,520.00	.00	4,520.00	114.06	.00	288.43	4,231.57	6	1,389.08
Supplies	5,368.00	.00	5,368.00	434.27	.00	1,864.13	3,503.87	35	1,052.45
Insurance	1,430.00	.00	1,430.00	.00	.00	1,430.00	.00	100	1,130.00
Capital Outlay	30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	.00
Transfer Out	1,892.00	.00	1,892.00	261.67	.00	915.01	976.99	48	99.99
EXPENSE TOTALS	\$302,115.00	\$0.00	\$302,115.00	\$26,406.22	\$0.00	\$87,924.13	\$214,190.87	29%	\$65,143.41
Fund 2100 - Project Inspection Fund Totals									
REVENUE TOTALS	272,550.00	.00	272,550.00	42,143.34	.00	108,477.10	164,072.90	40	67,803.25
EXPENSE TOTALS	302,115.00	.00	302,115.00	26,406.22	.00	87,924.13	214,190.87	29	65,143.41
Fund 2100 - Project Inspection Fund Totals	(\$29,565.00)	\$0.00	(\$29,565.00)	\$15,737.12	\$0.00	\$20,552.97	(\$50,117.97)		\$2,659.84
Grand Totals									
REVENUE TOTALS	272,550.00	.00	272,550.00	42,143.34	.00	108,477.10	164,072.90	40	67,803.25
EXPENSE TOTALS	302,115.00	.00	302,115.00	26,406.22	.00	87,924.13	214,190.87	29	65,143.41
Grand Totals	(\$29,565.00)	\$0.00	(\$29,565.00)	\$15,737.12	\$0.00	\$20,552.97	(\$50,117.97)		\$2,659.84

Parking Fund Budget by Account Class Report

Through 09/30/15
 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	541,517.00	.00	541,517.00	.00	.00	145,135.68	396,381.32	27	252,048.68
Fines and Penalties	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	250.00	.00	250.00	.00	.00	26.16	223.84	10	20.43
Transfer In	390,889.00	.00	390,889.00	154,256.08	.00	203,468.24	187,420.76	52	200,244.00
Capital Contributions	10,500.00	.00	10,500.00	.00	.00	.00	10,500.00	0	.00
Parking Metered Spaces	786,925.00	.00	786,925.00	51,517.48	.00	157,761.11	629,163.89	20	185,291.44
Parking Penalties	325,000.00	.00	325,000.00	21,207.95	.00	63,123.95	261,876.05	19	81,218.50
Other Revenue	500.00	.00	500.00	6,196.57	.00	6,738.57	(6,238.57)	1348	368.61
REVENUE TOTALS	\$2,055,581.00	\$0.00	\$2,055,581.00	\$233,178.08	\$0.00	\$576,253.71	\$1,479,327.29	28%	\$719,191.66
EXPENSE									
Compensation	393,640.00	.00	393,640.00	28,502.52	.00	86,829.03	306,810.97	22	81,096.01
Fringe Benefits	193,269.00	.00	193,269.00	14,690.36	.00	49,611.44	143,657.56	26	46,027.08
Outside Services	271,685.00	.00	271,685.00	28,591.55	63,490.02	48,025.14	160,169.84	41	46,841.20
Supplies	54,350.00	.00	54,350.00	5,676.24	11,177.93	9,038.56	34,133.51	37	3,079.56
Utilities	63,440.00	.00	63,440.00	.00	.00	9,493.48	53,946.52	15	11,433.99
Insurance	22,500.00	.00	22,500.00	.00	.00	22,540.00	(40.00)	100	21,600.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	862,485.00	.00	862,485.00	1,700.00	.00	493,927.34	368,557.66	57	496,249.33
Miscellaneous	127,853.00	.00	127,853.00	.00	.00	.00	127,853.00	0	29,290.38
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	2,370.00
Transfer Out	230,170.00	.00	230,170.00	19,405.83	.00	91,817.49	138,352.51	40	37,537.50
(Gain) Loss on F/A Disposals	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$2,219,392.00	\$0.00	\$2,219,392.00	\$98,566.50	\$74,667.95	\$811,282.48	\$1,333,441.57	40%	\$775,525.05
Fund 2200 - Parking Fund Totals									
REVENUE TOTALS	2,055,581.00	.00	2,055,581.00	233,178.08	.00	576,253.71	1,479,327.29	28	719,191.66
EXPENSE TOTALS	2,219,392.00	.00	2,219,392.00	98,566.50	74,667.95	811,282.48	1,333,441.57	40	775,525.05
Fund 2200 - Parking Fund Totals	(\$163,811.00)	\$0.00	(\$163,811.00)	\$134,611.58	(\$74,667.95)	(\$235,028.77)	\$145,885.72		(\$56,333.39)
Grand Totals									
REVENUE TOTALS	2,055,581.00	.00	2,055,581.00	233,178.08	.00	576,253.71	1,479,327.29	28	719,191.66
EXPENSE TOTALS	2,219,392.00	.00	2,219,392.00	98,566.50	74,667.95	811,282.48	1,333,441.57	40	775,525.05
Grand Totals	(\$163,811.00)	\$0.00	(\$163,811.00)	\$134,611.58	(\$74,667.95)	(\$235,028.77)	\$145,885.72		(\$56,333.39)

