



Annual Financial Report

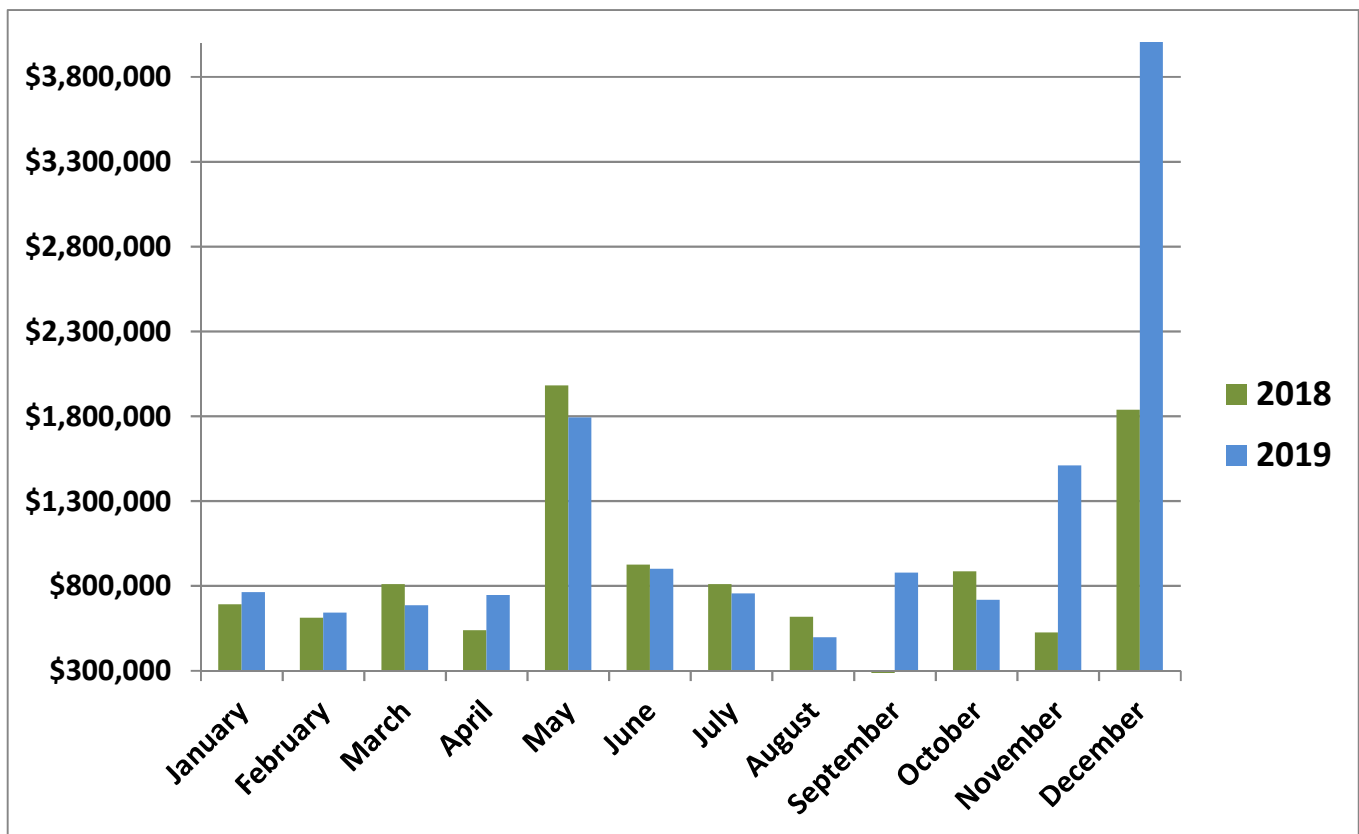
December 31, 2019



General Fund Analysis

YTD Revenue

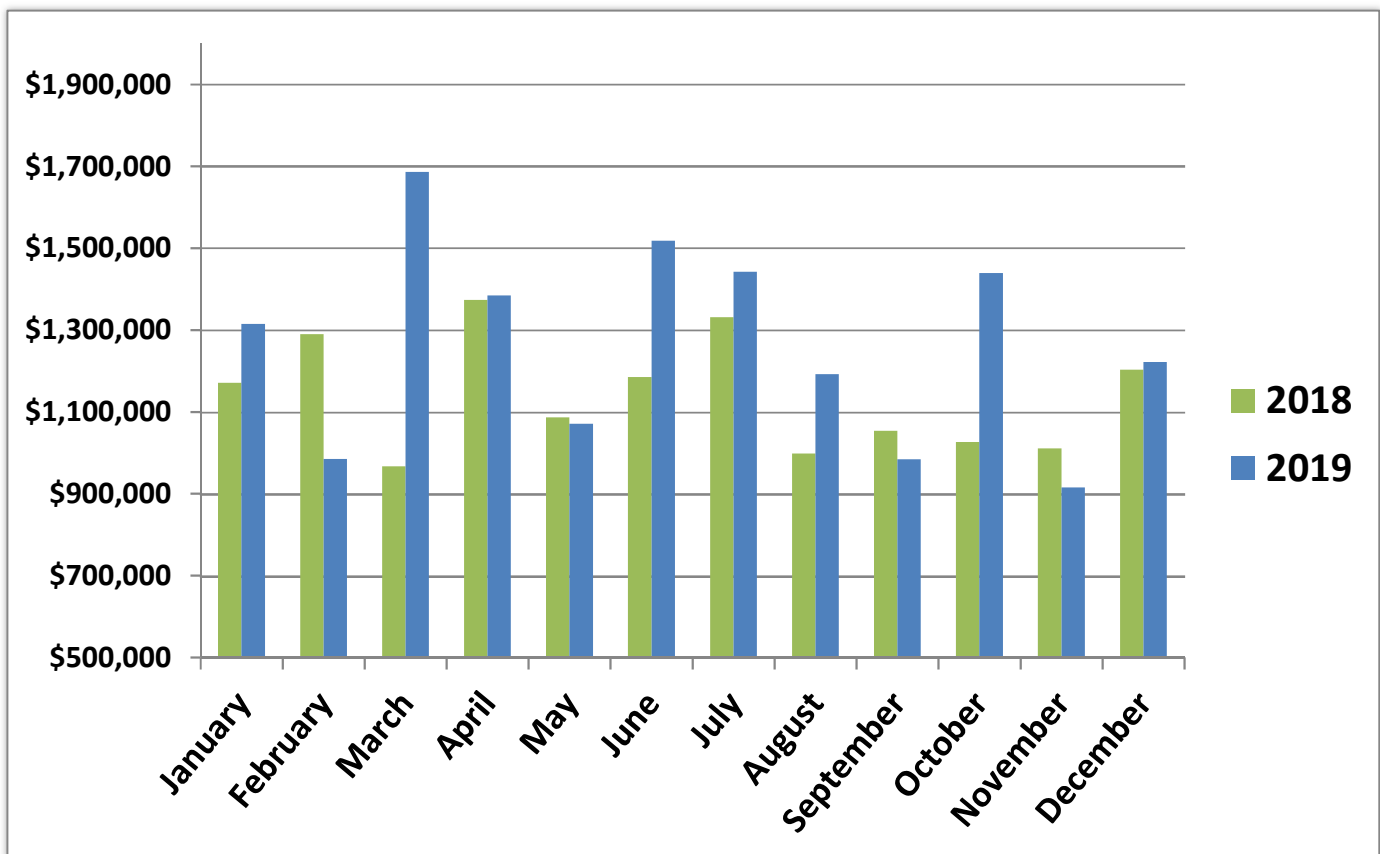
	2018	% of Budget	2019	% of Budget
January	\$692,094.57	4%	\$763,908.35	5%
February	\$611,550.30	8%	\$642,353.87	9%
March	\$810,027.74	14%	\$684,938.21	14%
April	\$538,602.88	17%	\$746,242.71	18%
May	\$1,981,345.27	30%	\$1,792,869.99	30%
June	\$925,454.62	36%	\$900,906.06	36%
July	\$810,304.87	41%	\$756,260.64	41%
August	\$617,755.88	45%	\$497,568.31	44%
September	\$227,884.72	47%	\$878,551.64	50%
October	\$886,627.85	53%	\$717,000.18	54%
November	\$525,056.66	56%	\$1,510,692.27	64%
December	\$1,837,644.05	68%	\$5,184,361.04	98%
YTD Actual	\$10,464,349.41		\$15,075,653.27	
Budget	\$14,750,328.49	71%	\$15,428,843.49	98%



