

Finance Director's Monthly Report

DECEMBER 2019

Sales Taxes:

12-2018	\$4,737,593
12-2019	\$4,673,698

Sales tax continues to remain down from the same time period last year.

Trustee Trial Balance:

12-31-18	\$120,294,366.91
12-31-19	\$110,459,652.05

Reconciled Balances:

12-31-18	\$118,510,943.23
12-31-19	\$108,670,695.50

Summarized Revenue/Expenditures Summary:

Monthly expenditures for December exceeded revenues by \$9,832,775.58. This reflects 41.39% of expenditures has been expended or encumbered.

Jail Project:

The jail project with a contract budget of \$51,488,257 has expended \$18,885,991.43 with the remaining available balance of \$32,602,265.57.

Updates:

Still working with implementation of Executime with roll out slated by June 1.

We are working on table entry and set up of data collection information from departments in our new fixed assets software, WASP.

Staff is set for cross-training/job swaps during the month of March.

SALES TAX
REVENUES
GENERAL FUND

MONTH	2016-2017 F.Y.		2017-2018 F.Y.		2018-2019		CURRENT		ACTUAL		ACTUAL		
	COLLECTED	AMOUNT	COLLECTED	AMOUNT	COLLECTED	AMOUNT	Yr-To-Date	PERCENT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
		OVER		OVER		OVER	2019-2020	OVER	OVER	(UNDER)	(UNDER)	OVER	(UNDER)
AUGUST	\$95,874	\$73,043	\$22,831	-23.81%	\$107,921	(\$22,831)	\$133,809	(\$22,831)	-31.26%	\$25,888	23.99%	\$25,888	23.99%
SEPTEMBER	\$61,302	\$88,032	\$26,730	43.60%	\$85,296	\$26,730	\$121,341	\$26,730	30.36%	\$36,045	42.26%	\$36,045	42.26%
OCTOBER	\$78,057	\$83,385	\$5,328	6.83%	\$88,092	\$5,328	\$105,153	\$5,328	6.39%	\$17,061	19.37%	\$17,061	19.37%
NOVEMBER	\$88,343	\$100,525	\$12,182	13.79%	\$102,909	\$12,182	\$114,088	\$12,182	12.12%	\$11,179	10.86%	\$11,179	10.86%
DECEMBER	\$78,445	\$84,372	\$5,927	7.56%	\$82,010	\$5,927	\$106,341	\$5,927	7.02%	\$24,331	29.67%	\$24,331	29.67%
JANUARY	\$78,306	\$72,123	(\$6,183)	-7.90%	\$51,032	(\$6,183)		(\$6,183)	-8.57%		0.00%		0.00%
FEBRUARY	\$84,543	\$123,614	\$39,071	46.21%	\$102,878	\$39,071		\$39,071	31.61%		0.00%		0.00%
MARCH	\$64,089	\$74,078	\$9,989	15.59%	\$56,352	\$9,989		\$9,989	13.48%		0.00%		0.00%
APRIL	\$51,925	\$77,262	\$25,337	48.80%	\$74,991	\$25,337		\$25,337	32.79%		0.00%		0.00%
MAY	\$78,532	\$105,712	\$27,180	34.61%	\$124,132	\$27,180		\$27,180	25.71%		0.00%		0.00%
JUNE	\$93,485	\$89,167	(\$4,318)	-4.62%	\$110,726	(\$4,318)		(\$4,318)	-4.84%		0.00%		0.00%
JULY	\$70,944	\$112,651	\$41,707	58.79%	\$98,283	\$41,707		\$41,707	37.02%		0.00%		0.00%
	\$923,846	\$1,083,965	\$160,118	17.33%	\$1,084,624	\$160,118	\$580,732	\$160,118	14.77%	\$114,504	24.56%	\$114,504	24.56%

