



unaudited

% OF TIME PASSED  
75.00%

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017  
GENERAL GOVERNMENT**

SERVICE GENERAL FUND	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Charges for Services	\$ 232,129	\$ 278,454	\$ 307,488	\$ 29,034	90.56%	
Donations/Grants	95,415	23,574	9,740	(13,834)	242.03%	
Fines/Forfeitures	34,331	39,434	37,000	(2,434)	106.58%	
Franchise Fees	242,840	229,180	380,000	150,820	60.31%	
Insurance Proceeds	218	354	18,000	17,646	1.97%	
Interest Earned	5,015	14,288	25,000	10,712	57.15%	
Intergovernmental	367,472	144,161	398,148	253,987	36.21%	
License & Permits	372,281	542,393	373,925	(168,468)	145.05%	
Other Uses	4,947	3,188	3,000	(188)	106.27%	
Property Tax	1,164,019	1,335,455	2,429,362	1,093,907	54.97%	
Special Assessment	532	551	1,500	949	36.73%	
State Aid	1,553	1,553	3,106	1,553	50.00%	
Transfers	364,568	300,000	300,000	-	100.00%	
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,885,320</b>	<b>\$ 2,912,585</b>	<b>\$ 4,286,269</b>	<b>\$ 1,373,684</b>	<b>67.95%</b>	<b>0.94%</b>
<b>total w/o transfers</b>	<b>\$ 2,520,752</b>	<b>\$ 2,612,585</b>				<b>3.64%</b>

**GENERAL GOVERNMENT - EXPENDITURES AS OF AUGUST 2017**

SERVICE GENERAL FUND	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Personnel	\$ 1,836,773	\$ 1,935,465	\$ 2,812,473	\$ 877,008	68.82%	
Elections	6,665	1,226	1,400	174	87.57%	
Professional Services	116,552	94,705	127,858	33,153	74.07%	
Operation Expense	660,921	674,030	1,137,703	463,673	59.24%	
Marketing	-	1,798	-	(1,798)		
Flow Through	1,000	2,394	91,000	88,606	2.63%	
Capital Expenditures	6,748	3,094	4,000	906	77.35%	
Debt Services	3,291	2,237	10,001	7,764	22.37%	
Transfers to CIP & other Funds	-	141,330	101,834	(39,496)	138.78%	
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,631,950</b>	<b>\$ 2,856,279</b>	<b>\$ 4,286,269</b>	<b>\$ 1,429,990</b>	<b>66.64%</b>	<b>8.52%</b>
<b>total w/o transfers</b>	<b>\$ 2,631,950</b>	<b>\$ 2,714,949</b>				<b>3.15%</b>

**Fund Balance Increase/(Decrease)**

253,370.00 56,306.00

-

**2017 General Fund Cash Balance**

\$ 3,508,229.41

**2017 General Fund Balance**

12,559.00 Nonspendable- prepaids

145,579.00 Assigned Fund Balance

**2,922,341.00** Unassigned Fund Balance

**3,080,479.00**

PLUS INC/(DEC) TODATE

4,286,269.00 2017 Expenditures

68.18% Unassigned Fund Balance Percentage of Expenditures



% OF TIME PASSED  
75.00%

**GENERAL GOVERNMENT BY DEPARTMENTS- EXPENDITURES AS OF SEPTEMBER 2017**

Department	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Mayor/City Council	\$ 24,876	\$ 25,691	\$ 34,949	\$ 9,258	73.51%	
Planning	76,089	86,291	116,899	30,608	73.82%	
Elections	6,665	3,726	3,900	174	95.54%	
Administration	373,669	449,555	558,458	108,903	80.50%	
Big Lake Community Service Center	35,052	45,337	79,386	34,049	57.11%	
EDA General Government	108,698	101,541	135,123	33,582	75.15%	
Public Safety - Building Department	148,508	180,780	217,906	37,126	82.96%	
Public Safety - Police Department	1,083,634	1,127,630	1,634,270	506,640	69.00%	
Public Safety - Fire Department - <b>w/o pass thru exp</b>	127,410	131,169	233,216	102,047	56.24%	
Public Works - Engineering Department	-	33,727	55,255	21,528	61.04%	
Public Works - Street Department	310,535	323,518	582,876	259,358	55.50%	
Public Works - Parks Department	325,062	338,029	513,931	175,902	65.77%	
Community - Other						
Animal Control	554	450	3,000	2,550	15.00%	
Clean up Day/Other	9,098	2,856	22,750	19,894	12.55%	
Movie in the Park	-	2,485	2,250			
Initiative Foundation	1,100	1,100	1,100	-	100.00%	
<b>Total General Government Expenditures w/o pass thru</b>	<b>\$ 2,630,950</b>	<b>\$ 2,853,885</b>	<b>\$ 4,195,269</b>	<b>\$ 1,341,619</b>	<b>68.03%</b>	<b>8.47%</b>
Fire Relief pass through Expenditure	1,000	2,394	91,000			
<b>Total General Government Expenditures</b>	<b>2,631,950</b>	<b>2,856,279</b>	<b>4,286,269</b>	<b>1,429,990</b>	<b>66.64%</b>	<b>8.52%</b>