General Fund Analysis

YTD Expenditure

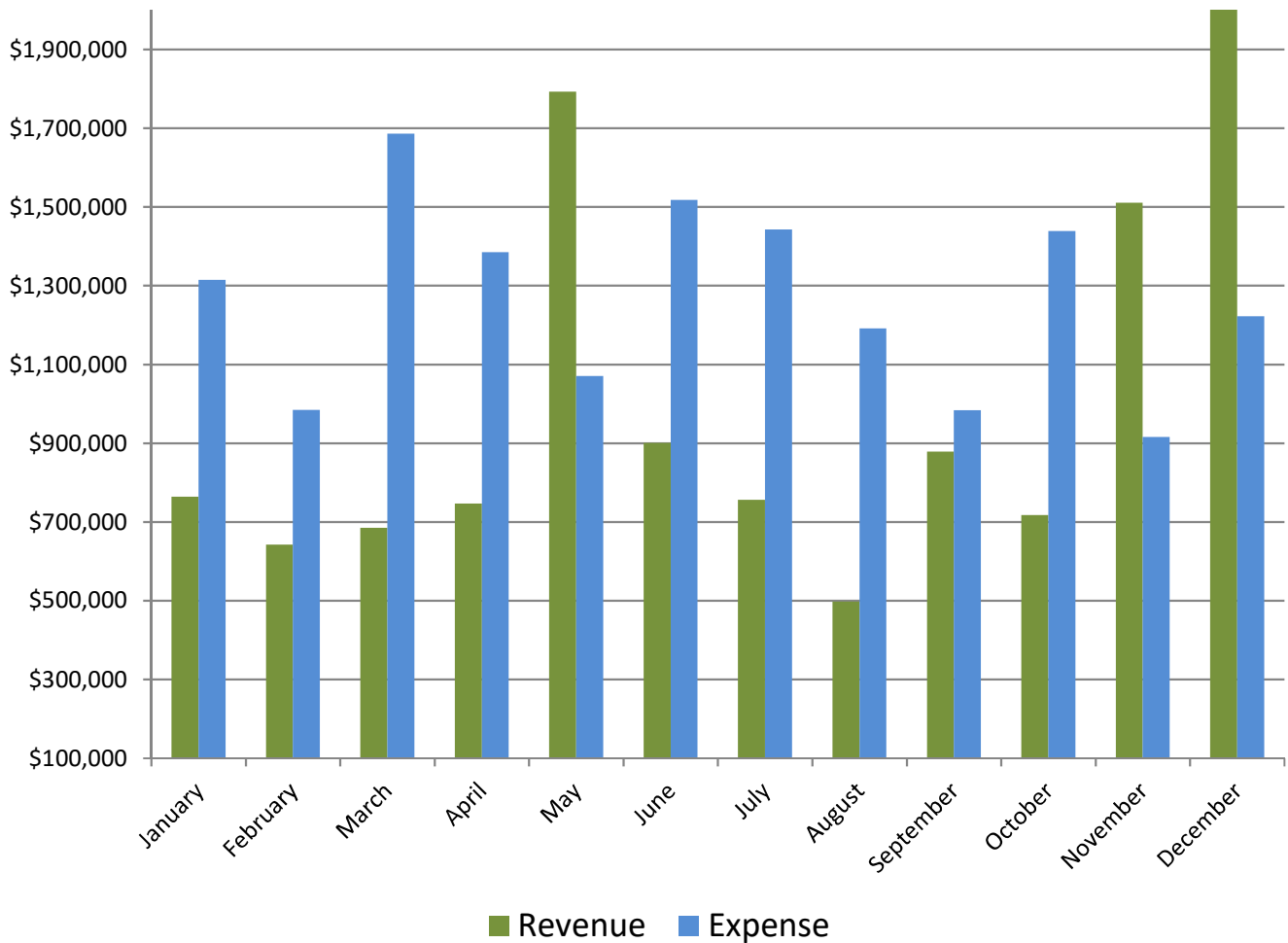
	2018	% of Budget	2019	% of Budget
January	\$1,170,773.70	7%	\$1,314,535.01	8%
February	\$1,289,424.97	15%	\$984,491.87	14%
March	\$966,885.20	21%	\$1,685,747.93	24%
April	\$1,373,381.40	29%	\$1,384,660.13	33%
May	\$1,086,309.42	36%	\$1,070,730.61	39%
June	\$1,184,970.91	43%	\$1,517,703.73	48%
July	\$1,330,779.63	51%	\$1,442,493.21	57%
August	\$997,827.65	57%	\$1,191,623.02	64%
September	\$1,053,484.83	63%	\$983,902.24	70%
October	\$1,026,455.32	70%	\$1,438,647.21	79%
November	\$1,010,676.60	76%	\$915,244.52	84%
December	\$1,202,968.47	83%	\$1,221,811.26	92%
YTD Actual	\$13,693,938.10		\$15,151,590.74	
Budget	\$15,516,600.29	88%	\$16,512,040.09	92%



