



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: May 29, 2020
SUBJECT: April 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, maintaining 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 April 30, 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 April 30; 97.90% of tax payments due were received compared to 98.04% 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 Governor Sununu's emergency order is lifted.

The attached financial statements for the period ending April 30, 2020 represent 83.3% of the elapsed Fiscal Year 2020. *Month two 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.
- 4) As of the date of this memo the City has started with the First Responder \$300 weekly stipend and anticipates a supplemental resolution will be presented to the City Council at the close of the fiscal year to appropriate these funds and accept the State Revenue. Both the expenses and revenues associated with these payments are included in the projections below.

General Fund

Revenues:

- 1) Ten 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 April 30, 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 4- 30-20	FY20 June 30 Estimate	Variance
General Fund Revenues				
Finance				
42600 Motor Vehicle Registrations	7,081,994	5,895,893	7,000,000	(81,994)
44000 Investment Income	700,000	590,235	610,000	(90,000)
47340 Highway Block Grant	896,710	909,634	909,634	12,924
General Overhead				
46300 Cable TV Franchise	832,500	641,143	837,150	4,650
46700 Retiree Health Insurance	1,409,670	1,138,552	1,334,900	(74,770)
46910 Insurance Dist and Credits	0	99,934	99,934	99,934
Other Govt Agencies - State	0	0	665,000	665,000
Police				
42310 Parking Penalties	100,000	51,636	57,000	(43,000)
43100 Special Duty Services	275,000	229,583	250,000	(25,000)
Fire				
42500 Fire Prevention Permits	78,690	61,882	64,000	(14,690)
43150 Ambulance Charges	1,951,647	1,675,353	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	700,858	871,000	(61,000)
Parks and Recreation				
43020 Camps	127,500	51,442	85,000	(42,500)
43025 Aquatics Programs	31,500	19,002	23,000	(8,500)
43026 Program Fees	193,640	142,219	134,000	(59,640)
43400 Sales of Lots and Niches	26,100	21,180	29,000	2,900
43530 Other Service Charges	124,500	104,561	115,800	(8,700)
43700 Rental Income	186,203	102,764	104,000	(82,203)
General Fund Major Revenue Variances				249,164
All Other GF Revenue Variances				308,518
Total GF Revenue Surplus/(Shortfall)				\$ 557,682

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate	Variance
General Fund Expenses				
Compensation	30,415,626	23,843,898	30,128,753	(286,873)
Fringe Benefits	17,813,480	14,590,735	17,620,674	(192,806)
Outside Services	2,752,164	1,974,143	2,692,730	(59,434)
Supplies	2,668,184	2,084,734	2,634,450	(33,734)
Utilities	1,230,854	965,818	1,229,430	(1,424)
Insurance	474,930	463,748	468,236	(6,694)
Capital Outlay	60,810	9,100	54,450	(6,360)
Debt Service	7,297,800	6,720,333	7,297,800	0
Miscellaneous	1,075,330	717,067	934,360	(140,970)
Transfer Out	4,763,572	4,441,916	4,946,972	183,400
Total Expenses Under Budget	68,552,750	55,811,492	68,007,855	(\$544,895)

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate
General Fund Total			
Total Projected Revenues	68,552,750	64,176,736	\$68,003,332
Less: Total Projected Expenses	68,552,750	55,811,492	\$68,007,855
Projected FY20 Surplus (Deficit) Total	0	8,365,244	(\$4,523)

The General Fund ending result deficit of \$4,523 is reflective projections as of April 30 through June 30, 2020. These estimates include both the expense and revenues associated with the first responder's additional \$300 weekly compensation, FLSA overtime adjustment and benefits associated with these payments and 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.

Inspections Fund

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate	Variance
Inspection Fund				
43018 Inspection Fees	265,000	272,178	335,380	70,380
<i>Inspection Fund Major Revenue Variances</i>				<i>\$70,380</i>

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate
Inspection Fund Total			
Total Projected Revenues	363,550	359,836	441,730
Less: Total Projected Expenses	<u>359,109</u>	<u>371,757</u>	<u>508,260</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>4,441</i>	<i>(11,921)</i>	<i>(\$66,530)</i>

The Inspections Fund Projected total is worse than budgeted mainly due to increased expenses for the remainder of FY20. It is anticipated that a supplemental appropriation and transfer from General Fund will be needed for this fund at the conclusion of the fiscal year.

Parking Fund

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate	Variance
Parking Fund				
43210 Parking Penalties	633,436	302,949	353,000	(280,436)
43600 Metered Parking	1,379,874	931,840	1,119,700	(260,174)
43610 Metered Parking Cards	85,000	18,202	22,000	(63,000)
43700 Rental Income	671,805	701,047	701,000	<u>29,195</u>
<i>Parking Fund Major Revenue Variances</i>				<i>(\$574,415)</i>

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate
Parking Fund Total			
Total Projected Revenues	3,049,358	2,189,767	2,485,705
Less: Total Projected Expenses	<u>2,924,555</u>	<u>2,279,878</u>	<u>2,743,733</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>124,803</i>	<i>(90,111)</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 4-30-20	FY20 June 30 Estimate	Variance
Airport Fund				
43060 Markup	30,000	17,308	20,000	(10,000)
43700 Rental Income	324,828	315,556	328,900	<u>4,072</u>
<i>Airport Fund Major Revenue Variance</i>				<i>(\$5,928)</i>