Airport Fund Budget by Account Class Report

Through 09/30/15
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	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Rents and Leases	308,755.00	.00	308,755.00	6,191.94	.00	72,565.02	236,189.98	24	88,986.91
Investment Income	550.00	.00	550.00	90.65	.00	208.14	341.86	38	112.69
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	32,110.00	.00	32,110.00	6,786.06	.00	13,545.22	18,564.78	42	3,338.86
Other Revenue	.00	.00	.00	1,988.00	.00	1,988.00	(1,988.00)	+++	.00
REVENUE TOTALS	\$342,415.00	\$0.00	\$342,415.00	\$15,056.65	\$0.00	\$88,306.38	\$254,108.62	26%	\$92,438.46
EXPENSE									
Compensation	74,936.00	.00	74,936.00	5,514.26	.00	16,254.65	58,681.35	22	16,871.32
Fringe Benefits	36,745.00	.00	36,745.00	2,667.73	.00	9,702.80	27,042.20	26	8,735.52
Outside Services	56,330.00	.00	56,330.00	3,417.05	31,225.00	9,731.77	15,373.23	73	16,069.87
Supplies	44,758.00	.00	44,758.00	.00	.01	173.10	44,584.89	0	1,764.15
Utilities	24,005.00	.00	24,005.00	1,486.65	.00	3,229.92	20,775.08	13	2,433.02
Insurance	8,090.00	.00	8,090.00	.00	.00	5,600.00	2,490.00	69	5,330.00
Debt Service	37,060.00	.00	37,060.00	100.00	.00	14,074.08	22,985.92	38	790.00
Miscellaneous	44,000.00	.00	44,000.00	10,823.86	.00	10,823.86	33,176.14	25	9,969.80
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	1,862.25
Transfer Out	106,140.00	.00	106,140.00	5,615.83	.00	55,597.49	50,542.51	52	78,463.01
EXPENSE TOTALS	\$432,064.00	\$0.00	\$432,064.00	\$29,625.38	\$31,225.01	\$125,187.67	\$275,651.32	36%	\$142,288.94
Fund 2300 - Airport Fund Totals									
REVENUE TOTALS	342,415.00	.00	342,415.00	15,056.65	.00	88,306.38	254,108.62	26	92,438.46
EXPENSE TOTALS	432,064.00	.00	432,064.00	29,625.38	31,225.01	125,187.67	275,651.32	36	142,288.94
Fund 2300 - Airport Fund Totals									
(\$89,649.00)	\$0.00	(\$89,649.00)	(\$14,568.73)	(\$31,225.01)	(\$36,881.29)	(\$21,542.70)	(\$49,850.48)		
Grand Totals									
REVENUE TOTALS	342,415.00	.00	342,415.00	15,056.65	.00	88,306.38	254,108.62	26	92,438.46
EXPENSE TOTALS	432,064.00	.00	432,064.00	29,625.38	31,225.01	125,187.67	275,651.32	36	142,288.94
Grand Totals	(\$89,649.00)	\$0.00	(\$89,649.00)	(\$14,568.73)	(\$31,225.01)	(\$36,881.29)	(\$21,542.70)		(\$49,850.48)

