



unaudited

% OF TIME PASSED
50.00%

**REVENUES BASED ON SERVICE AS OF JUNE 2018
GENERAL GOVERNMENT**

SERVICE	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
GENERAL FUND						
Charges for Services	\$ 175,182	\$ 151,962	\$ 267,169	\$ 115,207	56.88%	
Donations/Grants	7,262	34,874	5,730	(29,144)	608.62%	
Fines/Forfeitures	27,132	24,043	41,350	17,307	58.15%	
Franchise Fees	137,620	116,380	392,000	275,620	29.69%	
Insurance Proceeds	347	34	-	(34)		
Interest Earned	3,132	10,819	25,000	14,181	43.28%	
Intergovernmental	70,396	82,545	382,948	300,403	21.56%	
License & Permits	380,111	297,609	476,300	178,691	62.48%	
Other Uses	28,190	2,008	1,000	(1,008)	200.80%	
Property Tax	929,388	1,041,134	2,726,289	1,685,155	38.19%	
Special Assessment	-	-	1,500	1,500	0.00%	
State Aid	-	-	3,106	3,106	0.00%	
Transfers	300,000	375,000	375,000	-	100.00%	
TOTAL GENERAL FUND	\$ 2,058,760	\$ 2,136,408	\$ 4,697,392	\$ 2,560,984	45.48%	3.77%
total w/o transfers	\$ 1,758,760	\$ 1,761,408				0.15%

GENERAL GOVERNMENT - EXPENDITURES AS OF JUNE 2018

SERVICE	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
GENERAL FUND						
Personnel	\$ 1,298,617	\$ 1,398,958	\$ 2,994,557	\$ 1,595,599	46.72%	
Elections	1,226	1,337	20,800	19,463	6.43%	
Professional Services	78,466	65,376	101,356	35,980	64.50%	
Operation Expense	428,945	606,051	1,216,652	610,601	49.81%	
Marketing	-	2,335	4,500	2,165	51.89%	
Flow Through	2,394	3,000	96,000	93,000	3.13%	
Capital Expenditures	3,094	11,325	-	(11,325)		
Debt Services	2,237	1,140	17,527	16,387	6.50%	
Transfers to CIP & other Funds	82,834	246,000	246,000	-	100.00%	
TOTAL GENERAL FUND	\$ 1,897,813	\$ 2,335,522	\$ 4,697,392	\$ 2,361,870	49.72%	23.06%
total w/o transfers	\$ 1,814,979	\$ 2,089,522				15.13%

Fund Balance Increase/(Decrease)

