

CITY OF SPEARFISH MONTHLY FUND CASH BALANCE REPORT November 30, 2019						
Fund Description	1/1/2019 Cash Balance*	Receipts/ Transfers In	Disbursements/ Transfers Out	11/30/2019 Cash Balance	11/30/2018 Cash Balance	11/30/2017 Cash Balance
101-General Fund	8,304,920	9,255,380	7,875,907	9,684,393	8,291,169	8,256,563
104-Wildland Fire Fund	278,940	153,742	230,881	201,801	310,659	-
Special Revenue Funds						
201-Second Penny Sales Tax	5,531,043	4,138,618	4,178,259	5,491,402	5,560,883	5,117,020
202-Hospitality Tax	567,497	675,429	642,292	600,634	599,176	508,050
210-Library Gift	269,657	16,423	7,554	278,527	261,073	257,202
213-Convention Center BID	111,010	192,873	183,337	120,546	116,362	101,900
214-911 Emergency Fund	264,195	463,220	461,256	266,159	273,791	78,437
216-Special Assessments Fund	774,313	14,593	-	788,906	774,532	764,659
218-SERF Fund	1,427,406	284,544	43,130	1,668,820	1,509,570	1,713,018
221-Special Park Gift Fund	239,773	19,142	-	258,914	243,728	246,229
227-Art in Public Places Fund	60,709	8,959	-	69,668	58,135	44,833
234-Municipal Highway and Bridge	2,253,135	528,745	-	2,781,880	2,251,710	1,767,247
291-Historical Fund	60,376	25,734	20,000	66,110	60,306	54,729
292-PD Equitable Sharing Fund	24,921	337	5,411	19,847	28,708	34,062
293-SPF Creek Restoration Fund	47,265	60,311	-	107,576	42,676	-
294-Fire Capital Fund	203,322	108,072	85,443	225,951	94,314	-
Debt Service Funds						
301-TID#1 Elkhorn Ridge Debt Service	80	311,914	222,294	89,700	65,008	37,833
302-TID#2 Industrial Park Debt Service	3,087	6,575	-	9,662	39,156	211,659
303-TID#3 McGuigan Ranch Debt Svc	35	2	-	37	29,644	102,021
304-TID#4 Creekside Debt Svc	79	116,023	115,238	864	1,439	7,288
305-TID#5 Jackson Debt Svc	-	8,983	-	8,983	-	-
Permanent Funds						
401-Perpetual Care	460,087	8,122	-	468,209	452,810	441,007
Capital Project Funds						
506-TID#2 Industrial Park	18	0	-	18	18	(128,178)
507-TID#3 McGuigan Ranch	4	0	-	4	4	(6,438)
Enterprise Funds						
602-Water	3,328,036	2,325,984	1,995,453	3,658,567	3,446,160	3,594,972
603-Electric Fund	1,683,657	657,487	633,464	1,707,680	1,667,202	1,769,854
604-Sewer Fund	2,703,347	3,407,455	2,612,847	3,497,955	2,688,362	1,994,682
606-Airport Fund	66,967	141,500	192,062	16,405	79,502	24,587
610-Parking Fund	76,180	24,963	16,125	85,017	78,197	71,224
612-Solid Waste	1,309,696	1,121,195	1,187,551	1,243,339	1,286,510	1,066,494
615-Campground	632,399	458,284	281,633	809,050	649,609	525,871
652-Employee Health	218,749	725,746	718,525	225,970	217,100	212,741
Fudiciary Funds						
Totals	30,900,902	25,260,354	21,708,662	34,452,594	31,177,509	28,869,568