**GENERAL GOVERNMENT BY DEPARTMENTS- REVENUES AS OF SEPTEMBER 2017**

Department	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Planning	\$ 9,164	\$ 8,856	\$ 10,092	\$ 1,236	87.75%	
Elections	-	-	-	-	0.00%	
Administration	1,878,601	2,007,052	3,269,603	1,262,551	61.39%	
Big Lake Community Service Center	15,965	7,492	21,000	13,508	35.68%	
EDA General Government	2,800	(700)	-	700	0.00%	
Public Safety - Building Department	290,531	472,810	290,187	(182,623)	162.93%	
Public Safety - Police Department	182,001	71,473	183,498	112,025	38.95%	
Public Safety - Fire Department - <b>w/o pass thru rev</b>	45,175	40,462	51,550	11,088	78.49%	
Public Works - Street Department	238,628	234,218	311,224	77,006	75.26%	
Public Works - Parks Department	125,587	68,528	58,115	(10,413)	117.92%	
<b>Total General Government Revenues w/o pass thru</b>	<b>\$ 2,788,452</b>	<b>\$ 2,910,191</b>	<b>\$ 4,195,269</b>	<b>\$ 1,285,078</b>	<b>69.37%</b>	<b>4.37%</b>
Fire Relief pass through Revenue	96,868	2,394	91,000			
<b>Total General Government Revenues</b>	<b>2,885,320</b>	<b>2,912,585</b>	<b>4,286,269</b>	<b>1,373,684</b>	<b>67.95%</b>	<b>0.94%</b>



## GENERAL GOVERNMENT

9/30/2017

	<u>2016 YTD</u>	<u>2017 YTD</u>	<u>2017 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
<b>Mayor / City Council</b>					
Personnel	\$ 20,171	\$ 20,411	\$ 27,188	\$ 6,777	75%
Professional Services	-	-	250	250	0%
Operations	4,706	5,280	7,511	2,231	70%
<b>Total Mayor / City Council Expenditures</b>	<b>\$ 24,877</b>	<b>\$ 25,691</b>	<b>\$ 34,949</b>	<b>\$ 9,258</b>	<b>74%</b>
<b>Planning</b>					
Personnel	\$ 59,875	\$ 68,173	\$ 97,271	\$ 29,098	70%
Professional Services	6,847	6,225	5,850	(375)	106%
Operations	9,367	11,893	13,778	1,885	86%
<b>Total Planning Expenditures</b>	<b>\$ 76,089</b>	<b>\$ 86,291</b>	<b>\$ 116,899</b>	<b>\$ 30,608</b>	<b>74%</b>
<b>Total Planning Revenues</b>	<b>\$ 9,164</b>	<b>\$ 8,856</b>	<b>\$ 10,092</b>	<b>\$ 1,236</b>	<b>88%</b>
<b>Elections</b>					
Personnel	\$ 4,972	\$ -	\$ -	\$ -	
Operations	1,693	1,226	1,400	174	88%
Transfers /Capital Expenditures	-	2,500	2,500	-	100%
<b>Total Election Expenditures</b>	<b>\$ 6,665</b>	<b>\$ 3,726</b>	<b>\$ 3,900</b>	<b>\$ 174</b>	<b>96%</b>
<b>Total Elections Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Administration</b>					
Personnel	\$ 209,170	\$ 226,406	\$ 316,425	\$ 90,019	72%
Professional Services	44,720	44,245	57,831	13,586	77%
Operations	118,602	110,574	147,604	37,030	75%
Transfers /Capital Expenditures	-	68,330	28,834	(39,496)	237%
Transfers /Debt Service	-	-	7,764	7,764	0%
<b>Total Administration Expenditures</b>	<b>\$ 372,492</b>	<b>\$ 449,555</b>	<b>\$ 558,458</b>	<b>\$ 108,903</b>	<b>80%</b>
<b>Total Administration Revenues</b>	<b>\$ 1,878,601</b>	<b>\$ 2,007,052</b>	<b>\$ 3,269,603</b>	<b>\$ 1,262,551</b>	<b>61%</b>

## PUBLIC WORKS AND ENGINEERING

	<u>2016 YTD</u>	<u>2017 YTD</u>	<u>2017 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
<b>Public Works - Street Division</b>					
Personnel	\$ 156,591	\$ 159,249	\$ 226,459	\$ 67,210	70%
Professional Services	20,281	12,176	21,090	8,914	58%
Operations	133,662	122,093	305,327	183,234	40%
Transfers /Capital Expenditures	-	30,000	30,000	-	100%
<b>Total Public Works - Street Expenditures</b>	<b>\$ 310,534</b>	<b>\$ 323,518</b>	<b>\$ 582,876</b>	<b>\$ 259,358</b>	<b>56%</b>
<b>Total Public Works - Street Revenues</b>	<b>\$ 238,628</b>	<b>\$ 234,218</b>	<b>\$ 311,224</b>	<b>\$ 77,006</b>	<b>75%</b>
<b>Public Works - Parks Division</b>					
Personnel	\$ 205,322	\$ 205,283	\$ 287,662	\$ 82,379	71%
Professional Services	11,023	2,840	5,150	2,310	55%
Operations	108,717	129,906	221,119	91,213	59%
Transfers /Capital Expenditures	-	-	-	-	
<b>Total Public Works - Parks Expenditures</b>	<b>\$ 325,062</b>	<b>\$ 338,029</b>	<b>\$ 513,931</b>	<b>\$ 175,902</b>	<b>66%</b>
<b>Total Public Works - Parks Revenues</b>	<b>\$ 125,587</b>	<b>\$ 68,528</b>	<b>\$ 58,115</b>	<b>\$ (10,413)</b>	<b>118%</b>
<b>Public Works - Engineer Divisin</b>					
Personnel	\$ -	\$ 27,068	\$ 45,905	\$ 18,837	59%
Professional Services	-	516	550	34	94%
Operations	-	3,049	4,800	1,751	64%
Transfers /Capital Expenditures	-	3,094	4,000	906	77%
<b>Total Engineer Expenditures</b>	<b>\$ -</b>	<b>\$ 33,727</b>	<b>\$ 55,255</b>	<b>\$ 21,528</b>	<b>61%</b>
<b>Total Engineer Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**GENERAL GOVERNMENT**