160,947.00 (199,114.00) **

-

2018 General Fund Cash Balance

\$ 3,160,814.00

2018 General Fund Balance

88,501.00 Nonspendable- prepaids

150,012.00 Assigned Fund Balance

2,791,259.00 Unassigned Fund Balance

3,029,772.00

PLUS INC/(DEC) TODATE

4,697,392.00 2018 Budget Expenditures

59.42% Unassigned Fund Balance Percentage of Expenditures

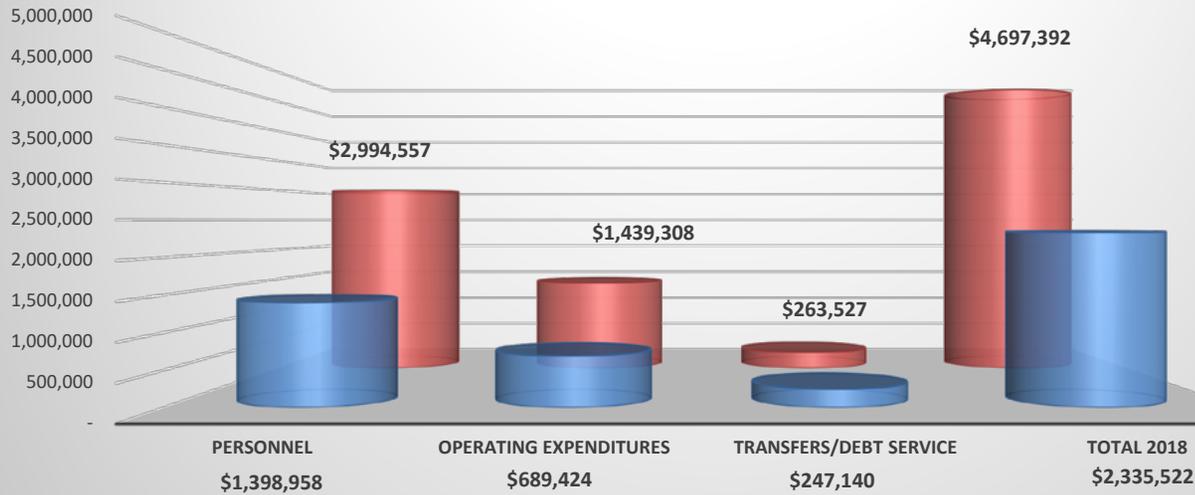
GENERAL FUND REVENUES



JUNE 2018 REVENUES
45.48 % OF BUDGET COLLECTED

■ ACTUAL ■ BUDGET

GENERAL FUND EXPENDITURES



JUNE 2018 EXPENDITURES
49.72% OF BUDGET EXPENDED

■ ACTUAL ■ BUDGET

unaudited

% OF TIME PASSED
50.00%



GENERAL GOVERNMENT BY DEPARTMENTS- EXPENDITURES AS OF JUNE 2018

Department	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Mayor/City Council	\$ 17,905	\$ 18,624	\$ 33,570	\$ 14,946	55.48%	
Planning	60,436	76,402	160,791	84,389	47.52%	
Elections	3,726	1,337	20,800	19,463	6.43%	
Administration	300,117	481,378	743,674	262,296	64.73%	
Big Lake Community Service Center	30,072	31,146	65,625	34,479	47.46%	
EDA General Government	70,217	88,049	177,145	89,096	49.70%	
Community - Recreation Department	1,613	11,126	82,565	71,439	13.48%	
Clean up Day/Other	2,254	-	12,000	12,000	0.00%	
Initiative Foundation	1,100	1,100	1,100	-	100.00%	
Public Safety - Building Department	115,073	86,083	207,594	121,511	41.47%	
Public Safety - Police Department	791,108	871,534	1,767,853	896,319	49.30%	
Public Safety - Animal Control	450	250	3,000	2,750	8.33%	
Public Safety - Fire Department - w/o pass thru exp	129,499	147,057	267,468	120,411	54.98%	
Public Works - Engineering Department	20,442	30,976	57,435	26,459	53.93%	
Public Works - Street Department	232,185	262,944	609,702	346,758	43.13%	
Public Works - Parks Department	204,097	224,516	487,070	262,554	46.10%	
Total General Government Expenditures w/o pass thru	<u>\$ 1,980,294</u>	<u>\$ 2,332,522</u>	<u>\$ 4,697,392</u>	<u>\$ 2,364,870</u>	49.66%	17.79%
Fire Relief pass through Expenditure	(82,481)	3,000	96,000			
Total General Government Expenditures	1,897,813	2,335,522	4,793,392	2,457,870	48.72%	23.06%

GENERAL GOVERNMENT BY DEPARTMENTS- REVENUES AS OF JUNE 2018

Department	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Planning	\$ 6,476	\$ 8,756	\$ 10,500	\$ 1,744	83.39%	
Elections	-	-	-	-	0.00%	
Administration	1,457,063	1,628,767	3,641,349	2,012,582	44.73%	
Big Lake Community Service Center	-	5,000	-	(5,000)	0.00%	
EDA General Government	(700)	500	-	(500)	0.00%	
Community - Recreation	-	5,000	3,000	(2,000)	166.67%	
Community - ECFE	-	11,874	-	(11,874)	0.00%	
Public Safety - Building Department	334,574	245,221	410,206	164,985	59.78%	
Public Safety - Police Department	41,201	44,463	185,648	141,185	23.95%	
Public Safety - Fire Department - w/o pass thru rev	39,463	25	-	(25)	0.00%	
Public Works - Street Department	138,224	144,635	295,384	150,749	48.97%	
Public Works - Parks Department	40,064	39,167	55,305	16,138	70.82%	
Total General Government Revenues w/o pass thru	<u>\$ 2,056,365</u>	<u>\$ 2,133,408</u>	<u>\$ 4,601,392</u>	<u>\$ 2,467,984</u>	46.36%	3.75%
Fire Relief pass through Revenue	2,395	3,000	96,000			
Total General Government Revenues	2,058,760	2,136,408	4,697,392	2,560,984	45.48%	3.77%



unaudited
GENERAL GOVERNMENT
6/30/2018

BEFORE BUDGET AMENDMENT
AND YEAR END TRANSFERS 50.00%

	<u>2017 YTD</u>	<u>2018 YTD</u>	<u>2018 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Mayor / City Council					
Personnel	\$ 13,629	\$ 13,626	\$ 27,195	\$ 13,569	50%
Professional Services	-	609	250	(359)	244%
Operations	4,276	4,389	6,125	1,736	72%
Total Mayor / City Council Expenditures	\$ 17,905	\$ 18,624	\$ 33,570	\$ 14,946	55%
Planning					
Personnel	\$ 46,377	\$ 61,557	\$ 138,246	\$ 76,689	45%
Professional Services	4,589	6,006	5,850	(156)	103%
Operations	9,470	8,838	16,695	7,857	53%
Total Planning Expenditures	\$ 60,436	\$ 76,401	\$ 160,791	\$ 84,390	48%
Total Planning Revenues	\$ 6,476	\$ 8,756	\$ 10,500	\$ 1,744	83%
Elections					
Personnel	\$ -	\$ -	\$ 15,000	\$ 15,000	0%
Operations	1,226	1,337	5,800	4,463	23%
Transfers /Capital Expenditures	2,500	-	-	-	-
Total Election Expenditures	\$ 3,726	\$ 1,337	\$ 20,800	\$ 19,463	6%
Total Elections Revenues	\$ -	\$ -	\$ -	\$ -	-
Administration					
Personnel	\$ 154,313	\$ 149,017	\$ 322,760	\$ 173,743	46%
Professional Services	38,615	36,906	47,456	10,550	78%
Operations	78,355	90,455	161,448	70,993	56%
Transfers /Capital Expenditures	28,834	205,000	205,000	-	100%
Transfers /Debt Service	-	-	7,010	7,010	0%
Total Administration Expenditures	\$ 300,117	\$ 481,378	\$ 743,674	\$ 262,296	65%
Total Administration Revenues	\$ 1,457,063	\$ 1,628,767	\$ 3,644,349	\$ 2,015,582	45%