General Fund Analysis

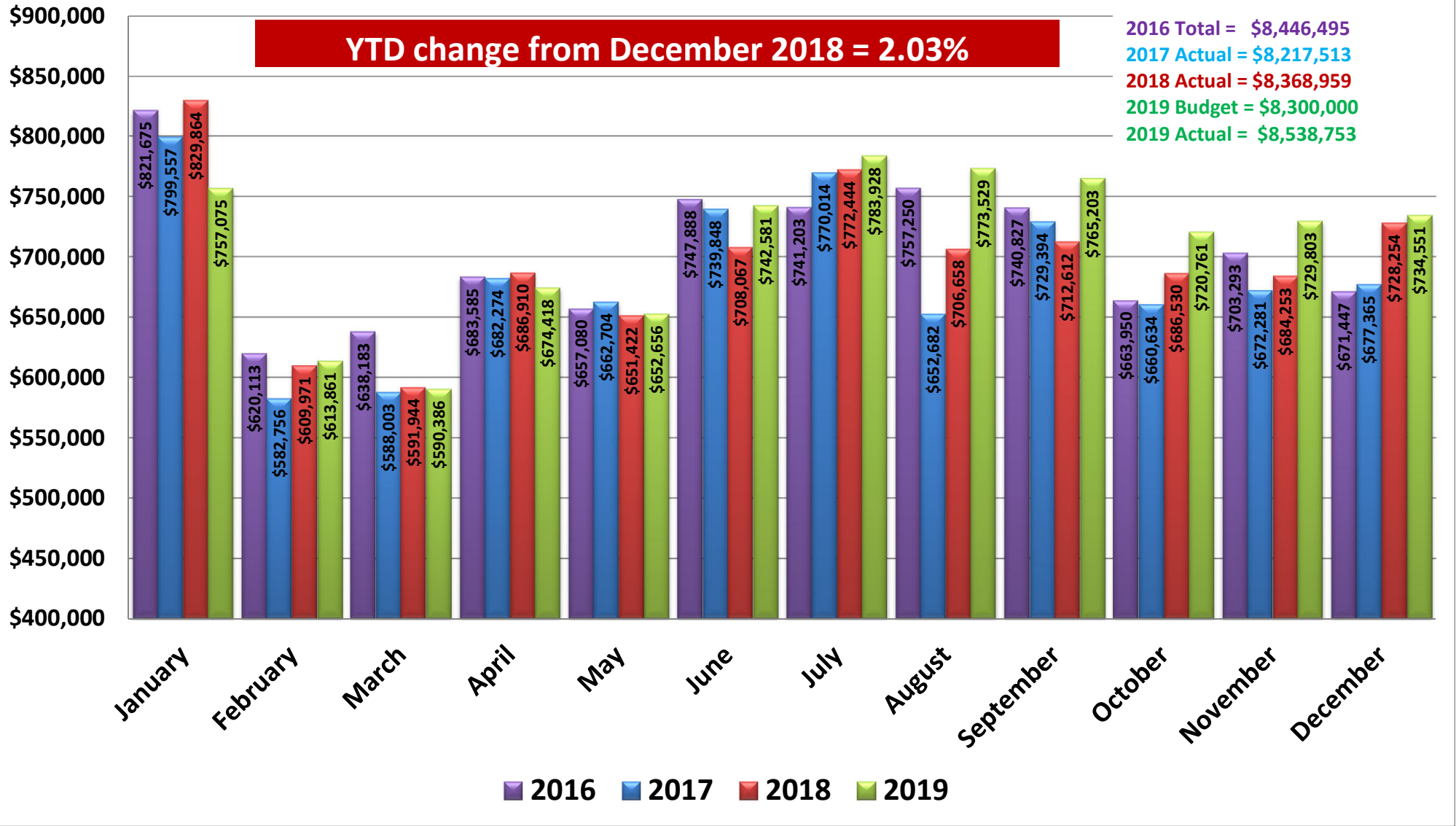
YTD Revenue & Expense Comparison

	Revenue	% of Budget	Expense	% of Budget	Difference
January	\$763,908.35	5%	\$1,314,535.01	8%	(550,626.66)
February	\$642,353.87	9%	\$984,491.87	14%	(342,138.00)
March	\$684,938.21	14%	\$1,685,747.93	24%	(1,000,809.72)
April	\$746,242.71	18%	\$1,384,660.13	33%	(638,417.42)
May	\$1,792,869.99	30%	\$1,070,730.61	39%	722,139.38
June	\$900,906.06	36%	\$1,517,703.73	48%	(616,797.67)
July	\$756,260.64	41%	\$1,442,493.21	57%	(686,232.57)
August	\$497,568.31	44%	\$1,191,623.02	64%	(694,054.71)
September	\$878,551.64	50%	\$983,902.24	70%	(105,350.60)
October	\$717,000.18	54%	\$1,438,647.21	79%	(721,647.03)
November	\$1,510,692.27	64%	\$915,244.52	84%	595,447.75
December	\$5,184,361.04	98%	\$1,221,811.26	92%	3,962,549.78
YTD Actual	<u>\$15,075,653.27</u>		<u>\$15,151,590.74</u>		<u>(\$75,937.47)</u>
Budget	\$15,428,843.49	98%	\$16,512,040.09	92%	



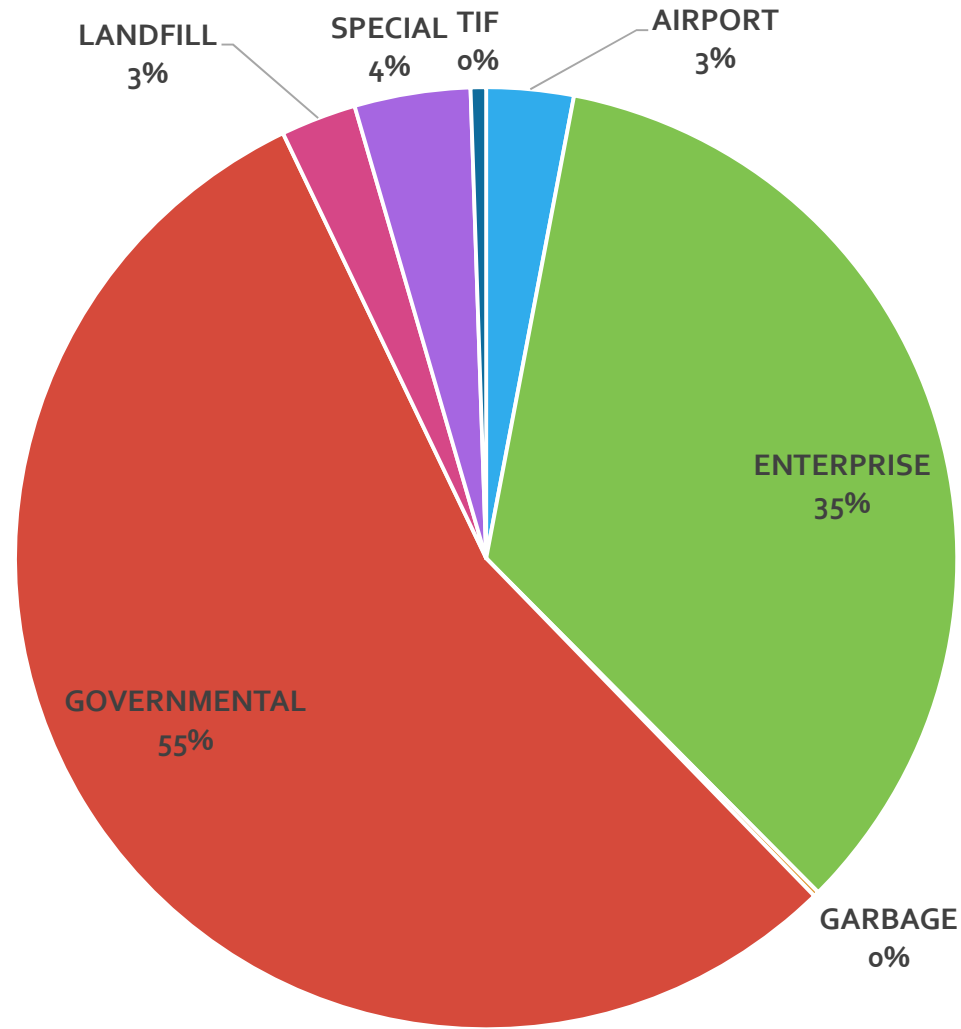
YTD change from December 2018 = 2.03%

2016 Total = \$8,446,495
2017 Actual = \$8,217,513
2018 Actual = \$8,368,959
2019 Budget = \$8,300,000
2019 Actual = \$8,538,753