**9/30/2017**

**PUBLIC SAFETY**

<u>Building Division</u>	<u>2016 YTD</u>	<u>2017 YTD</u>	<u>2017 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Personnel	\$ 112,502	\$ 131,512	\$ 182,805	\$ 51,293	72%
Professional Services	614	682	950	268	72%
Operations	35,392	39,086	24,651	(14,435)	159%
Transfers /Capital Expenditures	-	9,500	9,500	-	100%
<b>Total Building Expenditures</b>	<b>\$ 148,508</b>	<b>\$ 180,780</b>	<b>\$ 217,906</b>	<b>\$ 37,126</b>	<b>83%</b>
<b>Total Building Revenues</b>	<b>\$ 290,531</b>	<b>\$ 472,810</b>	<b>\$ 290,187</b>	<b>\$ (182,623)</b>	<b>163%</b>

**Police Department**

Personnel	\$ 911,617	\$ 934,680	\$ 1,382,001	\$ 447,321	68%
Professional Services	26,181	18,860	24,156	5,296	78%
Operations	145,838	162,089	216,113	54,024	75%
Animal Control	554	450	3,000	2,550	15%
Transfers /Capital Expenditures	-	12,000	12,000	-	100%
Debt Service	-	-	-	-	
<b>Total Police Department Expenditures</b>	<b>\$ 1,084,190</b>	<b>\$ 1,128,079</b>	<b>\$ 1,637,270</b>	<b>\$ 509,191</b>	<b>69%</b>
<b>Total Police Department Revenues</b>	<b>\$ 182,001</b>	<b>\$ 71,473</b>	<b>\$ 183,498</b>	<b>\$ 112,025</b>	<b>39%</b>

**Fire Department**

Personnel	\$ 72,842	\$ 68,324	\$ 114,283	\$ 45,959	60%
Professional Services	5,238	6,330	8,481	2,151	75%
Operations	39,291	35,279	89,215	53,936	40%
Flow Through Exp-Fire Relief Assoc	1,000	2,394	91,000	88,606	3%
Transfers /Capital Expenditures	6,748	19,000	19,000	-	100%
Interfund Loan Interest	3,291	2,237	2,237	0	100%
<b>Total Fire Department Expenditures</b>	<b>\$ 128,410</b>	<b>\$ 133,564</b>	<b>\$ 324,216</b>	<b>\$ 190,652</b>	<b>41%</b>
<b>Total Fire Department Revenues</b>	<b>\$ 142,043</b>	<b>\$ 42,856</b>	<b>\$ 142,550</b>	<b>\$ 99,694</b>	<b>30%</b>

**ECONOMIC DEVELOPMENT AND COMMUNITY**

<u>Economic Development Division</u>	<u>2016 YTD</u>	<u>2017 YTD</u>	<u>2017 BUDGET</u>	<u>Remaining Budget</u>	<u>% OF BUDGET SPENT</u>
Personnel	\$ 88,682	\$ 87,730	\$ 123,448	\$ 35,718	71%
Professional Services	1,649	2,438	3,450	1,012	71%
Operations	18,368	9,575	8,225	(1,350)	116%
Marketing	-	1,798	-	(1,798)	
<b>Total Economic Development Expenditures</b>	<b>\$ 108,699</b>	<b>\$ 101,541</b>	<b>\$ 135,123</b>	<b>\$ 33,582</b>	<b>75%</b>
<b>Total Economic Development Revenues</b>	<b>\$ 2,800</b>	<b>\$ (700)</b>	<b>\$ -</b>	<b>\$ 700</b>	

**Big Lake Community Service Center (Library building)**

Personnel	\$ -	\$ 6,628	\$ 9,026	\$ 2,398	73%
Professional Services	-	392	100	(292)	392%
Operations	35,052	38,316	70,260	31,944	55%
Transfers Capital Expenditures/Debt	-	-	-	-	
<b>Total BLCSC - Expenditures</b>	<b>\$ 35,052</b>	<b>\$ 45,336</b>	<b>\$ 79,386</b>	<b>\$ 34,050</b>	<b>57%</b>
<b>Total BLCSC - Revenue</b>	<b>\$ 15,965</b>	<b>\$ 7,492</b>	<b>\$ 21,000</b>	<b>\$ 13,508</b>	<b>36%</b>

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

Operations	\$ 10,198	\$ 6,441	\$ 26,100	\$ 19,659	25%
<b>Total Community/Other Expenditures</b>	<b>\$ 10,198</b>	<b>\$ 6,441</b>	<b>\$ 26,100</b>	<b>\$ 19,659</b>	<b>33%</b>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,630,776</b>	<b>\$ 2,856,278</b>	<b>\$ 4,286,269</b>	<b>\$ 1,429,991</b>	<b>67%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 2,885,320</b>	<b>\$ 2,912,585</b>	<b>\$ 4,286,269</b>	<b>\$ 1,373,684</b>	<b>68%</b>



unaudited

% OF TIME PASSED  
75.00%

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017  
CIP INFRASTRUCTURE IMPROVEMENT FUND**

