

# MEMORANDUM



**TO:** HONORABLE MAYOR AND CITY COUNCIL MEMBERS  
**CC:** LEADERSHIP GROUP  
**FROM:** CARL JOHNSON, JR., CFO  
**SUBJECT:** FINANCIAL REPORT AS OF JUNE 30, 2021  
**DATE:** AUGUST 24, 2021

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The City's Charter specifies in Section 4.7 (City Manager) that a report be produced within 60 days from fiscal year end, June 30<sup>th</sup>, highlighting year-to-date revenue and expenditure activity. The following correspondence fulfills the aforementioned provision with data through the fourth quarter ending June 30, 2021 (see attached report for budget-to-actual by category by fund information). While the attached report is not audited, City Administration is confident that most of the material activity is properly recorded and represents a sound estimate where the final audited numbers will reflect later this year.

## **General Fund**

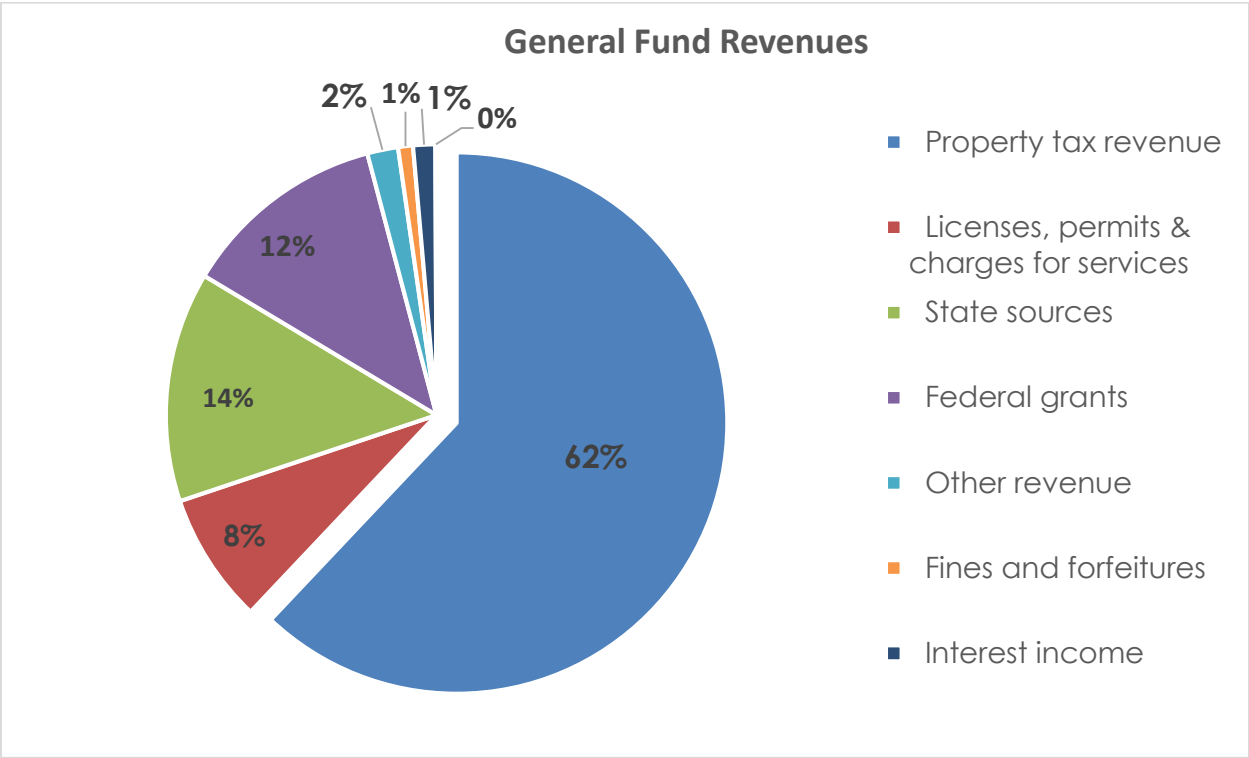
The Fiscal Year 2020-21 General Fund final amended budget estimates revenues exceed expenditures (increase of fund balance) by \$931,855. Fund balance was originally budgeted to remain unchanged. The increase in fund balance is primarily a result of the City receiving several federal and state grants to offset cost increases and revenue losses due to the COVID-19 pandemic along with favorable budget results from the conservative revenue and expenditure estimates made to ensure a balanced budget during the pandemic. The final amended budget also includes \$727,865 related to expenditure rollovers from fiscal year 2019/2020 expended during fiscal year 2021 (a similar amount of unspent capital items is expected to be rolled over to fiscal year 2021/2022). As of June 30, 2021, General Fund revenues exceed expenditures by \$2,916,042 resulting in an increase in fund balance. The approximate \$2,000,000 favorable variance between the projected increase of fund balance and the current year to date increase is due to the receipt of an American Rescue Plan Act (ARPA) grant in late May 2021. The ARPA grant totaled approximately \$2,500,000 of which \$500,000 was recorded in the new ARPA grant fund to cover the costs of the City's new SOS program and the remaining funds were recorded in the General Fund. The administration will be bringing forward a resolution for the City Council to adopt formally restricting \$2,000,000 of the June 30, 2021 fund balance specifically related to the ARPA grant funds until a decision is made on how they will be utilized.

## Revenues

Currently, total General Fund revenues through the fourth quarter are \$40,039,382, which is \$617,880 more than the \$39,421,502 General Fund revenue amended budget. The following items are worth noting:

- Charges for services – The COVID-19 pandemic shutdown had a significant impact on building permits and fee collections which have been slow to rebound. The fourth quarter remained significantly off from prior years and estimates which resulted in revenues being less than budget by approximately \$621,000.
- State sources – The amended budget included an adjustment for the 2020 census adjustment of approximately \$800,000. Due to delays at the State the additional revenue has not been received to date and the accounting rules may require this revenue to be recorded in fiscal year 2021/2022 (if not physically received by August 31, 2021). Outside of the delay in receiving the census adjustments, the actual revenue sharing receipts from the state exceeded the amended budget by approximately \$325,000.
- Federal grants – The budget was amended to reflect the COVID-19 related grants the City was eligible for related to expenses incurred during the year ended June 30, 2021. The actual revenue is approximately \$2,000,000 more than budget due to the ARPA grant as previously discussed.
- Interest Income – The COVID-19 pandemic had a significant impact on the interest rates of our investments dropping the going rate of return from over 2% annually to approximately .50% annually. The rates did not rebound during the year and as the City's longer-term investments mature it has become difficult to replace them with anything of comparable yield.