PUBLIC WORKS AND ENGINEERING

	<u>2017 YTD</u>	<u>2018 YTD</u>	<u>2018 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Public Works - Street Division					
Personnel	\$ 112,971	\$ 135,436	\$ 275,939	\$ 140,503	49%
Professional Services	12,125	3,549	10,600	7,051	33%
Operations	77,089	93,959	293,163	199,204	32%
Transfers /Capital Expenditures	30,000	30,000	30,000	-	100%
Total Public Works - Street Expenditures	\$ 232,185	\$ 262,944	\$ 609,702	\$ 346,758	43%
Total Public Works - Street Revenues	\$ 138,224	\$ 144,635	\$ 295,384	\$ 150,749	49%
Public Works - Parks Division					
Personnel	\$ 128,796	\$ 143,029	\$ 300,837	\$ 157,808	48%
Professional Services	2,240	3,320	4,950	1,630	67%
Operations	73,061	66,842	181,283	114,441	37%
Transfers /Capital Expenditures	-	11,325	-	(11,325)	-
Total Public Works - Parks Expenditures	\$ 204,097	\$ 224,516	\$ 487,070	\$ 262,554	46%
Total Public Works - Parks Revenues	\$ 40,064	\$ 39,167	\$ 55,305	\$ 16,138	71%
Public Works - Engineer Divisin					
Personnel	\$ 15,233	\$ 24,102	\$ 50,385	\$ 26,283	48%
Professional Services	516	581	550	(31)	106%
Operations	1,599	6,294	6,500	206	97%
Transfers /Capital Expenditures	2,854	-	-	-	-
Total Engineer Expenditures	\$ 20,202	\$ 30,977	\$ 57,435	\$ 26,458	54%
Total Engineer Revenues	\$ -	\$ -	\$ -	\$ -	-



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GENERAL GOVERNMENT
6/30/2018

BEFORE BUDGET AMENDMENT
AND YEAR END TRANSFERS 50.00%

PUBLIC SAFETY

<u>Building Division</u>	<u>2017 YTD</u>	<u>2018 YTD</u>	<u>2018 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Personnel	\$ 89,232	\$ 73,968	\$ 153,598	\$ 79,630	48%
Professional Services	640	1,012	950	(62)	107%
Operations	15,700	11,104	53,046	41,942	21%
Transfers /Capital Expenditures	9,500	-	-	-	
Total Building Expenditures	\$ 115,072	\$ 86,084	\$ 207,594	\$ 121,510	41%
Total Building Revenues	\$ 334,574	\$ 245,221	\$ 410,206	\$ 164,985	60%

Police Department

Personnel	\$ 642,027	\$ 710,378	\$ 1,484,584	\$ 774,206	48%
Professional Services	14,552	9,575	27,200	17,625	35%
Operations	122,528	142,581	237,692	95,111	60%
Animal Control	450	250	3,000	2,750	8%
Transfers /Capital Expenditures	12,000	9,000	9,000	-	100%
Debt Service	-	-	9,377	9,377	0%
Total Police Department Expenditures	\$ 791,557	\$ 871,784	\$ 1,770,853	\$ 899,069	49%
Total Police Department Revenues	\$ 41,201	\$ 44,463	\$ 185,648	\$ 141,185	24%

Fire Department

Personnel	\$ 31,775	\$ (19)	\$ -	\$ 19	
Professional Services	2,560	2,560	-	(2,560)	
Operations	10,856	143,377	170,328	26,951	84%
Flow Through Exp-Fire Relief Assoc	2,394	3,000	96,000	93,000	3%
Transfers /Capital Expenditures	-	-	-	-	
Interfund Loan Interest	2,237	1,140	1,140	-	100%
Total Fire Department Expenditures	\$ 49,822	\$ 150,058	\$ 267,468	\$ 117,410	56%
Total Fire Department Revenues	\$ 41,858	\$ 3,025	\$ 96,000	\$ 92,975	3%

ECONOMIC DEVELOPMENT AND COMMUNITY

<u>Economic Development Division</u>	<u>2017 YTD</u>	<u>2018 YTD</u>	<u>2018 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Personnel	\$ 59,737	\$ 76,740	\$ 156,053	\$ 79,313	49%
Professional Services	2,236	1,259	3,450	2,191	36%
Operations	8,245	5,715	11,142	5,427	51%
Marketing	-	2,335	4,500	2,165	52%
Transfers /Capital Expenditures	-	2,000	2,000	-	100%
Total Economic Development Expenditures	\$ 70,218	\$ 88,049	\$ 177,145	\$ 89,096	50%
Total Economic Development Revenues	\$ (700)	\$ 500	\$ -	\$ (500)	

Big Lake Community Service Center (Library building)

Personnel	\$ 4,527	\$ 4,695	\$ 9,645	\$ 4,950	49%
Professional Services	392	-	100	100	0%
Operations	23,961	26,451	55,880	29,429	47%
Total BLCSC - Expenditures	\$ 28,880	\$ 31,146	\$ 65,625	\$ 34,479	47%
Total BLCSC - Revenue	\$ -	\$ 5,000	\$ -	\$ (5,000)	

Community/Recreation/Other (Clean up day, ECFE, Intiative Foundation & Movie in the Park)

Personnel	\$ -	\$ 6,429	\$ 75,315	\$ 68,886	9%
Professional Services	-	-	-	-	
Operations - Recreation	-	4,697	7,250	2,553	65%
Operations - Recycling	2,254	-	12,000	12,000	0%
Operations - Sponsorship	1,100	1,100	1,100	-	100%
Total Community/Recreation	\$ 3,354	\$ 12,226	\$ 95,665	\$ 83,439	15%
Total Community - Revenue	\$ -	\$ 16,874	\$ -	\$ (16,874)	