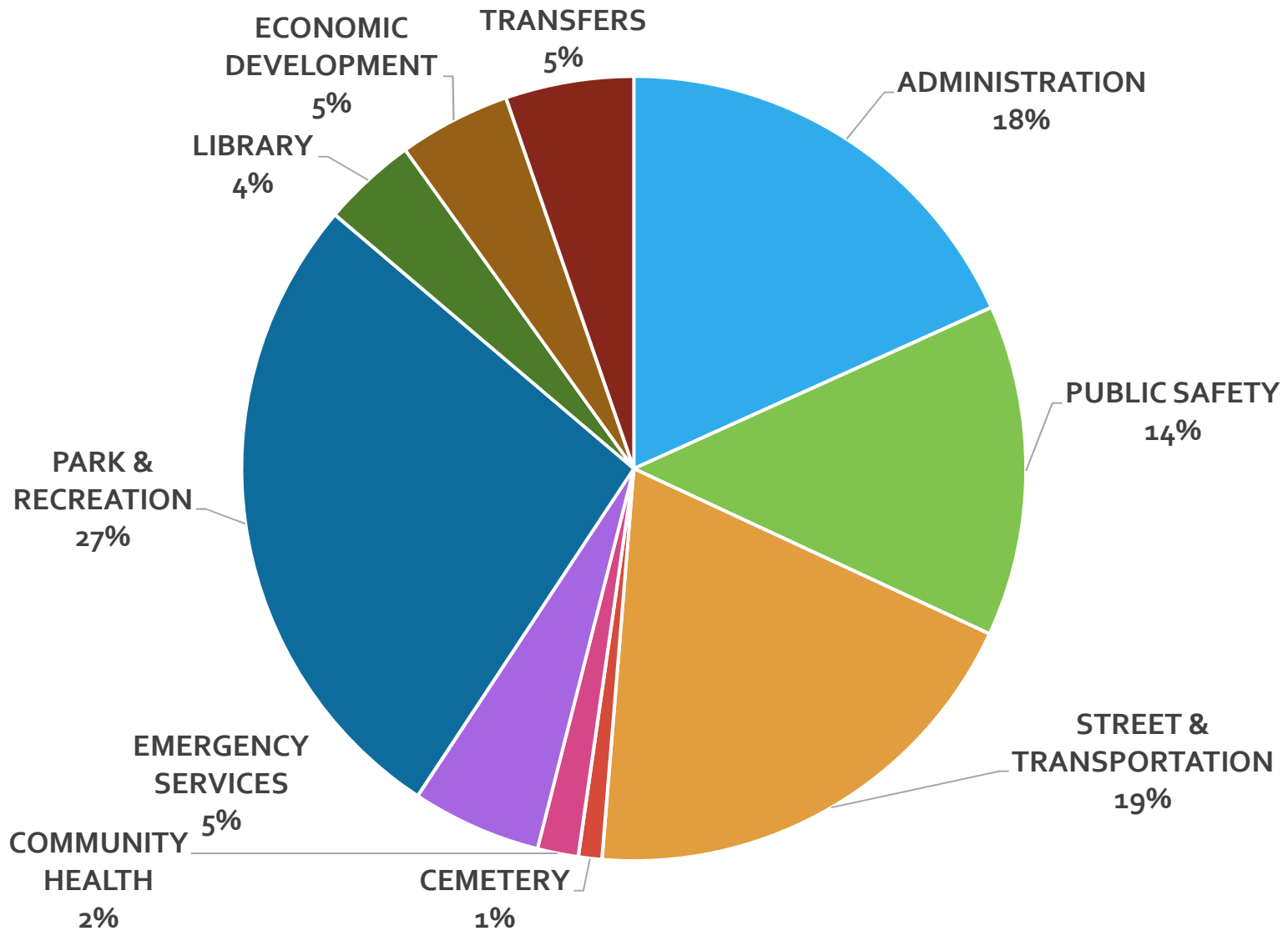
2019 Total City Budget by Fund

\$71.4 million



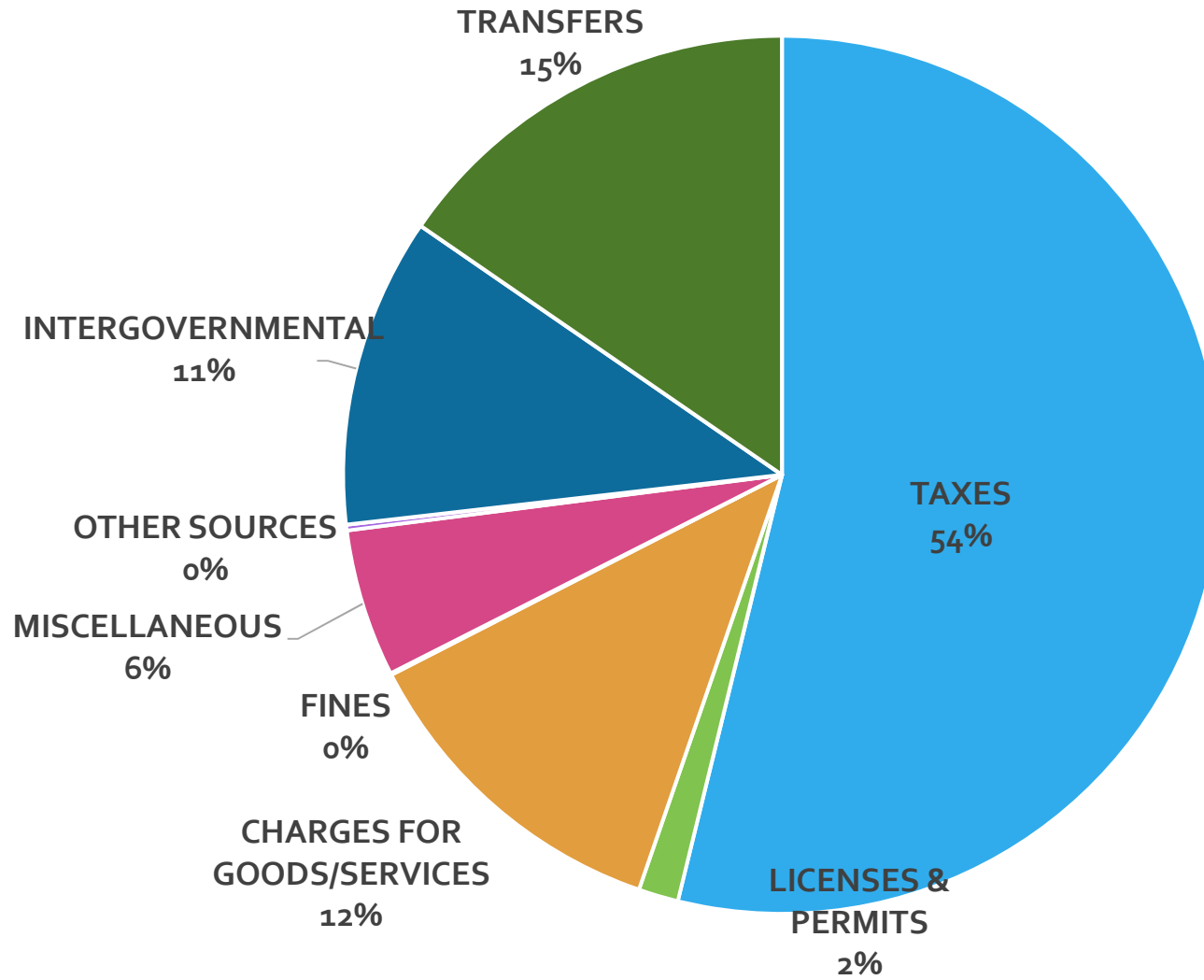
2019 Governmental Expenditures

\$23.2 million



2019 Governmental Revenues

\$22.6 million



General Fund Summary - Fund 01

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2018	\$3,146	\$38,219	\$210,274	(\$3,115,690)	(\$2,864,051)
~change	\$0	\$0	\$0	\$2,864,051	\$2,864,051
December 31, 2019	\$3,146	\$38,219	\$210,274	(\$251,640)	\$0

Budget Status

<u>Revenue</u>	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>% of Budget</u>
TAXES			
Property Taxes	\$ 3,124,907	\$ 3,130,771	100%
Sales Tax	\$ 3,880,000	\$ 4,024,327	104%
TOTAL TAXES	\$ 7,004,907	\$ 7,155,098	102%
LICENSES & PERMITS			
Building Permits	\$ 114,000	\$ 68,810	60%
Liquor License	\$ 210,000	\$ 236,801	113%
Other Licenses & Permits	\$ 26,200	\$ 28,649	109%
TOTAL LICENSES & PERMITS	\$ 350,200	\$ 334,260	95%
INTERGOVERNMENTAL			
Federal Grants	\$ 566,388	\$ 591,194	104%
State Grants	\$ 406,100	\$ 125,100	31%
Local Grants	\$ 121,000	\$ 5,000	4%
Bank Franchise	\$ 110,000	\$ 108,118	98%
Liquor Tax Reversion	\$ 90,000	\$ 88,932	99%
Motor V License	\$ 105,000	\$ 108,907	104%
City Road Hwy & Bridge	\$ 320,000	\$ 324,678	101%
Other Intergovernmental	\$ 18,000	\$ 6,004	33%
TOTAL INTERGOVERNMENTAL	\$ 1,736,488	\$ 1,357,933	78%
CHARGES FOR GOODS & SERVICES	\$ 2,768,917	\$ 2,728,583	99%
FINES	\$ 9,700	\$ 12,815	132%
MISCELLANEOUS	\$ 201,127	\$ 111,723	56%
OTHER SOURCES	\$ 3,357,504	\$ 3,375,242	101%
TOTAL GENERAL FUND REVENUE	\$ 15,428,843	\$ 15,075,653	98%