Conservation Property Fund Budget by Account Class Report

Through 09/30/15

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	68,800.00	.00	68,800.00	.00	.00	12,984.58	55,815.42	19	14,550.72
Transfer In	2,674.00	.00	2,674.00	.00	.00	.00	2,674.00	0	.00
Use of Fund Balance/Retained Earnings	55,600.00	.00	55,600.00	.00	.00	.00	55,600.00	0	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$127,074.00	\$0.00	\$127,074.00	\$0.00	\$0.00	\$12,984.58	\$114,089.42	10%	\$14,550.72
EXPENSE									
Compensation	1,592.00	.00	1,592.00	120.07	.00	360.22	1,231.78	23	406.35
Fringe Benefits	922.00	.00	922.00	46.53	.00	138.16	783.84	15	323.52
Outside Services	37,960.00	.00	37,960.00	907.50	2,345.15	2,371.59	33,243.26	12	635.57
Supplies	31,000.00	.00	31,000.00	348.00	.00	497.40	30,502.60	2	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	55,600.00	.00	55,600.00	4,633.33	.00	13,899.99	41,700.01	25	11,889.99
EXPENSE TOTALS	\$127,074.00	\$0.00	\$127,074.00	\$6,055.43	\$2,345.15	\$17,267.36	\$107,461.49	15%	\$13,255.43
Fund 2400 - Conservation Property Fund Totals									
REVENUE TOTALS	127,074.00	.00	127,074.00	.00	.00	12,984.58	114,089.42	10	14,550.72
EXPENSE TOTALS	127,074.00	.00	127,074.00	6,055.43	2,345.15	17,267.36	107,461.49	15	13,255.43
Fund 2400 - Conservation Property Fund Totals	\$0.00	\$0.00	\$0.00	(\$6,055.43)	(\$2,345.15)	(\$4,282.78)	\$6,627.93		\$1,295.29
Grand Totals									
REVENUE TOTALS	127,074.00	.00	127,074.00	.00	.00	12,984.58	114,089.42	10	14,550.72
EXPENSE TOTALS	127,074.00	.00	127,074.00	6,055.43	2,345.15	17,267.36	107,461.49	15	13,255.43
Grand Totals	\$0.00	\$0.00	\$0.00	(\$6,055.43)	(\$2,345.15)	(\$4,282.78)	\$6,627.93		\$1,295.29

Housing Revolving Loan Fund Budget by Account Class Report

Through 09/30/15

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	187.44	.00	431.07	(431.07)	+++	115.95
Department Service Charges	.00	.00	.00	24,046.49	.00	37,412.17	(37,412.17)	+++	105,578.29
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$24,233.93	\$0.00	\$37,843.24	(\$37,843.24)	+++	\$105,694.24
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	.97	.00	22.74	(22.74)	+++	136.20
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	44.14
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	.00	633,438.57	633,438.57	.00	.00	.00	633,438.57	0	.00
EXPENSE TOTALS	\$0.00	\$633,438.57	\$633,438.57	\$0.97	\$0.00	\$22.74	\$633,415.83	0%	\$180.34
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals									
REVENUE TOTALS	.00	.00	.00	24,233.93	.00	37,843.24	(37,843.24)	+++	105,694.24
EXPENSE TOTALS	.00	633,438.57	633,438.57	.97	.00	22.74	633,415.83	0	180.34
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals	\$0.00	(\$633,438.57)	(\$633,438.57)	\$24,232.96	\$0.00	\$37,820.50	(\$671,259.07)		\$105,513.90
Grand Totals									
REVENUE TOTALS	.00	.00	.00	24,233.93	.00	37,843.24	(37,843.24)	+++	105,694.24
EXPENSE TOTALS	.00	633,438.57	633,438.57	.97	.00	22.74	633,415.83	0	180.34
Grand Totals	\$0.00	(\$633,438.57)	(\$633,438.57)	\$24,232.96	\$0.00	\$37,820.50	(\$671,259.07)		\$105,513.90

NEOCTIF District Fund Budget by Account Class Report

Through 09/30/15

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	465,782.00	.00	465,782.00	.00	.00	.00	465,782.00	0	.00
Investment Income	625.00	.00	625.00	198.73	.00	336.94	288.06	54	108.02
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	\$466,407.00	\$0.00	\$466,407.00	\$198.73	\$0.00	\$336.94	\$466,070.06	0%	\$108.02
EXPENSE									
Outside Services	15,960.00	.00	15,960.00	.00	.00	.00	15,960.00	0	.00
Debt Service	200,980.00	.00	200,980.00	.00	.00	33,675.43	167,304.57	17	2,300.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	138,749.00	.00	138,749.00	11,562.41	.00	34,687.23	104,061.77	25	33,035.01
EXPENSE TOTALS	\$355,689.00	\$0.00	\$355,689.00	\$11,562.41	\$0.00	\$68,362.66	\$287,326.34	19%	\$35,335.01
Fund 4100 - NEOCTIF District Fund Totals									
REVENUE TOTALS	466,407.00	.00	466,407.00	198.73	.00	336.94	466,070.06	0	108.02
EXPENSE TOTALS	355,689.00	.00	355,689.00	11,562.41	.00	68,362.66	287,326.34	19	35,335.01
Fund 4100 - NEOCTIF District Fund Totals	\$110,718.00	\$0.00	\$110,718.00	(\$11,363.68)	\$0.00	(\$68,025.72)	\$178,743.72		(\$35,226.99)
Grand Totals									
REVENUE TOTALS	466,407.00	.00	466,407.00	198.73	.00	336.94	466,070.06	0	108.02
EXPENSE TOTALS	355,689.00	.00	355,689.00	11,562.41	.00	68,362.66	287,326.34	19	35,335.01
Grand Totals	\$110,718.00	\$0.00	\$110,718.00	(\$11,363.68)	\$0.00	(\$68,025.72)	\$178,743.72		(\$35,226.99)

