



2019-20
MONTHLY
FINANCIAL REPORT

AS OF
December 31, 2019

Prepared by: Finance

January 7,2020

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

This monthly financial report for the 2019-2020 fiscal year, month ending December 31, 2019 is presented here for your review and comment.

General Fund – Revenue

Real Property Taxes - Deferred calendar year 2019 revenues have been posted into fiscal 2020 along with current monthly revenues. The major collections of property taxes occur in November through the month of January and the annual reconciliation is completed in April.

Sales Tax Collections – Collections for the city occurs two months behind the merchant’s collection and the collection trend had started very strong, and currently is 5.7 percent higher than the prior year.

Option Highway/Transit Sales Tax – This is a new revenue resulting from a voter approved sales tax for Highway and Transit uses. We have estimated and budgeted the revenue to be \$600,000 in this first year, but collections are six percent behind this estimate.

Energy Sales and Use Tax – Collections are 1.2 percent behind the prior year. We expect the current year to yield less than the prior year’s collections, which will be \$60,000 short of budgeted.

Fee-In-Lieu of Property Taxes – Deferred calendar year 2019 revenues have been posted into fiscal 2020 along with any current monthly revenues. Final revenues will be received in January and reconciled in March.

Franchise Taxes (Cable TV) – This revenue source reports and pays on a delayed quarterly basis. This revenue has trended down slightly from the recent five-year collection average.

Transient Room (Innkeeper) Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting. The prior fiscal year resulted in 50 percent above budget.

Licenses and Permits –Business Licensing’ activity is slightly behind the yearly budget. Building permits are strong and on target for the year. Road Cuts revenues are billed monthly along with any over the counter payments. Animal licensing collections are consistent with prior years.

Intergovernmental Revenues – Class C road funds reflect a total of a six month collection and are paid bi-monthly. The 2019 fiscal year finished short of budget with a three-year low

collection. The legislative change made several years ago has only increased the annual collections by about \$200,000 over previous years. Liquor Funds are distributed once a year in December. Various other grants have been received.

Charges for Service – Zoning and Plan Check revenues are well above budget for the year.

Fines and Forfeitures – Primary revenues from tickets processed through Holladay Justice court are reconciled and settled quarterly. This should be updated in January's report.

Miscellaneous/Interest – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total interest earnings in all funds in the PTIF for the fiscal year are \$75,222.

General Fund – Expenditures

General Government – Department expenditures are within expectations and budgeted amounts. Some departments have large annual expenditures during the first period of the year.

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. Police department is at budget. Fire and emergency services is billed quarterly and reflects payments for services through December 31th. Ordinance Enforcement is within budget.

Highways & Public Improvements – All Public Works expenditures are within budget. The Class C Road funds program is primarily for street sweeping and road maintenance.

Community and Economic Development - Department expenditures are within budget.

General Fund - Other Financing Sources and Uses

Unrestricted General Fund Balance Appropriated – The current budget anticipates \$561,313 current use of the Fiscal Year 2019 fund balance.

Appropriated Beg Balances – Class C Road funds' carried forward from the prior year is estimated at zero.

Transfers - Transfers to the Capital Projects fund are budgeted and primarily recorded at year-end when available funds are known. There is \$1,832,762 budgeted as a transfer to Capital Projects and \$1,863,822 will be transferred to the Debt Service fund.

General Fund – Fund Balance

Fund Balance - The Beginning Balance of Unrestricted funds for Fiscal Year 2020 was \$4,268,369, a 14.7 percent increase over the prior year end. Of this fund balance, unrestricted assigned fund balances for Employee Leave is \$557,107 and the City's required 6.0 percent minimum reserve is \$1,194,960. Of the Unrestricted and Unassigned General Funds \$561,313 has been appropriated for use in the Fiscal Year 2020 budget.

Capital Projects – Revenue

Revenue - Local Grant Revenue - Budgeted revenues are \$2,665,487 (which currently includes \$1,500,000 of TRCC funds, \$133,195 of Corridor Preservation funds and \$250,000 of CATNIP Funds and \$246,392 additional quarter of the quarter funds) and additional State Grant revenues of \$443,400 and budgeted Impact Fees of \$92,500. Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer’s Pool account for the City.

Capital Projects - Expenditures

General Government –Budgeted expenditures are \$5,627,062 for projects and engineering in the fiscal year. This budget includes unspent from the previous year’s projects carried forward with the 1st budget amendment of the current year.