CITY OF SPEARFISH
MONTHLY FUND CASH RESERVE REPORT
November 30, 2019

(*Reserves set based on 2019 Budget)		2019	11/30/2019	Available
Fund Description	Reserve Amount	Reserve* Requirement	Cash Balance	Cash Balance
101-General Fund	30%	2,772,367	9,684,393	6,912,027
104-Wildland Fire Fund	0%	0	201,801	201,801
Special Revenue Funds				
201-Second Penny Sales Tax	20%	336,778	5,491,402	5,154,624
202-Hospitality Tax	20%	130,548	600,634	470,086
210-Library Gift	20%	3,000	278,527	275,527
213-Convention Center BID	20%	40,001	120,546	80,545
214-911 Emergency Fund	20%	106,980	266,159	159,179
216-Special Assessments Fund	20%	0	788,906	788,906
218-SERF Fund	20%	11,400	1,668,820	1,657,420
221-Special Park Gift Fund	20%	0	258,914	258,914
227-Art in Public Places Fund	20%	0	69,668	69,668
234-Municipal Highway and Bridge	20%	0	2,781,880	2,781,880
291-Historical Fund	20%	4,000	66,110	62,110
292-PD Equitable Sharing Fund	0%	0	19,847	19,847
293-SPF Creek Restoration Fund	0%	0	107,576	107,576
294-Fire Capital Fund	0%	0	225,951	225,951
Debt Service Funds				
301-TID#1 Elkhorn Ridge Debt Service	N/A	0	89,700	89,700
302-TID#2 Industrial Park Debt Service	N/A	0	9,662	9,662
303-TID#3 McGuigan Ranch Debt Svc	N/A	0	37	37
304-TID#4 Creekside Debt Svc	N/A	0	864	864
305-TID#5 Jackson Debt Svc	N/A	0	8,983	8,983
Permanent Funds				
401-Perpetual Care	\$50,000	50,000	468,209	418,209
Capital Project Funds				
506-TIF#2 Industrial Park	N/A	0	18	18
507-TID#3 McGuigan Ranch	N/A	0	4	4
510-TID#4 Creekside	N/A	0	0	0
Enterprise Funds				
602-Water	20%	369,573	3,658,567	3,288,994
603-Electric Fund	20%+\$500K	637,458	1,707,680	1,070,222
604-Sewer Fund	20%	524,550	3,497,955	2,973,405
606-Airport Fund (CC waived reserve)	0%	0	16,405	16,405
610-Parking Fund	20%	5,554	85,017	79,463
612-Solid Waste	20%	246,661	1,243,339	996,679
615-Campground	20%	62,160	809,050	746,890
Totals		5,466,629	34,452,594	28,985,966

CITY OF SPEARFISH
Account and Investments Balances
November 30, 2019

Petty Cash/Cash Change	3,260
Library Fines	12,019
Wells Fargo Checking	21,777,665
Pioneer Bank & Trust Checking	13,416
First Interstate Bank Checking	94,383
Pioneer Bank & Trust Money Market	3,258,126
First Interstate Bank Money Market	676,730
Wells Fargo Investments & Treasuries	7,589,435
SD Public Funds Inv. Trust	171
SD Public Funds Inv. Trust CDs	1,022,421
BH Community Bank - SRAC Incidental	4,968
General Investments (see below)	-
TOTAL ACCT. & INVEST. BALS.	<u><u>34,452,594</u></u>

General Investments* - Detail
November 30, 2019

Depository Bank	Discription	Due Date	Interest Rate	Term	Face Amount
					-
					<u><u>-</u></u>

CITY OF SPEARFISH
Revenue and Expenditures Report
November 30, 2019

YTD Percent should be at 91.7%

Description	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
101-General Fund:							
<u>Revenues:</u>							
Property Taxes	2,429,700	\$ 900,532	\$ 2,327,334	\$ 102,366	95.79%	\$ 2,122,690	\$ 2,029,182
Sales Tax	3,876,000	399,299	3,948,296	(72,296)	101.87%	3,643,002	3,531,255
Other Revenues	2,935,523	164,756	2,976,978	(41,455)	101.41%	3,027,050	3,094,175
Total Revenues	9,241,223	1,464,587	9,252,608	(11,385)	100.12%	8,792,742	8,654,612
<u>Expenditures:</u>							
Mayor/Council	101,874	5,422	76,156	25,718	74.76%	76,870	75,834
Contingency Fund	170,000	-	-	170,000	0.00%	-	-
City Administration	116,219	12,409	98,258	17,961	84.55%	118,143	131,283
City Attorney	72,327	4,174	56,655	15,672	78.33%	59,308	61,131
Finance	336,602	17,325	304,107	32,495	90.35%	232,317	221,350
Human Resources	103,956	5,548	77,253	26,703	74.31%	75,540	68,356
Government Buildings	433,709	23,014	368,287	65,422	84.92%	552,925	570,677
Information Systems	123,060	8,674	101,504	21,556	82.48%	98,808	103,350
Public Works Administration	241,859	16,745	197,951	43,908	81.85%	176,901	194,849
Police	2,137,002	157,681	1,859,077	277,925	86.99%	1,714,094	1,662,157
Fire Department	491,540	26,066	409,137	82,403	83.24%	491,708	607,056
Building Inspection	235,188	17,416	204,657	30,531	87.02%	203,548	203,140
Streets	879,349	37,491	668,599	210,750	76.03%	595,332	584,917
Snow Removal	347,505	36,057	357,981	(10,476)	103.01%	512,468	298,803
Cemetery	122,230	6,276	87,660	34,570	71.72%	82,059	95,539
Animal Control	53,385	75	50,654	2,731	94.88%	48,209	56,411
Recreation/Aquatic	1,235,369	56,637	1,110,728	124,641	89.91%	1,108,012	987,009
Spectator Recreation	193,362	19,997	169,876	23,486	87.85%	147,329	174,061
Historic Pres & Community Subsidies	88,600	-	88,192	408	99.54%	76,533	73,490
Parks	381,407	17,893	332,176	49,231	87.09%	299,854	329,807