Sears Block TIF Fund Budget by Account Class Report

Through 09/30/15

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 4200 - Sears Block TIF District Fund									
REVENUE									
Property Taxes	772,444.00	.00	772,444.00	.00	.00	.00	772,444.00	0	.00
Investment Income	300.00	.00	300.00	.75	.00	42.69	257.31	14	38.19
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	.00	.00	.00	431.97	.00	1,932.90	(1,932.90)	+++	.00
REVENUE TOTALS	\$772,744.00	\$0.00	\$772,744.00	\$432.72	\$0.00	\$1,975.59	\$770,768.41	0%	\$38.19
EXPENSE									
Outside Services	9,090.00	.00	9,090.00	606.25	606.25	1,818.75	6,665.00	27	.00
Debt Service	246,025.00	.00	246,025.00	.00	.00	200,874.48	45,150.52	82	200,251.99
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	673,355.00	.00	673,355.00	53,612.91	.00	190,838.73	482,516.27	28	138,195.00
EXPENSE TOTALS	\$928,470.00	\$0.00	\$928,470.00	\$54,219.16	\$606.25	\$393,531.96	\$534,331.79	42%	\$338,446.99
Fund 4200 - Sears Block TIF District Fund Totals									
REVENUE TOTALS	772,744.00	.00	772,744.00	432.72	.00	1,975.59	770,768.41	0	38.19
EXPENSE TOTALS	928,470.00	.00	928,470.00	54,219.16	606.25	393,531.96	534,331.79	42	338,446.99
Fund 4200 - Sears Block TIF District Fund Totals	(\$155,726.00)	\$0.00	(\$155,726.00)	(\$53,786.44)	(\$606.25)	(\$391,556.37)	\$236,436.62		(\$338,408.80)
Grand Totals									
REVENUE TOTALS	772,744.00	.00	772,744.00	432.72	.00	1,975.59	770,768.41	0	38.19
EXPENSE TOTALS	928,470.00	.00	928,470.00	54,219.16	606.25	393,531.96	534,331.79	42	338,446.99
Grand Totals	(\$155,726.00)	\$0.00	(\$155,726.00)	(\$53,786.44)	(\$606.25)	(\$391,556.37)	\$236,436.62		(\$338,408.80)

Penacook Village TIF Fund Budget by Account Class Report

Through 09/30/15

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	57,479.00	.00	57,479.00	.00	.00	.00	57,479.00	0	.00
Investment Income	50.00	.00	50.00	9.45	.00	23.85	26.15	48	6.69
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	\$57,529.00	\$0.00	\$57,529.00	\$9.45	\$0.00	\$23.85	\$57,505.15	0%	\$6.69
EXPENSE									
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Outside Services	19,000.00	.00	19,000.00	1,350.00	5,250.00	1,700.00	12,050.00	37	.00
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	35,800.00	.00	35,800.00	.00	.00	15,561.55	20,238.45	43	2,985.50
Transfer Out	6,618.00	.00	6,618.00	551.50	.00	1,654.50	4,963.50	25	309.99
EXPENSE TOTALS	\$61,418.00	\$0.00	\$61,418.00	\$1,901.50	\$5,250.00	\$18,916.05	\$37,251.95	39%	\$3,295.49
Fund 4300 - Penacook Village TIF Totals									
REVENUE TOTALS	57,529.00	.00	57,529.00	9.45	.00	23.85	57,505.15	0	6.69
EXPENSE TOTALS	61,418.00	.00	61,418.00	1,901.50	5,250.00	18,916.05	37,251.95	39	3,295.49
Fund 4300 - Penacook Village TIF Totals	(\$3,889.00)	\$0.00	(\$3,889.00)	(\$1,892.05)	(\$5,250.00)	(\$18,892.20)	\$20,253.20		(\$3,288.80)
Grand Totals									
REVENUE TOTALS	57,529.00	.00	57,529.00	9.45	.00	23.85	57,505.15	0	6.69
EXPENSE TOTALS	61,418.00	.00	61,418.00	1,901.50	5,250.00	18,916.05	37,251.95	39	3,295.49
Grand Totals	(\$3,889.00)	\$0.00	(\$3,889.00)	(\$1,892.05)	(\$5,250.00)	(\$18,892.20)	\$20,253.20		(\$3,288.80)