TOTAL GENERAL FUND EXPENDITURES	\$ 1,897,571	\$ 2,335,524	\$ 4,697,392	\$ 2,361,868	50%
TOTAL GENERAL FUND REVENUES	\$ 2,058,760	\$ 2,136,408	\$ 4,697,392	\$ 2,560,984	45%



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% OF TIME PASSED
50.00%

REVENUES BASED ON SERVICE AS OF JUNE 2018
CIP INFRASTRUCTURE IMPROVEMENT FUND

SERVICE FUND 198	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 7,322	\$ 11,966	\$ 2,000	\$ (9,966)	598.30%	
Intergovernmental	171,026	62,366	167,000	104,634	37.34%	
State Aid - LGA	-	-	225,000	225,000	0.00%	
Transfers	101,032	256,123	255,000	(1,123)	100.44%	
TOTAL CIP FUND 198	\$ 279,380	\$ 330,455	\$ 649,000	\$ 318,545	50.92%	

EXPENDITURES AS OF JUNE 2018

SERVICE FUND 198	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ 2,065	\$ -	\$ -	\$ -		
Capital Expenditures	-	-	-	-		
Transfers to other Funds	50,079	6,316	349,408	343,092	1.81%	
TOTAL CIP FUND 198	\$ 52,144	\$ 6,316	\$ 349,408	\$ 343,092	1.81%	-87.89%

2018 Fund 198 Cash Balance \$1,658,185.59

REVENUES BASED ON SERVICE AS OF JUNE 2018
CIP EQUIPMENT & BUILDING REPLACEMENT FUND

SERVICE FUND 199	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 1,744	\$ 4,830	\$ 500	\$ (4,330)	966.00%	
Other - Refunds & Reimbs	-	2,955	-	(2,955)		
Donations	-	1,000	-	(1,000)		
Franchise Fees - Cable	-	50,223	-	(50,223)		
Sales of Fixed Assets	-	28,913	26,000	(2,913)	111.20%	
State Aid - LGA	-	-	393,607	393,607	0.00%	
Transfers	60,834	16,000	16,000	-	100.00%	
TOTAL CIP FUND 199	\$ 62,578	\$ 103,921	\$ 436,107	\$ 332,186	23.83%	

EXPENDITURES AS OF JUNE 2018

SERVICE FUND 199	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ 10,793	\$ 24,937	\$ -	\$ (24,937)		
Operation Expenditures	44,205	102,963	33,000	(69,963)	312.01%	
Capital Expenditures	71,939	105,978	307,000	201,022	34.52%	
Debt Services - Capital Leases	-	-	8,883	8,883	0.00%	
Transfers to other Funds	-	-	-	-		
TOTAL CIP FUND 199	\$ 126,937	\$ 233,878	\$ 348,883	\$ 115,005	67.04%	

2018 Fund 199 Cash Balance \$634,322.65



unaudited

% OF TIME PASSED
50.00%

REVENUES BASED ON SERVICE AS OF JUNE 2018

SERVICE EDA	EDA					+/- LAST YEAR
	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	
Interest Earned	\$ 944	\$ 177	\$ 998	\$ 821	17.74%	
Charges for Services	10,655	-	18,162	18,162	0.00%	
Donations	-	4,500	-	(4,500)		
Intergovernmental	-	1,000	-	(1,000)		
Other - Sale of property	-	25,000	-	(25,000)		
Property Tax	-	-	49,500	49,500	0.00%	
TOTAL EDA	\$ 11,599	\$ 30,677	\$ 68,660	\$ 37,983	44.68%	

EXPENDITURES AS OF JUNE 2018

SERVICE EDA	EDA					+/- LAST YEAR
	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	
Professional Services	\$ 6,480	\$ 9,885	\$ 12,000	\$ 2,115	82.38%	
Operation Expenditures	392	2,367	7,500	5,133	31.56%	
Debt Service	-	3,927	3,927	-	100.00%	
TOTAL EDA	\$ 6,872	\$ 16,179	\$ 23,427	\$ 7,248	69.06%	135.43%

2018 Fund 275 Cash Balance \$15,673.46

REVENUES BASED ON SERVICE AS OF JUNE 2018

SERVICE FARMERS MARKET	FARMERS MARKET					+/- LAST YEAR
	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	
Interest Earned	\$ 58	\$ 95	\$ 10	\$ (85)	950.00%	
Licenses & Permits	900	1,315	1,550	235	84.84%	
Charges for Services (bags)	-	26	-	(26)		
Donations	6,200	8,500	5,100	(3,400)	166.67%	
Intergovernmental	798	437	-	(437)		
Transfers	11,000	-	-	-		
TOTAL FARMERS MARKET	\$ 18,956	\$ 10,373	\$ 6,660	\$ (3,713)	155.75%	

EXPENDITURES AS OF JUNE 2018

SERVICE FARMERS MARKET	FARMERS MARKET					+/- LAST YEAR
	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	
Personnel	\$ 1,938	\$ 520	\$ 6,953	\$ 6,433	7.48%	
Operation Expenditures	2,899	2,033	8,374	6,341	24.28%	
TOTAL FARMERS MARKET	\$ 4,837	\$ 2,553	\$ 15,327	\$ 12,774	16.66%	