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate
Airport Fund Total			
Total Projected Revenues	362,378	343,790	361,452
Less: Total Projected Expenses	<u>444,765</u>	<u>334,277</u>	<u>427,632</u>
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>(82,387)</i>	<i>9,513</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 Fund

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate	Variance
Golf Fund				
43020 Camps	30,489	13,156	15,156	(15,333)
43300 Seasonal Passes	205,400	60,067	160,000	(45,400)
43310 Daily Fees	330,000	229,255	269,255	(60,745)
43320 Cart Rental	156,400	112,058	134,058	(22,342)
43340 Driving Range	50,004	25,449	31,449	(18,555)
43360 Golf Simulator Revenue	75,000	64,415	64,400	(10,600)
43370 Pro Shop Sales	116,000	83,871	90,906	(25,094)
43380 Concession Sales	42,000	31,500	33,000	<u>(9,000)</u>
<i>Golf Fund Major Revenue Variance</i>				<i>(\$207,069)</i>

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate
Golf Fund Total			
Total Projected Revenues	1,099,144	698,840	890,427
Less: Total Projected Expenses	1,099,144	868,357	1,075,853
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>0</i>	<i>(169,517)</i>	<i>(\$185,426)</i>

The Golf Fund Projected total is worse than budgeted due to reduced sales in all lines for the remainder of FY20. It is anticipated that a transfer from the General Fund will be needed for this fund at the conclusion of the fiscal year.

Arena Fund

	FY20 Budget	YTD Through 4-30-20	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	509,455	512,955	(27,045)
46220 Advertising	31,000	31,800	31,800	<u>800</u>
<i>Arena Fund Major Revenue Variance</i>				<i>(\$24,445)</i>

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate
Arena Total			
Total Projected Revenues	666,200	640,707	644,707
Less: Total Projected Expenses	647,896	585,047	677,223
<i>Projected FY20 Surplus (Deficit) Total</i>	<i>18,304</i>	<i>55,660</i>	<i>(\$32,516)</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 4-30-20	FY20 June 30 Estimate	Variance
Solid Waste				
43200 Commercial Disposal	1,372,167	906,673	1,124,700	(247,467)
43210 Downtown Solid Waste District	265,270	235,907	265,300	30
43220 PAYT Bage	1,172,025	995,343	1,069,381	(102,644)
43225 PAYT Containers	389,200	320,106	371,000	<u>(18,200)</u>
Solid Waste Fund Major Revenue Variance				(<u>\$368,281</u>)

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate
Solid Waste Total			
Total Projected Revenues	4,458,581	3,518,255	4,102,070
Less: Total Projected Expenses	<u>4,539,339</u>	<u>3,050,471</u>	<u>4,464,616</u>
Projected FY20 Surplus (Deficit) Total	(<u>80,758</u>)	467,784	(<u>\$362,546</u>)

The Solid Waste Fund Projected total is worse than budgeted mainly due to decreased bag sales and increased tonnage for disposal.

Water Fund

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate	Variance
Water				
43500 Water Usage	4,719,660	3,899,481	4,547,400	(172,260)
43510 Water Availability	1,170,000	973,380	1,169,400	<u>(600)</u>
				-
Water Fund Major Revenue Variance				(<u>\$172,860</u>)

	FY20 Budget	YTD Through 4-30-20	FY20 June 30 Estimate
Water Total			
Total Projected Revenues	6,288,400	5,271,296	6,167,625
Less: Total Projected Expenses	<u>6,344,245</u>	<u>5,318,233</u>	<u>6,316,933</u>
Projected FY20 Surplus (Deficit) Total	(<u>55,845</u>)	(46,937)	(<u>\$149,308</u>)

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 4- 30-20	FY20 June 30 Estimate	Variance
Wastewater				
43530 Sewer Usage	6,738,979	5,671,098	6,496,300	(242,679)
43550 Sewer Usage Towns	218,000	206,002	229,000	11,000
43560 Leachate Processing	200,000	189,614	200,000	<u>0</u>
Wastewater Fund Major Revenue Variance				(\$231,679)