Capital Projects – Other Financing Sources / Uses

Transfers from General Fund – There is a budgeted transfer of \$1,832,762 from the General Fund.

Unrestricted Assigned Capital Projects Appropriated Beg Bal – Of the Unrestricted and Unassigned Capital Project Funds, \$1,128,813 has been appropriated for use in the Fiscal Year 2020 budget. Available prior year budgeted capital projects funding that was unspent in fiscal year 2019 has been reviewed and re-appropriated in November through a budget amendment for fiscal year 2020.

Capital Projects – Fund Balances

Fund Balance - The Beginning Balance of Unrestricted funds for Fiscal Year 2020 is \$1,449,832, which includes prior year projects still in progress. Additionally, there are fund balances for unspent Impact fees, \$120,676 and \$57,707 for Storm Water and Transportation respectively, and the Restricted Bond Reserve funds for Fiscal Year 2020 is \$911,389. Of the Unrestricted and Unassigned Capital Project Funds \$1,128,813 has been appropriated for use in the Fiscal Year 2020 budget.

Special Revenue Fund – CDRA

The purpose of this fund is to pay for Community Development community beneficial projects through tax increment, agreed to by the property taxing entities affected. In fiscal year 2019 we received seven million pre-funding (loan) from Salt Lake County that has allowed for sizable payments to be made to the primary developer. We have now received the remaining \$750,000 to complete this

agreement and need to process a budget adjustment for this item. The prior year unappropriated fund balance of \$1,043,370 plus the \$750,000 funding received from Salt Lake County will result in a current unappropriated fund balance of \$1,793,370,

Debt Service Fund

The purpose of this fund is to accrue funds to pay expected fiscal year principal and interest payments on bonded and capital lease debt.

Community Events & Activity Summary

This report is a compilation of various activities that are tracked to collect data by project or activity. The Arts Council's carry forward budget adjustment has been calculated to be a net expense of \$505 from the prior year's ending balance. The amounts shown are as of the date of the report.

Sincerely,



Scott Juges
Finance and Administrative Services Director
Cottonwood Heights
"City between the Canyons"

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING December 31, 2019

REVENUES	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
TAXES							
REAL PROPERTY TAXES	\$ 7,999,995	\$ 7,999,995	\$ 4,680,277	\$ 7,676,261	\$ -	\$ (323,734)	96%
GENERAL SALES AND USE TAXES	6,350,000	6,350,000	544,593	2,151,883	-	(4,198,117)	34%
OPTION HWY / TRANSIT SLS TAX	-	600,000	47,819	186,692	-	(413,308)	0%
ENERGY USE TAX	2,050,000	2,050,000	148,257	769,111	-	(1,280,889)	38%
FEE-IN-LIEU OF PROPERTY TAXES	425,000	425,000	27,276	356,311	-	(68,689)	84%
FRANCHISE TAXES	325,000	325,000	-	82,658	-	(242,342)	25%
INNKEEPER TAX	35,000	35,000	4,181	16,257	-	(18,743)	46%
TOTAL TAXES	17,184,995	17,784,995	5,452,402	11,239,173	-	(6,545,822)	63%
LICENSES AND PERMITS							
BUSINESS LICENSES AND PERMITS	183,000	183,000	29,548	83,225	-	(99,775)	45%
BUILDINGS, STRUCTURES AND EQUIPMENT	490,000	490,000	35,993	284,866	-	(205,134)	58%
ROAD CUT FEES	55,000	55,000	-	15,500	-	(39,500)	28%
ANIMAL LICENSES	10,000	10,000	571	3,639	-	(6,361)	36%
TOTAL LICENSES AND PERMITS	738,000	738,000	66,112	387,230	-	(350,770)	52%
INTERGOVERNMENTAL REVENUE							
FEDERAL GRANTS	-	-	-	-	-	-	0%
BVP - BULLET PROOF VEST PROG	-	-	-	-	-	-	0%
CRIME VICTIM ASSISTANCE GRANT	-	-	-	-	-	-	0%
STATE GRANTS	-	4,500	-	4,500	-	-	0%
HIGHWAY SAFETY DUI OT GRANT	-	2,050	-	3,505	-	1,455	0%
JUV ALC ENF - EZ GRANT	-	-	-	-	-	-	0%
CLASS C ROADS	1,240,000	1,240,000	-	667,868	-	(572,132)	54%
LIQUOR FUND ALLOTMENT	50,000	50,000	40,689	40,689	-	(9,311)	0%
LOCAL - CULTURAL/RECREATION ZAP GRANT	-	14,500	8,400	18,950	-	4,450	0%
TOTAL INTERGOVERNMENTAL REVENUE	1,290,000	1,311,050	49,089	735,512	-	(575,538)	56%
CHARGES FOR SERVICE							
ZONING/SUB-DIVISION / USE PERMITS	70,000	70,000	5,513	48,379	-	(21,621)	69%
PLAN CHECK SERVICES	110,000	110,000	5,606	116,958	-	6,958	106%
PAVILLION USE / OTHER FEES	-	-	-	200	-	200	0%
TOTAL CHARGES FOR SERVICE	180,000	180,000	11,118	165,537	-	(14,463)	92%
FINES AND FORFEITURES							
COURTS FINES	420,000	420,000	6	91	-	(419,909)	0%
TOTAL FINES AND FORFEITURES	420,000	420,000	6	91	-	(419,909)	0%
MISCELLANEOUS REVENUE							
INTEREST REVENUES	20,000	20,000	13,579	26,383	-	6,383	132%
CONTRIBUTIONS/DONATIONS	-	4,330	-	10,000	-	5,670	231%
POLICE RECORDS REVENUES	15,000	32,500	310	35,667	-	3,167	110%
MISCELLANEOUS REVENUES	40,000	40,500	105	12,396	-	(28,104)	31%
EVENT REVENUES	23,000	64,750	2,706	80,513	-	15,763	124%
MUNICIPAL CENTER RENTS	5,000	5,000	190	4,830	-	(170)	0%
SALE OF SURPLUS ITEMS	-	-	-	1,440	-	1,440	0%
TOTAL MISCELLANEOUS REVENUE	103,000	167,080	16,890	171,229	-	4,149	102%
TOTAL REVENUES	\$ 19,915,995	\$ 20,601,125	\$ 5,595,617	\$ 12,698,772	\$ -	\$ (7,902,353)	62%