LAST % CALCULATION FIGURED ON YTD NUMBERS

SALES TAX
REVENUES
CITY OF JACKSON BEFORE AGREEMENT

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$1,194,087	\$1,262,819	\$68,732	5.76%	\$1,223,979	(\$38,840)	-3.08%	\$1,258,711	\$34,732	2.84%
SEPTEMBER	\$1,100,052	\$1,144,448	\$44,396	4.04%	\$1,171,413	\$26,965	2.36%	\$1,189,836	\$18,423	1.57%
OCTOBER	\$1,075,639	\$1,134,419	\$58,780	5.46%	\$1,180,372	\$45,953	4.05%	\$1,194,494	\$14,122	1.20%
NOVEMBER	\$1,127,097	\$1,161,177	\$34,080	3.02%	\$1,195,343	\$34,166	2.94%	\$1,139,854	(\$55,489)	-4.64%
DECEMBER	\$1,031,284	\$1,148,093	\$116,809	11.33%	\$1,195,156	\$47,063	4.10%	\$1,153,170	(\$41,986)	-3.51%
JANUARY	\$1,158,263	\$1,229,646	\$71,383	6.16%	\$1,248,608	\$18,962	1.54%			0.00%
FEBRUARY	\$1,704,130	\$1,607,612	(\$96,518)	-5.66%	\$1,615,483	\$7,871	0.49%			0.00%
MARCH	\$1,007,212	\$1,024,194	\$16,982	1.69%	\$1,073,197	\$49,003	4.78%			0.00%
APRIL	\$979,423	\$1,056,112	\$76,689	7.83%	\$1,136,441	\$80,329	7.61%			0.00%
MAY	\$1,298,776	\$1,232,530	(\$66,245)	-5.10%	\$1,278,946	\$46,416	3.77%			0.00%
JUNE	\$1,146,069	\$1,144,325	(\$1,744)	-0.15%	\$1,212,261	\$67,936	5.94%			0.00%
JULY	\$1,197,534	\$1,230,624	\$33,090	2.76%	\$1,256,524	\$25,900	2.10%			0.00%
	\$14,019,566	\$14,375,999	\$356,433	2.54%	\$14,787,722	\$411,722	2.78%	\$5,936,065	(\$30,197)	-0.51%

LAST % CALCULATION FIGURED ON YTD NUMBERS

TOTAL YEARLY ESTIMATED COLLECTIONS

LAST YEAR * % INCREASE

\$14,712,876

SALES TAX
REVENUES
CITY OF JACKSON ADDITIONAL AFTER AGREEMENT

MONTH	CURRENT Yr-To-Date 2018-2019 COLLECTED	ACTUAL PERCENT OVER (UNDER)	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$509,990	5.76%	\$524,462	\$14,472	2.84%
SEPTEMBER	\$488,088	4.04%	\$495,764	\$7,676	1.57%
OCTOBER	\$491,821	5.46%	\$497,705	\$5,884	1.20%
NOVEMBER	\$498,059	3.02%	\$474,938	(\$23,120)	-4.64%
DECEMBER	\$497,981	11.33%	\$480,487	(\$17,494)	-3.51%
JANUARY	\$520,252	6.16%			-100.00%
FEBRUARY	\$673,117	-5.66%			-100.00%
MARCH	\$447,165	1.69%			-100.00%
APRIL	\$473,516	7.83%			-100.00%
MAY	\$532,893	-5.10%			-100.00%
JUNE	\$505,108	-0.15%			-100.00%
JULY	\$523,551	2.76%			-100.00%
	\$6,161,539	2.78%	\$2,473,356	(\$12,582)	-0.51%
				\$0	0.00%