SERVICE FUND 198	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 3,999	\$ 10,082	\$ 150	\$ (9,932)	6721.33%	
Intergovernmental	-	385,112	-	(385,112)		
State Aid - LGA	64,474					
Transfers	-	101,032	80,000	(21,032)	126.29%	
<b>TOTAL CIP FUND 198</b>	<b>\$ 68,473</b>	<b>\$ 496,226</b>	<b>\$ 80,150</b>	<b>\$ (416,076)</b>	<b>619.12%</b>	

**EXPENDITURES AS OF SEPTEMBER 2017**

SERVICE FUND 198	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ 30,641	\$ 2,065	\$ -	\$ (2,065)		
Capital Expenditures	105,138	-	50,000	50,000	0.00%	
Transfers to other Funds	-	148,886	-	(148,886)		
<b>TOTAL CIP FUND 198</b>	<b>\$ 135,779</b>	<b>\$ 150,951</b>	<b>\$ 50,000</b>	<b>\$ (100,951)</b>	<b>301.90%</b>	11.17%

2017 Fund Cash Balance \$1,759,728.62

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017  
CIP EQUIPMENT & BUILDING REPLACEMENT FUND**

SERVICE FUND 199	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 178	\$ 2,665	\$ 150	\$ (2,515)	1776.67%	
Intergovernmental	5,455	-	-	-		
Insurance Proceeds	-	2,395	-	(2,395)		
Capital Grants & Contributions	39,746	-	-	-		
Sales of Fixed Assets	190,976	6,925	-	(6,925)		
State Aid - LGA	205,000	271,812	543,623	271,811	50.00%	
Transfers	26,497	85,834	60,834	(25,000)	141.10%	
<b>TOTAL CIP FUND 199</b>	<b>\$ 467,852</b>	<b>\$ 369,631</b>	<b>\$ 604,607</b>	<b>\$ 234,976</b>	<b>61.14%</b>	

**EXPENDITURES AS OF SEPTEMBER 2017**

SERVICE FUND 199	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ -	\$ 30,651	\$ -	\$ (30,651)		
Operation Expenditures	-	71,352	-	(71,352)		
Capital Expenditures	308,528	197,842	537,200	339,358	36.83%	
Debt Services - Capital Leases	4,205	8,883	-	(8,883)		
Transfers to other Funds	139,416	-	-	-		
<b>TOTAL CIP FUND 199</b>	<b>\$ 452,149</b>	<b>\$ 308,728</b>	<b>\$ 537,200</b>	<b>\$ 228,472</b>	<b>57.47%</b>	

2017 Fund Cash Balance \$469,159.18



unaudited

% OF TIME PASSED  
75.00%

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017**

SERVICE EDA	EDA					+/- LAST YEAR
	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	
Interest Earned	\$ 1,340	\$ 1,190	\$ 1,504	\$ 314	79.12%	
Charges for Services	11,118	13,945	17,655	3,710	78.99%	
Donations	4,000	-	-	-		
Property Tax	25,528	25,702	49,544	23,842	51.88%	
<b>TOTAL EDA</b>	<b>\$ 41,986</b>	<b>\$ 40,837</b>	<b>\$ 68,703</b>	<b>\$ 27,866</b>	<b>59.44%</b>	

**EXPENDITURES AS OF SEPTEMBER 2017**

SERVICE EDA	EDA					+/- LAST YEAR
	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	
Professional Services	\$ 13,000	\$ 8,537	\$ 14,000	\$ 5,463	60.98%	
Operation Expenditures	2,046	1,495	7,654	6,159	19.53%	
Capital Expenditures	-	-	-	-		
Debt Service	3,655	5,127	5,127	-	100.00%	
<b>TOTAL EDA</b>	<b>\$ 18,701</b>	<b>\$ 15,159</b>	<b>\$ 26,781</b>	<b>\$ 11,622</b>	<b>56.60%</b>	<b>-18.94%</b>

**2017 Fund Cash Balance** \$10,146.84

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017**

SERVICE FARMERS MARKET	FARMERS MARKET					+/- LAST YEAR
	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	
Interest Earned	\$ 4	\$ 79	\$ 10	\$ (69)	790.00%	
Charges for Services	920	1,315	1,100	(215)	119.55%	
Donations	-	6,700	500	(6,200)	1340.00%	
Intergovernmental	-	798	-	(798)		
Transfers	-	11,000	11,000	-	100.00%	
<b>TOTAL FARMERS MARKET</b>	<b>\$ 924</b>	<b>\$ 19,892</b>	<b>\$ 12,610</b>	<b>\$ (7,282)</b>	<b>157.74%</b>	

**EXPENDITURES AS OF SEPTEMBER 2017**

SERVICE FARMERS MARKET	FARMERS MARKET					+/- LAST YEAR
	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	
Personnel	\$ -	\$ 3,875	\$ 6,000	\$ 2,125	64.58%	
Operation Expenditures	1,207	6,433	6,370	(63)	100.99%	
<b>TOTAL FARMERS MARKET</b>	<b>\$ 1,207</b>	<b>\$ 10,308</b>	<b>\$ 12,370</b>	<b>\$ 2,062</b>	<b>83.33%</b>	