FOR ADMINISTRATION USE ONLY

50% OF THE FISCAL YEAR HAS ELAPSED

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COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING December 31, 2019

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
EXPEDITURES							
GENERAL GOVERNMENT							
LEGISLATIVE							
MAYOR & CITY COUNCIL	\$ 377,754	\$ 377,754	\$ 11,569	\$ 205,710	\$ -	\$ 172,044	54%
PLANNING COMMISSION	8,000	8,000	-	390	-	7,610	5%
LEGISLATIVE COMMITTEES & SPECIAL BODIES	138,107	200,182	816	134,272	-	65,910	67%
TOTAL LEGISLATIVE	523,861	585,936	12,385	340,372	-	245,584	58%
JUDICIAL							
COURTS & CITY PROSECUTOR & DEFENDER	385,000	385,000	-	-	-	385,000	0%
LIQUOR TAX FUNDS	35,000	35,000	-	-	-	35,000	0%
TOTAL JUDICIAL	420,000	420,000	-	-	-	420,000	0%
EXECUTIVE AND CENTRAL STAFF							
CITY MANAGER & GENERAL GOVERNMENT	552,317	552,317	43,629	257,285	-	295,032	47%
CITY MANAGER - EMERGENCY MANAGEMENT	11,000	11,000	3,260	3,759	-	7,241	34%
TOTAL EXECUTIVE & CENTRAL STAFF	563,317	563,317	46,889	261,045	-	302,272	46%
ADMINISTRATIVE AGENCIES							
FINANCE	411,536	411,536	30,257	198,373	-	213,163	48%
ATTORNEY	220,000	220,000	13,623	84,777	-	135,223	39%
ADMINISTRATIVE SERVICES	400,594	400,594	25,722	169,481	3,695	227,418	42%
INFORMATION TECHNOLOGY	644,014	644,014	31,249	223,593	24,010	396,411	35%
CITY HALL	378,500	378,500	7,371	311,966	-	66,534	82%
ELECTIONS	60,000	40,000	20,993	20,993	-	19,007	0%
TOTAL ADMINISTRATIVE AGENCIES	2,114,644	2,094,644	129,216	1,009,185	27,705	1,057,755	48%
TOTAL GENERAL GOVERNMENT	3,621,822	3,663,897	188,490	1,610,601	27,705	2,025,591	44%
PUBLIC SAFETY							
POLICE	5,949,769	6,071,081	448,273	2,898,516	28,579	3,143,986	48%
FIRE	3,900,796	3,900,796	-	1,909,411	-	1,991,385	49%
ORDINANCE ENFORCEMENT	183,555	183,555	20,537	97,039	-	86,516	53%
TOTAL PUBLIC SAFETY	10,034,120	10,155,432	468,811	4,904,966	28,579	5,221,887	48%
HIGHWAYS AND PUBLIC IMPROVEMENTS							
PUBLIC WORKS (NON-CLASS C)	2,057,638	2,057,638	216,434	958,383	-	1,099,255	47%
PUBLIC WORKS CONTRACTS	552,292	552,292	41,930	253,179	-	299,113	46%
PUBLIC WORKS ROADS	112,000	112,000	2,176	29,930	-	82,070	27%
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENT	2,721,930	2,721,930	260,540	1,241,492	-	1,480,438	46%