	FY20 Budget	YTD Through 4- 30-20	FY20 June 30 Estimate
Wastewater Total			
Total Projected Revenues	7,975,513	6,646,027	7,520,490
Less: Total Projected Expenses	8,864,632	7,211,012	8,539,095
Projected FY20 Surplus (Deficit) Total	(889,119)	(564,985)	(\$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	75,755.71	0.00	786,556.63	(30,224.63)	103
Intergov Revenue	4,083,514.00	790,293.18	4,873,807.18	259,624.13	0.00	4,685,893.86	187,913.32	96
Rental Income	285,743.00	0.00	285,743.00	1,559.10	0.00	194,697.87	91,045.13	68
Fines and Penalties	518,500.00	0.00	518,500.00	24,660.70	0.00	500,877.89	17,622.11	96
Licenses and Permits	1,334,040.00	0.00	1,334,040.00	82,355.02	0.00	1,229,743.20	104,296.80	92
Investment Income	700,000.00	0.00	700,000.00	15,066.09	0.00	590,235.39	109,764.61	84
Donations	47,500.00	0.00	47,500.00	13,125.00	0.00	48,237.00	(737.00)	101
Transfer In	3,917,833.00	130,500.00	4,048,333.00	235,537.34	0.00	3,279,659.90	768,673.10	81
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	557,885.20	0.00	5,895,893.00	1,186,101.00	83
Dept Service Charges	3,568,677.00	0.00	3,568,677.00	195,142.37	0.00	3,015,089.91	553,587.09	84
Retiree Health Reimb	1,409,670.00	0.00	1,409,670.00	113,422.80	0.00	1,138,552.60	271,117.40	80
Other Revenue	946,825.00	0.00	946,825.00	20,136.98	0.00	868,612.34	78,212.66	91
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,594,270.44	\$0.00	\$64,176,736.18	\$4,376,014.00	93%
EXPENSE								
Compensation	30,409,373.00	6,253.25	30,415,626.25	2,121,925.43	0.00	23,843,897.88	6,571,728.37	78
Fringe Benefits	17,779,168.00	34,312.14	17,813,480.14	1,313,324.11	210,967.29	14,590,735.28	3,011,777.57	83
Outside Services	2,651,664.00	100,500.00	2,752,164.00	123,095.81	395,121.97	1,974,143.18	382,898.85	86
Supplies	2,668,184.00	0.00	2,668,184.00	147,406.58	286,619.19	2,084,734.37	296,830.44	88
Utilities	1,230,854.00	0.00	1,230,854.00	104,055.35	996.47	965,818.42	264,039.11	78
Insurance	474,930.00	0.00	474,930.00	1,000.00	0.00	463,747.92	11,182.08	97
Capital Outlay	30,810.00	30,000.00	60,810.00	2,182.26	9,114.97	9,099.86	42,595.17	29
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	14,505.36	641.89	717,067.03	357,621.08	66
Transfer Out	2,906,744.00	1,856,827.79	4,763,571.79	95,828.17	0.00	4,441,915.49	321,656.30	93
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$3,923,323.07	\$903,461.78	\$55,811,492.49	\$11,837,795.91	82%
Fund 0010 - General Totals								
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,594,270.44	\$0.00	\$64,176,736.18	\$4,376,014.00	93%
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$3,923,323.07	\$903,461.78	\$55,811,492.49	\$11,837,795.91	82%
Fund 0010 - General Totals	\$0.00	\$0.00	\$0.00	(\$2,329,052.63)	(\$903,461.78)	\$8,365,243.69	(\$7,461,781.91)	

General Fund Budget by Account Classification Report

Through 4/30/2020
Summary Listing

Grand Totals								
REVENUE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$1,594,270.44	\$0.00	\$64,176,736.18	\$4,376,014.00	93%
EXPENSE TOTALS	\$66,524,857.00	\$2,027,893.18	\$68,552,750.18	\$3,923,323.07	\$903,461.78	\$55,811,492.49	\$11,837,795.91	82%
Grand Totals	\$0.00	\$0.00	\$0.00	(\$2,329,052.63)	(\$903,461.78)	\$8,365,243.69	(\$7,461,781.91)	

Inspection Fund Budget by Account Classification Report

Through 4/30/2020
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	7,751.50	0.00	81,303.75	16,696.25	82
Investment Income	400.00	0.00	400.00	46.78	0.00	2,333.24	(1,933.24)	583
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	7,455.11	0.00	272,178.87	(7,178.87)	102
Other Revenue	150.00	0.00	150.00	1,103.91	0.00	4,020.07	(3,870.07)	2680
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$16,357.30	\$0.00	\$359,835.93	\$3,714.07	98%
EXPENSE								
Compensation	222,255.00	0.00	222,255.00	11,227.45	0.00	246,255.85	(24,000.85)	110
Fringe Benefits	125,934.00	0.00	125,934.00	7,993.74	0.00	114,756.03	11,177.97	91
Outside Services	2,380.00	0.00	2,380.00	101.23	0.00	2,704.37	(324.37)	113
Supplies	3,190.00	0.00	3,190.00	612.78	0.00	3,090.39	99.61	96
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	3,210.70	389.30	89
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$20,076.87	\$0.00	\$371,757.34	(\$12,648.34)	103%
Fund 0021 - Inspection Totals								
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$16,357.30	\$0.00	\$359,835.93	\$3,714.07	98%
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$20,076.87	\$0.00	\$371,757.34	(\$12,648.34)	103%
Fund 0021 - Inspection Totals	\$4,441.00	\$0.00	\$4,441.00	(\$3,719.57)	\$0.00	(\$11,921.41)	(\$8,934.27)	
Grand Totals								
REVENUE TOTALS	\$363,550.00	\$0.00	\$363,550.00	\$16,357.30	\$0.00	\$359,835.93	\$3,714.07	98%
EXPENSE TOTALS	\$359,109.00	\$0.00	\$359,109.00	\$20,076.87	\$0.00	\$371,757.34	(\$12,648.34)	103%
Grand Totals	\$4,441.00	\$0.00	\$4,441.00	(\$3,719.57)	\$0.00	(\$11,921.41)	(\$8,934.27)	