**2017 Fund Cash Balance** \$10,570.44



% OF TIME PASSED  
75.00%

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017  
VETERANS MEMORIAL**

SERVICE VETERANS MEMORIAL	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Interest Earned	\$ 62	\$ 29	\$ -	\$ (29)		
Donations	22,470	16,068	-	(16,068)		
<b>TOTAL VETERAN MEMORIAL</b>	<b>\$ 22,532</b>	<b>\$ 16,097</b>	<b>\$ -</b>	<b>\$ (16,097)</b>		

**EXPENDITURES AS OF SEPTEMBER 2017**

SERVICE VETERANS MEMORIAL	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Professional Services	\$ -	\$ -	\$ -	\$ -		
Operation Expenditures	16,254	59,260	-	(59,260)		
Transfers to other Funds	-	-	-	-		
<b>TOTAL VETERAN MEMORIAL</b>	<b>\$ 16,254</b>	<b>\$ 59,260</b>	<b>\$ -</b>	<b>\$ (59,260)</b>		

**2017 Fund Cash Balance** (\$19,032.60)



% OF TIME PASSED  
75.00%

**REVENUES BASED ON SERVICE AS OF SEPTEMBER 2017  
ENTERPRISE FUNDS**

SERVICE	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>WATER FUND</b>						
Charges for Services	\$ 277,790	\$ 413,105	\$ 241,000	\$ (172,105)	171.41%	
Interest	381	543	1,500	957	36.20%	
Water Sales	1,202,288	1,342,892	1,681,470	338,578	79.86%	11.69%
<b>TOTAL WATER FUND</b>	<b>\$ 1,480,459</b>	<b>\$ 1,756,540</b>	<b>\$ 1,923,970</b>	<b>\$ 167,430</b>	<b>91.30%</b>	<b>18.65%</b>

SERVICE	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>SEWER FUND</b>						
Charges for Services - 401	\$ 96,613	\$ 115,201	\$ 132,664	\$ 17,463	86.84%	
Charges for Services - 499 SAC	243,450	521,850	613,000	91,150	85.13%	
Interest	16,492	14,559	69,200	54,641	21.04%	
Sewer Sales	1,610,332	1,592,683	2,408,537	815,854	66.13%	-1.10%
<b>TOTAL SEWER FUND</b>	<b>\$ 1,966,887</b>	<b>\$ 2,244,293</b>	<b>\$ 3,223,401</b>	<b>\$ 979,108</b>	<b>69.63%</b>	<b>14.10%</b>

SERVICE	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>STORM SEWER</b>						
Charges for Services	\$ 16,551	\$ 19,583	\$ 17,273	\$ (2,310)	113.37%	
Interest	517	1,040	600	(440)	173.33%	
Storm Sewer Sales	171,433	174,118	228,533	54,415	76.19%	1.57%
<b>TOTAL STORM SEWER FUND</b>	<b>\$ 188,501</b>	<b>\$ 194,741</b>	<b>\$ 246,406</b>	<b>\$ 51,665</b>	<b>79.03%</b>	<b>3.31%</b>

SERVICE	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>LIQUOR STORE</b>						
Charges for Services	\$ (403)	\$ 1,930	\$ 5,212	\$ 3,282	37.03%	
Interest	1,722	2,595	2,900	305	89.48%	
Liquor Store Sales	2,896,407	3,115,325	4,225,032	1,109,707	73.73%	7.56%
<b>TOTAL LIQUOR STORE FUND</b>	<b>\$ 2,897,726</b>	<b>\$ 3,119,850</b>	<b>\$ 4,233,144</b>	<b>\$ 1,113,294</b>	<b>73.70%</b>	<b>7.67%</b>

<b>TOTAL ENTERPRISE</b>	<b>6,533,573.00</b>	<b>7,315,424.00</b>	<b>9,626,921.00</b>	<b>2,311,497.00</b>	<b>75.99%</b>	<b>11.97%</b>
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% OF TIME PASSED  
75.00%