Description	YTD Percent should be at 91.7%						
	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
Library	401,847	28,781	342,608	282,064	85.26%	336,152	365,807
Economic Development	8,000	-	11,876	-	148.44%	7,887	7,464
Planning & Zoning	216,370	10,695	189,442	136,481	87.55%	232,388	197,035
Motorpool	369,723	24,284	332,334	259,300	89.89%	398,303	310,727
Subsidies	380,740	-	380,740	307,081	100.00%	364,191	25,000
Total Expenditures	9,241,223	532,661	7,875,907	2,230,563	85.23%	8,008,879	7,405,253
104 Wildland Fire Fund Revenues	170,000	36,113	153,742	16,258	90.44%	452,625	-
104 Wildland Fire Fund Expenses	242,641	21,392	230,584	12,057	95.03%	294,202	-
201-Second Penny Sales Tax Fund:							
<u>Revenues:</u>							
Sales Tax	3,876,000	399,299	3,948,296	(72,296)	101.87%	3,643,002	3,531,255
Other Revenues	230,000	18,923	117,993	112,007	51.30%	60,443	203,905
Total Revenues	4,106,000	418,222	4,066,289	39,711	99.03%	3,703,445	3,735,160
<u>Expenditures:</u>							
Capital Expenditures	5,195,800	361,192	2,881,745	2,314,055	55.46%	-	35,290
Other Expenditures	1,653,888	362,409	1,004,097	649,791	60.71%	1,591,220	2,886,464
Total Expenditures	6,849,688	723,601	3,885,842	2,963,846	56.73%	1,591,220	2,921,754
Other Funds:							
202 Hospitality Tax Fund Revenues	670,720	63,483	675,429	(4,709)	100.70%	632,737	603,044
202 Hospitality Tax Fund Expenditures	691,410	40,745	642,292	49,118	92.90%	512,175	469,045
210 Library Gift Fund Revenues	20,650	594	16,423	4,227	79.53%	19,625	23,030
210 Library Gift Fund Expenditures	15,000	602	7,554	7,446	50.36%	16,823	15,040
213 Convention BID Fund Revenues	210,000	16,841	192,873	17,127	91.84%	188,020	193,876
213 Convention BID Fund Expenditures	200,004	16,667	183,337	16,667	91.67%	146,685	184,250
214 911 Emergency Fund Revenues	492,740	399	463,220	29,520	94.01%	445,977	116,171
214 911 Emergency Fund Expenditures	534,899	30,173	461,256	73,643	86.23%	515,819	459,854
216 Special Assessment Fund Revenues	6,000	1,547	14,593	(8,593)	243.21%	23,283	10,065
216 Special Assessment Fund Expenditures	-	-	-	-	no budget	-	-