TOTAL YEARLY ESTIMATED COLLECTIONS

TOTAL LAST YEAR COLLECTIONS * % INCREASE

\$6,130,354.04

SALES TAX
REVENUES
TOTAL ALL OF MADISON COUNTY

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$4,777,177	\$4,951,027	\$173,850	3.64%	\$4,943,657	(\$7,370)	-0.15%	\$5,183,917	\$240,260	4.86%	
SEPTEMBER	\$4,308,256	\$4,566,172	\$257,916	5.99%	\$4,652,657	\$86,485	1.89%	\$4,824,872	\$172,216	3.70%	
OCTOBER	\$4,272,752	\$4,512,390	\$239,639	5.61%	\$4,704,817	\$192,427	4.26%	\$4,821,246	\$116,429	2.47%	
NOVEMBER	\$4,498,134	\$4,670,898	\$172,765	3.84%	\$4,805,188	\$134,290	2.88%	\$4,648,149	(\$157,039)	-3.27%	
DECEMBER	\$4,112,536	\$4,564,795	\$452,260	11.00%	\$4,737,593	\$172,797	3.79%	\$4,673,698	(\$63,895)	-1.35%	
JANUARY	\$4,574,224	\$4,811,330	\$237,106	5.18%	\$4,811,811	\$481	0.01%			0.00%	
FEBUARY	\$6,596,841	\$6,435,925	(\$160,916)	-2.44%	\$6,435,836	(\$89)	0.00%			0.00%	
MARCH	\$3,965,096	\$4,062,621	\$97,525	2.46%	\$4,183,524	\$120,903	2.98%			0.00%	
APRIL	\$3,814,357	\$4,187,237	\$372,880	9.78%	\$4,481,442	\$294,205	7.03%			0.00%	
MAY	\$5,094,726	\$4,948,214	(\$146,512)	-2.88%	\$5,191,706	\$243,492	4.92%			0.00%	
JUNE	\$4,596,905	\$4,569,244	(\$27,661)	-0.60%	\$4,897,663	\$328,419	7.19%			0.00%	
JULY	\$4,708,966	\$4,996,009	\$287,043	6.10%	\$5,016,379	\$20,370	0.41%			0.00%	
	\$55,319,970	\$57,275,863	\$1,955,893	3.54%	\$58,862,274	\$1,586,411	2.77%	\$24,151,883	\$307,971	1.29%	

LAST % CALCULATION FIGURED ON YTD NUMBERS

**SALES TAX
REVENUES
SCHOOLS**

Schools get about 61.36%
of total sales tax revenue

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2017-2018 COLLECTED USING NEW FORMULA	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$3,468,116	\$3,038,128	(\$429,987)	-12.40%	\$3,076,104	\$37,976	1.25%	\$3,076,104	\$3,238,165	\$162,061	5.27%
SEPTEMBER	\$3,127,248	\$2,801,967	(\$325,281)	-10.40%	\$2,890,089	\$88,122	3.14%	\$2,890,089	\$3,039,876	\$149,787	5.18%
OCTOBER	\$3,104,370	\$2,768,965	(\$335,405)	-10.80%	\$2,923,900	\$154,934	5.60%	\$2,923,900	\$3,003,209	\$79,310	2.71%
NOVEMBER	\$3,269,248	\$2,866,231	(\$403,016)	-12.33%	\$2,994,173	\$127,942	4.46%	\$2,994,173	\$2,901,054	(\$93,118)	-3.11%
DECEMBER	\$2,990,120	\$2,801,123	(\$188,997)	-6.32%	\$2,945,958	\$144,836	5.17%	\$2,945,958	\$2,917,616	(\$28,342)	-0.96%
JANUARY	\$3,326,019	\$2,952,405	(\$373,614)	-11.23%	\$2,978,816	\$26,411	0.89%	\$2,978,816			0.00%
FEBUARY	\$4,797,411	\$3,949,315	(\$848,096)	-17.68%	\$4,007,139	\$57,824	1.46%	\$4,007,139			0.00%
MARCH	\$2,883,359	\$2,492,970	(\$390,388)	-13.54%	\$2,594,646	\$101,675	4.08%	\$2,594,646			0.00%
APRIL	\$2,774,077	\$2,569,439	(\$204,638)	-7.38%	\$2,785,329	\$215,890	8.40%	\$2,785,329			0.00%
MAY	\$3,702,271	\$3,036,402	(\$665,869)	-17.99%	\$3,240,344	\$203,941	6.72%	\$3,240,344			0.00%
JUNE	\$3,337,552	\$2,803,853	(\$533,699)	-15.99%	\$3,052,314	\$248,461	8.86%	\$3,052,314			0.00%
JULY	\$3,417,739	\$3,065,731	(\$352,008)	-10.30%	\$3,118,339	\$52,608	1.72%	\$3,118,339			0.00%
	\$40,197,529	\$35,146,531	#####	-12.57%	\$36,607,151	\$1,460,619	4.16%	\$36,607,151	\$15,099,920	\$269,696	1.82%