Overall, total revenue and transfers into the General Fund increased from the June 30, 2020 total of \$35,041,134 by approximately \$4,998,000 or 14.3%. Property taxes increased by approx. \$1,042,000 from the prior year due to an increase in taxable value. The increase in property taxes along with the one-time grant revenues was the primary reason the City was able to maintain revenues at and above prior year levels while operating through the COVID-19 pandemic. The overall makeup of the revenues remains fairly consistent with the previous fiscal year where property taxes make up greater than 62% of the total revenue. Below is a summary of the June 30, 2021, revenue by source:

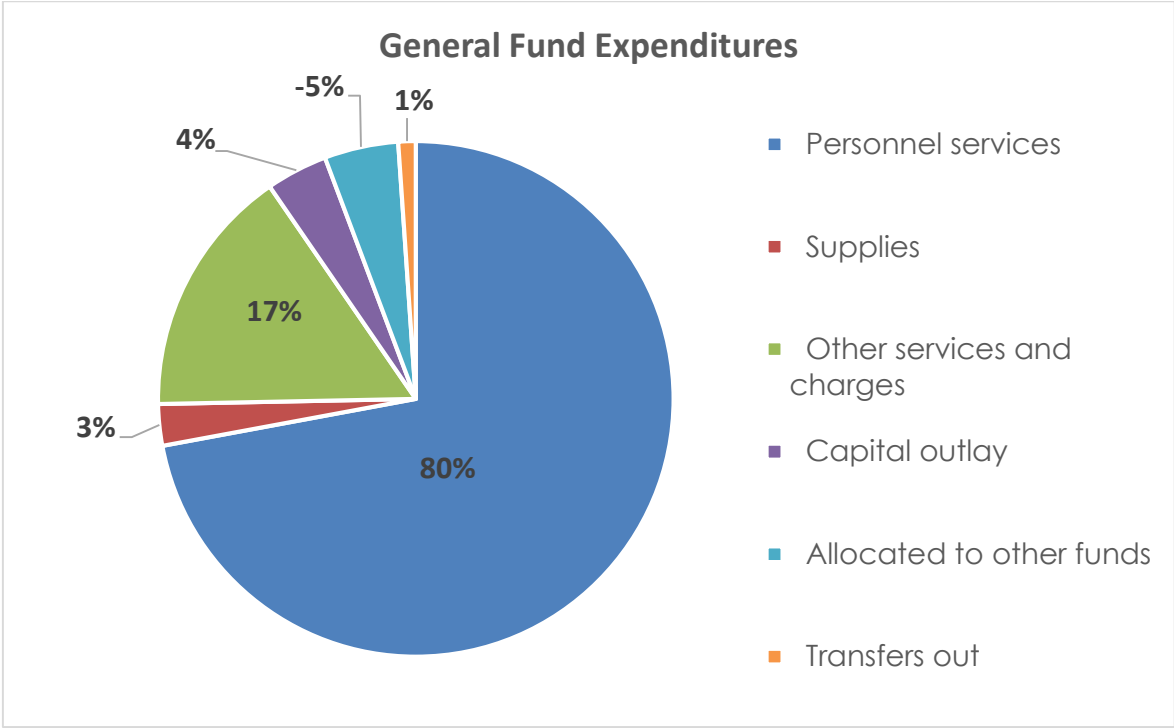


**Expenditures**

Currently, total General Fund expenditures through the fourth quarter total \$37,123,340 representing 96% of the \$38,489,647 General Fund amended expenditure budget. Total expenditures are under the final amended budget by approximately \$1,366,000. The favorable variance is made up of two specific pieces; capital rollover and favorable department budgets (primarily related to grant payments). Capital expenditure rollovers total approximately \$800,000 of the favorable variance and represents contracts/commitments the City has entered into that were not completed as of June 30, 2021 and will require a budget rollover amendment for the FY 2021/2022 fiscal year. The remaining variance of approximately \$566,000 represents actual savings within each department (after extra pension contribution was made). Every department, in total and within each budget category, is under their expenditure final budget which is an outstanding accomplishment!

Over the past several years the City used savings from individual departments to make an additional pension contribution over and above the actuarial required annual contribution. In the 2019/2020 fiscal year, the City experienced significant revenue loss from the COVID-19 pandemic and was unable to make any extra contributions. During the current year, a total extra contribution was made of \$600,000 (almost all from the General Fund) to help increase the overall funding level of the pension system.

Overall, total expenditures and transfers out of the General Fund increased from the June 30, 2020 total of \$35,742,114 by approximately \$1,381,000 or 3.9% (far less than the 14.3% revenue increase). The expenditure budget does include approximately \$600,000 in one-time COVID-19 related expenditures (all reimbursed). The balance of the expenditure increase represents wage and fringe benefit increases to all staff and other inflationary cost increases offset but vacancy savings and cost reductions as outlined in the original fiscal year 2020/2021 budget. The City overall did an outstanding job watching costs and living within the reduced budget to ensure coming out of COVID-19 the overall financial condition remained strong. The following is a summary of the June 30, 2021 expenditures by source:



Fund Balance for the General Fund is estimated to be approximately \$13,512,000 at June 30, 2021, which is an increase of approximately \$2,916,000 from last year's fund balance of \$10,596,000. As stated above, \$2,000,000 of the increase represents the unspent ARPA grant funds which will be a restricted part of the overall fund balance. Estimated unassigned fund balance to current year expenditures ratio is 31% which keeps fund balance within council set limits.

### **Special Revenue Funds**

The various special revenue funds' revenues and expenditures are on track to come in within budget through the fourth quarter ended June 30, 2021. The following are items of note within certain Special Revenue Funds:

#### **Major, Local, & Municipal Street Funds**

Overall Act 51 revenues came in significantly better than prior year but less than the amended budgeted for fiscal year 2020/2021. The State of Michigan's Act 51 payments have returned to pre-COVID levels but are under budget in the current year due to the timing of the census adjustment (see General Fund). Overall the Major and Local Street Funds are right in line with the amended budget with the Municipal Street fund having a favorable variance of approximately \$2,259,000. The Municipal Street Fund provided \$4,739,000 of funding to the Local Street Fund for various projects and is under budget by \$2,172,000. Local Street construction expenditures are under budget, as many of the projects are ongoing through the summer spanning two fiscal years. Ending fund balance in all street funds will be in line with current fund balance policies.

#### **Parks, Recreation, & Cultural Services Fund**

The Parks and Recreation Fund was hit hard by the COVID-19 shutdown and there were concerns that the fund balance may drop below the 12% minimum level set by the City Council. The programming for the fourth quarter increased significantly and brought the overall revenues for the year over the amended budget by approximately \$54,000. The increased revenues along with significant cost reductions has resulted in an overall increase to the ending fund balance of approximately \$330,000. Fund balance at June 30, 2021 is estimated to be approximately \$795,000 or 30.6% of the expenditure budget (prior to expenditure rollovers).

#### **Tree Fund**

Revenues are down significantly due to the slowdown in overall new construction in the City due to the COVID-19 pandemic. Overall, revenue fell approximately \$475,000 from prior year and came in \$310,000 less than budget. Fund balance is estimated to be approximately \$3,685,000 at June 30, 2021.

#### **Drain Fund**

Revenues remained consistent with prior overall at approximately \$2,413,000. Overall, the fund has budgeted to spend approximately \$1,100,000 more in expenditures than revenue on construction projects and maintenance utilizing the perpetual care fund to make up the difference. Due to the timing of the construction projects, the fund did not require any of the budgeted transfer of funds and actually transferred to the perpetual care fund approximately \$172,000. Expenditures of approximately \$1,229,000 will be rolled over to fiscal year 2021/2022 fiscal year for contracts/commitments the City has entered into that were not completed as of June 30, 2021.

### **Forfeiture Fund**

During the fiscal year the forfeiture expended all of the remaining fund balance and required a transfer from the General Fund of \$163,716 to balance the fund. Overall, the City has a significant number of forfeiture cases with millions of possible forfeitures for this fund. The COVID-19 pandemic has delayed the court system and the timing of the final forfeiture orders. The City expects to receive revenues in the coming years to cover the budgeted costs and to the extent they are not received, the General Fund will be required to cover any shortfall.

