



% OF TIME PASSED  
33.33%

**REVENUES BASED ON SERVICE AS OF APRIL 30, 2016  
GENERAL GOVERNMENT**

SERVICE	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
<b>GENERAL FUND</b>						
Charges for Services	\$ 110,227	\$ 101,911	\$ 325,484	\$ 223,573	31.31%	
Donations/Grants	9,625	15,700	6,940	(8,760)	226.22%	
Fines/Forfeitures	14,136	17,514	37,500	19,986	46.70%	
Franchise Fees	29,756	29,963	388,740	358,777	7.71%	
Interest Earned	(1,707)	(4,385)	25,000	29,385	-17.54%	
Intergovernmental	77,270	74,689	393,089	318,400	19.00%	
License & Permits	90,565	160,315	313,175	152,861	51.19%	
Other Uses	(277)	(12)	5,000	5,012	-0.24%	
Property Tax	(4,004)	-	2,167,594	2,167,594	0.00%	
Special Assessment	-	-	1,000	1,000	0.00%	
State Aid	-	-	3,106	3,106	0.00%	
Transfers	-	364,568	345,000	(19,568)	105.67%	
<b>TOTAL GENERAL FUND</b>	<b>\$ 325,589</b>	<b>\$ 760,262</b>	<b>\$ 4,011,628</b>	<b>\$ 3,251,366</b>	<b>18.95%</b>	<b>57.17%</b>

**GENERAL GOVERNMENT - EXPENDITURES AS OF APRIL 30, 2016**

SERVICE	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAININ G BUDGET	% OF BUDGET	+/- LAST YEAR
<b>GENERAL FUND</b>						
Personnel	\$ 678,061	\$ 790,325	\$ 2,653,183	\$ 1,862,858	29.79%	
Elections	-	-	13,000	13,000	0.00%	
Professional Services	104,478	69,456	164,975	95,519	42.10%	
Operation Expense	293,493	286,933	1,075,179	788,246	26.69%	
Flow Through	1,879	5,000	91,000	86,000	5.49%	
Capital Expenditures	52,403	6,748	-	(6,748)		
Debt Services	-	-	-	-		
Transfers to CIP & other Funds	-	-	14,291	14,291	0.00%	
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,130,315</b>	<b>\$ 1,158,462</b>	<b>\$ 4,011,628</b>	<b>\$ 2,853,166</b>	<b>28.88%</b>	<b>2.43%</b>



% OF TIME PASSED  
33.33%

**GENERAL GOVERNMENT BY DEPARTMENTS- EXPENDITURES AS OF APRIL 30, 2016**

Department	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Mayor/City Council	\$ 12,741	\$ 11,975	\$ 36,053	\$ 24,078	33.21%	
Planning	19,905	28,735	115,422	86,687	24.90%	
Elections	-	-	13,000	13,000	0.00%	
Administration	193,013	177,950	528,871	350,921	33.65%	
Big Lake Community Service Center	16,750	16,986	50,800	33,814	33.44%	
EDA General Government	29,947	45,092	141,245	96,153	31.92%	
Public Safety - Building Department	53,412	67,442	216,720	149,278	31.12%	
Public Safety - Police Department	512,547	477,880	1,536,031	1,058,151	31.11%	
Public Safety - Fire Department - <b>w/o pass thru exp</b>	37,667	66,439	221,124	154,685	30.05%	
Public Works - Street Department	151,565	138,563	627,521	488,958	22.08%	
Public Works - Parks Department	99,653	120,402	404,491	284,089	29.77%	
Community - Other						
Animal Control	135	250	3,000	2,750	8.33%	
Clean up Day/Movie in the Park	-	-	25,350	25,350	0.00%	
Initiative Foundation	1,100.00	-	1,000	1,000	0.00%	
<b>Total General Government Expenditures w/o pass thru</b>	<b>\$ 1,128,436</b>	<b>\$ 1,151,714</b>	<b>\$ 3,920,628</b>	<b>\$ 2,768,914</b>	<b>29.38%</b>	<b>2.02%</b>
Fire Relief pass through Expenditure	1,879	6,748	91,000			
<b>Total General Government Expenditures</b>	<b>1,130,315</b>	<b>1,158,462</b>	<b>4,011,628</b>			