Parking Fund Budget by Account Classification Report

Through 4/30/2020
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	137.00	0.00	701,047.64	(29,242.64)	104
Fines and Penalties	633,436.00	0.00	633,436.00	14,831.95	0.00	302,948.84	330,487.16	47
Investment Income	500.00	0.00	500.00	25.03	0.00	3,635.46	(3,135.46)	727
Transfer In	263,243.00	0.00	263,243.00	21,936.92	0.00	219,369.20	43,873.80	83
Parking-Metered	1,464,874.00	0.00	1,464,874.00	23,064.02	0.00	950,043.10	514,830.90	64
Other Revenue	15,500.00	0.00	15,500.00	217.07	0.00	12,722.43	2,777.57	82
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$60,211.99	\$0.00	\$2,189,766.67	\$859,591.33	71%
EXPENSE								
Compensation	484,098.00	0.00	484,098.00	30,877.27	0.00	343,087.47	141,010.53	70
Fringe Benefits	262,855.00	0.00	262,855.00	16,665.49	0.00	164,647.82	98,207.18	62
Outside Services	541,204.00	0.00	541,204.00	12,583.92	77,397.83	241,254.59	222,551.58	58
Supplies	89,935.00	0.00	89,935.00	694.75	5,704.91	16,013.30	68,216.79	24
Utilities	51,900.00	0.00	51,900.00	5,576.47	0.00	41,399.30	10,500.70	79
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	60,363.12	0.00	155,015.12	3,699.88	97
Transfer Out	123,763.00	0.00	123,763.00	8,938.58	0.00	105,885.80	17,877.20	85
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$135,699.60	\$83,102.74	\$2,279,878.19	\$561,574.07	80%
Fund 0022 - Parking Totals								
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$60,211.99	\$0.00	\$2,189,766.67	\$859,591.33	71%
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$135,699.60	\$83,102.74	\$2,279,878.19	\$561,574.07	80%
Fund 0022 - Parking Totals	\$124,803.00	\$0.00	\$124,803.00	(\$75,487.61)	(\$83,102.74)	(\$90,111.52)	\$298,017.26	
Grand Totals								
REVENUE TOTALS	\$3,049,358.00	\$0.00	\$3,049,358.00	\$60,211.99	\$0.00	\$2,189,766.67	\$859,591.33	71%
EXPENSE TOTALS	\$2,924,555.00	\$0.00	\$2,924,555.00	\$135,699.60	\$83,102.74	\$2,279,878.19	\$561,574.07	80%
Grand Totals	\$124,803.00	\$0.00	\$124,803.00	(\$75,487.61)	(\$83,102.74)	(\$90,111.52)	\$298,017.26	

Airport Fund Budget by Account Classification Report

Through 4/30/2020
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	0.00	0.00	6,400.24	(5,050.24)	474
Rental Income	324,828.00	0.00	324,828.00	64,573.75	0.00	315,556.17	9,271.83	97
Investment Income	6,200.00	0.00	6,200.00	79.68	0.00	4,147.35	2,052.65	66
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	581.28	0.00	17,308.66	12,691.34	57
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	\$65,234.71	\$0.00	\$343,790.42	\$18,587.58	94%
EXPENSE								
Compensation	84,363.00	0.00	84,363.00	4,007.00	0.00	62,515.84	21,847.16	74
Fringe Benefits	39,015.00	0.00	39,015.00	1,941.90	0.00	25,155.74	13,859.26	64
Outside Services	62,834.00	0.00	62,834.00	3,464.46	10,680.91	50,851.76	1,301.33	97
Supplies	43,955.00	0.00	43,955.00	0.00	885.00	19,261.72	23,808.28	45
Utilities	23,250.00	0.00	23,250.00	1,833.16	0.00	19,328.79	3,921.21	83
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	0.00	0.00	33,480.91	12,914.09	72
Transfer Out	85,534.00	0.00	85,534.00	6,086.17	0.00	73,361.70	12,172.30	85
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$17,332.69	\$11,565.91	\$334,277.17	\$98,921.92	77%
Fund 0023 - Airport Totals								
REVENUE TOTALS	\$362,378.00	\$0.00	\$362,378.00	\$65,234.71	\$0.00	\$343,790.42	\$18,587.58	94%
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$17,332.69	\$11,565.91	\$334,277.17	\$98,921.92	77%
Fund 0023 - Airport Totals	(\$82,387.00)	\$0.00	(\$82,387.00)	\$47,902.02	(\$11,565.91)	\$9,513.25	(\$80,334.34)	
Grand Totals								
REVENUE TOTALS	\$362,378.00	\$0.00	\$362,378.00	\$65,234.71	\$0.00	\$343,790.42	\$18,587.58	94%
EXPENSE TOTALS	\$444,765.00	\$0.00	\$444,765.00	\$17,332.69	\$11,565.91	\$334,277.17	\$98,921.92	77%
Grand Totals	(\$82,387.00)	\$0.00	(\$82,387.00)	\$47,902.02	(\$11,565.91)	\$9,513.25	(\$80,334.34)	