General Fund Summary - Fund 01

Expenditures by Department	2019 Budget	Actual	
		Expenditures	% of Budget
COMMISSION	\$ 93,649	\$ 93,341	99.7%
CONTINGENCY	\$ 250,000	\$ -	0.0%
BOARDS & COMMITTEES	\$ 4,300	\$ 2,578	60.0%
ELECTIONS	\$ 10,246	\$ 1,415	13.8%
ATTORNEY	\$ 95,354	\$ 95,354	100.0%
FINANCE	\$ 770,884	\$ 770,469	99.9%
PERSONNEL	\$ 230,135	\$ 230,136	100.0%
INFORMATION TECHNOLOGY	\$ 551,812	\$ 547,927	99.3%
INSURANCE	\$ 589,928	\$ 589,928	100.0%
CITY HALL	\$ 293,761	\$ 237,972	81.0%
ADMIN OFFICE	\$ 1,593,946	\$ 1,507,154	94.6%
POLICE	\$ 2,724,591	\$ 2,659,564	97.6%
FIRE	\$ 525,583	\$ 489,403	93.1%
STREET	\$ 1,822,058	\$ 1,822,058	100.0%
SNOW REMOVAL	\$ 169,124	\$ 169,125	100.0%
CEMETERY	\$ 234,661	\$ 225,189	96.0%
MOSQUITO CONTROL	\$ 54,500	\$ 54,500	100.0%
RECREATION	\$ 205,788	\$ 172,378	83.8%
SWIMMING POOL	\$ 81,721	\$ 81,721	100.0%
AQUATIC CENTER	\$ 185,251	\$ 185,251	100.0%
PARK	\$ 2,637,812	\$ 2,240,149	84.9%
GOLF	\$ 789,345	\$ 749,702	95.0%
LIBRARY	\$ 870,068	\$ 903,393	103.8%
OUTSIDE AGENCIES	\$ 173,250	\$ 172,912	99.8%
PROMOTION/CONSERVATION/DEVELOPMENT	\$ 943,800	\$ 943,800	100.0%
OTHER USES	\$ 634,246	\$ 206,173	32.5%
TOTAL GENERAL FUND EXPENDITURES	\$ 16,535,815	\$ 15,151,591	91.6%

Occupancy Tax Fund Summary - Fund 20

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$100,678	\$0	\$100,678
~change	\$0	\$0	\$277,062	\$0	\$277,062
December 31, 2019	\$0	\$0	\$377,740	\$0	\$377,740

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
OCCUPANCY TAX	\$ 245,000	\$ 241,364	99%
LOCAL GRANTS	\$ -	\$ -	
INTEREST EARNED	\$ 1,000	\$ 2,219	222%
REIMBURSEMENTS	\$ -	\$ -	
	\$ 246,000	\$ 243,583	99%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
CITY PROMOTION	\$ 123,000	\$ 106,733	87%
CITY PROMO - CAPITAL	\$ 123,000	\$ -	0%
	\$ 246,000	\$ 106,733	43%

Special Tax Fund Summary - Fund 21

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$569,435	\$0	\$569,435
~change	\$0	\$0	(\$18,767)	\$0	(\$18,767)
December 31, 2019	\$0	\$0	\$550,668	\$0	\$550,668

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
OPERATING TRANSFER IN	\$ -	\$ 83,412	
SURPLUS PROPERTY	\$ -	\$ -	
SALES TAX <i>3rd Penny, BBB</i>	\$ 540,000	\$ 551,427	102%
INTEREST EARNED	\$ 1,000	\$ 4,361	436%
	\$ 541,000	\$ 639,199	118%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
DEBT SERVICE <i>Menards</i>	\$ 278,964	\$ 278,963	100%
CITY PROMOTION	\$ -	\$ 11,808	
OTHER USES	\$ 262,036	\$ 184,549	70%
	\$ 541,000	\$ 475,320	88%

Capital Improvement Fund Summary - Fund 25

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$1,017,010	\$0	\$1,017,010
~change	\$0	\$0	(\$617,312)	\$0	(\$617,312)
December 31, 2019	\$0	\$0	\$399,697	\$0	\$399,697

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
SALES TAX	\$ 3,880,000	\$ 4,024,327	104%
STREET MAINTENANCE FEE	\$ 460,000	\$ 458,705	100%
LOCAL GRANTS	\$ -	\$ -	#DIV/0!
FEDERAL GRANTS	\$ -	\$ 510,000	
PROPERTY ASSESSMENTS	\$ -	\$ 6,909	
INTEREST EARNED	\$ 1,000	\$ 11,530	1153%
CONTRIBUTIONS REVENUE	\$ -	\$ 218,918	
LOAN PROCEEDS	\$ 2,000,000	\$ -	
OPERATING TRANSFER IN	\$ -	\$ -	
	\$ 6,341,000	\$ 5,230,389	82%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
FIRE <i>Turnout Gear GF</i>	\$ 40,000	\$ -	0%
STREET	\$ 2,108,725	\$ 2,019,923	96%
LANDFILL	\$ 368,842	\$ 368,842	100%
DEBT SERVICE	\$ 9,061	\$ 9,061	100%
AMBULANCE SERVICE	\$ 85,000	\$ 66,000	78%
AQUATIC ENTER	\$ 406,107	\$ 378,604	93%
PARK <i>Boys & Girls Club</i>	\$ 4,093,143	\$ 2,418,236	59%
OTHER USES	\$ 533,592	\$ 648,299	121%
	\$ 7,644,470	\$ 5,908,964	77%

Storm Drainage Fund Summary - Fund 61

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$279,098	\$0	\$279,098
~change	\$0	\$0	\$219,297	\$0	\$219,297
December 31, 2019	\$0	\$0	\$498,395	\$0	\$498,395

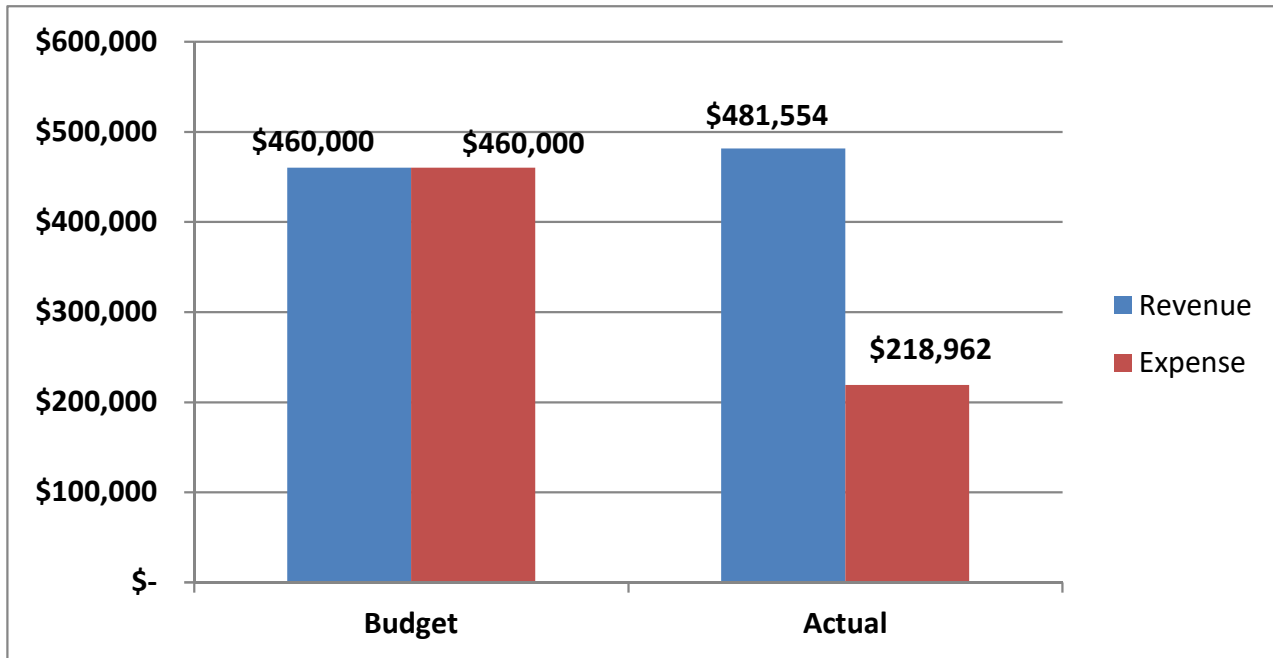
Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
INTEREST EARNED	\$ -	\$ 2,875	
STORM DRAINAGE FEE O&M	\$ 153,334	\$ 159,540	104%
STORM DRAINAGE FEE CAPITAL	\$ 306,667	\$ 319,139	104%
	\$ 460,000	\$ 481,554	105%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
STORM DRAINAGE	\$ 460,000	\$ 218,962	48%



