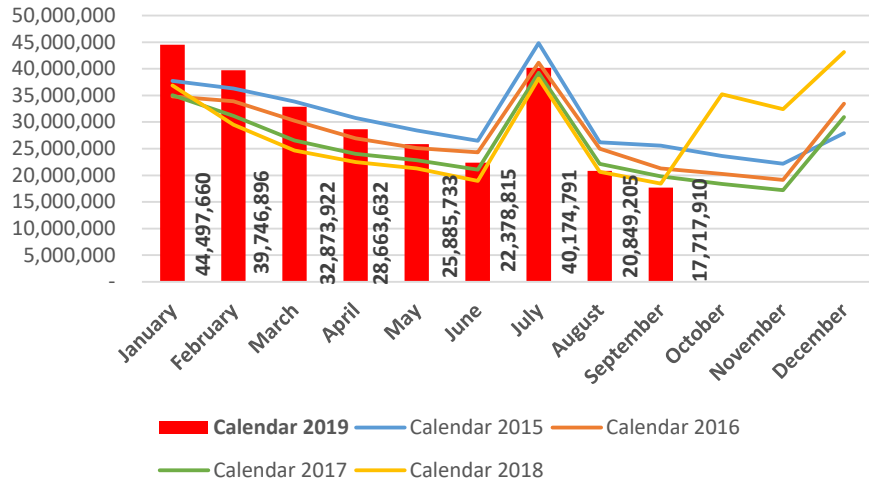


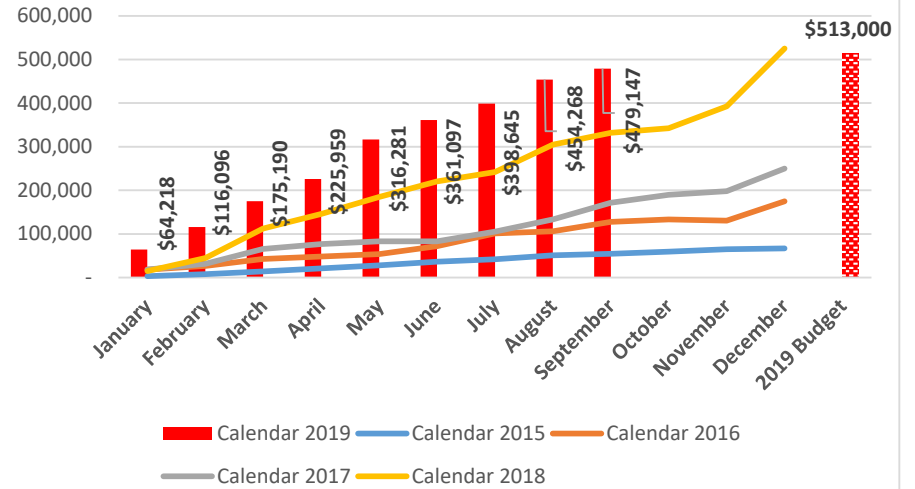
SEPTEMBER, 2019
FINANCE COMMITTEE
2019 BUDGET REVIEW
Wednesday, October 9, 2019