2018 Fund 280 Cash Balance \$18,184.79



% OF TIME PASSED
50.00%

**REVENUES BASED ON SERVICE AS OF JUNE 2018
VETERANS MEMORIAL**

SERVICE VETERANS MEMORIAL	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 72	\$ 22	\$ -	\$ (22)		
Donations	7,368	5,665	-	(5,665)		
TOTAL VETERAN MEMORIAL	\$ 7,440	\$ 5,687	\$ -	\$ (5,687)		

EXPENDITURES AS OF JUNE 2018

SERVICE VETERANS MEMORIAL	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ -	\$ -	\$ -	\$ -		
Operation Expenditures	26,448	-	-	-		
TOTAL VETERAN MEMORIAL	\$ 26,448	\$ -	\$ -	\$ -		

2018 Fund 281 Cash Balance

\$5,687.14

2018 Interfund Loan

\$19,099.15

**will make payment at end of year with any donations made



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 50.00%

**REVENUES BASED ON SERVICE AS OF JUNE 2018
 ENTERPRISE FUNDS**

SERVICE	2017 YTD AMOUNT	2018 YTD AMOUNT	2018 BUDGET	2018 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
WATER FUND						
Charges for Services	\$ 266,079	\$ 143,099	\$ 433,540	\$ 290,441	33.01%	
Interest	226	2,108	500	(1,608)	421.60%	
Insurance Proceeds	-	3	2,000	1,997	0.15%	
Other - Refunds & Reimbursements	-	118	-	(118)		
Water Sales	667,913	736,323	1,646,572	910,249	44.72%	10.24%
TOTAL WATER FUND	\$ 934,218	\$ 881,651	\$ 2,082,612	\$ 1,200,961	42.33%	-5.63%
SEWER FUND						
Charges for Services - 401	\$ 68,747	\$ 62,664	\$ 113,481	\$ 50,817	55.22%	
Charges for Services - 499 SAC	335,475	159,750	532,500	372,750	30.00%	
Insurance Proceeds	-	3	-	(3)		
Interest	7,162	49,303	60,455	11,152	81.55%	
Other - Refunds & Reimbursements	-	118	-	(118)		
Sewer Sales	1,045,585	1,031,760	2,343,833	1,312,073	44.02%	-1.32%
TOTAL SEWER FUND	\$ 1,456,969	\$ 1,303,598	\$ 3,050,269	\$ 1,746,671	42.74%	-10.53%
STORM SEWER FUND						
Charges for Services	\$ 15,114	\$ 13,986	\$ 13,200	\$ (786)	105.95%	
Interest	696	1,327	600	(727)	221.17%	
Insurance Proceeds	-	1	-	(1)		
Other - Refunds & Reimbursements	1,445	-	-	-		
Storm Sewer Sales	115,753	119,201	239,451	120,250	49.78%	2.98%
TOTAL STORM SEWER FUND	\$ 133,008	\$ 134,515	\$ 253,251	\$ 118,736	53.12%	1.13%
LIQUOR STORE FUND						
Charges for Services	\$ (171)	\$ 365	\$ 3,200	\$ 2,835	11.41%	
Interest	1,422	3,774	2,900	(874)	130.14%	
Other - Refunds & Reimbursements	134	-	-	-		
Liquor Store Sales	1,914,143	1,994,085	4,406,225	2,412,140	45.26%	4.18%
TOTAL LIQUOR STORE FUND	\$ 1,915,528	\$ 1,998,224	\$ 4,412,325	\$ 2,414,101	45.29%	4.32%
TOTAL ENTERPRISE	4,439,723.00	4,317,988.00	9,798,457.00	5,480,469.00	44.07%	-2.74%