Water Fund Summary - Fund 62

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$226,808	\$1,315,954	\$1,529,591	\$3,072,352
~change	\$0	(\$226,808)	\$50,001	\$366,423	\$189,616
December 31, 2019	\$0	\$0	\$1,365,955	\$1,896,014	\$3,261,969

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
LOCAL GRANTS	\$ -	\$ 20,000	
INTEREST EARNED	\$ 3,000	\$ 19,852	662%
REIMBURSEMENTS	\$ -	\$ 1,806	
BOND PROCEEDS <i>Water Treatment Plant</i>	\$ 750,000	\$ -	0%
METERED SALES	\$ 3,940,110	\$ 3,285,746	83%
METERED SALES FOR RESERVES	\$ -	\$ 741	
BULK WATER	\$ 5,000	\$ 6,000	120%
SALE OF MATERIALS	\$ 12,000	\$ 7,734	64%
WATER TAPS	\$ 1,500	\$ -	0%
TURN ON FEES	\$ -	\$ 741	
OTHER	\$ -	\$ 50	
EQUIP & LABOR	\$ 2,000	\$ 30,043	1502%
SURPLUS PROPERTY	\$ 35,000	\$ 51,618	147%
	\$ 4,748,610	\$ 3,424,329	72%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
WATER	\$ 3,957,626	\$ 3,265,442	83%

Electric Fund Summary - Fund 63

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$7,943,218	\$901,194	\$1,131,635	\$7,133,836	\$17,109,883
~change	(\$7,307,895)	\$2,988,640	\$50,001	(\$1,289,548)	(\$5,558,802)
December 31, 2019	\$635,323	\$3,889,834	\$1,181,636	\$5,844,288	\$11,551,081

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
METERED SALES	\$ 15,700,000	\$ 15,296,274	97%
METERED SALES FOR RESERVES	\$ -	\$ 84,007	
UTILITY ARRANGEMENT	\$ -	\$ (475)	
PERMANENT ELECTRIC	\$ 20,000	\$ 13,315	67%
TEMP SERVICE	\$ -	\$ 1,050	
TURN ON FEES	\$ 85,000	\$ 91,909	108%
UTILITIES PENALTY	\$ 100,000	\$ 107,699	108%
ELECTRIC SERVICE FEES	\$ -	\$ 141	
EQUIP, MATERIALS & LABOR	\$ 40,000	\$ 102,693	257%
SPP ALLOCATION	\$ 944,389	\$ 746,273	79%
EASEMENTS	\$ -	\$ 3,000	
FEDERAL GRANTS	\$ 37,742	\$ 37,742	100%
INSURANCE PROCEEDS	\$ -	\$ 14,408	
INTEREST EARNED	\$ 25,000	\$ 181,453	726%
REIMBURSEMENTS	\$ 5,000	\$ 13,313	266%
BOND PROCEEDS <i>Refinance Build America Bonds</i>	\$ -	\$ -	
MISCELLANEOUS INCOME	\$ -	\$ 902	
BUILD AMERICA BOND REIMB	\$ 330,000	\$ 323,567	98%
BUILDING RENT	\$ 15,000	\$ 13,860	92%
SURPLUS PROPERTY	\$ 5,000	\$ 6,323	126%
	\$ 17,307,131	\$ 17,037,453	98%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
ELECTRIC DISTRIBUTION	\$ 2,990,471	\$ 3,788,301	127%
ELECTRIC TRANSMISSION	\$ 25,000	\$ 928,908	3716%
ELECTRIC GENERAL	\$ 11,900,019	\$ 10,013,100	84%
OTHER USES	\$ 2,500,000	\$ 2,500,000	100%
	\$ 17,415,490	\$ 17,230,309	99%

Wastewater Fund Summary - Fund 64

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$172,708	\$0	(\$264,752)	(\$92,044)
~change	\$0	(\$172,708)	\$1,288,643	\$834,145	\$1,950,080
December 31, 2019	\$0	\$0	\$1,288,643	\$569,393	\$1,858,036

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
FEDERAL GRANTS	\$ -	\$ 4,651	
INSURANCE PROCEEDS	\$ -	\$ 26,994	
INTEREST EARNED	\$ -	\$ 10,980	
SEWER CHARGES	\$ 3,135,541	\$ 3,340,374	107%
SEWER CHARGES FOR RESERVES	\$ -	\$ 682	
SEWER DEBT SERVICE SURCHARGE	\$ 102,293	\$ 363,291	355%
SEPTIC LIQUID WASTE	\$ 7,000	\$ 13,193	188%
REIMBURSEMENTS	\$ -	\$ 9,000	
RENTALS	\$ 2,900	\$ 6,125	211%
OTHER	\$ -	\$ 14	
SURPLUS PROPERTY	\$ 10,000	\$ 3,681	37%
	\$ 3,257,734	\$ 3,778,984	116%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
WASTEWATER	\$ 2,841,221	\$ 3,589,598	126%

Airport Fund Summary - Fund 66

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$0	(\$147,925)	(\$147,925)
~change	\$0	\$0	\$0	\$147,925	\$147,925
December 31, 2019	\$0	\$0	\$0	\$0	\$0

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
AIR FLIGHT TAX	\$ 30,000	\$ 11,956	40%
STATE ALLOCATED FUEL TAX	\$ 125,000	\$ 45,000	36%
TSA REIMBURSEMENT	\$ 30,000	\$ 32,234	107%
INSURANCE PROCEEDS	\$ -	\$ 24,257	
PASSENGER FACILITY CHARGE	\$ 40,000	\$ 58,457	146%
LANDING FEES	\$ 20,000	\$ 14,456	72%
TERMINAL RENT	\$ 100,000	\$ 154,224	154%
AIRPORT TERM ADVERTISING	\$ 1,000	\$ 2,654	265%
HANGAR RENT	\$ 36,000	\$ 36,039	100%
VENDING REVENUE	\$ 7,500	\$ 6,091	81%
REIMBURSEMENTS	\$ -	\$ 25	#DIV/0!
FUEL	\$ 9,000	\$ 15,705	175%
LAND LEASE	\$ 37,000	\$ 54,610	148%
OTHER	\$ -	\$ 4	
TRANSFER FROM GENERAL	\$ 550,742	\$ 206,173	37%
	\$ 986,242	\$ 661,884	
FEDERAL GRANTS	\$ 1,100,000	\$ 409,726	37%
STATE GRANTS	\$ 50,000	\$ 22,763	46%
	\$ 1,150,000	\$ 432,489	
	\$ 2,136,242	\$ 1,094,373	51%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
AIRPORT	\$ 643,056	\$ 596,984	93%
ARFF	\$ 343,186	\$ 305,705	89%
AIP	\$ 1,150,000	\$ 149,739	13%
	\$ 2,136,242	\$ 1,052,428	49%