### **Rubbish Collection, PEG Cable Fund, CDBG, Library, Library Contribution, and Street Lighting Funds**

The revenues and expenditures are in line with the final amended budget.

### **Capital Project Funds**

The Special Assessment Revolving Fund had no capital activity during the current year. The fund did make the final advances on the loan to the Corridor Improvement Fund (CIA) for a capital project. The CIA repays the loan on a monthly basis with interest.

The Capital Improvement Program (CIP) Fund was created in FY 2015-16 to record the revenues and expenditures related to the voter approved tax levy; collections began on July 1, 2017. The current fiscal year includes approximately \$2,713,000 of expenditures on various capital projects including the completion of Lakeshore Park improvements, ITC trail and Bosco Property improvements. Any unspent funds will be rolled over into FY 2021-22. As of June 30, 2021 the balance of the interfund borrowings from the Water and Sewer Fund was reduced by \$1.5 million to approximately \$9.2 million with \$277,530 of interest paid on the borrowing.

The Gun Range Facility Fund was created to offset current and future capital purchases with incoming operating revenues; operating costs remain in the police department within the General Fund. During the fiscal year no expenditures were incurred.

The Street Improvement Fund was closed in FY 2020.

New in fiscal year 2020 is the creation of the PEG Capital Fund. In September 2019 regulations changed requiring all PEG funds received after that date to be used only on capital purchase and not on cable operations (operating costs still being paid out of original PEG Fund).

### **Debt Service Funds**

The debt service fund's revenues and expenditures are anticipated to be in-line with budget through the fourth quarter ended June 30, 2021. The Library Construction Debt was refinanced in fiscal year 2016 and is the only remaining debt service fund.

### **Permanent Fund**

The Drain Perpetual Maintenance Fund is the City's only permanent fund. There were \$24,794 in tap-in fee revenues collected this fiscal year and \$172,000 was transferred from to the Drain Fund as no additional funds were needed to cover project costs during fiscal year 2020/21. An adopted budget is not required, per the State Budget Act, for permanent funds and the information is primarily presented for informational purposes only.

### **Enterprise Funds**

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget through the fourth quarter. An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only.

The Novi Ice Arena was closed in March 2020 due to COVID-19 and like parks and recreation has struggled to reestablish program revenue to pre-COVID levels. Overall revenue is down approximately \$456,000 from prior year and \$397,000 from the amended budget. Despite expenditures coming in under budget by approximately \$205,000, the estimated decrease in cash flow is approximately \$340,000 for the fiscal year ended June 30, 2021.

Similar to the street funds, the Water and Sewer Fund has significant construction projects ongoing which will require a rollover budget amendment of approximately \$12.5 million. The two largest projects which require budget rollovers are the Eight Mile Equalization Basin Project for \$5.5 million and Walled Lake District Sanitary Sewer Project for \$2.3 million.

### **Fiduciary Fund**

The Retiree Healthcare Fund had an outstanding year with investment returns greatly exceeding expectations. Overall, investment income increased more than \$7,962,000 from prior year and the fund realized a net increase in fund balance of approximately \$8,246,000. Based on the most recent actuary report, the overall funding level is expected to increase from 108.69% at June 30, 2020 to 137.30% at June 30, 2021. An adopted budget is not required, per the State Budget Act, for fiduciary funds and the information is primarily presented for informational purposes only.

### **Component Unit**

The Economic Development Fund had no activity for FY 2020-21. An adopted budget is not required, per the State Budget Act, for component units and the information is primarily presented for informational purposes only.

The Corridor Improvement Fund is borrowing approximately \$4 million to fund most of the construction of the NW Ring Road. The City Council formally approved a loan from the SAD Fund to cover the costs which will be repaid over the next several years. Construction costs for fiscal year 2020/2021 totaled \$1.065 million. Debt service interest payments on the borrowed funds totaled \$84,620. An adopted budget is not required, per the State

Budget Act, for component units and the information is primarily presented for informational purposes only.

### **Internal Service Fund**

The City created a new Self-Insurance Fund in January 2020 to track the costs associated with the healthcare program. The Fund pays HAP healthcare costs for most employees and allocates the costs to the various departments and funds based on illustrative rates. The Fund continues to have positive experience ratios and as a result the overall reserves within the fund are expected to increase by approximately \$657,000 to \$954,000 at June 30, 2021. The net reserves will allow the City to minimize future rate increases to the employees and possibly help reduce the overall required employee contribution towards annual healthcare (currently 20%) in the future.

The above summary is based on the actual June 30, 2021 balances for all funds at August 24, 2021. The balances are not "final" as year-end adjustments and account reconciliations are still being performed but should be materially correct. The State of Michigan requires all municipalities to have an independent audit performed (most annually) to verify all financial data is materially accurate and properly disclosed. The independent auditors hired by the Mayor and City Council are scheduled to perform the annual audit beginning September 20, 2021 with a final report anticipated by the end of October 2021. All balances will be deemed "final" by the Finance Department no later than early September prior to the auditor's arrival.



**REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI**  
**PERIOD ENDING 6/30/2021**  
**% Fiscal Year Completed: 100.00**

| BUDGET CATEGORY | AUDITED<br>06/30/2020<br><small>NORMAL (ABNORMAL)</small> | 2020-21<br>ORIGINAL<br>BUDGET | 2020-21<br>AMENDED<br>BUDGET | YTD BALANCE<br>6/30/2021<br><small>NORMAL (ABNORMAL)</small> | % BDGT<br>USED |
|-----------------|---|-------------------------------|------------------------------|--|----------------|
|-----------------|---|-------------------------------|------------------------------|--|----------------|

**GENERAL FUND**

**Fund 101 - GENERAL FUND**

**Revenues**

|  |                   |                   |                   |                   |            |
|--|-------------------|-------------------|-------------------|-------------------|------------|
| Property tax revenue                     | 23,802,308        | 24,783,167        | 24,794,262        | 24,844,511        | 100        |
| Licenses, permits & charges for services | 3,928,932         | 4,277,333         | 3,742,815         | 3,122,162         | 83         |
| State sources                            | 4,950,509         | 4,411,243         | 5,979,987         | 5,504,361         | 92         |
| Federal grants                           | 211,504           | 80,000            | 3,100,663         | 4,920,764         | 159        |
| Other revenue                            | 795,006           | 762,870           | 749,370           | 737,078           | 98         |
| Fines and forfeitures                    | 326,297           | 330,000           | 330,000           | 354,961           | 108        |
| Interest income                          | 1,020,846         | 697,211           | 697,211           | 528,751           | 76         |
| Donations                                | 5,732             | 1,000             | 27,194            | 26,794            | 99         |
| <b>TOTAL REVENUES</b>                    | <b>35,041,134</b> | <b>35,342,824</b> | <b>39,421,502</b> | <b>40,039,382</b> | <b>102</b> |