**GENERAL GOVERNMENT BY DEPARTMENTS- REVENUES AS OF APRIL 30, 2016**

Department	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
Planning	\$ 8,105	\$ 2,300	\$ 10,000	\$ 7,700	23.00%	
Elections	-	-	-	-	0.00%	
Administration	72,178	444,013	3,057,319	2,613,306	14.52%	
Big Lake Community Service Center	27,000	5,250	24,500	19,250	21.43%	
Public Safety - Building Department	47,982	131,020	214,800	83,780	61.00%	
Public Safety - Police Department	31,721	25,686	182,439	156,753	14.08%	
Public Safety - Fire Department - <b>w/o pass thru rev</b>	27,797	29,848	62,680	32,832	47.62%	
Public Works - Street Department	104,697	107,919	307,200	199,281	35.13%	
Public Works - Parks Department	6,109	13,227	62,690	49,463	21.10%	
<b>Total General Government Revenues w/o pass thru</b>	<b>\$ 325,589</b>	<b>\$ 759,262</b>	<b>\$ 3,921,628</b>	<b>\$ 3,162,366</b>	<b>19.36%</b>	<b>57.12%</b>
Fire Relief pass through Revenue	-	1,000	90,000			
<b>Total General Government Revenues</b>	<b>325,589</b>	<b>760,262</b>	<b>4,011,628</b>		<b>0.00%</b>	



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**REVENUES BASED ON SERVICE AS OF APRIL 30, 2016**  
**ENTERPRISE FUNDS**

SERVICE	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>WATER FUND</b>						
Charges for Services	\$ 60,641	\$ 103,037	\$ 204,500	\$ 101,463	50.38%	
Interest	2,880	33	1,500	1,467	2.22%	
Other Uses	(1)	50	-	(50)		
Transfers	-	-	-	-		
Water Sales	400,186	404,310	1,709,890	1,305,581	23.65%	
<b>TOTAL WATER FUND</b>	<b>\$ 463,705</b>	<b>\$ 507,430</b>	<b>\$ 1,915,890</b>	<b>\$ 1,408,460</b>	<b>26.49%</b>	<b>8.62%</b>
<b>SEWER FUND</b>						
Charges for Services	\$ 83,742	\$ 152,073	\$ 323,775	\$ 171,702	46.97%	
Interest	3,181	3,945	99,000	95,055	3.99%	
Other Uses	-	-	-	-		
Transfers	-	-	-	-		
Sewer Sales	623,000	636,531	2,345,925	1,709,394	27.13%	
<b>TOTAL SEWER FUND</b>	<b>\$ 709,924</b>	<b>\$ 792,549</b>	<b>\$ 2,768,700</b>	<b>\$ 1,976,151</b>	<b>28.63%</b>	<b>10.43%</b>
<b>STORM SEWER</b>						
Charges for Services	\$ 6,741	\$ 5,522	\$ 18,141	\$ 12,619	30.44%	
Interest	245	142	600	458	23.73%	
Other Uses	-	-	-	-		
Transfers	-	-	-	-		
Storm Sewer Sales	75,196	75,950	232,975	157,025	32.60%	
<b>TOTAL STORM SEWER FUND</b>	<b>\$ 82,182</b>	<b>\$ 81,615</b>	<b>\$ 251,716</b>	<b>\$ 170,101</b>	<b>32.42%</b>	<b>-0.69%</b>
<b>LIQUOR STORE</b>						
Charges for Services	\$ 1,490	\$ (460)	\$ 5,200	\$ 5,660	-8.85%	
Interest	795	561	2,750	2,189	20.41%	
Other Uses	(4)	(5)	100	105	-5.05%	
Transfers	-	-	-	-		
Liquor Store Sales	1,094,637	1,110,667	4,118,113	3,007,446	26.97%	
<b>TOTAL LIQUOR STORE FUND</b>	<b>\$ 1,096,917</b>	<b>\$ 1,110,763</b>	<b>\$ 4,126,163</b>	<b>\$ 3,015,400</b>	<b>26.92%</b>	<b>1.25%</b>
<b>TOTAL ENTERPRISE</b>	<b>2,352,727.74</b>	<b>2,492,356.49</b>	<b>9,062,469.00</b>	<b>6,570,112.51</b>	<b>27.50%</b>	<b>5.60%</b>



% OF TIME PASSED  
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**ENTERPRISE FUNDS - EXPENSES AS OF APRIL 30, 2016**