FINANCE COMMITTEE REVIEW AS OF SEPTEMBER 30, 2019

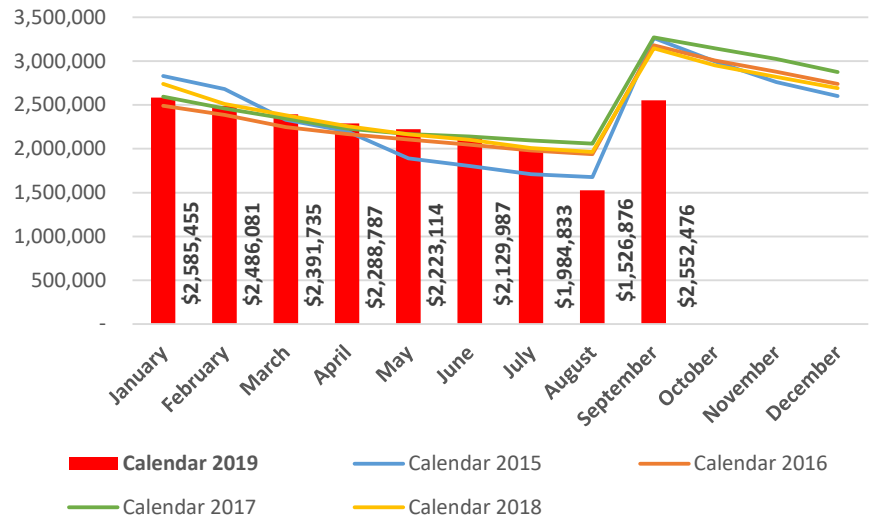
Cash Flow Analysis



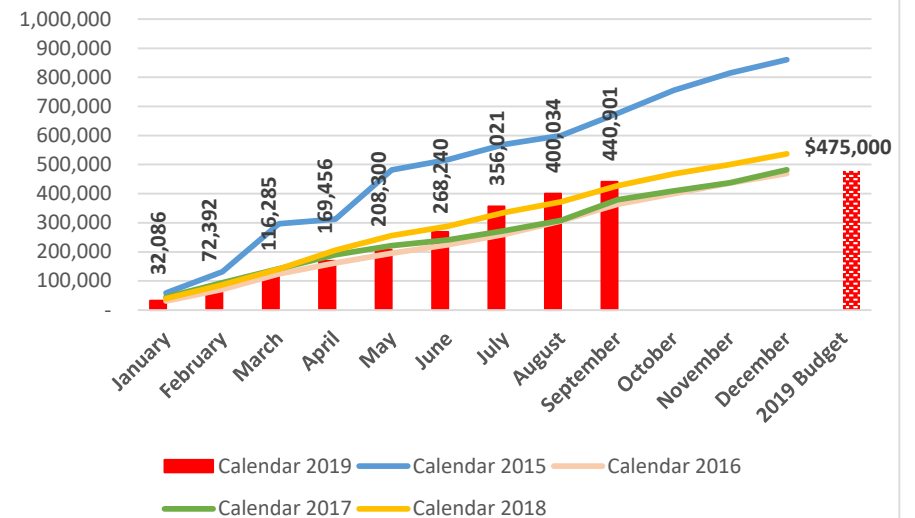
Interest on Investments



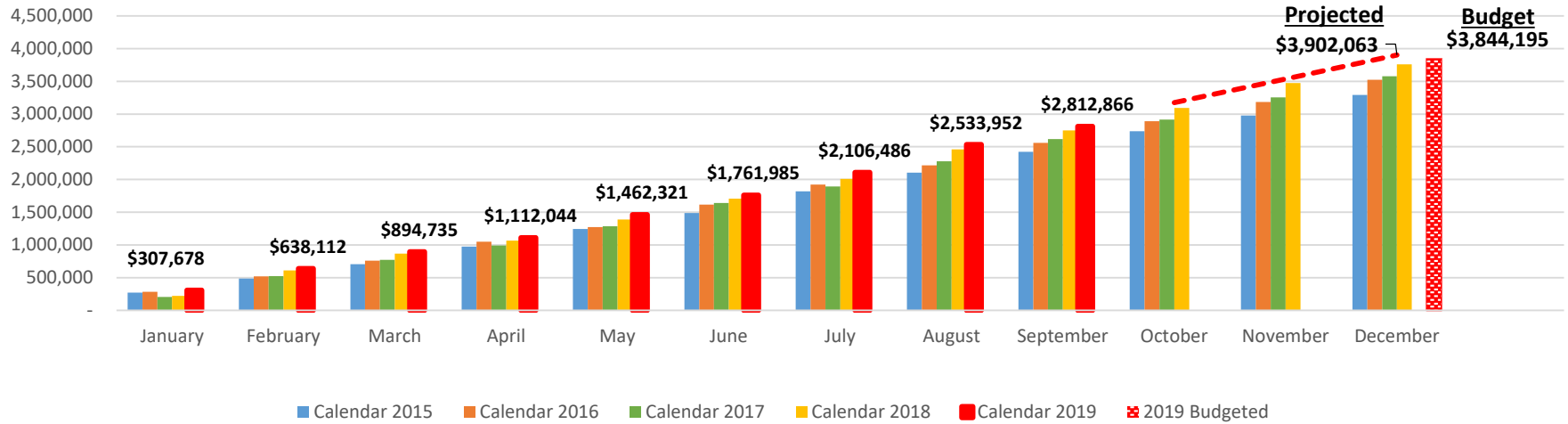
Delinquent Tax Balance



Interest On Delinquent Tax

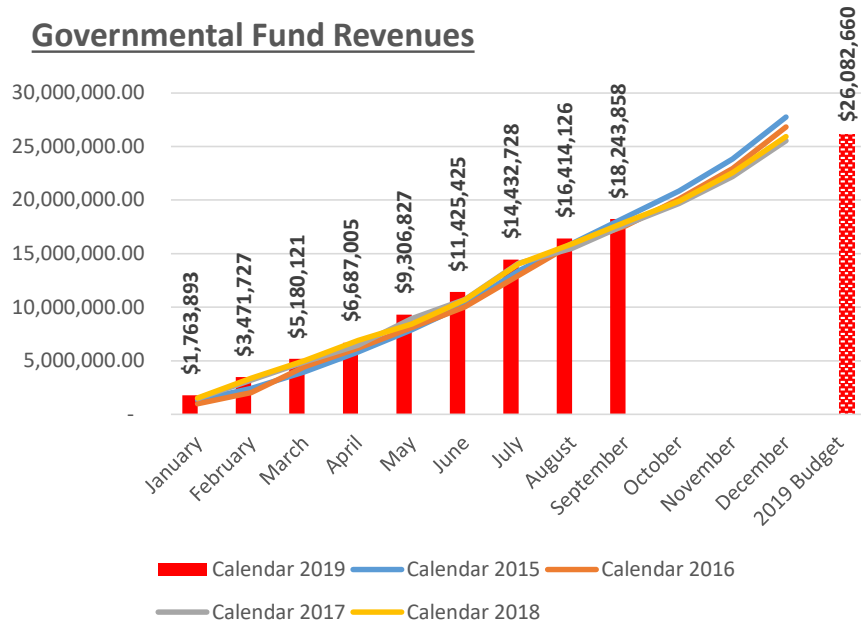


2014 - 2017 Sales Tax History with 2018 Year To Date Actual with Projections

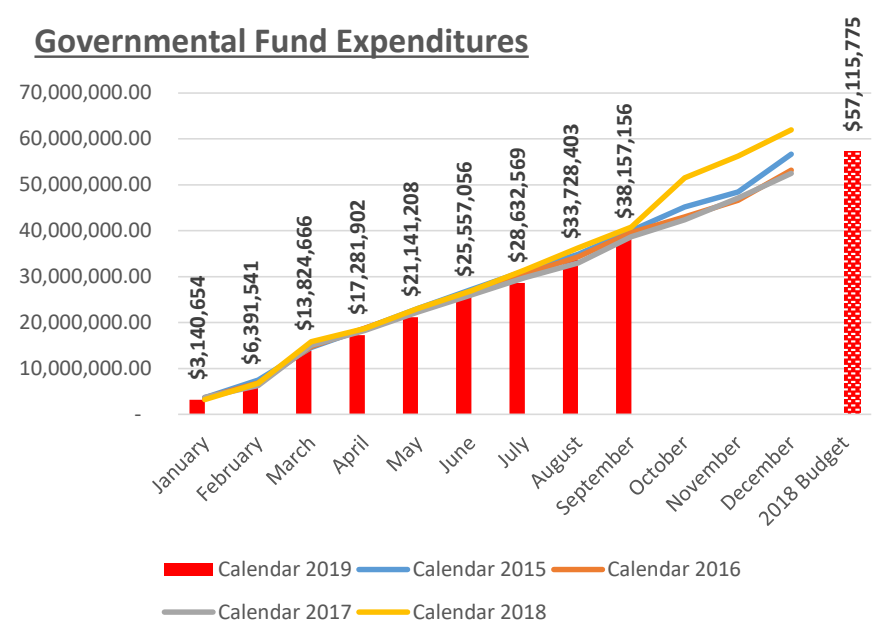


Governmental Fund Revenues and Expenditures Year-To-Date by Month

Governmental Fund Revenues



Governmental Fund Expenditures



\$1,318,137 under 75% of Budget (excludes property tax)

\$4,579,675 under 75% of Budget

SEPTEMBER, 2019 FINANCE COMMITTEE REVIEW - BUDGET TO ACTUAL

2019 OPERATING LEVY

	General			Health and Human Services			Transportation Services			Capital Improvements		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Revenues												
Property tax												
Operating Levy	\$11,508,895	\$8,631,671	75%	\$3,568,730	\$2,676,548	75%	\$5,736,216	\$3,843,265	67%	\$ 1,235,584	\$926,688	75%
Special Purpose Levy	1,049,235	1,049,235	100%	-	-		53,000	\$35,510	67%	-	-	
Debt Service Levy	-	-		-	-		-	-		-	-	