Conservation Property Fund Budget by Account Classification Report

Through 4/30/2020
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	8,616.65	0.00	64,137.91	4,962.09	92
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	\$8,616.65	\$0.00	\$64,137.91	\$50,853.09	55%
EXPENSE								
Compensation	5,227.00	0.00	5,227.00	413.08	0.00	4,251.68	975.32	81
Fringe Benefits	1,764.00	0.00	1,764.00	141.08	0.00	1,441.69	322.31	81
Outside Services	56,500.00	8,500.00	65,000.00	1,054.00	1,032.52	29,849.73	34,117.75	47
Supplies	23,000.00	0.00	23,000.00	0.00	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	16,666.70	3,333.30	83
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$3,274.83	\$2,776.72	\$60,428.47	\$51,785.81	54%
Fund 0024 - Conservation Property Totals								
REVENUE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$8,616.65	\$0.00	\$64,137.91	\$50,853.09	55%
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$3,274.83	\$2,776.72	\$60,428.47	\$51,785.81	54%
Fund 0024 - Conservation Property Totals	\$0.00	\$0.00	\$0.00	\$5,341.82	(\$2,776.72)	\$3,709.44	(\$932.72)	
Grand Totals								
REVENUE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$8,616.65	\$0.00	\$64,137.91	\$50,853.09	55%
EXPENSE TOTALS	\$106,491.00	\$8,500.00	\$114,991.00	\$3,274.83	\$2,776.72	\$60,428.47	\$51,785.81	54%
Grand Totals	\$0.00	\$0.00	\$0.00	\$5,341.82	(\$2,776.72)	\$3,709.44	(\$932.72)	

Housing Revolving Loan Fund Budget by Account Classification Report

Through 4/30/2020
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	194.21	0.00	8,486.20	(8,486.20)	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	3,992.19	0.00	45,581.46	(45,581.46)	0
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$4,186.40	\$0.00	\$54,067.66	(\$54,067.66)	0%
EXPENSE								
Outside Services	0.00	0.00	0.00	438.45	375.20	690.77	(1,065.97)	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	\$438.45	\$375.20	\$7,429.52	\$906,494.45	0%
Fund 0027 - Housing Revolving Loan Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$4,186.40	\$0.00	\$54,067.66	(\$54,067.66)	0%
EXPENSE TOTALS	\$0.00	\$914,299.17	\$914,299.17	\$438.45	\$375.20	\$7,429.52	\$906,494.45	0%
Fund 0027 - Housing Revolving Loan Totals	\$0.00	(\$914,299.17)	(\$914,299.17)	\$3,747.95	(\$375.20)	\$46,638.14	\$852,426.79	
Grand Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$4,186.40	\$0.00	\$54,067.66	(\$54,067.66)	0%
EXPENSE TOTALS	\$0.00	\$914,299.17	\$914,299.17	\$438.45	\$375.20	\$7,429.52	\$906,494.45	0%
Grand Totals	\$0.00	(\$914,299.17)	(\$914,299.17)	\$3,747.95	(\$375.20)	\$46,638.14	\$852,426.79	

Golf Fund Budget by Account Classification Report

Through 4/30/2020
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								
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	48,975.80	8,375.20	85
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	0.00	0.00	44,656.65	27,832.35	61
Golf Permit and Fees	535,400.00	0.00	535,400.00	(1,495.00)	0.00	289,322.48	246,077.52	54
Pro Shop Sales	430,404.00	(6,000.00)	424,404.00	973.00	0.00	309,828.73	114,575.27	73
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	\$3,665.58	\$0.00	\$698,840.29	\$400,303.71	63%
EXPENSE								
Compensation	441,052.00	0.00	441,052.00	20,147.54	0.00	331,407.80	109,644.20	75
Fringe Benefits	172,869.00	0.00	172,869.00	12,178.17	0.00	141,665.62	31,203.38	81
Outside Services	117,003.00	7,100.00	124,103.00	2,330.85	16,844.09	98,646.88	8,612.03	93
Supplies	216,280.00	0.00	216,280.00	3,648.37	30,124.80	161,640.69	24,514.51	88
Utilities	42,690.00	0.00	42,690.00	3,387.75	0.00	35,099.39	7,590.61	82
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	2,500.00	800.00	75
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$41,942.68	\$46,968.89	\$868,356.96	\$183,818.15	83%
Fund 0035 - Golf Totals								
REVENUE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$3,665.58	\$0.00	\$698,840.29	\$400,303.71	63%
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$41,942.68	\$46,968.89	\$868,356.96	\$183,818.15	83%
Fund 0035 - Golf Totals	\$0.00	\$0.00	\$0.00	(\$38,277.10)	(\$46,968.89)	(\$169,516.67)	\$216,485.56	
Grand Totals								
REVENUE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$3,665.58	\$0.00	\$698,840.29	\$400,303.71	63%
EXPENSE TOTALS	\$1,092,044.00	\$7,100.00	\$1,099,144.00	\$41,942.68	\$46,968.89	\$868,356.96	\$183,818.15	83%
Grand Totals	\$0.00	\$0.00	\$0.00	(\$38,277.10)	(\$46,968.89)	(\$169,516.67)	\$216,485.56	