SERVICE	2015 YTD AMOUNT	2016 YTD AMOUNT	2016 BUDGET	2016 REMAINING BUDGET	% OF BUDGET	+/- LAST YEAR
<b>WATER FUND</b>						
Personnel	\$ 132,622	\$ 137,469	\$ 470,660	\$ 333,191	29.21%	
Professional Services	10,582	10,622	52,250	41,628	20.33%	
Operation Expense	380,476	370,146	1,181,475	811,329	31.33%	
Capital Expenditures	-	-	-	-		
Debt Services	34,581	19,940	262,161	242,221	7.61%	
Transfer to CIP Fund 399	-	48,000	48,000	-	100.00%	
Transfers to Debt Service Funds	-	60,654	60,654	(0)	100.00%	
<b>TOTAL WATER FUND</b>	<b>558,260.46</b>	<b>646,832.13</b>	<b>\$ 2,075,200</b>	<b>1,428,368</b>	<b>31.17%</b>	<b>13.69%</b>
<b>W/O DEPRECIATION EXP</b>	<b>271,146</b>	<b>359,254</b>				<b>24.53%</b>
<b>SEWER FUND</b>						
Personnel	\$ 130,808	\$ 137,820	\$ 469,159	\$ 331,339	29.38%	
Professional Services	9,098	16,342	29,750	13,408	54.93%	
Operation Expense	509,648	498,830	1,577,107	1,078,277	31.63%	
Capital Expenditures	73	-	-	-		
Debt Services	88,987	44,764	620,638	575,874	7.21%	
Transfer to CIP Fund 499	-	26,000	26,000	-	100.00%	
Transfers to Debt Service Funds	-	49,942	49,942	(0)	100.00%	
<b>TOTAL SEWER FUND</b>	<b>\$ 738,614</b>	<b>\$ 773,698</b>	<b>\$ 2,772,596</b>	<b>1,998,898</b>	<b>27.91%</b>	<b>4.53%</b>
<b>W/O DEPRECIATION EXP</b>	<b>334,718</b>	<b>369,297</b>				<b>9.36%</b>
<b>STORM SEWER</b>						
Personnel	\$ 23,868	\$ 35,186	\$ 119,404	\$ 84,218	29.47%	
Professional Services	935	4,581	4,750	169	96.44%	
Operation Expense	109,195	99,841	327,775	227,934	30.46%	
Capital Expenditures	5,675	-	-	-		
Debt Services	-	-	-	-		
Transfer to CIP Fund 699	-	11,000	11,000	-	100.00%	
Transfers to Debt Service Funds	-	39,641	39,641	-	100.00%	
<b>TOTAL STORM SEWER FUND</b>	<b>\$ 139,673</b>	<b>\$ 190,249</b>	<b>\$ 502,570</b>	<b>312,321</b>	<b>37.86%</b>	<b>26.58%</b>
<b>W/O DEPRECIATION EXP</b>	<b>43,958</b>	<b>94,535</b>				<b>53.50%</b>
<b>LIQUOR STORE</b>						
Personnel	\$ 103,720	\$ 125,494	\$ 411,430	\$ 285,936	30.50%	
Professional Services	3,678	3,150	8,250	5,100	38.18%	
Operation Expense	71,248	70,595	238,746	168,151	29.57%	
Cost of Goods Sold	840,520	712,194	3,108,760	2,396,566	22.91%	
Capital Expenditures	-	-	-	-		
Debt Services	1,833	1,391	16,469	15,078	8.45%	
Transfer to CIP Fund 599	-	7,000	7,000	-	100.00%	
Transfer to General Fund	-	280,000	330,000	50,000	84.85%	
<b>TOTAL LIQUOR STORE FUND</b>	<b>\$ 1,021,000</b>	<b>\$ 1,199,825</b>	<b>\$ 4,120,655</b>	<b>2,920,830.33</b>	<b>29.12%</b>	<b>14.90%</b>
<b>W/O DEPRECIATION EXP</b>	<b>994,989</b>	<b>1,173,815</b>				<b>15.23%</b>
<b>TOTAL ENTERPRISE</b>	<b>2,457,546</b>	<b>2,810,604</b>	<b>9,471,021</b>	<b>6,660,417</b>	<b>29.68%</b>	