Other taxes	4,496,325	3,580,317	80%	-	-		-	-		-	-	
Intergovernmental												
State shared revenues	1,368,955	205,343	15%	-	-		2,003,923	1,502,980	75%	-	-	
Other intergovernmental	2,412,345	1,323,666	55%	7,057,107	5,503,006	78%	340,033	340,032	100%	63,978	54,316	85%
Licenses and permits	194,800	169,687	87%	-	-		-	-		-	-	
Fines and forfeits	230,900	151,517	66%	3,700	2,924	79%	-	-		-	-	
Charges for service	3,677,007	2,733,661	74%	3,174,999	1,843,791	58%	-	-		-	-	
Commercial revenues	630,045	646,578	103%	227,000	134,458	59%	-	-		-	21,739	
Total revenues	25,568,507	18,491,675	72%	14,031,536	10,160,727	72%	8,133,172	5,721,787	70%	1,299,562	1,002,743	77%
Expenditures												
Current:												
Personal services	16,557,739	11,952,798	72%	8,802,618	5,680,283	65%	-	-		-	-	
(194 Days / 261 = 74%)												
Contractual services	4,286,395	3,007,198	70%	3,366,662	3,251,268	97%	-	-		-	-	
Supplies and expense	1,984,456	1,445,255	73%	2,232,677	1,275,866	57%	3,415,912	2,580,754	76%	-	-	
*Bridge aids - special purpose	-	-		-	-		53,000	-	0%	-	-	
Fixed charges	356,843	290,329	81%	17,500	12,343	71%	-	-		-	-	
Grants and contributions	762,464	368,728	48%	200	-	0%	-	-		-	-	