Arena Fund Budget by Account Classification Report

Through 4/30/2020
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	(500.00)	0.00	509,454.52	30,545.48	94
Investment Income	3,200.00	0.00	3,200.00	55.86	0.00	4,943.18	(1,743.18)	154
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	0.00	0.00	51,066.83	7,433.17	87
Pro Shop Sales	33,000.00	0.00	33,000.00	0.00	0.00	41,527.60	(8,527.60)	125
Other Revenue	31,500.00	0.00	31,500.00	29,421.64	0.00	33,714.69	(2,214.69)	107
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$28,977.50	\$0.00	\$640,706.82	\$25,493.18	96%
EXPENSE								
Compensation	234,422.00	0.00	234,422.00	16,084.29	0.00	201,318.57	33,103.43	85
Fringe Benefits	93,197.00	0.00	93,197.00	7,271.73	0.00	79,046.86	14,150.14	84
Outside Services	38,551.00	0.00	38,551.00	4,804.79	11,778.80	49,740.42	(22,968.22)	159
Supplies	45,949.00	0.00	45,949.00	2,324.96	7,491.82	37,888.62	568.56	98
Utilities	76,780.00	0.00	76,780.00	7,765.54	0.00	75,465.35	1,314.65	98
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	58,572.50	11,714.50	83
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$44,108.56	\$19,270.62	\$585,046.58	\$43,578.80	93%
Fund 0036 - Arena Totals								
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$28,977.50	\$0.00	\$640,706.82	\$25,493.18	96%
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$44,108.56	\$19,270.62	\$585,046.58	\$43,578.80	93%
Fund 0036 - Arena Totals	\$18,304.00	\$0.00	\$18,304.00	(\$15,131.06)	(\$19,270.62)	\$55,660.24	(\$18,085.62)	
Grand Totals								
REVENUE TOTALS	\$666,200.00	\$0.00	\$666,200.00	\$28,977.50	\$0.00	\$640,706.82	\$25,493.18	96%
EXPENSE TOTALS	\$647,896.00	\$0.00	\$647,896.00	\$44,108.56	\$19,270.62	\$585,046.58	\$43,578.80	93%
Grand Totals	\$18,304.00	\$0.00	\$18,304.00	(\$15,131.06)	(\$19,270.62)	\$55,660.24	(\$18,085.62)	

Solid Waste Fund Budget by Account Classification Report

Through 4/30/2020
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	54,687.50	15,453.50	77
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	897,065.00	179,413.00	83
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	7,965.00	0.00	79,285.00	15,715.00	83
SW Commercial Sales	1,637,437.00	0.00	1,637,437.00	93,381.59	0.00	1,142,579.97	494,857.03	69
SW Residential Sales	1,577,325.00	0.00	1,577,325.00	190,740.88	0.00	1,336,973.33	240,351.67	84
Other Revenue	1,500.00	0.00	1,500.00	1,954.31	0.00	7,164.65	(5,664.65)	477
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$389,229.53	\$0.00	\$3,518,255.45	\$940,325.55	78%
EXPENSE								
Compensation	167,651.00	0.00	167,651.00	4,271.40	0.00	138,396.03	29,254.97	82
Fringe Benefits	75,893.00	0.00	75,893.00	5,102.54	0.00	67,091.96	8,801.04	88
Outside Services	4,256,995.00	0.00	4,256,995.00	326,364.36	1,338,850.97	2,805,696.40	112,447.63	97
Utilities	7,700.00	0.00	7,700.00	1,135.50	0.00	8,794.41	(1,094.41)	114
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	3,000.00	600.00	83
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$337,173.80	\$1,338,850.97	\$3,050,470.80	\$150,017.23	96%
Fund 0037 - Solid Waste Totals								
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$389,229.53	\$0.00	\$3,518,255.45	\$940,325.55	78%
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$337,173.80	\$1,338,850.97	\$3,050,470.80	\$150,017.23	96%
Fund 0037 - Solid Waste Totals	(\$80,758.00)	\$0.00	(\$80,758.00)	\$52,055.73	(\$1,338,850.97)	\$467,784.65	\$790,308.32	
Grand Totals								
REVENUE TOTALS	\$4,458,581.00	\$0.00	\$4,458,581.00	\$389,229.53	\$0.00	\$3,518,255.45	\$940,325.55	78%
EXPENSE TOTALS	\$4,539,339.00	\$0.00	\$4,539,339.00	\$337,173.80	\$1,338,850.97	\$3,050,470.80	\$150,017.23	96%
Grand Totals	(\$80,758.00)	\$0.00	(\$80,758.00)	\$52,055.73	(\$1,338,850.97)	\$467,784.65	\$790,308.32	

NEOC TIF Fund Budget by Account Classification Report

Through 4/30/2020
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	365.07	0.00	21,849.89	(1,849.89)	109
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$365.07	\$0.00	\$497,291.48	\$14,948.52	97%
EXPENSE								
Outside Services	23,600.00	0.00	23,600.00	0.00	11,520.00	7,680.00	4,400.00	81
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	140,569.10	28,113.90	83
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$11,520.00	\$192,680.36	\$32,532.64	86%
Fund 0041 - NEOC TIF Totals								
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$365.07	\$0.00	\$497,291.48	\$14,948.52	97%
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$11,520.00	\$192,680.36	\$32,532.64	86%
Fund 0041 - NEOC TIF Totals	\$275,507.00	\$0.00	\$275,507.00	(\$13,691.84)	(\$11,520.00)	\$304,611.12	(\$17,584.12)	
Grand Totals								
REVENUE TOTALS	\$512,240.00	\$0.00	\$512,240.00	\$365.07	\$0.00	\$497,291.48	\$14,948.52	97%
EXPENSE TOTALS	\$236,733.00	\$0.00	\$236,733.00	\$14,056.91	\$11,520.00	\$192,680.36	\$32,532.64	86%
Grand Totals	\$275,507.00	\$0.00	\$275,507.00	(\$13,691.84)	(\$11,520.00)	\$304,611.12	(\$17,584.12)	