**Expenditures**

|  |                  |                  |                  |                  |           |
|--|------------------|------------------|------------------|------------------|-----------|
| Personnel services                                     | 36,935           | 36,128           | 36,109           | 36,108           | 100       |
| Supplies   | 231              | 200              | 200              | 70               | 35        |
| Other services and charges                             | 46,718           | 28,252           | 29,351           | 26,984           | 92        |
| <b>101.00 - CITY COUNCIL</b>                           | <b>83,884</b>    | <b>64,580</b>    | <b>65,660</b>    | <b>63,162</b>    | <b>96</b> |
| Personnel services                                     | 552,132          | 584,071          | 525,244          | 516,727          | 98        |
| Supplies   | 927              | 1,500            | 2,600            | 1,482            | 57        |
| Other services and charges                             | 131,075          | 106,649          | 98,380           | 75,961           | 77        |
| <b>172.00 - CITY MANAGER</b>                           | <b>684,134</b>   | <b>692,220</b>   | <b>626,224</b>   | <b>594,170</b>   | <b>95</b> |
| Personnel services                                     | 805,834          | 883,994          | 791,476          | 783,966          | 99        |
| Supplies   | 6,274            | 9,200            | 9,200            | 8,955            | 97        |
| Other services and charges                             | 55,446           | 79,930           | 83,160           | 76,656           | 92        |
| <b>201.00 - FINANCE DEPARTMENT</b>                     | <b>867,554</b>   | <b>973,124</b>   | <b>883,836</b>   | <b>869,578</b>   | <b>98</b> |
| Personnel services                                     | 818,938          | 830,780          | 879,209          | 878,136          | 100       |
| Supplies   | 65,313           | 90,380           | 82,880           | 80,598           | 97        |
| Other services and charges                             | 420,624          | 457,542          | 408,635          | 395,706          | 97        |
| Capital outlay   | 27,975           | 75,240           | 183,490          | 183,489          | 100       |
| <b>205.00 - IS INFORMATION TECHNOLOGY DEPT</b>         | <b>1,332,850</b> | <b>1,453,942</b> | <b>1,554,214</b> | <b>1,537,930</b> | <b>99</b> |
| Personnel services                                     | 655,677          | 670,449          | 650,986          | 650,986          | 100       |
| Supplies   | 15,664           | 19,100           | 17,965           | 15,997           | 89        |
| Other services and charges                             | 114,529          | 188,625          | 131,048          | 115,810          | 88        |
| <b>209.00 - ASSESSING DEPARTMENT</b>                   | <b>785,870</b>   | <b>878,174</b>   | <b>799,999</b>   | <b>782,793</b>   | <b>98</b> |
| Other services and charges                             | 685,714          | 813,303          | 728,601          | 655,376          | 90        |
| Capital outlay   | 10,744           | 50,000           | 41,702           | 41,701           | 100       |
| <b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b> | <b>696,458</b>   | <b>863,303</b>   | <b>770,303</b>   | <b>697,077</b>   | <b>90</b> |
| Personnel services                                     | 651,995          | 693,973          | 624,302          | 619,921          | 99        |
| Supplies   | 74,924           | 69,000           | 96,509           | 90,903           | 94        |
| Other services and charges                             | 183,322          | 172,046          | 196,121          | 190,362          | 97        |
| Capital outlay   | 111,146          | 66,930           | -                | -                | 0         |
| <b>215.00 - CITY CLERK</b>                             | <b>1,021,387</b> | <b>1,001,949</b> | <b>916,932</b>   | <b>901,186</b>   | <b>98</b> |
| Personnel services                                     | 263,556          | 283,566          | 331,483          | 331,483          | 100       |
| Supplies   | 27,596           | 28,500           | 23,933           | 11,861           | 50        |
| Other services and charges                             | 34,531           | 43,915           | 44,593           | 39,445           | 88        |
| <b>253.00 - TREASURY</b>                               | <b>325,683</b>   | <b>355,981</b>   | <b>400,009</b>   | <b>382,789</b>   | <b>96</b> |

| BUDGET CATEGORY  | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|--|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|  | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |
| Personnel services                                     | 355,872                         | 356,819            | 292,732           | 292,732                        | 100            |
| Supplies   | 43,355                          | 18,500             | 25,227            | 20,545                         | 81             |
| Other services and charges                             | 641,910                         | 635,212            | 673,619           | 657,540                        | 98             |
| Capital outlay   | 98,566                          | 262,500            | 575,471           | 461,750                        | 80             |
| <b>265.00 - IS FACILITY MANAGEMENT</b>                 | <b>1,139,703</b>                | <b>1,273,031</b>   | <b>1,567,049</b>  | <b>1,432,567</b>               | <b>91</b>      |
| Personnel services                                     | 678,440                         | 731,526            | 716,527           | 712,349                        | 99             |
| Supplies   | 22,207                          | 23,500             | 23,720            | 23,709                         | 100            |
| Other services and charges                             | 332,922                         | 314,971            | 381,790           | 377,934                        | 99             |
| Capital outlay   | 274,471                         | 234,880            | 136,817           | 126,144                        | 92             |
| Allocated to other funds                               | (186,111)                       | (186,111)          | (186,111)         | (186,111)                      | 100            |
| <b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENANCI</b> | <b>1,121,929</b>                | <b>1,118,766</b>   | <b>1,072,743</b>  | <b>1,054,026</b>               | <b>98</b>      |
| Personnel services                                     | 407,183                         | 410,581            | 445,616           | 423,459                        | 95             |
| Supplies   | 1,594                           | 1,000              | 2,800             | 1,642                          | 59             |
| Other services and charges                             | 98,902                          | 169,757            | 132,249           | 96,541                         | 73             |
| <b>270.00 - HUMAN RESOURCES</b>                        | <b>507,679</b>                  | <b>581,338</b>     | <b>580,665</b>    | <b>521,641</b>                 | <b>90</b>      |
| Personnel services                                     | 337,619                         | 275,442            | 278,385           | 278,385                        | 100            |
| Supplies   | 18,251                          | 10,900             | 22,804            | 18,685                         | 82             |
| Other services and charges                             | 285,062                         | 371,097            | 322,319           | 279,354                        | 87             |
| Capital outlay   | -                               | 60,000             | 60,000            | -                              | 0              |
| Program expenditures                                   | 83                              | 2,000              | -                 | -                              | 0              |
| <b>295.00 - COMMUNITY RELATIONS</b>                    | <b>641,015</b>                  | <b>719,439</b>     | <b>683,508</b>    | <b>576,424</b>                 | <b>84</b>      |
| Personnel services                                     | 19,206                          | 12,312             | 90,844            | 69,299                         | 76             |
| Supplies   | 211                             | 2,500              | 1,500             | 578                            | 39             |
| Other services and charges                             | 37,068                          | 38,316             | 26,288            | 24,549                         | 93             |
| <b>296.00 - ECONOMIC DEVELOPMENT</b>                   | <b>56,485</b>                   | <b>53,128</b>      | <b>118,632</b>    | <b>94,426</b>                  | <b>80</b>      |
| Personnel services                                     | 12,332,650                      | 12,094,466         | 12,837,984        | 12,837,984                     | 100            |
| Supplies   | 269,760                         | 291,500            | 390,209           | 361,745                        | 93             |
| Other services and charges                             | 1,068,180                       | 1,042,945          | 1,228,111         | 1,220,813                      | 99             |
| Capital outlay   | 40,690                          | 88,950             | 170,271           | 109,847                        | 65             |
| <b>301.00 - POLICE DEPARTMENT</b>                      | <b>13,711,280</b>               | <b>13,517,861</b>  | <b>14,626,575</b> | <b>14,530,390</b>              | <b>99</b>      |
| Personnel services                                     | 5,212,544                       | 5,141,565          | 5,664,611         | 5,664,611                      | 100            |
| Supplies   | 146,994                         | 185,110            | 211,584           | 200,791                        | 95             |
| Other services and charges                             | 663,706                         | 659,200            | 789,168           | 739,746                        | 94             |
| Capital outlay   | 670,395                         | 177,520            | 137,926           | 98,133                         | 71             |
| <b>337.00 - FIRE DEPARTMENT</b>                        | <b>6,693,639</b>                | <b>6,163,395</b>   | <b>6,803,289</b>  | <b>6,703,280</b>               | <b>99</b>      |
| Personnel services                                     | 1,840,392                       | 1,806,500          | 1,648,238         | 1,644,511                      | 100            |
| Supplies   | 20,952                          | 26,500             | 48,639            | 41,949                         | 86             |
| Other services and charges                             | 200,197                         | 191,855            | 189,044           | 157,363                        | 83             |
| Capital outlay   | 80,820                          | 17,360             | 9,806             | 9,806                          | 100            |
| <b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>         | <b>2,142,361</b>                | <b>2,042,215</b>   | <b>1,895,727</b>  | <b>1,853,629</b>               | <b>98</b>      |
| Personnel services                                     | 318,796                         | 332,224            | 363,370           | 363,370                        | 100            |
| Supplies   | 137,674                         | 10,400             | 44,221            | 41,797                         | 95             |
| Other services and charges                             | 125,223                         | 125,838            | 230,402           | 215,151                        | 93             |
| Capital outlay   | 28,875                          | -                  | 83,669            | 16,606                         | 20             |
| <b>442.00 - DPW ADMINISTRATION DIVISION</b>            | <b>610,568</b>                  | <b>468,462</b>     | <b>721,662</b>    | <b>636,924</b>                 | <b>88</b>      |
| Personnel services                                     | 442,006                         | 488,156            | 521,864           | 521,864                        | 100            |
| Supplies   | 1,277                           | 2,000              | 2,000             | 1,091                          | 55             |
| Other services and charges                             | 60,777                          | 158,698            | 165,656           | 112,956                        | 68             |
| Capital outlay   | 55,241                          | 149,270            | 73,419            | 69,218                         | 94             |
| Allocated to other funds                               | (371,784)                       | (371,784)          | (371,784)         | (371,784)                      | 100            |
| <b>442.10 - DPW ENGINEERING DIVISION</b>               | <b>187,517</b>                  | <b>426,340</b>     | <b>391,155</b>    | <b>333,346</b>                 | <b>85</b>      |