Golf Course Fund Budget by Account Class Report

Through 09/30/15
 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	.00	.00	.00	18.31	.00	35.29	(35.29)	+++	10.95
Transfer In	20,520.00	.00	20,520.00	1,710.00	.00	5,130.00	15,390.00	25	6,620.01
Department Service Charges	74,550.00	.00	74,550.00	10,715.66	.00	24,360.32	50,189.68	33	17,724.00
Golf Permit and Fees	553,085.00	.00	553,085.00	44,668.50	.00	181,950.00	371,135.00	33	189,483.25
Golf Sales	297,000.00	.00	297,000.00	49,378.00	.00	159,087.30	137,912.70	54	146,315.70
Other Revenue	.00	.00	.00	5,061.75	.00	5,125.50	(5,125.50)	+++	38.75
REVENUE TOTALS	\$945,155.00	\$0.00	\$945,155.00	\$111,552.22	\$0.00	\$375,688.41	\$569,466.59	40%	\$360,192.66
EXPENSE									
Compensation	352,259.00	.00	352,259.00	35,679.17	.00	112,580.80	239,678.20	32	117,697.91
Fringe Benefits	136,017.00	.00	136,017.00	10,470.62	.00	35,299.26	100,717.74	26	27,096.20
Outside Services	96,290.00	.00	96,290.00	12,093.05	21,404.46	41,278.98	33,606.56	65	46,000.69
Supplies	198,887.00	.00	198,887.00	25,167.49	9,707.68	73,161.10	116,018.22	42	69,746.77
Utilities	40,180.00	.00	40,180.00	4,301.35	.00	9,913.25	30,266.75	25	10,662.95
Insurance	3,240.00	.00	3,240.00	.00	.00	3,253.00	(13.00)	100	3,120.00
Debt Service	48,520.00	.00	48,520.00	.00	.00	13,845.46	34,674.54	29	2,189.97
Miscellaneous	.00	.00	.00	40.00	.00	132.60	(132.60)	+++	434.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	79,440.00	.00	79,440.00	6,370.00	.00	22,110.00	57,330.00	28	41,737.49
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$954,833.00	\$0.00	\$954,833.00	\$94,121.68	\$31,112.14	\$311,574.45	\$612,146.41	36%	\$318,685.98
Fund 7300 - Golf Course Fund Totals									
REVENUE TOTALS	945,155.00	.00	945,155.00	111,552.22	.00	375,688.41	569,466.59	40	360,192.66
EXPENSE TOTALS	954,833.00	.00	954,833.00	94,121.68	31,112.14	311,574.45	612,146.41	36	318,685.98
Fund 7300 - Golf Course Fund Totals	(\$9,678.00)	\$0.00	(\$9,678.00)	\$17,430.54	(\$31,112.14)	\$64,113.96	(\$42,679.82)		\$41,506.68
Grand Totals									
REVENUE TOTALS	945,155.00	.00	945,155.00	111,552.22	.00	375,688.41	569,466.59	40	360,192.66
EXPENSE TOTALS	954,833.00	.00	954,833.00	94,121.68	31,112.14	311,574.45	612,146.41	36	318,685.98
Grand Totals	(\$9,678.00)	\$0.00	(\$9,678.00)	\$17,430.54	(\$31,112.14)	\$64,113.96	(\$42,679.82)		\$41,506.68

Arena Fund Budget by Account Class Report

Through 09/30/15
 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	512,150.00	.00	512,150.00	19,680.29	.00	44,598.29	467,551.71	9	26,808.00
Investment Income	490.00	.00	490.00	39.52	.00	101.38	388.62	21	58.62
Transfer In	15,280.00	.00	15,280.00	1,273.33	.00	14,532.38	747.62	95	4,007.49
Capital Contributions	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	50,000.00	.00	50,000.00	2,446.50	.00	5,922.50	44,077.50	12	4,981.50
Other Revenue	30,250.00	.00	30,250.00	4,374.38	.00	4,686.90	25,563.10	15	680.49
REVENUE TOTALS	\$608,170.00	\$0.00	\$608,170.00	\$27,814.02	\$0.00	\$69,841.45	\$538,328.55	11%	\$36,536.10
EXPENSE									
Compensation	216,564.00	.00	216,564.00	15,803.70	.00	36,276.02	180,287.98	17	16,670.79
Fringe Benefits	80,126.00	.00	80,126.00	6,475.59	.00	21,499.39	58,626.61	27	9,968.58
Outside Services	29,854.00	.00	29,854.00	645.56	73,478.83	1,631.45	(45,256.28)	252	3,671.04
Supplies	41,325.00	.00	41,325.00	2,820.39	2,799.38	5,278.21	33,247.41	20	5,458.03
Utilities	105,900.00	.00	105,900.00	2,093.81	.00	4,001.38	101,898.62	4	3,506.61
Insurance	7,384.00	.00	7,384.00	2,626.00	.00	7,648.00	(264.00)	104	4,950.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	93,710.00	.00	93,710.00	300.00	.00	7,046.66	86,663.34	8	6,773.24
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	4,064.76
Transfer Out	65,630.00	.00	65,630.00	5,385.83	.00	17,157.49	48,472.51	26	52,861.01
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$640,493.00	\$0.00	\$640,493.00	\$36,150.88	\$76,278.21	\$100,538.60	\$463,676.19	28%	\$107,924.06
Fund 7400 - Arena Fund Totals									
REVENUE TOTALS	608,170.00	.00	608,170.00	27,814.02	.00	69,841.45	538,328.55	11	36,536.10
EXPENSE TOTALS	640,493.00	.00	640,493.00	36,150.88	76,278.21	100,538.60	463,676.19	28	107,924.06
Fund 7400 - Arena Fund Totals	(\$32,323.00)	\$0.00	(\$32,323.00)	(\$8,336.86)	(\$76,278.21)	(\$30,697.15)	\$74,652.36		(\$71,387.96)
Grand Totals									
REVENUE TOTALS	608,170.00	.00	608,170.00	27,814.02	.00	69,841.45	538,328.55	11	36,536.10
EXPENSE TOTALS	640,493.00	.00	640,493.00	36,150.88	76,278.21	100,538.60	463,676.19	28	107,924.06
Grand Totals	(\$32,323.00)	\$0.00	(\$32,323.00)	(\$8,336.86)	(\$76,278.21)	(\$30,697.15)	\$74,652.36		(\$71,387.96)