Description	YTD Percent should be at 91.7%			Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
	2019 Budget	Current Period	2019 Year To Date				
218 SERF Fund Revenues	23,286	7,722	284,544	(261,258)	1221.95%	59,267	94,737
218 SERF Fund Expenditures	57,000	-	43,130	13,870	75.67%	45,000	65,000
221 Special Park Gift Fund Revenues	16,500	395	19,142	(2,642)	116.01%	13,715	23,230
221 Special Park Gift Fund Expenditures	3,000	2,014	-	3,000	0.00%	8,904	45,726
227 Art in Public Places Fund Revenues	14,600	83	8,959	5,641	61.36%	10,327	10,515
227 Art in Public Places Fund Expenditures	-	-	-	-	no budget	-	50,831
234 Highway & Bridge Fund Revenues	469,000	3,608	528,745	(59,745)	112.74%	504,043	471,516
234 Highway & Bridge Fund Expenditures	-	-	-	-	no budget	243	182,721
291 Historical Fund Revenues	25,100	78	25,734	(634)	102.53%	25,549	25,125
291 Historical Fund Expenditures	20,000	-	20,000	-	100.00%	20,000	15,000
292 PD Equitable Sharing Fund	75	24	337	(262)	449.55%	316	34,062
292 PD Equitable Sharing Fund	-	45	5,411	(5,411)	no budget	5,688	-
293 SPF Creek Restoration Fund	57,500	5,587	59,259	(1,759)	103.06%	42,535	-
293 SPF Creek Restoration Fund	-	-	-	-	no budget	-	-
294 Fire Capital Fund	200,000	268	108,072	91,928	54.04%	100,514	-
294 Fire Capital Fund	149,000	85,443	85,443	63,557	57.34%	6,200	-
301 TID#1 Elkhorn Ridge Debt Service Rev.	323,000	89,644	311,914	11,086	96.57%	231,179	203,902
301 TID#1 Elkhorn Ridge Debt Service Exp.	323,000	44,519	222,294	100,706	68.82%	180,381	241,741
302 TID#2 Industrial Park Debt Service Rev.	-	-	6,575	(6,575)	no budget	96,089	527,669
302 TID#2 Industrial Park Debt Service Exp.	9,664	-	-	9,664	0.00%	76,692	340,914
303 TID#3 McGuigan Ranch Debt Service Rev.	-	-	2	(2)	no budget	71,163	259,804
303 TID#3 McGuigan Ranch Debt Service Exp.	37	-	-	37	0.00%	64,901	162,163
304 TID#4 Creekside Debt Service Rev.	135,000	864	116,023	18,977	85.94%	118,115	124,991
304 TID#4 Creekside Debt Service Exp.	135,000	110	115,238	19,762	85.36%	116,687	117,704

Description	YTD Percent should be at 91.7%						
	2019 Budget	Current Period	2019 Year To Date	Difference Actual-Bud.	YTD Percent	2018 Year To Date	2017 Year To Date
305 TID#5 Jackson Blvd. Debt Svc Revenue	8,000	3,664	8,983	(983)	112.29%	-	-
305 TID#5 Jackson Blvd. Debt Svc Expense	8,000	-	-	8,000	0.00%	-	-
401 Perpetual Care Revenues	15,000	282	8,122	6,878	54.15%	11,099	15,273
401 Perpetual Care Expenditures	38,000	-	-	38,000	0.00%	-	-
Enterprise Funds:							
602 Water Revenues	2,694,434	184,856	2,323,299	371,135	86.23%	2,409,919	3,348,375
602 Water Expenditures	2,439,865	227,723	1,995,453	444,412	81.79%	2,467,631	1,612,367
603 Hydroelectric Revenues	527,500	51,805	657,487	(129,987)	124.64%	546,742	605,287
603 Hydroelectric Expenditures	762,290	26,062	633,464	128,826	83.10%	423,695	797,185
604 Sewer Revenues	3,707,500	275,738	3,407,455	300,045	91.91%	3,025,898	2,897,224
43250 Sewer Expenditures	1,871,633	132,410	1,077,475	794,158	57.57%	976,591	1,491,262
43270 WWTP Expenditures	1,859,467	73,046	1,353,724	505,743	72.80%	1,287,981	878,142
Other Expenditures	181,648	-	181,648	-	100.00%	142,861	512,198
Sewer Expenditures	3,912,748	205,457	2,612,847	1,299,901	66.78%	2,407,433	2,881,602
606 Airport Revenues	447,200	6,203	142,000	305,200	31.75%	311,230	749,339
606 Airport Expenses	511,621	52,342	170,362	341,259	33.30%	207,082	757,305
610 Parking Revenues	26,000	576	24,963	1,037	96.01%	26,970	22,595
610 Parking Expenditures	27,770	800	16,125	11,645	58.07%	19,774	19,446
612 Solid Waste Revenues	1,159,000	99,064	1,121,195	37,805	96.74%	1,210,580	1,052,836
612 Solid Waste Expenditures	1,593,304	81,106	1,187,551	405,753	74.53%	939,219	1,154,206
615 Campground Revenues	360,120	4,124	458,284	(98,164)	127.26%	383,773	365,747
615 Campground Expenditures	344,800	19,209	281,633	63,167	81.68%	252,210	274,156
652 Employee Health & Accident Revenues	829,500	66,037	725,746	103,754	87.49%	737,331	764,137
652 Employee Health & Accident Expenditures	828,000	68,588	718,525	109,475	86.78%	732,898	755,068