| BUDGET CATEGORY                                | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|--|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|  | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |
| Personnel services                             | 1,841,497                       | 1,790,192          | 1,983,039         | 1,905,393                      | 96             |
| Supplies                                       | 99,583                          | 109,500            | 106,354           | 103,708                        | 98             |
| Other services and charges                     | 413,536                         | 423,033            | 496,431           | 471,504                        | 95             |
| Capital outlay                                 | 406,812                         | 11,040             | 363,844           | 363,842                        | 100            |
| Allocated to other funds                       | (1,208,342)                     | (1,600,000)        | (1,305,507)       | (1,305,507)                    | 100            |
| Routine Maintenance                            | 170,630                         | 200,455            | 164,630           | 164,630                        | 100            |
| <b>442.20 - DPW FIELD OPERATIONS DIVISION</b>  | <b>1,723,716</b>                | <b>934,220</b>     | <b>1,808,791</b>  | <b>1,703,570</b>               | <b>94</b>      |
| Personnel services                             | 444,573                         | 439,153            | 452,863           | 452,863                        | 100            |
| Supplies                                       | 47,571                          | 27,000             | 36,229            | 35,146                         | 97             |
| Other services and charges                     | 273,564                         | 334,579            | 298,227           | 289,893                        | 97             |
| Capital outlay                                 | 92,589                          | 189,500            | 275,540           | 98,548                         | 36             |
| Allocated to other funds                       | (37,094)                        | (36,000)           | (34,913)          | (34,913)                       | 100            |
| <b>442.30 - DPW FLEET ASSET DIVISION</b>       | <b>821,203</b>                  | <b>954,232</b>     | <b>1,027,946</b>  | <b>841,536</b>                 | <b>82</b>      |
| Personnel services                             | 40,027                          | 39,912             | 40,519            | 40,426                         | 100            |
| Supplies                                       | 4,353                           | 5,500              | 2,880             | 1,616                          | 56             |
| Other services and charges                     | 572                             | 536                | 549               | 219                            | 40             |
| <b>665.00 - NOVI YOUTH ASSISTANCE</b>          | <b>44,952</b>                   | <b>45,948</b>      | <b>43,948</b>     | <b>42,260</b>                  | <b>96</b>      |
| Other services and charges                     | 3,895                           | 13,860             | 4,860             | 3,548                          | 73             |
| <b>803.00 - HISTORICAL COMMISSION</b>          | <b>3,895</b>                    | <b>13,860</b>      | <b>4,860</b>      | <b>3,548</b>                   | <b>73</b>      |
| Personnel services                             | 465,070                         | 415,357            | 471,424           | 471,424                        | 100            |
| Supplies                                       | 1,240                           | 5,600              | 5,366             | 1,642                          | 31             |
| Other services and charges                     | 47,042                          | 101,359            | 87,720            | 47,306                         | 54             |
| <b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b> | <b>513,352</b>                  | <b>522,316</b>     | <b>564,510</b>    | <b>520,372</b>                 | <b>92</b>      |
| Transfers out                                  | 25,000                          | 225,000            | 561,410           | 446,716                        | 80             |
| <b>940.00 - TRANSFER TO OTHER FUNDS</b>        | <b>25,000</b>                   | <b>225,000</b>     | <b>561,410</b>    | <b>446,716</b>                 | <b>80</b>      |
| <b>TOTAL EXPENDITURES</b>                      | <b>35,742,114</b>               | <b>35,342,824</b>  | <b>38,489,647</b> | <b>37,123,340</b>              | <b>96</b>      |
| <b>Fund 101 - GENERAL FUND</b>                 |                                 |                    |                   |                                |                |
| <b>TOTAL REVENUES</b>                          | <b>35,041,134</b>               | <b>35,342,824</b>  | <b>39,421,502</b> | <b>40,039,382</b>              | <b>102</b>     |
| <b>TOTAL EXPENDITURES</b>                      | <b>35,742,114</b>               | <b>35,342,824</b>  | <b>38,489,647</b> | <b>37,123,340</b>              | <b>96</b>      |
| <b>NET OF REVENUES &amp; EXPENDITURES</b>      | <b>(700,980)</b>                | <b>-</b>           | <b>931,855</b>    | <b>2,916,042</b>               |                |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**SPECIAL REVENUE FUNDS**

**Fund 202 - MAJOR STREET FUND**

**Revenues**

|                       |                  |                  |                  |                  |           |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| State sources         | 4,348,220        | 4,083,200        | 5,370,865        | 4,783,638        | 89        |
| Other revenue         | 157,436          | -                | -                | -                | 0         |
| Interest income       | 43,681           | 43,350           | 37,950           | 14,397           | 38        |
| <b>TOTAL REVENUES</b> | <b>4,549,337</b> | <b>4,126,550</b> | <b>5,408,815</b> | <b>4,798,034</b> | <b>89</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Transfers out              | 1,411,726        | 2,100,000        | 2,684,600        | 2,391,000        | 89        |
| Other services and charges | 111,227          | 114,350          | 147,500          | 114,395          | 78        |
| Capital outlay             | 1,577,285        | 420,000          | 620,992          | 372,739          | 60        |
| Routine Maintenance        | 870,305          | 1,208,000        | 976,084          | 860,390          | 88        |
| Winter Maintenance         | 339,485          | 340,000          | 350,969          | 350,967          | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>4,310,028</b> | <b>4,182,350</b> | <b>4,780,145</b> | <b>4,089,491</b> | <b>86</b> |