unaudited
% OF TIME PASSED
50.00%

ENTERPRISE FUNDS - EXPENSES AS OF JUNE 2018

SERVICE	2017 YTD	2018 YTD	2018	2018	% OF	+/-
WATER FUND	AMOUNT	AMOUNT	BUDGET	REMAINING BUDGET	BUDGET	LAST YEAR
Personnel	\$ 237,614	\$ 258,836	\$ 560,003	\$ 301,167	46.22%	
Professional Services	18,404	18,201	36,750	18,549	49.53%	
Operation Expense	120,765	132,729	328,948	196,219	40.35%	
Depreciation Expense	432,738	432,864	866,000	433,136	49.98%	
Debt Services	126,776	67,909	212,586	144,677	31.94%	
Transfer to CIP Fund 399/198	38,000	20,000	20,000	-	100.00%	
TOTAL WATER FUND	\$ 974,297	\$ 930,539	\$ 2,024,287	1,093,748	45.97%	-4.49%
W/O DEPRECIATION EXP	541,559	497,675				-8.10%
SERVICE	2017 YTD	2018 YTD	2018	2018	% OF	+/-
SEWER FUND	AMOUNT	AMOUNT	BUDGET	REMAINING BUDGET	BUDGET	LAST YEAR
Personnel	\$ 238,844	\$ 260,272	\$ 559,622	\$ 299,350	46.51%	
Professional Services	12,892	12,322	27,588	15,266	44.66%	
Operation Expense	171,183	166,744	384,384	217,640	43.38%	
Depreciation Expense	643,518	642,131	1,292,825	650,694	49.67%	
Debt Services	214,947	62,879	394,131	331,252	15.95%	
Transfer to CIP Fund 499	60,000	10,000	10,000	-	100.00%	
TOTAL SEWER FUND	\$ 1,341,384	\$ 1,154,348	\$ 2,668,550	1,514,202	43.26%	-13.94%
W/O DEPRECIATION EXP	697,866	512,217				-26.60%
SERVICE	2017 YTD	2018 YTD	2018	2018	% OF	+/-
STORM SEWER	AMOUNT	AMOUNT	BUDGET	REMAINING BUDGET	BUDGET	LAST YEAR
Personnel	\$ 59,381	\$ 64,891	\$ 141,829	\$ 76,938	45.75%	
Professional Services	2,296	1,600	4,133	2,533	38.71%	
Operation Expense	9,900	9,964	28,647	18,683	34.78%	
Depreciation Expense	136,523	111,316	273,060	161,744	40.77%	
Debt Services	39,641	39,641	39,641	-	100.00%	
TOTAL STORM SEWER FUND	\$ 247,741	\$ 227,412	\$ 487,310	259,898	46.67%	-8.21%
W/O DEPRECIATION EXP	111,218	116,096				4.39%
SERVICE	2017 YTD	2018 YTD	2018	2018	% OF	+/-
LIQUOR STORE	AMOUNT	AMOUNT	BUDGET	REMAINING BUDGET	BUDGET	LAST YEAR
Personnel	\$ 171,616	\$ 201,357	\$ 451,012	\$ 249,655	44.65%	
Professional Services	4,800	4,800	6,350	1,550	75.59%	
Operation Expense	67,448	68,042	179,051	111,009	38.00%	
Depreciation Expense	32,844	32,844	70,800	37,956	46.39%	
Cost of Goods Sold	1,354,211	1,334,035	3,154,471	1,820,436	42.29%	
Capital Expenditures	-	7,237	-	(7,237)		
Debt Services	1,299	1,552	13,898	12,346	11.17%	
Transfer to CIP Fund 599	5,500	15,000	15,000	-	100.00%	
Transfer to General Fund/198	350,000	400,000	400,000	-	100.00%	
TOTAL LIQUOR STORE FUND	\$ 1,987,718	\$ 2,064,867	\$ 4,290,582	2,225,715.00	48.13%	3.88%
W/O DEPRECIATION EXP	1,954,874	2,032,023				3.95%
TOTAL ENTERPRISE	4,551,140	4,377,166	9,470,729	5,093,563	46.22%	



Enterprise Funds Net Position
As of June 30, 2018

<u>Revenue Budget</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm Sewer</u>	<u>Liquor Store</u>	
<u>Sales</u>					
Gross Sales				\$ 1,994,450	Liquor Store
Cost of Sales (COS)				1,334,035	Gross Profit %
Gross Profit				\$ 660,415	33% of Sales
<u>Revenues</u>					
Utilities Revenues	\$ 879,540	\$ 1,094,542	\$ 133,187	\$ -	(doesn't include SAC)
Other Revenues	2,111	49,306	1,328	3,774	(interest)
Total Revenues	\$ 881,651	\$ 1,143,848	\$ 134,515	\$ 1,998,224	
<u>Expense Budget</u>					Liquor Store Gross Profit %
Personnel	\$ 258,836	\$ 260,272	\$ 64,891	\$ 201,357	23% Cost of Sales & Personnel
Professional Services	18,201	12,322	1,600	4,800	
Operations	132,729	166,744	9,964	68,042	
Capital/Transfers	20,000	10,000	-	422,237	**400,000 to General/15,000 for CIP 198
Debt - Interest payments	67,909	62,879	39,641	1,552	
Depreciation	432,864	642,131	111,316	32,844	
Total Expenses (Liquor include COS)	\$ 930,539	\$ 1,154,348	\$ 227,412	\$ 2,064,867	
<u>Income/(Loss) with Depreciation</u>	\$ (48,888)	\$ (10,500)	\$ (92,897)	\$ (66,643)	Liquor Store Net Profit % less Depr /Transfers
<u>Income/(Loss) without Depreciation</u>	\$ 383,976	\$ 631,631	\$ 18,419	\$ (33,799)	19% of Sales
Debt - 2018 Principal Payments	\$ 670,204	\$ 1,283,796	\$ -	\$ 76,304	
Project Cash Flow Increase/(Decrease)	\$ (286,228)	\$ (652,165)	\$ 18,419	\$ (110,103)	
**projected cash flow is after principal debt payments are made and depreciation not included					
<u>Cash Balance as of end of month</u>	\$ 375,912	\$ 1,366,912	\$ 224,566	\$ 754,418	
<u>Working Capital (Current Assets - Current Liab)</u>	\$ 34,078	\$ 790,850	\$ 237,016	\$ 696,743	
2017 Income/Loss without Depreciation	\$ 392,660	\$ 370,820	\$ 21,791	\$ (45,345)	
2018 Increase/(Decrease) over 2017	\$ (8,684)	\$ 260,811	\$ (3,372)	\$ 11,546	