Solid Waste Fund Budget by Account Class Report

Through 09/30/15

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	57,561.00	.00	57,561.00	8,668.80	.00	13,003.20	44,557.80	23	13,003.20
Licenses and Permits	900.00	.00	900.00	.00	.00	300.00	600.00	33	900.00
Transfer In	990,130.00	.00	990,130.00	82,510.83	.00	249,524.99	740,605.01	25	247,532.49
Department Service Charges	104,910.00	.00	104,910.00	7,782.00	.00	23,080.00	81,830.00	22	26,510.00
SW Commercial Sales	1,056,253.00	.00	1,056,253.00	18,841.74	.00	231,998.88	824,254.12	22	257,213.37
SW Residential Sales	1,266,170.00	.00	1,266,170.00	112,915.80	.00	212,921.60	1,053,248.40	17	222,246.90
Other Revenue	1,270.00	.00	1,270.00	4,547.88	.00	5,155.20	(3,885.20)	406	298.49
REVENUE TOTALS	\$3,477,194.00	\$0.00	\$3,477,194.00	\$235,267.05	\$0.00	\$735,983.87	\$2,741,210.13	21%	\$767,704.45
EXPENSE									
Compensation	197,345.00	.00	197,345.00	8,373.16	.00	25,463.61	171,881.39	13	24,572.22
Fringe Benefits	108,276.00	.00	108,276.00	6,868.81	.00	24,787.48	83,488.52	23	23,726.21
Outside Services	3,301,545.00	.00	3,301,545.00	257,880.73	2,553,995.63	532,811.11	214,738.26	93	567,981.09
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	14,480.00	.00	14,480.00	649.44	.00	1,249.48	13,230.52	9	1,914.07
Insurance	140.00	.00	140.00	.00	.00	140.00	.00	100	140.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	29,880.00	.00	29,880.00	.00	.00	3,941.00	25,939.00	13	4,231.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	900.00
Transfer Out	3,600.00	.00	3,600.00	300.00	.00	900.00	2,700.00	25	.00
EXPENSE TOTALS	\$3,655,266.00	\$0.00	\$3,655,266.00	\$274,072.14	\$2,553,995.63	\$589,292.68	\$511,977.69	86%	\$623,464.59
Fund 7700 - Solid Waste Fund Totals									
REVENUE TOTALS	3,477,194.00	.00	3,477,194.00	235,267.05	.00	735,983.87	2,741,210.13	21	767,704.45
EXPENSE TOTALS	3,655,266.00	.00	3,655,266.00	274,072.14	2,553,995.63	589,292.68	511,977.69	86	623,464.59
Fund 7700 - Solid Waste Fund Totals	(\$178,072.00)	\$0.00	(\$178,072.00)	(\$38,805.09)	(\$2,553,995.63)	\$146,691.19	\$2,229,232.44		\$144,239.86
Grand Totals									
REVENUE TOTALS	3,477,194.00	.00	3,477,194.00	235,267.05	.00	735,983.87	2,741,210.13	21	767,704.45
EXPENSE TOTALS	3,655,266.00	.00	3,655,266.00	274,072.14	2,553,995.63	589,292.68	511,977.69	86	623,464.59
Grand Totals	(\$178,072.00)	\$0.00	(\$178,072.00)	(\$38,805.09)	(\$2,553,995.63)	\$146,691.19	\$2,229,232.44		\$144,239.86