Sears Block TIF Fund Budget by Account Classification Report

Through 4/30/2020
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	132.15	0.00	6,975.19	1,024.81	87
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	\$132.15	\$0.00	\$1,211,740.67	(\$71,000.67)	106%
EXPENSE								
Outside Services	57,400.00	0.00	57,400.00	0.00	4,350.00	39,707.30	13,342.70	76
Utilities	0.00	0.00	0.00	356.94	0.00	702.64	(702.64)	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	572,029.20	114,405.80	83
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,559.86	\$4,350.00	\$918,029.25	\$162,865.75	84%
Fund 0042 - Sears Block TIF Totals								
REVENUE TOTALS	\$1,140,740.00	\$0.00	\$1,140,740.00	\$132.15	\$0.00	\$1,211,740.67	(\$71,000.67)	106%
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,559.86	\$4,350.00	\$918,029.25	\$162,865.75	84%
Fund 0042 - Sears Block TIF Totals	\$55,495.00	\$0.00	\$55,495.00	(\$57,427.71)	(\$4,350.00)	\$293,711.42	\$91,865.08	
Grand Totals								
REVENUE TOTALS	\$1,140,740.00	\$0.00	\$1,140,740.00	\$132.15	\$0.00	\$1,211,740.67	(\$71,000.67)	106%
EXPENSE TOTALS	\$1,085,245.00	\$0.00	\$1,085,245.00	\$57,559.86	\$4,350.00	\$918,029.25	\$162,865.75	84%
Grand Totals	\$55,495.00	\$0.00	\$55,495.00	(\$57,427.71)	(\$4,350.00)	\$293,711.42	\$91,865.08	

Penacook Village TIF Fund Budget by Account Classification Report

Through 4/30/2020
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	26.13	0.00	11,186.82	(10,186.82)	1118
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	\$26.13	\$0.00	\$588,542.91	(\$30,917.91)	105%
EXPENSE								
Outside Services	17,580.00	0.00	17,580.00	0.00	4,450.00	9,090.00	4,040.00	77
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	503,258.40	1,291.60	99
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$4,450.00	\$545,475.66	\$5,404.34	99%
Fund 0043 - Penacook Village TIF Totals								
REVENUE TOTALS	\$60,825.00	\$496,800.00	\$557,625.00	\$26.13	\$0.00	\$588,542.91	(\$30,917.91)	105%
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$4,450.00	\$545,475.66	\$5,404.34	99%
Fund 0043 - Penacook Village TIF Totals	\$2,295.00	\$0.00	\$2,295.00	(\$619.71)	(\$4,450.00)	\$43,067.25	(\$25,513.57)	
Grand Totals								
REVENUE TOTALS	\$60,825.00	\$496,800.00	\$557,625.00	\$26.13	\$0.00	\$588,542.91	(\$30,917.91)	105%
EXPENSE TOTALS	\$58,530.00	\$496,800.00	\$555,330.00	\$645.84	\$4,450.00	\$545,475.66	\$5,404.34	99%
Grand Totals	\$2,295.00	\$0.00	\$2,295.00	(\$619.71)	(\$4,450.00)	\$43,067.25	(\$25,513.57)	

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	985.54	0.00	17,740.83	9,759.17	64
Investment Income	76,000.00	0.00	76,000.00	1,642.78	0.00	54,729.78	21,270.22	72
Capital Contribution	20,000.00	0.00	20,000.00	8,465.00	0.00	51,908.00	(31,908.00)	259
Dept Service Charges	232,500.00	0.00	232,500.00	11,521.10	0.00	223,878.28	8,621.72	96
Water Sales	5,889,660.00	0.00	5,889,660.00	423,584.14	0.00	4,873,360.60	1,016,299.40	82
Retiree Health Reimb	39,940.00	0.00	39,940.00	3,240.58	0.00	37,004.10	2,935.90	92
Other Revenue	2,800.00	0.00	2,800.00	1,742.28	0.00	12,674.43	(9,874.43)	452
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$451,181.42	\$0.00	\$5,271,296.02	\$1,017,103.98	83%
EXPENSE								
Compensation	1,267,693.00	0.00	1,267,693.00	96,522.64	0.00	995,338.52	272,354.48	78
Fringe Benefits	782,769.00	0.00	782,769.00	64,212.84	19,961.51	666,141.35	96,666.14	87
Outside Services	164,334.00	0.00	164,334.00	1,560.33	23,471.05	74,037.95	66,825.00	59
Supplies	461,232.00	0.00	461,232.00	17,268.76	75,734.59	317,277.35	68,220.06	85
Utilities	247,810.00	0.00	247,810.00	25,570.13	0.00	144,607.69	103,202.31	58
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	71,618.00	0.00	1,118,158.00	183,149.00	85
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	\$276,752.70	\$120,743.27	\$5,318,232.80	\$905,268.93	85%
Fund 0058 - Water Totals								
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$451,181.42	\$0.00	\$5,271,296.02	\$1,017,103.98	83%
EXPENSE TOTALS	\$6,344,245.00	\$0.00	\$6,344,245.00	\$276,752.70	\$120,743.27	\$5,318,232.80	\$905,268.93	85%
Fund 0058 - Water Totals								
	(\$55,845.00)	\$0.00	(\$55,845.00)	\$174,428.72	(\$120,743.27)	(\$46,936.78)	\$111,835.05	
Grand Totals								
REVENUE TOTALS	\$6,288,400.00	\$0.00	\$6,288,400.00	\$451,181.42	\$0.00	\$5,271,296.02	\$1,017,103.98	83%
EXPENSE TOTALS	\$6,344,245.00	\$0.00	\$6,344,245.00	\$276,752.70	\$120,743.27	\$5,318,232.80	\$905,268.93	85%
Grand Totals	(\$55,845.00)	\$0.00	(\$55,845.00)	\$174,428.72	(\$120,743.27)	(\$46,936.78)	\$111,835.05	