**ENTERPRISE FUNDS - EXPENSES AS OF SEPTEMBER 2017**

SERVICE	2016 YTD AMOUNT	2017 YTD AMOUNT	2017 BUDGET	2017 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>WATER FUND</b>						
Personnel	\$ 324,107	\$ 352,954	\$ 528,195	\$ 175,241	66.82%	
Professional Services	24,933	24,748	38,550	13,802	64.20%	
Operation Expense	840,393	850,609	1,174,190	323,581	72.44%	
Capital Expenditures	-	-	-	-		
Debt Services	105,518	151,829	235,053	83,224	64.59%	
Transfer to CIP Fund 399/198	108,654	38,000	115,727	77,727	32.84%	
<b>TOTAL WATER FUND</b>	<b>\$ 1,403,605</b>	<b>\$ 1,418,140</b>	<b>\$ 2,091,715</b>	<b>673,575</b>	<b>67.80%</b>	<b>1.04%</b>
<b>W/O DEPRECIATION EXP</b>	<b>756,555</b>	<b>768,970</b>				<b>1.64%</b>
<b>SEWER FUND</b>						
Personnel	\$ 324,477	\$ 354,184	\$ 527,850	\$ 173,666	67.10%	
Professional Services	27,211	19,122	25,188	6,066	75.92%	
Operation Expense	1,151,633	1,215,411	1,637,980	422,569	74.20%	
Capital Expenditures	-	-	-	-		
Debt Services	253,982	277,370	444,536	167,166	62.40%	
Transfer to CIP Fund 499	75,942	60,000	60,000	-	100.00%	
<b>TOTAL SEWER FUND</b>	<b>\$ 1,833,245</b>	<b>\$ 1,926,087</b>	<b>\$ 2,695,554</b>	<b>769,467</b>	<b>71.45%</b>	<b>5.06%</b>
<b>W/O DEPRECIATION EXP</b>	<b>923,343</b>	<b>962,950</b>				<b>4.29%</b>
<b>STORM SEWER</b>						
Personnel	\$ 83,753	\$ 88,905	\$ 132,393	\$ 43,488	67.15%	
Professional Services	6,255	2,296	5,033	2,737	45.62%	
Operation Expense	218,226	217,576	319,760	102,184	68.04%	
Capital Expenditures	-	-	-	-		
Debt Services	39,641	39,641	39,641	-	100.00%	
Transfer to CIP Fund 699	11,000	-	-	-		
<b>TOTAL STORM SEWER FUND</b>	<b>\$ 358,875</b>	<b>\$ 348,418</b>	<b>\$ 496,827</b>	<b>148,409</b>	<b>70.13%</b>	<b>-2.91%</b>
<b>W/O DEPRECIATION EXP</b>	<b>149,391</b>	<b>143,633</b>				<b>-3.85%</b>
<b>LIQUOR STORE</b>						
Personnel	\$ 292,666	\$ 259,861	\$ 439,355	\$ 179,494	59.15%	
Professional Services	5,266	4,940	4,900	(40)	100.82%	
Operation Expense	165,059	148,873	236,617	87,744	62.92%	
Cost of Goods Sold	2,052,856	2,058,425	3,095,919	1,037,494	66.49%	
Capital Expenditures	-	-	-	-		
Debt Services	9,430	8,589	15,206	6,617	56.49%	
Transfer to CIP Fund 599	7,000	11,500	5,500	(6,000)	209.09%	
Transfer to General Fund/198	280,000	350,000	350,000	-	100.00%	
<b>TOTAL LIQUOR STORE FUND</b>	<b>\$ 2,812,277</b>	<b>\$ 2,842,188</b>	<b>\$ 4,147,497</b>	<b>1,305,308.84</b>	<b>68.53%</b>	<b>1.06%</b>
<b>W/O DEPRECIATION EXP</b>	<b>2,758,897</b>	<b>2,792,923</b>				<b>1.23%</b>
<b>TOTAL ENTERPRISE</b>	<b>6,408,003</b>	<b>6,534,833</b>	<b>9,431,593</b>	<b>2,896,760</b>	<b>69.29%</b>	



**Enterprise Funds Net Position**  
As of September 30, 2017

<u>Revenue Budget</u>	Water	Sewer	Storm Sewer	Liquor Store	
<u>Sales</u>					
Gross Sales				\$ 3,117,255	Liquor Store
Cost of Sales (COS)				2,058,425	Gross Profit %
<b>Gross Profit</b>				<b>\$ 1,058,830</b>	<b>34% of Sales</b>
<u>Revenues</u>					
Utilities Revenues	\$ 1,755,997	\$ 1,707,884	\$ 193,701	\$ -	(doesn't include SAC)
Other Revenues	543	14,559	1,040	2,595	(interest)
<b>Total Revenues</b>	<b>\$ 1,756,540</b>	<b>\$ 1,722,443</b>	<b>\$ 194,741</b>	<b>\$ 3,119,850</b>	
<u>Expense Budget</u>					<b>Liquor Store Gross Profit %</b>
Personnel	\$ 352,954	\$ 354,184	\$ 88,905	\$ 259,861	<b>26% Cost of Sales &amp; Personnel</b>
Professional Services	24,748	19,122	2,296	4,940	
Operations	201,439	252,274	12,791	99,608	
Capital/Transfers	38,000	60,000	-	361,500	**300,000 to General/50,000 for Safe Route
Debt - Interest payments	151,829	277,370	39,641	8,589	
Depreciation	649,170	963,137	204,785	49,265	<b>Liquor Store Net Profit % less Depr /Transfers</b>
<b>Total Expenses (Liquor include COS)</b>	<b>\$ 1,418,140</b>	<b>\$ 1,926,087</b>	<b>\$ 348,418</b>	<b>\$ 2,842,188</b>	<b>22% of Sales</b>
<u>Income/(Loss) with Depreciation</u>	<b>\$ 338,400</b>	<b>\$ (203,644)</b>	<b>\$ (153,677)</b>	<b>\$ 277,662</b>	
<u>Income/(Loss) without Depreciation</u>	<b>\$ 987,570</b>	<b>\$ 759,493</b>	<b>\$ 51,108</b>	<b>\$ 326,927</b>	
Debt - 2017 Principal Payments	\$ 650,004	\$ 1,358,996	\$ -	\$ 72,670	
<b>Project Cash Flow Increase/(Decrease)</b>	<b>\$ 337,566</b>	<b>\$ (599,503)</b>	<b>\$ 51,108</b>	<b>\$ 254,257</b>	
<b>**projected cash flow is after principal debt payments are made and depreciation not included</b>					
<u>Cash Balance as of end of month</u>	<b>\$ 329,144</b>	<b>\$ 763,119</b>	<b>\$ 193,266</b>	<b>\$ 776,634</b>	
<u>Working Capital (Current Assets - Current Liab)</u>	<b>\$ 498,384</b>	<b>\$ 905,898</b>	<b>\$ 207,201</b>	<b>\$ 736,144</b>	
2016 Income/Loss without Depreciation	\$ 673,904	\$ 1,043,544	\$ 39,110	\$ 138,830	
2017 Increase/(Decrease) over 2016	\$ 313,666	\$ (284,051)	\$ 11,998	\$ 188,097	