Water Fund Budget by Account Class Report

Through 09/30/15
 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	25,000.00	.00	25,000.00	1,420.01	.00	7,448.07	17,551.93	30	6,838.83
Investment Income	4,400.00	.00	4,400.00	632.57	.00	1,518.52	2,881.48	35	805.19
Capital Contributions	20,000.00	.00	20,000.00	694.00	.00	12,075.00	7,925.00	60	5,988.19
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	205,000.00	.00	205,000.00	18,192.94	.00	59,668.66	145,331.34	29	54,432.31
Water Sales	5,429,000.00	.00	5,429,000.00	498,589.61	.00	1,620,041.60	3,808,958.40	30	1,544,406.49
Retiree Health Reimbursement	40,685.00	.00	40,685.00	3,036.01	.00	9,108.03	31,576.97	22	8,242.68
Other Revenue	2,100.00	.00	2,100.00	21,604.94	.00	23,070.44	(20,970.44)	1099	1,504.44
REVENUE TOTALS	\$5,726,185.00	\$0.00	\$5,726,185.00	\$544,170.08	\$0.00	\$1,732,930.32	\$3,993,254.68	30%	\$1,622,218.13
EXPENSE									
Compensation	1,202,824.00	.00	1,202,824.00	83,424.81	.00	265,562.51	937,261.49	22	257,854.00
Fringe Benefits	733,131.00	.00	733,131.00	50,986.89	50,527.82	176,886.22	505,716.96	31	165,966.36
Outside Services	150,801.00	.00	150,801.00	18,688.57	13,868.76	27,856.90	109,075.34	28	38,749.86
Supplies	425,151.00	.00	425,151.00	37,355.32	140,263.67	113,808.94	171,078.39	60	76,508.36
Utilities	278,790.00	.00	278,790.00	14,964.49	9,030.86	51,729.25	218,029.89	22	31,848.67
Insurance	42,340.00	.00	42,340.00	.00	.00	42,540.00	(200.00)	100	38,080.00
Capital Outlay	109,000.00	.00	109,000.00	14,865.62	3,185.77	36,751.08	69,063.15	37	37,397.31
Debt Service	1,889,300.00	.00	1,889,300.00	1,680.00	.00	588,930.95	1,300,369.05	31	523,141.44
Miscellaneous	7,600.00	.00	7,600.00	.00	.00	.00	7,600.00	0	4,043.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	87,511.77
Transfer Out	1,274,625.00	.00	1,274,625.00	67,110.42	.00	436,603.26	838,021.74	34	471,142.51
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$6,113,562.00	\$0.00	\$6,113,562.00	\$289,076.12	\$216,876.88	\$1,740,669.11	\$4,156,016.01	32%	\$1,732,243.28
Fund 7800 - Water Fund Totals									
REVENUE TOTALS	5,726,185.00	.00	5,726,185.00	544,170.08	.00	1,732,930.32	3,993,254.68	30	1,622,218.13
EXPENSE TOTALS	6,113,562.00	.00	6,113,562.00	289,076.12	216,876.88	1,740,669.11	4,156,016.01	32	1,732,243.28
Fund 7800 - Water Fund Totals	(\$387,377.00)	\$0.00	(\$387,377.00)	\$255,093.96	(\$216,876.88)	(\$7,738.79)	(\$162,761.33)		(\$110,025.15)
Grand Totals									
REVENUE TOTALS	5,726,185.00	.00	5,726,185.00	544,170.08	.00	1,732,930.32	3,993,254.68	30	1,622,218.13
EXPENSE TOTALS	6,113,562.00	.00	6,113,562.00	289,076.12	216,876.88	1,740,669.11	4,156,016.01	32	1,732,243.28
Grand Totals	(\$387,377.00)	\$0.00	(\$387,377.00)	\$255,093.96	(\$216,876.88)	(\$7,738.79)	(\$162,761.33)		(\$110,025.15)