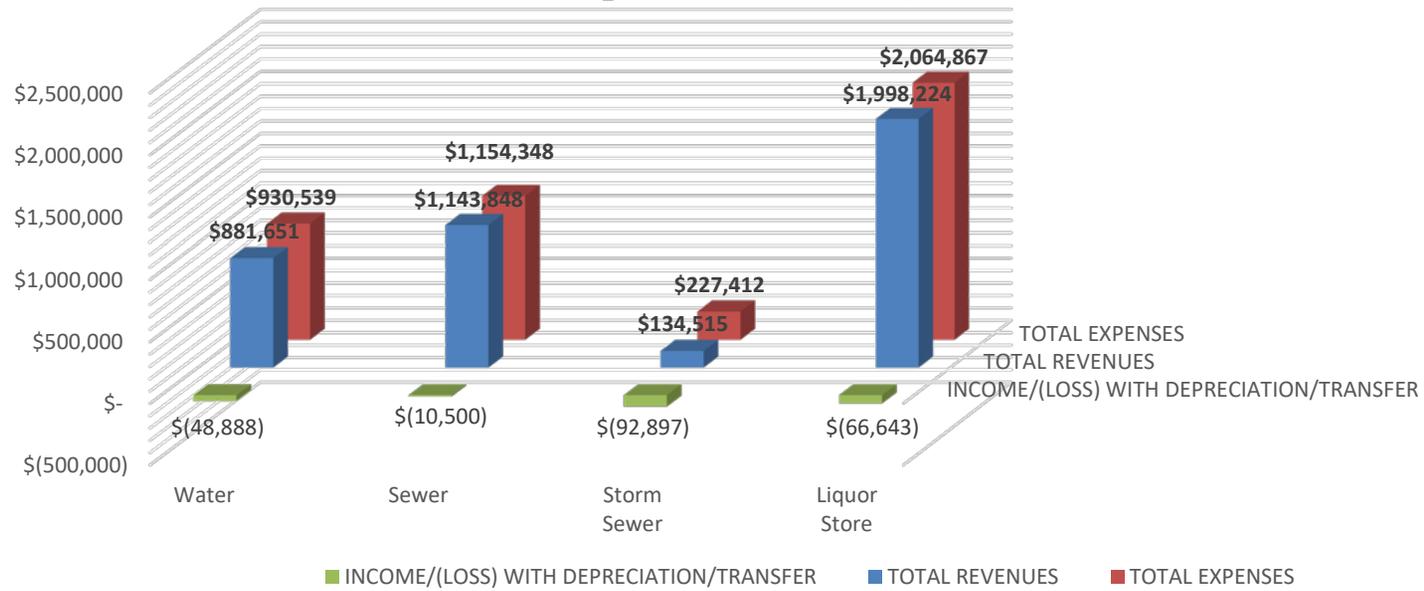


Liquor Store Fund

As of June 30, 2018

	<u>2017-2018</u>				<u>Projected Profit %</u>
	<u>2017 YTD</u>	<u>2018 YTD</u>	<u>\$ Change</u>	<u>% Change</u>	
<u>Sales</u>					
Gross Sales	\$ 1,914,143	\$ 1,994,085	\$ 79,942	4.18%	
Cost of Sales	1,354,211	1,334,035	(20,176)	-1.49%	
Gross Profit	\$ 559,932	\$ 660,050	\$ 100,118	17.88%	33% Gross Profit % of Sales
<u>Revenue Budget</u>					
Gross Sales	\$ 1,914,143	\$ 1,994,085	\$ 79,942	4.18%	
Other Revenues	1,385	4,139	2,754	198.84%	
Total Revenues	\$ 1,915,528	\$ 1,998,224	\$ 82,696	4.32%	23% Gross Profit % of Sales & Personnel
<u>Expense Budget</u>					
Personnel	\$ 171,616	\$ 201,357	\$ 29,741	17.33%	
Professional Services	4,800	4,800	-	0.00%	
Operations	67,448	68,042	594	0.88%	
Cost of Sales	1,354,211	1,334,035	(20,176)	-1.49%	
Capital Purchases	-	7,237	7,237		
Transfers	355,500	415,000	59,500	16.74%	
Debt	1,299	1,552	253	19.48%	
Depreciation	32,844	32,844	-	0.00%	
Total Expenses	\$ 1,987,718	\$ 2,064,867	\$ 77,149	3.88%	17% Net Profit % less Transfers
<u>Net Income/(Loss) with Depreciation & Transfer</u>	\$ (72,190)	\$ (66,643)	\$ 5,547		
<u>Cash Balance as of end of month</u>	\$ 946,930	\$ 880,401	\$ (66,529)	-7.03%	

Enterprise Funds - June 2018





FDIC LIMIT \$250,000

YEAR	AMOUNT
2018	1,729,800.00
2019	887,800.00
2020	541,000.00
2021	660,000.00
2022	690,000.00
2023	885,000.00
	<u>5,393,600.00</u>