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING December 31, 2019

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
COMMUNITY AND ECONOMIC DEVELOPMENT							
ENGINEERING	303,000	303,000	67,446	205,024	-	97,976	68%
CED & PLANNING	706,357	706,357	40,014	284,018	3,695	418,644	40%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	1,009,357	1,009,357	107,460	489,042	3,695	516,620	48%
TOTAL EXPENDITURES	\$ 17,387,229	\$ 17,550,616	\$ 1,025,300	\$ 8,246,100	\$ 59,978	\$ 9,244,538	47%
EXCESS (DEFIC) OF REVENUES OVER EXPENDITURES	\$ 2,528,766	\$ 3,050,509	\$ 4,570,317	\$ 4,452,672	\$ (59,978)	\$ 1,342,185	
OTHER FINANCING SOURCES							
UNRESTRICTED GENERAL FUND BEG BAL APPROPRIATED	567,818	561,313	-	567,818	-	6,505	0%
TOTAL OTHER FINANCING SOURCES	567,818	561,313	-	567,818	-	6,505	0%
Subtotal Available Revenues & Sources	3,096,584	3,611,822	4,570,317	5,020,490	(59,978)	1,348,690	139%
TRANSFER TO CAPITAL IMPROVEMENT FUND	1,232,762	1,832,762	-	-	-	(1,832,762)	0%
TRANSFER TO DEBT SERVICE	1,863,822	1,863,822	-	-	-	(1,863,822)	0%
TOTAL OTHER FINANCING USES	3,096,584	3,696,584	-	-	-	(3,696,584)	0%
CURRENT CHANGE IN FUND BALANCE	-	(84,762)	4,570,317	5,020,490	(59,978)	5,045,274	
UNRESTRICTED GENERAL FUND BALANCE - unappropriated	1,948,484	1,954,989	-	-	-	(1,954,989)	0%
UNRESTRICTED ASSIGNED EMPLOYEE LEAVE FUND	557,107	557,107	-	-	-	(557,107)	0%
UNRESTRICTED ASSIGNED GENERAL FUND 6%	1,194,960	1,194,960	-	-	-	(1,194,960)	0%
FUND BALANCE - "EXPECTED"	\$ 3,700,551	\$ 3,622,294	\$ 4,570,317	\$ 5,020,490	\$ (59,978)	\$ 1,338,218	139%
Fund Balance FYE Expected:							
Unrestricted Assigned General Fund 6 %	\$ 1,194,960	\$ 1,194,960					100%
Unrestricted Assigned Vested Leave Fund	557,107	557,107					
Unrestricted Unassigned General Fund	\$ 1,948,484	\$ 1,954,989	\$ 4,570,317	\$ 5,020,490	\$ (59,978)		

Cottonwood Heights

45 - Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Period Ending December 31, 2019