*Libraries - special purpose	1,049,235	1,049,235	100%	-	-		-	-		-	-	
Debt Service												
Principal	-	-		-	-		-	-		-	-	
Interest and fiscal charges	-	-		-	-		-	-		-	-	
Capital outlay	914,830	336,220	37%	-	-		4,310,502	2,378,686	55%	2,846,789	1,041,635	37%
Total expenditures	25,911,962	18,449,763	71%	14,419,657	10,219,760	71%	7,779,414	4,959,440	64%	2,846,789	1,041,635	37%
Excess (deficiency) of revenues over (under) expenditures	(343,455)	41,912		(388,121)	(59,033)		353,758	762,347		(1,547,227)	(38,892)	
Other financing sources (uses)												
Transfers in (out)	(660,400)	(663,400)	100%	-	3,000		-	-		660,400	660,400	100%
Cost Reallocations	-	-		136,703	68,908	50%	-	-		-	-	
Contingency Fund	(84,853)	-	0%	-	-		-	-		-	-	
Total other financing sources (uses)	(745,253)	(663,400)		136,703	71,908		-	-		660,400	660,400	
Net change in fund balances	(1,088,708)	(621,488)		(251,418)	12,875		353,758	762,347		(886,827)	621,508	
Fund balances - beginning	11,944,297	11,944,297		2,614,965	2,614,965		491,565	491,565		1,016,367	1,016,367	
Fund balances - ending	\$10,855,589	\$11,322,809		\$2,363,547	\$2,627,840		\$845,323	\$1,253,912		\$129,540	\$1,637,875	