LAST % CALCULATION FIGURED ON YTD NUMBERS

BUDGETED	NEW FORMULA
\$38,545,325	LT YR * 1.82%
	ESTIMATED DIFFERENCE
	\$37,272,873
	DIFFERENCE
	(\$1,272,452)
	%
	-3.30%

SALES TAX
REVENUES
OTHER (MEDON, HUMBOLDT, THREE WAY, BALLPARK, SPORTSPLEX)

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL		2018-2019		ACTUAL		CURRENT		ACTUAL		ACTUAL	
			AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	Yr-To-Date 2019-2020 COLLECTED	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	
AUGUST	\$19,100	\$23,348	\$4,247	22.24%	\$25,663	\$2,315	9.92%	\$28,770	\$3,107	12.11%				
SEPTEMBER	\$19,654	\$16,887	(\$2,767)	-14.08%	\$20,771	\$3,885	23.00%	\$26,791	\$6,020	28.98%				
OCTOBER	\$14,685	\$18,945	\$4,260	29.01%	\$20,633	\$1,688	8.91%	\$20,685	\$52	0.25%				
NOVEMBER	\$13,445	\$14,188	\$742	5.52%	\$14,705	\$518	3.65%	\$18,215	\$3,510	23.87%				
DECEMBER	\$12,687	\$12,870	\$183	1.44%	\$16,487	\$3,618	28.11%	\$16,084	(\$403)	-2.44%				
JANUARY	\$11,636	\$10,478	(\$1,158)	-9.95%	\$13,102	\$2,624	25.04%							
FEBRUARY	\$10,757	\$24,140	\$13,383	124.42%	\$37,219	\$13,078	54.18%							
MARCH	\$10,437	\$11,451	\$1,014	9.72%	\$12,164	\$713	6.23%							
APRIL	\$8,932	\$9,294	\$362	4.05%	\$11,165	\$1,871	20.13%							
MAY	\$15,148	\$14,412	(\$736)	-4.86%	\$15,392	\$980	6.80%							
JUNE	\$19,890	\$15,387	(\$4,503)	-22.64%	\$17,255	\$1,868	12.14%							
JULY	\$22,749	\$32,808	\$10,059	44.22%	\$19,682	(\$13,126)	-40.01%							
	\$179,119	\$204,207	\$25,088	14.01%	\$224,240	\$20,032	9.81%	\$110,546	\$12,286	12.50%				

LAST % CALCULATION FIGURED ON YTD NUMBERS

Cash Assets						
Account #	Name	Starting	Debits	Credits	Ending	Ending
999-11120	CASH ON HAND	1,200.00	13,570,204.32	13,570,204.32	1,200.00	1,200.00
999-11130-200	BANCORP SOUTH	19,509,577.86	54,718,405.20	54,465,822.29	19,762,160.77	19,762,160.77
999-11130-300	BANCORPSOUTH BOND PROCEEDS	60,086,867.70	197,545.86	98,772.93	60,185,640.63	60,185,640.63
999-11130-301	BANCORPSOUTH MM PLUS CHECKING	10,110,298.40	13,035,113.30	17,556.65	23,127,855.05	23,127,855.05
999-11130-400	MULTI-BANK SECURITIES INC	8,316,256.00	620,744.00	1,596,000.00	7,341,000.00	7,341,000.00
999-11130-600	LOCAL GOV. INVESTMENT POOL	3,834.38	24.78	12.39	3,846.77	3,846.77
999-11130-601	LGIP-BOND PROCEEDS	15,275.48	98.70	49.35	15,324.83	15,324.83
999-11410	ACCOUNTS RECEIVABLE	8,982.00	26,227.00	22,335.00	12,874.00	12,874.00
999-14310	UNDISTRIBUTED WARRANTS	0.00	21,059,808.36	21,059,808.36	0.00	0.00
		98,052,291.82	103,228,171.52	90,830,561.29	110,449,902.05	110,449,902.05