REVENUES	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
FEDERAL GRANT - CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
STATE GRANT	200,000	443,400	100,000	100,000	-	(343,400)	0%
LOCAL GRANT REVENUE	2,100,000	2,129,587	-	-	-	2,129,587	0%
IMPACT FEES - CURRENT	92,500	92,500	9,071	124,183	-	(31,683)	0%
INTEREST REVENUES	-	-	2,226	26,036	-	(26,036)	0%
TOTAL REVENUES	2,392,500	2,665,487	111,297	250,220	-	1,728,467	0%
CAPITAL PLAN EXPENDITURES							
PAVEMENT MGMT - ROAD CONSTRUCTION	1,488,400	1,496,900	171,612	414,931	-	1,081,969	28%
INTERSECTION IMPROVEMENTS	-	96,083	2,745	6,917	-	89,166	0%
TIMBERLINE TRAILHEAD	1,650,000	1,650,000	5,186	9,064	-	1,640,937	0%
STORM DRAIN IMPROVEMENTS	92,500	92,500	6,488	11,228	-	81,272	0%
CABALLERO STORM DRAIN	-	309,700	-	73,954	-	235,746	0%
BIG COTTONWOOD CANYON TRAIL	-	423,276	6,225	111,952	-	311,324	0%
DANISH ROAD PROJECT	-	23,000	-	-	-	23,000	0%
TRANSPORTATION PLAN UPDATE	-	-	-	5,772	-	(5,772)	0%
SIDEWALK REPLACEMENT	50,000	50,000	646	16,688	-	33,312	33%
3000 EAST RECONSTRUCTION	162,000	162,000	-	-	-	162,000	0%
EAST JORDAN CANAL	225,000	225,000	-	-	-	225,000	0%
MOUNTVIEW PARK	-	120,522	1,350	13,080	-	107,442	0%
HAZARD MITIGATION	15,000	15,000	-	15,000	-	-	100%
FT UNION PARK & RIDE	125,000	125,000	-	40,223	-	84,777	32%
HIGHLAND DR ACCESS RAMP	-	120,615	-	-	-	120,615	0%
WASATCH PARK & RIDE	-	269,285	-	-	-	269,285	0%
2700 EAST PAVING	52,362	52,362	2,720	2,720	-	49,642	0%
FERGUSON OUTFALL - STORM WATER	200,000	200,000	-	-	-	200,000	0%
NEIGHBORHOOD ISSUES MISC	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	4,060,262	5,627,062	196,971	721,528	-	4,905,534	13%
OTHER FINANCING SOURCES (USES)							
TRANSFERS FROM GENERAL FUND	1,232,762	1,832,762	-	-	-	1,832,762	0%
CAPITAL LEASES	-	-	-	-	-	-	0%
UNRESTRICTED ASSIGNED CIP FUND - appropriated	435,000	1,128,813	-	435,000	-	693,813	0%
TOTAL OTHER FINANCING SOURCES	1,667,762	2,961,575	-	435,000	-	2,526,575	15%
CURRENT CHANGE IN FUND BALANCE	-	-	(85,674)	(36,308)	-	(650,492)	
Fund Balance Expected:							
Total CIP Fund Bal (w/carried forward projects)	\$ 1,014,832	\$ 321,019	(85,674)	(36,308)	\$ -	284,711	
Total Stormwater Impact Fees	120,676	120,676	-	-	-	-	
Total Transportation Impact Fees	57,707	57,707	-	-	-	-	
Total Restricted Bond Reserves	911,389	911,389	-	-	-	-	

Cottonwood Heights
21-Special Revenue Fund - CDRA
Statement of Revenues, Expenditures December 31, 2019

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
REVENUES							
No budget or project has been set							
REAL PROPERTY - CDRA TAX INCREMENT	\$ -	\$ -	\$ 57,963	\$ 57,963	\$ -	(\$ 57,963)	0%
TOTAL REVENUES			57,963	57,963		(57,963)	0%
EXPEDITURES							
Community & Economic Development	1,850,000	1,631,758	1,154	1,551,332	-	80,426	95%
TOTAL EXPEDITURES	1,850,000	1,631,758	1,154	1,551,332	-	(80,426)	95%
OTHER FINANCING SOURCES (USES)							
UNRESTRICTED BEG BAL APPROPRIATED	1,840,000	1,621,758	-	1,621,758	-	-	100%
INTEREST EARNED ON FUNDS HELD	10,000	10,000	2,313	22,359	-	(12,359)	224%
TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	0%
LOANS FROM OTHER GOVT	-	-	-	750,000	-	-	0%
TAX INCREMENT FROM OTHER GOVT	-	-	-	-	-	-	0%
TAX INCREMENT FROM GENERAL FUND	-	-	-	-	-	-	0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,850,000	\$ 1,631,758	\$ 2,313	\$ 2,394,117	\$ -	\$ (12,359)	0%
CURRENT CHANGE IN FUND BALANCE			\$ 59,122	\$ 900,747			
UNRESTRICTED FUND BALANCE - Unappropriated	825,127.79	1,043,369.79					