CITY OF BIG LAKE INVESTMENT LIST

2018

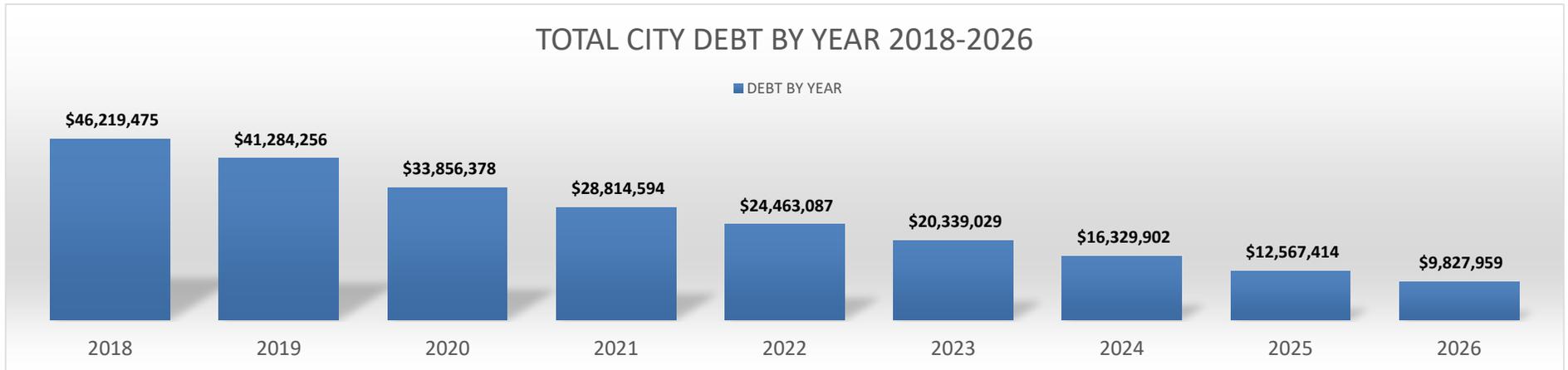
	FDIC #	CUSIP	Amount	Purchase	Maturity	Rate	Term Year	
<u>Morgan Stanley</u>								
AE Salt Lake City UT	35328	02587CCW8	199,000.00	11/20/2014	11/20/2019	2.20%	2019	
AE Centurion Salt Lake City UT	27471	02587DXY9	245,000.00	5/14/2015	5/14/2020	2.00%	2020	
Ally Bank - Midvale UT	57803	0207GCC6	245,000.00	4/26/2018	4/26/2021	2.80%	2021	
Capital One Glen Allen VA	33954	140420Z60	245,000.00	3/29/2017	3/29/2022	2.40%	2022	
Capital One McClean VA	4297	14042RHU8	170,000.00	9/20/2017	9/20/2021	2.10%	2021	
Comenity Bank	27499	20099AJT5	200,000.00	6/14/2017	6/14/2022	2.40%	2022	
Discover Bank - DE	5649	254672HNI	96,000.00	2/19/2015	2/20/2020	1.95%	2020	
Discover Bank - DE	5649	254672E38	150,000.00	8/3/2016	8/3/2023	1.90%	2023	
First Internet Bank - IN	34607	32056GCT5	245,000.00	12/18/2017	12/18/2023	2.45%	2023	
GE Cap - Salt Lake UT	337788	36161TH65	200,000.00	5/16/2014	5/18/2020	2.20%	2020	GOLDMAN SACHS BK USA CD
JP Morgan Chase - Columbus OH	628	48125YAW4	245,000.00	4/30/2015	4/30/2021	1.40%	2021	**step up to 3.05/callable
Morgan Stanley Bank Salt Lake City YT	32992	61747MJ77	245,000.00	2/8/2018	2/8/2023	2.65%	2023	
Sallie Mae UT	58177	795450XF7	200,000.00	12/9/2015	12/9/2019	2.00%	2019	
State Bank of India - New York NY	33682	8562846US	245,000.00	3/14/2017	3/14/2022	2.25%	2022	
Synchrony- Drapper UT	27314	87164YWE0	245,000.00	5/11/2018	5/11/2023	3.15%	2023	
Webster Bank CD - Waterbury CT	18221	94768NJM7	245,000.00	2/12/2014	2/12/2019	1.90%	2019	
<u>PMA-4M Fund</u>								
		Transaction #						
Franklin Synergy Bank	58714	248650	84,000.00	11/17/2017	8/8/2018	1.350%	2018	
Franklin Synergy Bank	58714	248651	81,000.00	11/17/2017	8/8/2018	1.350%	2018	
Franklin Synergy Bank	58714	248652	82,000.00	11/17/2017	8/8/2018	1.350%	2018	
Pacific Western Bank	24045	248649	247,200.00	11/17/2017	9/12/2018	1.370%	2018	
CFG Community Bank	34294	248648	246,800.00	11/17/2017	10/10/2018	1.440%	2018	
Bank of the Ozarks	110	248647	246,300.00	11/17/2017	11/14/2018	1.490%	2018	
Bank 7	12627	254678	247,500.00	6/5/2018	12/3/2018	1.960%	2018	
Cornerstone Bank - York Nebraska	5496	254677	247,500.00	6/5/2018	12/3/2018	2.010%	2018	
State Bank of the Lakes - IL	5744	255353	247,500.00	6/5/2018	12/13/2018	2.050%	2018	
Valley National Bank	23737	257408	243,800.00	7/11/2018	7/11/2019	2.480%	2019	
			5,393,600.00					



2018 Payments By Fund & Date

fund	total due in 2018	by date	
211	152,358.18	2/1/2018	2,932,310.01
212	328,325.00	2/20/2018	182,757.05
214	228,965.00	8/1/2018	251,894.71
216	440,670.00	8/20/2018	<u>1,530,757.05</u>
217	202,810.00		<u>4,897,718.82</u>
221	33,800.38		-
222	587,637.50		
223	262,502.50		
224	53,825.00		
250	59,792.50		
301	811,086.48		
401	1,646,071.66		
501	<u>89,874.62</u>		
	<u>4,897,718.82</u>		
	-		

TOTAL CITY DEBT BY YEAR 2018-2026



TOTAL CITY DEBT BY YEAR 2027- 2035