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	Ending
999-22200	OVERPAYMENTS/REFUNDS	0.00	17,957.00	17,957.00	0.00	0.00
999-28310	UNDISTRIBUTED TAXES	0.00	126.00	126.00	0.00	0.00
999-28650	OUTSTANDING WARRANTS	1,922,100.89	9,185,041.28	9,005,485.19	1,742,544.80	1,742,544.80
999-29900	FEE/COMMISSION ACCOUNT	0.00	433,632.62	433,632.62	0.00	0.00
101	GENERAL FUND	4,101,128.16	3,549,550.33	9,832,153.99	10,383,731.82	10,383,731.82
113	JUVENILE SERVICES	96,684.23	156,507.25	525,406.29	465,583.27	465,583.27
116	SOLID WASTE/SANITATION	107,540.41	117,600.20	295,145.87	285,086.08	285,086.08
120	LOCAL PURPOSE TAX	1,402,295.04	108.95	10,894.66	1,413,080.75	1,413,080.75
121	SPECIAL PURPOSE	570,063.95	363,844.63	454,254.09	660,473.41	660,473.41
122	DRUG CONTROL	146,106.65	1,688.57	3,957.04	148,375.12	148,375.12
128	CURRENT PROPERTY TAX	375,012.89	0.46	4,551.42	379,563.85	379,563.85
131	HIGHWAY/PUBLIC WORKS	11,405,820.61	185,456.48	848,486.67	12,068,850.80	12,068,850.80
141	GENERAL PURPOSE SCHOOL	10,328,739.77	8,284,887.63	10,831,058.69	12,874,910.83	12,874,910.83
142	SCHOOL FEDERAL PROJECTS	746,417.79	1,180,693.60	814,679.26	380,403.45	380,403.45
143	FOOD SERVICE	1,119,171.74	838,053.37	944,354.25	1,225,472.62	1,225,472.62
151	GENERAL DEBT SERVICE	11,193,118.59	81,107.59	4,200,638.66	15,312,649.66	15,312,649.66
171	GENERAL CAPITAL PROJECTS	40,306,549.19	4,173,952.44	1,271,154.31	37,403,751.06	37,403,751.06
172	COMMUNITY DEV./INDUSTRIAL PARK	1,293,587.55	207.00	20,700.00	1,314,080.55	1,314,080.55
177	EDUCATION CAPITAL PROJECTS	10,193,101.40	205,286.44	630,612.81	10,618,427.77	10,618,427.77
265	SELF INSURANCE FUND	1,468,288.43	524,796.76	508,488.07	1,451,939.74	1,451,939.74
266	OJI	0.00	0.00	975,000.00	975,000.00	975,000.00
304	DISTRICT ATTORNEY GENERAL	3,275.90	74.28	1,412.03	4,613.65	4,613.65
331	PENSION TRUST	1,019,479.49	27,694.34	32,153.96	1,023,939.11	1,023,939.11
351	CITIES - SALES TAX	149,367.98	1,785,711.29	1,773,026.30	136,682.99	136,682.99
352	CITY OF THREWAY	11,125.84	23,851.34	113,072.21	100,346.71	100,346.71
353	WATERSHED DISTRICT	55,973.29	0.00	0.00	55,973.29	55,973.29
359	COMMUNITY DEVELOPMENT - AGENCY	37,342.03	37,687.20	34,515.89	34,170.72	34,170.72

Account #	Name	Starting	Debits	Credits	Ending
360	ARBITRAGE REBATE	0.00	4,100.96	4,100.96	0.00
		98,052,291.82	31,179,618.01	43,586,978.24	110,459,652.05