SEPTEMBER, 2019 FINANCE COMMITTEE REVIEW - BUDGET TO ACTUAL

	2019 DEBT LEVY			NO LEVY SUPPORT			2019 TOTAL LEVY		
	Debt Service			Other Governmental Funds			GOVERNMENTAL FUNDS		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Revenues									
Property tax							\$ 22,049,425	\$ 16,078,172	73%
Operating Levy	\$ -	\$ -							
Special Purpose Levy	-	-			-		1,102,235	1,084,745	98%
Debt Service Levy	5,091,960	5,091,960	100%				5,091,960	5,091,960	100%
Other taxes	-	-		-	214		4,496,325	3,580,531	80%
Intergovernmental									
State shared revenues				-	-		3,372,878	1,708,323	51%
Other intergovernmental				71,543	-	0%	9,945,006	7,221,020	73%
Licenses and permits	-	-		-	-		194,800	169,687	87%
Fines and forfeits	-	-		-	-		234,600	154,441	66%
Charges for service	-	-		-	-		6,852,006	4,577,452	67%
Commercial revenues	-	-		130,000	29,842	23%	987,045	832,617	84%
Total revenues	5,091,960	5,091,960	100%	201,543	30,056	15%	54,326,280	40,498,948	75%
Expenditures									
Current:									
Personal services	-	-		-	-		25,360,357	17,633,081	70%
(194 Days / 261 = 74%)									
Contractual services	-	-		25,384	-	0%	7,678,441	6,258,466	82%
Supplies and expense	-	-		71,543	600	1%	7,704,588	5,302,475	69%
*Bridge aids - special purpose							53,000	-	0%
Fixed charges	-	-		-	-		374,343	302,672	81%
Grants and contributions	-	-		104,616	503,475	481%	867,280	872,203	101%
*Libraries - special purpose							1,049,235	1,049,235	100%
Debt Service									
Principal	4,825,000	4,825,000	100%	-	-		4,825,000	4,825,000	100%
Interest and fiscal charges	1,131,410	1,131,410	100%	-	-		1,131,410	1,131,410	100%
Capital outlay	-	-		-	-		8,072,121	3,756,541	47%
Total expenditures	5,956,410	5,956,410	100%	201,543	504,075	250%	57,115,775	41,131,083	72%
Excess (deficiency) of revenues over (under) expenditures	(864,450)	(864,450)		-	(474,019)		(2,789,495)	(632,135)	
Other financing sources (uses)									
Transfers in (out)	-	-		-	-		-	-	
Cost Reallocations	-	-		-	-		136,703	68,908	50%
Contingency Fund	-	-		-	-		(84,853)	-	0%
Total other financing sources (uses)	-	-		-	-		51,850	68,908	
Net change in fund balances	(864,450)	(864,450)	100%	-	(474,019)		(2,737,645)	(563,227)	
Fund balances - beginning	2,436	2,436		456,330	456,330		16,525,960	16,525,960	
Fund balances - ending	(\$862,014)	(\$862,014)		\$456,330	(\$17,689)		\$13,788,315	\$15,962,733	