Garbage Fund Summary - Fund 67

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$0	(\$53,428)	(\$53,428)
~change	\$0	\$0	\$0	\$53,428	\$53,428
December 31, 2019	\$0	\$0	\$0	\$0	\$0

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
GARBAGE BAG SALES	\$ 71,000	\$ 67,542	95%
EXEMPT GARBAGE BAGS	\$ 100	\$ -	0%
GARBAGE BAGS (LOTS OF 10)	\$ 13,000	\$ 13,707	105%
MISCELLANEOUS	\$ -	\$ 66	
TRANSFER FROM GENERAL	\$ 47,600	\$ 37,263	78%
	\$ 131,700	\$ 118,578	90%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
GARBAGE	\$ 131,700	\$ 126,942	96%

Landfill Fund Summary - Fund 68

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$1,079,916	\$0	\$0	\$291,656	\$1,371,572
~change	\$71,997	\$0	\$0	(\$356,263)	(\$284,266)
December 31, 2019	\$1,151,913	\$0	\$0	(\$64,607)	\$1,087,307

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
INTEREST EARNED	\$ 3,000	\$ 31,839	1061%
REIMBURSEMENTS	\$ -	\$ -	
MISCELLANEOUS	\$ 100	\$ 161	
HAZARDOUS WASTE HANDLING	\$ -	\$ -	
LANDFILL LEASE	\$ 100	\$ 100	100%
TONNAGE FEES	\$ 1,165,000	\$ 1,128,203	97%
GATE FEES	\$ -	\$ 50	#DIV/0!
RECYCLED MATERIALS	\$ 76,250	\$ 145,757	191%
RUBBLE FEE	\$ 80,000	\$ 56,140	70%
RECYCLING/YARD WASTE FEE - RES	\$ 171,000	\$ 115,878	68%
RECYCLING/YARD WASTE FEE - NON		\$ 10,187	
INSURANCE PROCEEDS	\$ -	\$ 4,694	
TRANSFER FROM GENERAL FUND	\$ 229,934	\$ -	0%
SURPLUS PROPERTY	\$ 125,000	\$ 90,000	
	\$ 1,850,384	\$ 1,583,009	86%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
COMPOST/MATERIAL RECOVERY	\$ 221,548	\$ 193,688	87%
REGIONAL LANDFILL	\$ 834,801	\$ 899,129	108%
BALING	\$ 794,035	\$ 712,518	90%
OTHER USES	\$ -	\$ 37,263	
	\$ 1,850,384	\$ 1,842,598	100%

City of Pierre
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Police Pistol Range

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	(\$2,240)	\$0	(\$2,240)
~change	\$0	\$0	\$188	\$0	\$188
December 31, 2019	\$0	\$0	(\$2,053)	\$0	(\$2,053)

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
POLICE RANGE	\$ 3,800	\$ 1,800	47%
REIMBURSEMENTS	\$ -	\$ -	
TRANSFER FROM GENERAL	\$ -	\$ -	
	\$ 3,800	\$ 1,800	47%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
POLICE	\$ 3,800	\$ 4,030	106%

City of Pierre
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E911 Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$164,783	\$0	\$0	\$164,783
~change	\$0	(\$53,569)	\$0	\$0	(\$53,569)
December 31, 2019	\$0	\$111,214	\$0	\$0	\$111,214

Budget Status

Revenue

	2019 Budget	Actual Revenues	YTD % of Budget
FEDERAL GRANTS	\$ -	\$ -	
E911 SURCHARGE	\$ 252,000	\$ 249,854	99%
LOCAL PARTICIPATION - DPS	\$ 550,667	\$ 553,400	100%
INTEREST EARNED	\$ 100	\$ 391	391%
REIMBURSEMENTS	\$ -	\$ 3,018	
CONTRACTED SRVCS - E911	\$ 64,407	\$ 48,305	75%
CONTRACTED SRVCS - DISPATCH	\$ 76,574	\$ 57,431	75%
OPERATING TRANSFER IN	\$ 224,920	\$ 226,037	100%
	\$ 1,168,668	\$ 1,138,437	97%

Expenditures by Department

	2019 Budget	Actual Expenditures	YTD % of Budget
EMERGENCY SERVICES	\$ 1,168,668	\$ 1,173,682	100%

City of Pierre
 Financial Report
 December 31, 2019

Cable Access

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$112,701	\$0	\$112,701
~change	\$0	\$0	(\$43,129)	\$0	(\$43,129)
December 31, 2019	\$0	\$0	\$69,573	\$0	\$69,573

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
LOCAL PARTICIPATION	\$ 5,000	\$ 5,000	100%
BROADCASTING FEES	\$ 12,345	\$ 24,984	202%
CABLE TV FRANCHISE PMT	\$ 160,000	\$ 159,471	100%
INTEREST EARNED	\$ 500	\$ 660	132%
REIMBURSEMENTS	\$ -	\$ -	
	\$ 177,845	\$ 190,115	107%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
LOCAL ACCESS CHANNEL	\$ 135,739	\$ 147,373	109%
OTHER USES	\$ 42,106	\$ 42,106	100%
	\$ 177,845	\$ 189,479	107%

Health Insurance Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2018	\$0	\$0	\$0	\$746,820	\$746,820
~change	\$0	\$0	\$0	\$613,763	\$613,763
December 31, 2019	\$0	\$0	\$0	\$1,360,583	\$1,360,583

Budget Status

Revenue

	<u>2019 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
INSURANCE PREMIUMS	\$ 2,132,104	\$ 1,994,729	94%
RETIREE HEALTH INSURANCE REV	\$ 106,850	\$ 132,274	124%
INTEREST EARNED	\$ -	\$ 7,915	
REIMBURSEMENTS	\$ 550,000	\$ 278,845	51%
TRANSFER IN	\$ -	\$ -	
	<u><u>\$ 2,788,954</u></u>	<u><u>\$ 2,413,763</u></u>	87%

Expenditures by Department

	<u>2019 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
INSURANCE	<u><u>\$ 2,788,954</u></u>	<u><u>\$ 1,800,000</u></u>	65%

Cash Balance Comparison ~ December 31, 2018 to December 31, 2019

December 31, 2018	<u>Total Fund</u>				
	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	(2,864,051)	3,146	38,219	210,274	(3,115,690)
Tri-County Fund	274,940	0	274,940	0	0
Occupancy Tax Fund	246,866	0	0	246,866	0
Special Tax Fund	569,435	0	0	569,435	0
Capital Improvement Fund	1,017,010	0	0	1,017,010	0
Storm Drainage Fund	279,098	0	0	279,098	0
Water Fund	3,072,352	0	226,808	1,315,954	1,529,591
Electric Fund	17,109,883	7,943,218	901,194	1,131,635	7,133,836
Wastewater Fund	(92,044)	0	172,708	0	(264,752)
Airport Fund	(147,925)	0	0	0	(147,925)
Garbage Fund	(53,428)	0	0	0	(53,428)
Landfill Fund	1,371,572	1,079,916	0	0	291,656
Other Funds	5,204,495	134,839	5,146,274	130,943	(207,561)
TOTALS	25,988,204	9,161,119	6,760,144	4,901,215	5,165,727
				6,752,172	