**Fund 202 - MAJOR STREET FUND**

|   |                  |                  |                  |                  |           |
|---|------------------|------------------|------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>4,549,337</b> | <b>4,126,550</b> | <b>5,408,815</b> | <b>4,798,034</b> | <b>89</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>4,310,028</b> | <b>4,182,350</b> | <b>4,780,145</b> | <b>4,089,491</b> | <b>86</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>239,309</b>   | <b>(55,800)</b>  | <b>628,670</b>   | <b>708,543</b>   |           |

**Fund 203 - LOCAL STREET FUND**

**Revenues**

|                       |                  |                  |                   |                  |           |
|-----------------------|------------------|------------------|-------------------|------------------|-----------|
| State sources         | 1,519,226        | 1,151,800        | 1,874,800         | 1,677,732        | 89        |
| Other revenue         | -                | -                | 125,984           | 370,881          | 294       |
| Interest income       | 44,763           | 18,250           | 28,339            | 24,884           | 88        |
| Transfers in          | 5,971,726        | 6,755,000        | 9,595,600         | 7,130,000        | 74        |
| <b>TOTAL REVENUES</b> | <b>7,535,715</b> | <b>7,925,050</b> | <b>11,624,723</b> | <b>9,203,496</b> | <b>79</b> |

**Expenditures**

|                            |                  |                  |                   |                  |           |
|----------------------------|------------------|------------------|-------------------|------------------|-----------|
| Other services and charges | 77,280           | 103,900          | 84,597            | 83,995           | 99        |
| Capital outlay             | 5,241,331        | 7,212,850        | 10,793,631        | 8,455,793        | 78        |
| Routine Maintenance        | 858,087          | 1,127,500        | 1,070,734         | 987,896          | 92        |
| Winter Maintenance         | 247,767          | 308,000          | 204,598           | 204,596          | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>6,424,465</b> | <b>8,752,250</b> | <b>12,153,560</b> | <b>9,732,279</b> | <b>80</b> |

**Fund 203 - LOCAL STREET FUND**

|   |                  |                  |                   |                  |           |
|---|------------------|------------------|-------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>7,535,715</b> | <b>7,925,050</b> | <b>11,624,723</b> | <b>9,203,496</b> | <b>79</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>6,424,465</b> | <b>8,752,250</b> | <b>12,153,560</b> | <b>9,732,279</b> | <b>80</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>1,111,250</b> | <b>(827,200)</b> | <b>(528,837)</b>  | <b>(528,783)</b> |           |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 204 - MUNICIPAL STREET FUND**

**Revenues**

|  |                  |                  |                  |                  |           |
|--|------------------|------------------|------------------|------------------|-----------|
| Property tax revenue                     | 5,473,077        | 5,711,286        | 5,704,786        | 5,711,388        | 100       |
| Licenses, permits & charges for services | 10,000           | 10,000           | 10,000           | -                | 0         |
| Other revenue                            | 399,387          | 694,259          | 741,253          | 362,972          | 49        |
| Interest income                          | 162,820          | 120,140          | 82,003           | 60,678           | 74        |
| Donations                                | 8,583            | -                | -                | -                | 0         |
| <b>TOTAL REVENUES</b>                    | <b>6,053,867</b> | <b>6,535,685</b> | <b>6,538,042</b> | <b>6,135,039</b> | <b>94</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Transfers out              | 4,560,000        | 4,655,000        | 6,911,000        | 4,739,000        | 69        |
| Other services and charges | 251,921          | 290,835          | 180,557          | 142,282          | 79        |
| Capital outlay             | 382,700          | 682,850          | 1,281,670        | 874,916          | 68        |
| Routine Maintenance        | 213,722          | 472,000          | 528,238          | 483,010          | 91        |
| Winter Maintenance         | 199,642          | 230,000          | 228,158          | 228,157          | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>5,607,985</b> | <b>6,330,685</b> | <b>9,129,623</b> | <b>6,467,365</b> | <b>71</b> |

**Fund 204 - MUNICIPAL STREET FUND**

|   |                  |                  |                    |                  |           |
|---|------------------|------------------|--------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>6,053,867</b> | <b>6,535,685</b> | <b>6,538,042</b>   | <b>6,135,039</b> | <b>94</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>5,607,985</b> | <b>6,330,685</b> | <b>9,129,623</b>   | <b>6,467,365</b> | <b>71</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>445,882</b>   | <b>205,000</b>   | <b>(2,591,581)</b> | <b>(332,326)</b> |           |

**Fund 208 - PARKS, REC & CULTURAL SVCS FUND**

**Revenues**

|                                  |                  |                  |                  |                  |            |
|----------------------------------|------------------|------------------|------------------|------------------|------------|
| Property tax revenue             | 1,406,591        | 1,468,995        | 1,468,995        | 1,467,652        | 100        |
| Federal grants                   | -                | -                | 74,134           | 74,134           | 100        |
| Other revenue                    | 9,919            | 5,000            | 10,000           | 9,018            | 90         |
| Interest income                  | 31,883           | 16,772           | 16,772           | 11,507           | 69         |
| Donations                        | 178,804          | 50,077           | 87,745           | 87,399           | 100        |
| Transfers in                     | 25,000           | 225,000          | 283,000          | 283,000          | 100        |
| Program revenue                  | 763,839          | 1,226,700        | 818,620          | 893,188          | 109        |
| Older Adult Program Expenditures | 154,981          | 156,325          | 119,248          | 106,862          | 90         |
| <b>TOTAL REVENUES</b>            | <b>2,571,017</b> | <b>3,148,869</b> | <b>2,878,514</b> | <b>2,932,759</b> | <b>102</b> |

**Expenditures**

|                                  |                  |                  |                  |                  |           |
|----------------------------------|------------------|------------------|------------------|------------------|-----------|
| Personnel services               | 1,341,653        | 1,441,686        | 1,195,064        | 1,171,136        | 98        |
| Supplies                         | 27,868           | 94,240           | 133,645          | 41,252           | 31        |
| Other services and charges       | 471,424          | 483,801          | 476,596          | 422,423          | 89        |
| Capital outlay                   | 627,393          | 510,481          | 455,944          | 451,755          | 99        |
| Program expenditures             | 499,759          | 581,455          | 357,242          | 304,971          | 85        |
| Older Adult Program Expenditures | 227,265          | 224,292          | 228,343          | 210,733          | 92        |
| <b>TOTAL EXPENDITURES</b>        | <b>3,195,362</b> | <b>3,335,955</b> | <b>2,846,834</b> | <b>2,602,270</b> | <b>91</b> |

**Fund 208 - PARKS, REC & CULTURAL SVCS FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>2,571,017</b> | <b>3,148,869</b> | <b>2,878,514</b> | <b>2,932,759</b> | <b>102</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,195,362</b> | <b>3,335,955</b> | <b>2,846,834</b> | <b>2,602,270</b> | <b>91</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(624,345)</b> | <b>(187,086)</b> | <b>31,680</b>    | <b>330,489</b>   |            |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 209 - TREE FUND**