Liabilities

December 2019

Reconciled Cash Balances

	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
101 General	8,762,106.46	25,869,108.48	24,241,267.99	10,389,946.95
113 Juvenile Services	324,273.14	1,155,572.50	1,010,492.37	469,353.27
116 Solid Waste/Sanitation	193,947.78	786,498.11	695,359.81	285,086.08
120 Local Purpose Tax	3,568,529.76	170,271.90	2,325,720.91	1,413,080.75
121 Special Purpose	773,323.92	2,646,576.96	2,759,427.47	660,473.41
122 Drug Control	142,253.93	17,165.85	11,044.66	148,375.12
128 Special Revenue	332,512.09	53,582.37	6,530.61	379,563.85
131 Highway/Public Works	11,548,540.54	3,706,569.26	3,196,210.80	12,058,899.00
141 General Purpose School	11,016,554.19	52,091,412.18	50,237,025.72	12,870,940.65
142 School Federal Projects	503,803.73	5,411,481.15	5,527,189.65	388,095.23
143 Central Cafeteria	2,631,408.53	2,901,857.20	4,308,304.61	1,224,961.12
151 General Debt Service	13,329,209.20	7,694,738.01	5,711,297.55	15,312,649.66
171 General Capital Projects	47,785,056.01	2,818,391.90	13,199,696.85	37,403,751.06
172 Community Development/Industrial Park	1,421,993.55	28,818.00	136,731.00	1,314,080.55
176 Highway Capital Projects	672,545.00	0.00	672,545.00	0.00
177 Education Capital Projects	16,274,698.83	1,858,231.86	7,514,502.92	10,618,427.77
265 Employee Insurance No. 2	1,181,247.48	3,505,111.78	3,234,419.52	1,451,939.74
266 Worker's Compensation/OJI	0.00	975,000.00	0.00	975,000.00
304 District Attorney General	5,916.30	5,534.44	6,837.09	4,613.65
331 Pension Trust	1,017,909.62	187,760.47	177,865.46	1,027,804.63
351 Cities - Sales Tax	149,367.98	1,785,711.29	1,773,026.30	136,682.99
352 City of Threeway	11,125.84	23,851.34	113,072.21	100,346.71
353 Watershed District	2,452.59	0.00	0.00	2,452.59
359 Community Development - Agency	37,342.03	37,687.20	34,515.89	34,170.72
360 Arbitrage Rebate	0.00	4,100.96	4,100.96	0.00
	\$121,686,118.50	\$113,735,033.21	\$126,897,185.35	\$108,670,695.50