Cottonwood Heights
31 - General Debt Service Fund
Statement of Revenues, Expenditures - December 31, 2019

REVENUES	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Debt Service Principal Payments	648,579	648,579	-	648,578	-	1	100%
Bond Debt Service Principal Payments	475,000	475,000	-	475,000	-	-	100%
Lease/Other Debt Service Interest Pmt	88,343	88,343	-	87,970	-	373	100%
Bond Debt Service Interest Pmt	651,900	651,900	-	328,575	-	323,325	50%
TOTAL EXPENDITURES	1,863,822	1,863,822	-	1,540,123	-	323,699	0%
OTHER FINANCING SOURCES (USES)							
UNRESTRICTED BEG BAL APPROPRIATED	-	-	-	-	-	-	0%
PROCEED FROM CAPITAL ASSET DISP	-	-	-	-	-	-	0%
TRANSFERS FROM GENERAL FUND	1,863,822	1,863,822	-	1,863,822	-	-	100%
TOTAL OTHER FINANCING SOURCES (USES)	1,863,822	1,863,822	-	1,863,822	-	-	0%
FUND BALANCE - "EXPECTED"	\$ -	\$ -	\$ -	\$ 323,699			

Activity Number	Activity Name	Adopted Fiscal Year Budget	Fiscal Year Budget Chgs	Modified Fiscal Year Budget	YTD Expenses	YTD Event Revenue	Available - Pos / (Neg)
100	CH Business Association	0.00	0.00	0.00	2,096.98	(586.22) RV	(1,510.76)
401	Activity-Neighborhood Watch	500.00	0.00	500.00	0.00	0.00	500.00
700	Events-Misc. City	5,500.00	0.00	5,500.00	335.95	0.00	5,164.05
702	Events-Meet the Candidates (YCC Sponsor)	0.00	0.00	0.00	0.00	0.00	-
703	Events-Halloween Event	1,500.00	0.00	1,500.00	1,317.64	0.00	182.36
704	Events-Emergency Fair	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
708	Events - CWH Foundation Charity Golf	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
710	Events-Youth City Council	5,500.00	0.00	5,500.00	616.70	(105.00) RV	4,988.30
713	Events-Bark in the Park/Pooch Plunge	3,500.00	0.00	3,500.00	3,194.85	0.00	305.15
715	Events-Light the Night	1,000.00	0.00	1,000.00	1,727.04	0.00	1,422.96
716	Events-Easter Egg Hunt	5,500.00	0.00	5,500.00	51.75	0.00	5,448.25
718	Events-CWHPRC Adult Pickleball Sponsorship	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
719	Events-CWHPRC Movie in the Park Sponsorship	3,000.00	0.00	3,000.00	1,000.00	0.00	2,000.00
721	Events-CWHPRC Turkey Day Run Sponsorship	5,000.00	0.00	5,000.00	5,000.00	0.00	-
724	Events-Butterville Days and Float	107,750.00	0.00	107,750.00	87,747.16	0.00	20,002.84
724	Events-Butterville Days Revenues	(41,750.00)	0.00	(41,750.00)	0.00	(42,058.41) RV	308.41
725	Events-History Committee and Written History	7,000.00	0.00	7,000.00	146.65	(2,071.33) RV	8,924.68
727	Events-Arts Council Play Sponsor/Ticket Sales	0.00	-	(36,421.73)	-	(36,421.73) ##	-
727	Events-Arts Council Play	10,000.00	0.00	46,421.73	24,529.67	0.00 1	21,892.06
732	Events-Arts Council Non Play Activities	0.00	-505.00	-505.00	4,057.47	(12,161.50) RV	7,599.03
730	Events-Volunteer Recognition	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
731	Events-City Banner Program	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
733	Events-CWHPRSA Hosting/Sponsor Contract	10,000.00	0.00	10,000.00	10,000.00	0.00	-
799	Events-CWH City Hall Rentals	0.00	0.00	0.00	0.00	(5,030.00) RV	5,030.00
Total		140,500.00	-505.00	139,995.00	141,821.86	(100,584.19)	98,757.33

1 Budget Amendment-FY2018 carryover
 2 Budget Amendment-Other
 3 Budget Adjustment-FY2019 Event Revenue
 4 Budget Amendment-Expected Grant Contribution

Capital Projects
 See report on Capital Projects fund 45