**Revenues**

|                       |                |                |                |                |           |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Other revenue         | 579,475        | 415,000        | 415,000        | 104,805        | 25        |
| Federal grants        | -              | -              | 5,722          | 5,722          | 100       |
| State grants          | -              | -              | -              | 4,000          | 0         |
| Interest income       | 125,780        | 100,416        | 100,416        | 51,543         | 51        |
| <b>TOTAL REVENUES</b> | <b>705,255</b> | <b>515,416</b> | <b>521,138</b> | <b>166,071</b> | <b>32</b> |

**Expenditures**

|                            |                |                |                |                |           |
|----------------------------|----------------|----------------|----------------|----------------|-----------|
| Personnel services         | 69,200         | 76,446         | 74,839         | 65,010         | 87        |
| Supplies                   | 971            | 1,000          | 125            | 124            | 99        |
| Other services and charges | 463,332        | 580,970        | 722,680        | 720,891        | 100       |
| Capital outlay             | 166,540        | -              | 63,348         | 9,108          | 14        |
| <b>TOTAL EXPENDITURES</b>  | <b>700,043</b> | <b>658,416</b> | <b>860,992</b> | <b>795,133</b> | <b>92</b> |

**Fund 209 - TREE FUND**

|   |                |                  |                  |                  |           |
|---|----------------|------------------|------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>705,255</b> | <b>515,416</b>   | <b>521,138</b>   | <b>166,071</b>   | <b>32</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>700,043</b> | <b>658,416</b>   | <b>860,992</b>   | <b>795,133</b>   | <b>92</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>5,212</b>   | <b>(143,000)</b> | <b>(339,854)</b> | <b>(629,062)</b> |           |

**Fund 210 - DRAIN FUND**

**Revenues**

|                       |                  |                  |                  |                  |           |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| Property tax revenue  | 2,143,535        | 2,229,182        | 2,401,182        | 2,401,660        | 100       |
| Other revenue         | 9,269            | 10,000           | 720              | 720              | 100       |
| Interest income       | 14,723           | 14,423           | 14,423           | 10,962           | 76        |
| Transfers in          | 260,201          | -                | 1,100,671        | (172,000)        | -16       |
| <b>TOTAL REVENUES</b> | <b>2,427,728</b> | <b>2,253,605</b> | <b>3,516,996</b> | <b>2,241,342</b> | <b>64</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Personnel services         | 24,758           | 23,437           | 23,308           | 15,331           | 66        |
| Other services and charges | 148,086          | 268,828          | 392,165          | 376,143          | 96        |
| Capital outlay             | 1,467,346        | 1,075,840        | 2,353,182        | 1,124,440        | 48        |
| Routine Maintenance        | 703,158          | 724,500          | 748,341          | 724,534          | 97        |
| Transfers out              | 85,402           | 161,000          | -                | -                | 0         |
| <b>TOTAL EXPENDITURES</b>  | <b>2,428,750</b> | <b>2,253,605</b> | <b>3,516,996</b> | <b>2,240,449</b> | <b>64</b> |

**Fund 210 - DRAIN FUND**

|   |                  |                  |                  |                  |           |
|---|------------------|------------------|------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>2,427,728</b> | <b>2,253,605</b> | <b>3,516,996</b> | <b>2,241,342</b> | <b>64</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,428,750</b> | <b>2,253,605</b> | <b>3,516,996</b> | <b>2,240,449</b> | <b>64</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(1,022)</b>   | <b>-</b>         | <b>-</b>         | <b>893</b>       |           |

| BUDGET CATEGORY | AUDITED           | 2020-21  | 2020-21 | YTD BALANCE       | % BDGT |
|-----------------|-------------------|----------|---------|-------------------|--------|
|                 | 06/30/2020        | ORIGINAL | AMENDED | 6/30/2021         | USED   |
|                 | NORMAL (ABNORMAL) | BUDGET   | BUDGET  | NORMAL (ABNORMAL) |        |

**Fund 226 - RUBBISH COLLECTION FUND**

**Revenues**

|  |                  |                  |                  |                  |            |
|--|------------------|------------------|------------------|------------------|------------|
| Licenses, permits & charges for services | 2,525,093        | 2,550,000        | 2,630,800        | 2,626,985        | 100        |
| Interest income                          | 2,028            | 1,000            | 1,000            | -                | 0          |
| <b>TOTAL REVENUES</b>                    | <b>2,527,121</b> | <b>2,551,000</b> | <b>2,631,800</b> | <b>2,626,985</b> | <b>100</b> |

**Expenditures**

|                            |                  |                  |                  |                  |            |
|----------------------------|------------------|------------------|------------------|------------------|------------|
| Supplies                   | 375              | -                | 1,900            | 1,824            | 0          |
| Other services and charges | 2,526,746        | 2,551,000        | 2,629,900        | 2,625,161        | 100        |
| <b>TOTAL EXPENDITURES</b>  | <b>2,527,121</b> | <b>2,551,000</b> | <b>2,631,800</b> | <b>2,626,985</b> | <b>100</b> |

**Fund 226 - RUBBISH COLLECTION FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>2,527,121</b> | <b>2,551,000</b> | <b>2,631,800</b> | <b>2,626,985</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,527,121</b> | <b>2,551,000</b> | <b>2,631,800</b> | <b>2,626,985</b> | <b>100</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |            |

**Fund 263 - PEG CABLE FUND**

**Revenues**

|                       |               |               |               |               |           |
|-----------------------|---------------|---------------|---------------|---------------|-----------|
| Federal grants        | -             | -             | 7,517         | 7,517         | 100       |
| Interest income       | 18,845        | 10,045        | 10,045        | 5,531         | 55        |
| <b>TOTAL REVENUES</b> | <b>18,845</b> | <b>10,045</b> | <b>17,562</b> | <b>13,048</b> | <b>74</b> |

**Expenditures**

|                            |                |                |                |                |            |
|----------------------------|----------------|----------------|----------------|----------------|------------|
| Personnel services         | 225,730        | 223,425        | 242,750        | 242,745        | 100        |
| Supplies                   | 10,911         | 5,000          | 5,212          | 5,211          | 100        |
| Other services and charges | 40,744         | 46,620         | 48,310         | 48,309         | 100        |
| Capital outlay             | 19,171         | -              | -              | -              | 0          |
| <b>TOTAL EXPENDITURES</b>  | <b>296,556</b> | <b>275,045</b> | <b>296,272</b> | <b>296,265</b> | <b>100</b> |

**Fund 263 - PEG CABLE FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>18,845</b>    | <b>10,045</b>    | <b>17,562</b>    | <b>13,048</b>    | <b>74</b>  |
| <b>TOTAL EXPENDITURES</b>                 | <b>296,556</b>   | <b>275,045</b>   | <b>296,272</b>   | <b>296,265</b>   | <b>100</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(277,711)</b> | <b>(265,000)</b> | <b>(278,710)</b> | <b>(283,218)</b> |            |

**Fund 264 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

**Revenues**

|                       |               |                |                |               |           |
|-----------------------|---------------|----------------|----------------|---------------|-----------|
| Federal grants        | 75,132        | 130,530        | 178,821        | 67,563        | 38        |
| <b>TOTAL REVENUES</b> | <b>75,132</b> | <b>130,530</b> | <b>178,821</b> | <b>67,563</b> | <b>38</b> |