Wastewater Fund Budget by Account Class Report

Through 09/30/15

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 7900 - WW Fd									
REVENUE									
Intergovernmental	285,474.00	.00	285,474.00	4,481.00	.00	81,378.00	204,096.00	29	71,801.00
Rents and Leases	1,250.00	.00	1,250.00	.00	.00	.00	1,250.00	0	.00
Fines and Penalties	28,000.00	.00	28,000.00	1,473.18	.00	8,110.74	19,889.26	29	7,767.26
Licenses and Permits	1,970.00	.00	1,970.00	.00	.00	285.00	1,685.00	14	805.00
Investment Income	5,000.00	.00	5,000.00	698.04	.00	1,669.99	3,330.01	33	530.28
Transfer In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Contributions	40,000.00	.00	40,000.00	855.00	.00	22,005.66	17,994.34	55	12,267.92
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department Service Charges	21,300.00	.00	21,300.00	4,540.57	.00	10,491.38	10,808.62	49	2,594.47
Wastewater Sales	6,901,500.00	.00	6,901,500.00	548,790.52	.00	2,035,896.39	4,865,603.61	29	2,005,068.07
Retiree Health Reimbursement	40,685.00	.00	40,685.00	3,036.03	.00	9,108.09	31,576.91	22	8,242.68
Other Revenue	850.00	.00	850.00	22,270.35	.00	25,084.37	(24,234.37)	2951	2,822.66
REVENUE TOTALS	\$7,326,029.00	\$0.00	\$7,326,029.00	\$586,144.69	\$0.00	\$2,194,029.62	\$5,131,999.38	30%	\$2,111,899.34
EXPENSE									
Compensation	1,465,918.00	.00	1,465,918.00	104,235.64	.00	317,127.45	1,148,790.55	22	313,455.14
Fringe Benefits	889,740.00	.00	889,740.00	66,207.03	50,527.84	222,955.96	616,256.20	31	211,634.48
Outside Services	462,357.00	.00	462,357.00	69,731.60	208,865.53	83,262.43	170,229.04	63	72,802.66
Supplies	464,314.00	.00	464,314.00	40,220.89	225,786.31	99,742.01	138,785.68	70	121,189.96
Utilities	654,165.00	.00	654,165.00	44,940.77	7,150.00	90,999.74	556,015.26	15	74,286.80
Insurance	66,410.00	.00	66,410.00	.00	.00	66,629.00	(219.00)	100	61,054.00
Capital Outlay	54,500.00	.00	54,500.00	.00	1,540.00	.00	52,960.00	3	.00
Debt Service	2,147,350.00	.00	2,147,350.00	3,520.00	.00	974,623.31	1,172,726.69	45	930,044.67
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	3,303.50
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	69,946.23
Transfer Out	1,196,345.00	.00	1,196,345.00	75,297.92	.00	349,133.76	847,211.24	29	254,390.25
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$7,401,099.00	\$0.00	\$7,401,099.00	\$404,153.85	\$493,869.68	\$2,204,473.66	\$4,702,755.66	36%	\$2,112,107.69
Fund 7900 - WW Fd Totals									
REVENUE TOTALS	7,326,029.00	.00	7,326,029.00	586,144.69	.00	2,194,029.62	5,131,999.38	30	2,111,899.34
EXPENSE TOTALS	7,401,099.00	.00	7,401,099.00	404,153.85	493,869.68	2,204,473.66	4,702,755.66	36	2,112,107.69
Fund 7900 - WW Fd Totals									
	(\$75,070.00)	\$0.00	(\$75,070.00)	\$181,990.84	(\$493,869.68)	(\$10,444.04)	\$429,243.72		(\$208.35)
Grand Totals									
REVENUE TOTALS	7,326,029.00	.00	7,326,029.00	586,144.69	.00	2,194,029.62	5,131,999.38	30	2,111,899.34
EXPENSE TOTALS	7,401,099.00	.00	7,401,099.00	404,153.85	493,869.68	2,204,473.66	4,702,755.66	36	2,112,107.69
Grand Totals	(\$75,070.00)	\$0.00	(\$75,070.00)	\$181,990.84	(\$493,869.68)	(\$10,444.04)	\$429,243.72		(\$208.35)

Trust Fund Budget by Account Class Report

Through 09/30/15
 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	(565,756.65)	.00	(335,515.34)	335,515.34	+++	(12,524.62)
Transfer In	.00	.00	.00	10,500.00	.00	10,500.00	(10,500.00)	+++	659,458.00
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$555,256.65)	\$0.00	(\$325,015.34)	\$325,015.34	+++	\$646,933.38
EXPENSE									
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer Out	.00	.00	.00	919,044.00	.00	919,044.00	(919,044.00)	+++	1,650,544.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$919,044.00	\$0.00	\$919,044.00	(\$919,044.00)	+++	\$1,650,544.00
Fund 9100 - Trust Fund Totals									
REVENUE TOTALS	.00	.00	.00	(555,256.65)	.00	(325,015.34)	325,015.34	+++	646,933.38
EXPENSE TOTALS	.00	.00	.00	919,044.00	.00	919,044.00	(919,044.00)	+++	1,650,544.00
Fund 9100 - Trust Fund Totals	\$0.00	\$0.00	\$0.00	(\$1,474,300.65)	\$0.00	(\$1,244,059.34)	\$1,244,059.34		(\$1,003,610.62)
Grand Totals									
REVENUE TOTALS	.00	.00	.00	(555,256.65)	.00	(325,015.34)	325,015.34	+++	646,933.38
EXPENSE TOTALS	.00	.00	.00	919,044.00	.00	919,044.00	(919,044.00)	+++	1,650,544.00
Grand Totals	\$0.00	\$0.00	\$0.00	(\$1,474,300.65)	\$0.00	(\$1,244,059.34)	\$1,244,059.34		(\$1,003,610.62)