Summarized Revenue/Expenditure Report for December 2019

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
101 General Fund Rev	\$42,437,241.17	\$9,585,063.73	\$18,834,369.53		\$23,602,871.64	
101 General Fund Exp	\$46,178,727.22	\$3,325,224.02	\$20,872,657.35	\$938,949.78	\$24,367,120.09	47.23%
	Variance	\$6,263,839.71	-\$2,038,287.82			
113 Juvenile Services Rev	\$1,924,302.00	\$525,290.10	\$876,401.91		\$1,047,900.09	
113 Juvenile Services Exp	\$2,145,902.21	\$1,149,641.68	\$982,754.02	\$30,934.21	\$1,132,213.98	47.24%
	Variance	\$375,648.42	-\$106,352.11			
116 Solid Waste/Sanitation Rev	\$1,274,730.00	\$295,079.45	\$540,629.92		\$734,100.08	
116 Solid Waste/Sanitation Exp	\$1,391,212.10	\$1,117,057.12	\$667,742.67	\$45,975.95	\$677,493.48	51.30%
	Variance	\$178,022.33	-\$127,112.75			
120 Local Purpose Tax Rev	\$1,000,000.00	\$10,894.66	\$145,980.70		\$854,019.30	
120 Local Purpose Tax Exp	\$1,000,000.00	\$108.95	\$1,460.43	\$0.00	\$85,539.57	14.60%
	Variance	\$10,785.71	\$144,520.27			
121 Special Purpose Rev	\$5,898,605.66	\$450,603.09	\$1,615,825.52		\$4,282,780.14	
121 Special Purpose Exp	\$5,999,495.19	\$360,710.95	\$2,342,524.39	\$64,214.35	\$3,592,756.45	40.12%
	Variance	\$89,892.14	-\$726,698.87			
122 Drug Control Rev	\$30,890.00	\$3,957.04	\$14,326.81		\$16,563.19	
122 Drug Control Exp	\$16,123.00	\$1,688.57	\$9,200.62	\$1,856.86	\$5,065.52	68.58%
	Variance	\$2,268.47	\$5,126.19			
128 Special Revenue Rev	\$21,300.00	\$4,551.42	\$43,161.02	\$0.00	-\$21,861.02	0.00%
128 Special Revenue Exp	\$288,000.00	\$0.46	\$10.98	\$0.00	\$287,989.02	
	Variance	\$4,550.96	\$43,150.04			
131 Highway/Public Works Rev	\$6,975,812.03	\$848,360.95	\$3,084,781.70		\$3,891,030.33	
131 Highway/Public Works Exp	\$7,557,997.58	\$183,237.00	\$1,992,704.16	\$286,002.50	\$5,279,290.92	30.15%
	Variance	\$655,123.95	-\$1,092,077.54			
141 General Purpose School Rev	\$103,417,941.00	\$10,744,703.89	\$46,089,581.35		\$57,328,359.65	
141 General Purpose School Exp	\$108,213,963.00	\$7,956,235.84	\$47,563,258.92	\$4,006,392.61	\$56,644,311.47	47.66%
	Variance	\$2,788,468.05	-\$1,473,677.57			
142 Federal Projects Rev	\$13,313,616.00	\$813,799.36	\$4,599,722.70		\$8,713,893.30	
142 Federal Projects Exp	\$13,313,616.00	\$1,142,398.45	\$5,306,928.50	\$893,056.29	\$7,113,631.21	46.57%
	Variance	-\$328,599.09	-\$707,205.80			
143 Central Cafeteria Rev	\$9,484,500.00	\$941,892.77	\$2,897,841.55		\$6,586,658.45	
143 Central Cafeteria Exp	\$9,484,500.00	\$829,425.66	\$4,105,612.32	\$2,134,613.52	\$3,244,274.16	65.79%
	Variance	\$112,467.11	-\$1,207,770.77			
151 General Debt Service Rev	\$14,386,213.00	\$4,196,513.27	\$7,132,135.10		\$7,254,077.90	
151 General Debt Service Exp	\$13,897,105.00	\$76,982.20	\$2,670,028.72	\$0.00	\$11,227,076.28	19.21%
	Variance	\$4,119,531.07	\$4,462,106.38			
171 General Capital Projects Rev	\$6,540,610.67	\$1,270,934.23	\$2,167,335.66		\$4,373,275.01	
171 General Capital Projects Exp	\$52,540,753.49	\$4,163,132.36	\$11,923,263.78	\$510,751.06	\$40,106,738.65	23.67%
	Variance	-\$2,892,198.13	-\$9,755,928.12			
172 Industrial Park Rev	\$26,604.00	\$20,700.00	\$29,025.00		-\$2,421.00	
172 Industrial Park Exp	\$100,300.00	\$207.00	\$100,207.00	\$0.00	\$93.00	99.91%
	Variance	\$20,693.00	-\$71,182.00			
177 Education Capital Projects Rev	\$3,163,344.00	\$624,132.37	\$1,741,927.05		\$1,421,416.95	
177 Education Capital Projects Exp	\$5,942,893.00	\$22,908.28	\$1,107,467.24	\$1,996,511.24	\$2,838,914.52	52.23%
	Variance	\$601,224.09	\$634,459.81			
Total Revenue for ALL FUNDS	\$209,895,709.53	\$30,340,476.33	\$89,813,045.52		\$120,082,664.01	
Total Expenditures for ALL FUNDS	\$267,080,587.79	\$18,338,958.54	\$99,645,621.10	\$10,909,258.37	\$156,525,508.32	41.39%
	Variance	\$12,001,517.79	-\$9,832,775.58			