December 31, 2019	Change from 2018	<u>Total Fund</u>				
		<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	2,864,051	0	3,146	38,219	210,274	(251,640)
Tri-County Fund	30,325	305,266	0	305,266	0	0
Occupancy Tax Fund	130,874	377,740	0	0	377,740	0
Special Tax Fund	(18,767)	550,668	0	0	550,668	0
Capital Improvement Fund	(617,312)	399,697	0	0	399,697	0
Storm Drainage Fund	219,297	498,395	0	0	498,395	0
Water Fund	189,616	3,261,969	0	0	1,365,955	1,896,014
Electric Fund	(5,558,802)	11,551,081	635,323	3,889,834	1,181,636	5,844,288
Wastewater Fund	1,950,080	1,858,036	0	0	1,288,643	569,393
Airport Fund	147,925	0	0	0	0	0
Garbage Fund	53,428	0	0	0	0	0
Landfill Fund	(284,266)	1,087,307	1,151,913	0	0	(64,607)
Other Funds	1,338,445	6,542,940	54,464	4,983,891	144,002	1,360,583
TOTAL	444,894	26,433,098	1,844,846	9,217,210	6,017,010	9,354,032
	3,552,226				10,304,398	

Cash Balance Comparison ~ December 31, 2018 to December 31, 2019

December 31, 2018

	<u>Total Fund</u>				
	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
OTHER FUNDS **					
HISTORIC PRESERVATION FUND	15,073	0	15,073	0	0
BID #2	9,848	0	9,848	0	0
CITY HALL FUND	(954,381)	0	0	0	(954,381)
E911 FUND	164,783	0	164,783	0	0
LIBRARY FUND	83,564	0	83,564	0	0
PISTOL RANGE	(2,240)	0	0	(2,240)	0
STIP EXCHANGE FUNDS	4,873,005	0	4,873,005	0	0
OAHE TV	112,701	0	0	112,701	0
OUTDOOR POOL FUND	0	0	0	0	0
PERPETUAL CARE	54,464	54,464	0	0	0
HEALTH INSURANCE	746,820	0	0	0	746,820
PAYROLL CLEARING	(97)	0	0	(97)	0
MDC CLEARING	10,117	0	0	10,117	0
HSA FUND	10,462	0	0	10,462	0
AIRSHOW FUND	0	0	0	0	0
TIF FUNDS	80,375	80,375	0	0	0
TOTAL OTHER FUNDS	5,204,495	134,839	5,146,274	130,943	(207,561)

December 31, 2019

	<u>Change from 2018</u>	<u>Total Fund</u>				
		<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
OTHER FUNDS **						
HISTORIC PRESERVATION FUND	2,298	17,371	0	17,371	0	0
BID #2	1,805	11,653	0	11,653	0	0
CITY HALL FUND	954,381	0	0	0	0	0
E911 FUND	(53,569)	111,214	0	111,214	0	0
LIBRARY FUND	0	83,564	0	83,564	0	0
PISTOL RANGE	188	(2,053)	0	0	(2,053)	0
STIP EXCHANGE FUNDS	(112,917)	4,760,089	0	4,760,089	0	0
OAHE TV	(43,129)	69,573	0	0	69,573	0
OUTDOOR POOL FUND	(10,707)	43,757	0	0	43,757	0
PERPETUAL CARE	0	54,464	54,464	0	0	0
HEALTH INSURANCE	613,763	1,360,583	0	0	0	1,360,583
PAYROLL CLEARING	798	702	0	0	702	0
MDC CLEARING	1,982	12,099	0	0	12,099	0
HSA FUND	(70,450)	9,925	0	0	9,925	0
AIRSHOW FUND	(5,194,495)	10,000	0	0	10,000	0
TIF FUNDS	(80,375)	0	0	0	0	0
TOTAL OTHER FUNDS	(3,990,426)	6,542,940	54,464	4,983,891	144,002	1,360,583

Month of December 31, 2019

	Total Fund					
	Balance	Restricted	Committed	Assigned	Unassigned	
General Fund *	-	3,146.00	38,219.40	210,274.18	(251,639.58)	(41,365.40)
Tri-County Rescue Fund	305,265.67	-	305,265.67	-	-	-
Occupancy Tax Fund	377,740.19	-	-	377,740.19	-	377,740.19
Special Tax Fund	550,668.33	-	-	550,668.33	-	550,668.33
Capital Improvement Fund	399,697.42	-	-	399,697.42	-	399,697.42
Storm Drainage Fund	498,394.80	-	-	498,394.80	-	498,394.80
Water Fund	3,261,968.50	-	-	1,365,954.55	1,896,013.95	3,261,968.50
Electric Fund	11,551,080.80	635,322.75	3,889,834.01	1,181,635.98	5,844,288.06	10,915,758.05
Wastewater Fund	1,858,035.91	-	-	1,288,642.54	569,393.37	1,858,035.91
Airport Fund	-	-	-	-	-	-
Garbage Fund	-	-	-	-	-	-
Landfill Fund	1,087,306.62	1,151,913.47	-	-	(64,606.85)	(64,606.85)
Other Funds **	6,542,939.99	54,463.59	4,983,891.20	144,002.29	1,360,582.91	153,136.80
TOTALS	26,433,098.23	\$1,844,846	\$9,217,210	6,017,010.28	9,354,031.86	
				10,304,398		17,909,427.75
2018 Totals:	25,988,204.48	\$9,161,119	\$6,760,144	4,901,214.61	5,165,727.10	
				6,752,172		

	Total Fund				
	Balance	Restricted	Committed	Assigned	Unassigned
GENERAL FUND *					
RESTRICTED FOR TRI CENTENIAL	396.49	-	396.49	-	-
RESTRICTED FOR PUBLIC ASSURANCE	-	-	-	-	-
COMMITTED FOR GOLF COURSE	18,172.91	-	18,172.91	-	-
COMMITTED FOR PLAY GROUND	19,650.00	-	19,650.00	-	-
ASSIGNED FOR STREET DEPT	39,148.42	-	-	39,148.42	-
ASSIGNED FOR FIRE DEPT	13,006.00	-	-	13,006.00	-
ASSIGNED FOR POLICE DEPT	17,310.21	-	-	17,310.21	-
ASSIGNED FOR CEMETERY DEPT	51,000.00	-	-	51,000.00	-
ASSIGNED FOR CAPITAL CITY BAND	3,638.55	-	-	3,638.55	-
ASSIGNED FOR PARK DEPT	66,191.00	-	-	66,191.00	-
ASSIGNED FOR GOLF DEPT	19,980.00	-	-	19,980.00	-
UNASSIGNED CASH	(248,493.58)	3,146.00	-	-	(251,639.58)
TOTAL GENERAL FUND	-	3,146.00	38,219.40	210,274.18	(251,639.58)

	Total Fund				
	Balance	Restricted	Committed	Assigned	Unassigned
OTHER FUNDS **					
HISTORIC PRESERVATION FUND	17,370.84	-	17,370.84	-	-
BID #2 FUND	11,653.17	-	11,653.17	-	-
CITY HALL FUND	-	-	-	-	-
E911 FUND	111,214.47	-	111,214.47	-	-
LIBRARY FUND	83,564.12	-	83,564.12	-	-
POLICE PISTOL RANGE FUND	(2,052.93)	-	-	(2,052.93)	-
STIP EXCHANGE FUNDS	4,760,088.60	-	4,760,088.60	-	-
OAHE TV FUND	69,572.68	-	-	69,572.68	-
OUTDOOR POOL FUND	43,756.90	-	-	43,756.90	-
PERPETUAL CARE FUND	54,463.59	54,463.59	-	-	-
HEALTH INS FUND	1,360,582.91	-	-	-	1,360,582.91
PAYROL CLEARING FUND	701.95	-	-	701.95	-
MDC CLEARING FUND	12,099.06	-	-	12,099.06	-
HEALTH SAVINGS FUND	9,924.63	-	-	9,924.63	-
AIRSHOW FUND	10,000.00	-	-	10,000.00	-
TIF FUNDS	-	-	-	-	-
TOTAL OTHER FUNDS	6,542,939.99	54,463.59	4,983,891.20	144,002.29	1,360,582.91

Restricted: Use restricted by Constitution, External Resource Providers, or Legislation.
Committed: Committed for a specific purpose determined by a formal action of the government's highest level of decision making.
Assigned: Intended for a specific purpose, but does not meet the criteria for Restricted or Committed.
Unassigned: Includes all spendable amounts not contained in other classifications.