\*\*SAC now in CIP Fund



FDIC LIMIT \$250,000

YEAR	AMOUNT
2017	249,200.00
2018	1,139,000.00
2019	644,000.00
2020	541,000.00
2021	415,000.00
2022	690,000.00
2023	150,000.00
	<u>3,828,200.00</u>

**CITY OF BIG LAKE INVESTMENT LIST**

2017	FDIC #	CUSIP	Amount	Purchase	Maturity	Rate	Term Year
<b><u>RBC Dain Rauscher</u></b>							
Capital One National One	33954	140420RK8	-	2/17/2015	2/6/2017	0.75%	2017 TERMED 2-6-17
<b><u>RBC Dain Rauscher</u></b>							
<b><u>Morgan Stanley</u></b>							
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
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
GE Cap Retail Drapper UT(Syneghrony)	27314	36157QVL8	245,000.00	2/7/2014	2/7/2018	1.40%	2018
GE Cap - Salt Lake UT	337788	36161TH65	200,000.00	5/16/2014	5/18/2020	2.20%	2020 GOLDMAN SACHS BK USA CD
Goldman Sachs Bank - NY	33124	38148JTM3	150,000.00	5/13/2015	5/14/2018	1.25%	2018
Goldman Sachs Bank - NY	33124	38148JLMI	-	2/25/2015	2/27/2017	1.00%	2017
HSBC Mclean VA CD	57890	40434AMR7	-	9/15/2014	9/15/2017	1.60%	2021 **step up to 3.40/called 9/15/17
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
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
Webster Bank CD - Waterbury CT	18221	94768NJM7	245,000.00	2/12/2014	2/12/2019	1.90%	2019
Wells Fargo CD	3511	949867PU5	-	3/28/2014	3/29/2017	1.30%	2021 **step up to 3.00/called 3/29/17
World Financial (JUMBO) - DE (Comenity)	27499	982999JF2	-	6/8/2012	6/8/2017	1.85%	2017 **COMMUNITY BANK - 5 YEAR \$100,000 - \$200,000
<b><u>PMA-4M Fund</u></b>							
Bank of China	33653	245613	249,000.00	9/11/2017	1/10/2018	1.169%	2018
Golden Circle Credit Union	61239	245614	249,200.00	9/11/2017	12/13/2017	1.150%	2017
Landmark Community Bank	34982	245612	248,500.00	9/11/2017	3/14/2018	1.193%	2018
Mainstreet Bank	57742	245611	246,500.00	9/11/2017	4/11/2018	1.253%	2018

3,828,200.00

**CITY OF BIG LAKE, MN**  
**TOTAL DEBT PRINCIPAL AND INTEREST - PLUS PORTION PAID BY ENTERPRISE FUND**  
**AS OF 12/31/2016**

Fund	Series	2017	2018	2019	2020	2021	2022	2023
<b>TOTAL DEBT PAYMENT O/S</b>								
250	2004C G.O. Taxable Increment Bonds	55,755	59,793	694,621	-	-	-	-
301	2004 PFA Water MPFA Loan	580,046	580,028	579,707	580,082	580,129	579,846	579,235
209	2009A G.O. Capital Improvement Plan Bonds	96,378	-	-	-	-	-	-
401	2009 MPFA Loan Wastewater Expansion	980,484	981,128	980,337	981,135	980,475	980,380	980,827
212	2010A G.O. Improvement Bonds	329,325	328,325	2,125,069	-	-	-	-
211	2010 PFA Loan	152,464	152,358	153,218	153,026	152,799	152,538	152,243
214	2011A G.O. Improvement Refunding Bonds	222,715	228,965	323,455	415,023	-	-	-
216	2011B G.O. Improvement Refunding Bonds	438,570	440,670	447,105	447,440	441,750	223,080	-
217	2012A G.O. Refunding Bonds	757,313	649,463	543,513	503,813	236,750	236,969	237,020
221	2014A GO Tax Abatement Bonds	120,475	123,675	116,625	124,525	122,325	119,988	122,313
222	2015A GO Refunding Bonds	1,036,062	1,036,987	1,032,237	1,041,662	1,030,337	1,033,337	1,045,287
223	2016A Taxable G.O. Refunding Bonds	297,466	262,503	264,958	301,478	316,918	311,720	315,940
224	2016B G.O. CIP BOND	57,072	53,825	53,375	57,900	57,275	56,525	50,813
226	2016C GO REFUNDING BOND	34,375	37,500	37,500	235,500	236,450	232,350	327,250
SUBTOTAL DEBT SERVICE FUNDS		5,158,500	4,935,219	7,351,720	4,841,584	4,155,207	3,926,733	3,810,927
<b>PORTION PAID BY ENTERPRISE FUNDS</b>								
301	2004 PFA Water MPFA Loan	580,046	580,028	579,707	580,082	580,129	579,846	579,235
401	2009 MPFA Loan Wastewater Expansion	980,484	981,128	980,337	981,135	980,475	980,380	980,827
301	2012A G.O. Refunding Bonds	119,714	120,962	118,978	123,330	121,086	121,874	122,562
401	2012A G.O. Refunding Bonds	435,939	325,691	324,625	331,973	68,111	68,554	68,941
501	2014A GO Tax Abatement Bonds	87,549	89,875	84,751	90,492	88,894	87,195	88,885
301	2015A GO Refunding Bonds	107,542	110,097	103,227	106,914	104,341	106,694	108,896
401	2015A GO Refunding Bonds	336,483	339,253	341,148	342,186	339,184	336,032	337,654
SUBTOTAL ENTERPRISE FUNDS		2,647,756	2,547,034	2,532,773	2,556,112	2,282,219	2,280,575	2,286,999
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)</b>		<b>2,510,744</b>	<b>2,388,186</b>	<b>4,818,947</b>	<b>2,285,472</b>	<b>1,872,988</b>	<b>1,646,158</b>	<b>1,523,928</b>