Wastewater Fund Budget by Account Classification Report

Through 4/30/2020
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	0.00	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	1,118.94	0.00	20,047.03	10,452.97	65
Licenses and Permits	1,500.00	0.00	1,500.00	175.00	0.00	175.00	1,325.00	11
Investment Income	104,000.00	0.00	104,000.00	1,230.89	0.00	69,944.43	34,055.57	67
Capital Contribution	40,000.00	0.00	40,000.00	9,759.32	0.00	68,275.94	(28,275.94)	170
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	5,532.50	0.00	21,440.11	1,659.89	92
Wastewater Sales	7,221,979.00	0.00	7,221,979.00	582,935.48	0.00	6,169,246.02	1,052,732.98	85
Retiree Health Reimb	39,940.00	0.00	39,940.00	3,240.55	0.00	37,004.03	2,935.97	92
Other Revenue	1,000.00	0.00	1,000.00	352.99	0.00	17,019.17	(16,019.17)	1701
REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$604,345.67	\$0.00	\$6,646,026.73	\$1,329,486.27	83%
EXPENSE								
Compensation	1,518,303.00	0.00	1,518,303.00	87,008.37	0.00	1,065,120.49	453,182.51	70
Fringe Benefits	947,587.00	0.00	947,587.00	58,190.70	19,961.59	660,365.45	267,259.96	71
Outside Services	477,620.00	275,000.00	752,620.00	79,557.87	244,429.50	452,805.02	55,385.48	92
Supplies	489,969.00	0.00	489,969.00	28,782.69	43,923.00	368,962.87	77,083.13	84
Utilities	657,110.00	0.00	657,110.00	53,789.55	2,405.01	439,657.93	215,047.06	67
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	3,955.44	21,665.73	32,734.97	3,599.30	93
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	88,776.16	0.00	1,105,726.10	239,106.90	82
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	\$400,060.78	\$332,384.83	\$7,211,011.64	\$1,321,235.53	85%
Fund 0059 - Wastewater Totals								
REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$604,345.67	\$0.00	\$6,646,026.73	\$1,329,486.27	83%
EXPENSE TOTALS	\$8,589,632.00	\$275,000.00	\$8,864,632.00	\$400,060.78	\$332,384.83	\$7,211,011.64	\$1,321,235.53	85%
Fund 0059 - Wastewater Totals	(\$889,119.00)	\$0.00	(\$889,119.00)	\$204,284.89	(\$332,384.83)	(\$564,984.91)	\$8,250.74	

Grand Totals

Wastewater Fund Budget by Account Classification Report

Through 4/30/2020
Summary Listing

REVENUE TOTALS	\$7,700,513.00	\$275,000.00	\$7,975,513.00	\$604,345.67	\$0.00	\$6,646,026.73	\$1,329,486.27	83%
EXPENSE TOTALS	\$8,589,632.00	\$275,000.00	\$8,864,632.00	\$400,060.78	\$332,384.83	\$7,211,011.64	\$1,321,235.53	85%
Grand Totals	(\$889,119.00)	\$0.00	(\$889,119.00)	\$204,284.89	(\$332,384.83)	(\$564,984.91)	\$8,250.74	

Trust Fund Budget by Account Classification Report

Through 4/30/2020
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	(7,158.12)	0.00	1,583,283.99	(1,583,283.99)	0
Transfer In	0.00	0.00	0.00	3,600.00	0.00	3,883,183.79	(3,883,183.79)	0
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$3,558.12)	\$0.00	\$5,466,467.78	(\$5,466,467.78)	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	3,600.00	0.00	4,070,500.00	(4,070,500.00)	0
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$4,070,500.00	(\$4,070,500.00)	0%
Fund 0009 - Trust Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$3,558.12)	\$0.00	\$5,466,467.78	(\$5,466,467.78)	0%
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$4,070,500.00	(\$4,070,500.00)	0%
Fund 0009 - Trust Totals	\$0.00	\$0.00	\$0.00	\$41.88	\$0.00	\$1,395,967.78	(\$9,536,967.78)	
Grand Totals								
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$3,558.12)	\$0.00	\$5,466,467.78	(\$5,466,467.78)	0%
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$4,070,500.00	(\$4,070,500.00)	0%
Grand Totals	\$0.00	\$0.00	\$0.00	\$41.88	\$0.00	\$1,395,967.78	(\$9,536,967.78)	