**Enterprise Funds 2016 Net Position**

**As of April 2016**

<u>Revenue Budget</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm Sewer</u>	<u>Liquor Store</u>	
<b>Sales</b>					
Gross Sales				\$ 1,110,763	<b>Liquor Store</b>
Cost of Sales				712,194	<b>Gross Profit %</b>
<b>Gross Profit</b>				<b>\$ 398,569</b>	<b>36% of Sales</b>
Utilities Revenues	\$ 507,430	\$ 792,549	\$ 81,615		
<b>Total Revenues</b>	<b>\$ 507,430</b>	<b>\$ 792,549</b>	<b>\$ 81,615</b>		
<b>Expense Budget</b>					<b>Liquor Store</b>
Personnel	\$ 137,469	\$ 137,820	\$ 35,186	\$ 125,494	<b>Gross Profit %</b>
Professional Services	10,622	16,342	4,581	3,150	<b>25% Cost of Sales &amp; Personnel</b>
Operations	154,463	195,529	28,055	70,595	
Capital/Transfers	48,000	26,000	11,000	287,000	**\$280K transfer to General Fund
Debt - Interest payments	19,940	44,764	-	1,391	
Depreciation	215,683	303,301	71,786	19,508	
<b>Total Expenses</b>	<b>\$ 586,178</b>	<b>\$ 723,756</b>	<b>\$ 150,608</b>	<b>\$ 1,219,332</b>	<b>Liquor Store Includes Cost of Sales</b>
<b>Income/(Loss) with Depreciation</b>	<b>\$ (78,748)</b>	<b>\$ 68,793</b>	<b>\$ (68,993)</b>	<b>\$ (108,569)</b>	<b>Gross Profit %</b>
					<b>-10% of Sales</b>
<b>Income/(Loss) without Depreciation</b>	<b>\$ 136,935</b>	<b>\$ 372,094</b>	<b>\$ 2,792</b>	<b>\$ (89,061)</b>	
Debt - Principal payments	\$ 164,467	\$ 585,533	\$ -	\$ 72,670	
<b>Project Cash Flow Increase/(Decrease)</b>	<b>\$ (27,532)</b>	<b>\$ (213,439)</b>	<b>\$ 2,792</b>	<b>\$ (161,731)</b>	
<b>**projected cash flow is after principal debt payments are made and depreciation not included</b>					
<b>2015 Income/Loss without Depreciation</b>	<b>\$ 192,560</b>	<b>\$ 423,252</b>	<b>\$ (12,920)</b>	<b>\$ (63,051)</b>	
<b>2016 Increase/(Decrease) over 2015</b>	<b>\$ (55,625)</b>	<b>\$ (51,158)</b>	<b>\$ 15,712</b>	<b>\$ (26,010)</b>	



FDIC LIMIT \$250,000

YEAR	AMOUNT
2017	295,000.00
2018	395,000.00
2019	644,000.00
2020	541,000.00
2021	592,000.00
<hr/>	
	2,467,000.00

**CITY OF BIG LAKE INVESTMENT LIST**

2016	FDIC #	CUSIP	Amount	Purchase	Maturity	Rate	Term Year
<b><u>RBC Dain Rauscher</u></b>							
Capital One National One	33954	140420RK8	99,000.00	2/17/2015	2/6/2017	0.75%	2017
<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 U	27471	0587DXY9	245,000.00	5/14/2015	5/14/2020	2.00%	2020
Discover Bank - DE	5649	254672HNI	96,000.00	2/19/2015	2/20/2020	1.95%	2020
GE Cap Retail Drapper UT(Sy	27314	316157QVL8	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 Bank - NY	33124	38148JTM3	150,000.00	5/13/2015	5/14/2018	1.25%	2018
Goldman Sachs Bank - NY	33124	38148JLMI	96,000.00	2/25/2015	2/27/2017	1.00%	2017
HSBC Mclean VA CD	57890	40434AMR7	147,000.00	9/15/2014	9/15/2021	1.60%	2021 <b>**step up to 3.40/callable 9/15/17</b>
JP Morgan Chase - Columbus (	628	48125YAW4	245,000.00	4/30/2015	4/30/2021	1.40%	2021 <b>**step up to 3.05/callable</b>
Sallie Mae - UT	58177	795450XF7	200,000.00	12/9/2015	12/9/2019	2.00%	2019
Webster Bank CD - Waterbury	18221	94768NJM7	245,000.00	2/12/2014	2/12/2019	1.90%	2019
Wells Fargo CD	3511	949867PU5	200,000.00	3/28/2014	3/29/2021	1.30%	2021 <b>**step up to 3.00/callable 3/29/17</b>
World Financial (JUMBO) - D	27499	982999JF2	100,000.00	6/8/2012	6/8/2017	1.85%	2017
			2,467,000.00				



2016 Payments By Fund & Date

fund	total due in 2016	by date	
208	307,355.63	2/1/2016	3,085,684.37
209	99,132.50	2/20/2016	213,862.68
211	152,535.10	8/1/2016	323,050.01
212	324,537.50	8/20/2016	1,499,389.54
214	235,835.00		<u>5,121,986.60</u>
215	172,076.25		
216	441,320.00		
217	205,460.00		
218	135,117.50		
219	192,087.50		
221	33,335.77		
222	62,081.25		
235	68,134.99		
250	56,580.00		
301	810,752.23		
401	1,737,006.15		
501	88,639.23		
	<u>5,121,986.60</u>		