**CITY OF BIG LAKE, MN**  
**TOTAL DEBT PRINCIPAL AND INTEREST - PLUS PORTION PAID BY ENTERPRISE FUND**  
**AS OF 12/31/2016**

Fund	Series	2024	2025	2026	2027	2028	2029	2030	Total - 2017 THRU 2030
<b>TOTAL DEBT PAYMENT O/S</b>									
250	2004C G.O. Taxable Increment Bonds	-	-	-	-	-	-	-	810,169
301	2004 PFA Water MPFA Loan	579,295	-	-	-	-	-	-	4,638,367
209	2009A G.O. Capital Improvement Plan Bonds	-	-	-	-	-	-	-	96,378
401	2009 MPFA Loan Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	12,749,659
212	2010A G.O. Improvement Bonds	-	-	-	-	-	-	-	2,782,719
211	2010 PFA Loan	152,913	152,531	153,114	152,646	153,143	152,589	-	1,985,582
214	2011A G.O. Improvement Refunding Bonds	-	-	-	-	-	-	-	1,190,158
216	2011B G.O. Improvement Refunding Bonds	-	-	-	-	-	-	-	2,438,615
217	2012A G.O. Refunding Bonds	192,240	187,560	192,565	-	-	-	-	3,737,206
221	2014A GO Tax Abatement Bonds	119,438	121,500	-	-	-	-	-	1,090,863
222	2015A GO Refunding Bonds	853,112	524,975	523,988	522,163	549,413	471,394	-	10,700,954
223	2016A Taxable G.O. Refunding Bonds	309,500	193,930	199,200	198,998	198,370	89,108	91,395	3,351,481
224	2016B G.O. CIP BOND	55,100	54,162	57,981	56,744	50,563	-	-	661,335
226	2016C GO REFUNDING BOND	326,100	329,800	333,300	-	-	-	-	2,130,125
									-
									-
<b>SUBTOTAL DEBT SERVICE FUNDS</b>		<b>3,568,488</b>	<b>2,544,730</b>	<b>2,441,418</b>	<b>1,911,288</b>	<b>1,932,186</b>	<b>1,694,217</b>	<b>91,395</b>	<b>48,363,610</b>
<b>PORTION PAID BY ENTERPRISE FUNDS</b>									
301	2004 PFA Water MPFA Loan	579,295	-	-	-	-	-	-	4,638,367
401	2009 MPFA Loan Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	12,749,659
301	2012A G.O. Refunding Bonds	123,034	120,038	123,242	-	-	-	-	1,214,817
401	2012A G.O. Refunding Bonds	69,206	67,522	69,323	-	-	-	-	1,829,884
501	2014A GO Tax Abatement Bonds	86,795	88,294	-	-	-	-	-	792,730
301	2015A GO Refunding Bonds	107,079	106,186	109,449	107,512	49,793	49,688	-	1,277,418
401	2015A GO Refunding Bonds	334,921	342,464	339,833	336,713	418,620	421,706	-	4,566,197
									-
<b>SUBTOTAL ENTERPRISE FUNDS</b>		<b>2,281,121</b>	<b>1,704,776</b>	<b>1,623,117</b>	<b>1,424,962</b>	<b>1,449,110</b>	<b>1,452,520</b>	<b>-</b>	<b>27,069,072</b>
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)</b>		<b>1,287,368</b>	<b>839,954</b>	<b>818,301</b>	<b>486,326</b>	<b>483,076</b>	<b>241,697</b>	<b>91,395</b>	<b>21,294,538</b>

**City of Big Lake**  
**Due To/From Other Funds**  
**9/30/2017**  
**Interfund loan balances due to the Sewer Fund**

FUND/PURPOSE	Fund No.	Due To	Due From
<b>Due To/From Other Funds</b>			
Sewer Fund	401	28,510.14	
General Fund	101		28,510.14
<i>Fund 101 DTOF is a loan to cover the acquisition of a new fire truck- from the Sanitary Sewer Fund.</i>			
Sewer Fund	401	499,788.82	
Industrial Park Expansion Cap Proj Fund	141		499,788.82
<i>Fund 141 DTOF is a loan to cover land acquisition/development costs in the new industrial park expansion area.</i>			
Sewer Fund	401	374,851.99	
Industrial Park Expansion Debt Service Fund	241-219-223		374,851.99
<i>Fund 241(219) DTOF is a loan to cover debt service costs related to the land acquisition for the industrial park expansion area.</i>			
<b><u>Negative Cash Transfer:</u></b>			
250 - GO Improvement Bond 2004C			19,200.00
275 - EDA			130,884.25
301- Water Fund			553,920.14
401 - Sewer Fund		704,004.39	
		<b><u>1,607,155.34</u></b>	<b><u>1,607,155.34</u></b>