**Expenditures**

|                            |               |                |                |               |           |
|----------------------------|---------------|----------------|----------------|---------------|-----------|
| Other services and charges | 72,350        | 130,530        | 130,530        | 56,334        | 43        |
| <b>TOTAL EXPENDITURES</b>  | <b>72,350</b> | <b>130,530</b> | <b>130,530</b> | <b>56,334</b> | <b>43</b> |

**Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND**

|   |               |                |                |               |           |
|---|---------------|----------------|----------------|---------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>75,132</b> | <b>130,530</b> | <b>178,821</b> | <b>67,563</b> | <b>38</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>72,350</b> | <b>130,530</b> | <b>130,530</b> | <b>56,334</b> | <b>43</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>2,782</b>  | <b>-</b>       | <b>48,291</b>  | <b>11,229</b> |           |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 266 - FORFEITURE FUND**

**Revenues**

|                       |                |                |                |                |           |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Federal grants        | 119,106        | 5,000          | -              | -              | 0         |
| Other revenue         | 20,817         | 3,000          | 39,580         | 39,176         | 99        |
| Fines and forfeitures | 73,689         | 259,000        | 29,770         | 19,607         | 66        |
| Transfers In          | -              | -              | 278,410        | 163,716        | 59        |
| Interest income       | 7,535          | 4,965          | 4,965          | 1,283          | 26        |
| <b>TOTAL REVENUES</b> | <b>221,147</b> | <b>271,965</b> | <b>352,725</b> | <b>223,781</b> | <b>63</b> |

**Expenditures**

|                            |                |                |                |                |           |
|----------------------------|----------------|----------------|----------------|----------------|-----------|
| Supplies                   | 34,810         | 20,000         | 20,000         | 16,949         | 85        |
| Other services and charges | 425            | 525            | 525            | 428            | 82        |
| Capital outlay             | 314,345        | 370,440        | 529,850        | 404,057        | 76        |
| <b>TOTAL EXPENDITURES</b>  | <b>349,580</b> | <b>390,965</b> | <b>550,375</b> | <b>421,434</b> | <b>77</b> |

**Fund 266 - FORFEITURE FUND**

|   |                  |                  |                  |                  |           |
|---|------------------|------------------|------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>221,147</b>   | <b>271,965</b>   | <b>352,725</b>   | <b>223,781</b>   | <b>63</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>349,580</b>   | <b>390,965</b>   | <b>550,375</b>   | <b>421,434</b>   | <b>77</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(128,433)</b> | <b>(119,000)</b> | <b>(197,650)</b> | <b>(197,653)</b> |           |

**Fund 268 - LIBRARY FUND**

**Revenues**

|                       |                  |                  |                  |                  |            |
|-----------------------|------------------|------------------|------------------|------------------|------------|
| Property tax revenue  | 2,815,535        | 2,917,399        | 2,936,771        | 2,937,812        | 100        |
| State sources         | 44,383           | 40,000           | 33,000           | 46,165           | 140        |
| Federal grants        | -                | -                | 59,939           | 64,771           | 100        |
| Other revenue         | 63,238           | 68,200           | 20,047           | 20,854           | 104        |
| Fines and forfeitures | 167,306          | 179,000          | 106,367          | 106,291          | 100        |
| Interest income       | 87,345           | 34,201           | 34,201           | 40,122           | 117        |
| Donations             | 10,319           | 6,500            | 500              | 934              | 187        |
| <b>TOTAL REVENUES</b> | <b>3,188,126</b> | <b>3,245,300</b> | <b>3,190,825</b> | <b>3,216,948</b> | <b>101</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Personnel services         | 1,959,395        | 2,121,060        | 1,982,824        | 1,913,305        | 96        |
| Supplies                   | 482,945          | 599,600          | 574,200          | 546,441          | 95        |
| Other services and charges | 504,881          | 554,700          | 577,995          | 530,513          | 92        |
| Capital outlay             | 60,660           | 111,000          | 13,774           | 13,774           | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>3,007,881</b> | <b>3,386,360</b> | <b>3,148,793</b> | <b>3,004,033</b> | <b>95</b> |

**Fund 268 - LIBRARY FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>3,188,126</b> | <b>3,245,300</b> | <b>3,190,825</b> | <b>3,216,948</b> | <b>101</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,007,881</b> | <b>3,386,360</b> | <b>3,148,793</b> | <b>3,004,033</b> | <b>95</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>180,245</b>   | <b>(141,060)</b> | <b>42,032</b>    | <b>212,915</b>   |            |



| BUDGET CATEGORY | AUDITED           | 2020-21  | 2020-21 | YTD BALANCE       | % BDGT |
|-----------------|-------------------|----------|---------|-------------------|--------|
|                 | 06/30/2020        | ORIGINAL | AMENDED | 6/30/2021         | USED   |
|                 | NORMAL (ABNORMAL) | BUDGET   | BUDGET  | NORMAL (ABNORMAL) |        |

**Fund 269 - LIBRARY CONTRIBUTION**

**Revenues**

|                       |               |               |               |               |           |
|-----------------------|---------------|---------------|---------------|---------------|-----------|
| Interest income       | 45,788        | 22,500        | 22,500        | 20,323        | 90        |
| Donations             | 16,804        | 19,500        | 18,360        | 17,183        | 94        |
| <b>TOTAL REVENUES</b> | <b>62,592</b> | <b>42,000</b> | <b>40,860</b> | <b>37,506</b> | <b>92</b> |

**Expenditures**

|                           |               |               |               |               |           |
|---------------------------|---------------|---------------|---------------|---------------|-----------|
| Supplies                  | 24,963        | 65,700        | 5,700         | 5,700         | 100       |
| Capital outlay            | 6,736         | 11,800        | 43,750        | 10,381        | 24        |
| <b>TOTAL EXPENDITURES</b> | <b>31,699</b> | <b>77,500</b> | <b>49,450</b> | <b>16,081</b> | <b>33</b> |

**Fund 269 - LIBRARY CONTRIBUTION**

|   |               |                 |                |               |           |
|---|---------------|-----------------|----------------|---------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>62,592</b> | <b>42,000</b>   | <b>40,860</b>  | <b>37,506</b> | <b>92</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>31,699</b> | <b>77,500</b>   | <b>49,450</b>  | <b>16,081</b> | <b>33</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>30,893</b> | <b>(35,500)</b> | <b>(8,590)</b> | <b>21,426</b> |           |

**Fund 285 - AMERICAN RESCUE PLAN ACT (ARPA) FUND**

**Revenues**

|                       |          |          |                |                |           |
|-----------------------|----------|----------|----------------|----------------|-----------|
| Federal Grants        | -        | -        | 580,000        | 504,385        | 87        |
| <b>TOTAL REVENUES</b> | <b>-</b> | <b>-</b> | <b>580,000</b> | <b>504,385</b> | <b>87</b> |

**Expenditures**

|                                  |          |          |                |                |           |
|----------------------------------|----------|----------|----------------|----------------|-----------|
| Personnel services               | -        | -        | 40,615         | -              | 0         |
| Older Adult Program Expenditures | -        | -        | 154,385        | -              | 0         |
| Capital Outlay                   | -        | -        | 385,000        | 180,335        | 47        |
| <b>TOTAL EXPENDITURES</b>        | <b>-</b> | <b>-</b> | <b>580,000</b> | <b>180,335</b> | <b>31</b> |

**Fund 285 - AMERICAN RESCUE PLAN ACT (ARPA) FUND**

|   |          |          |                |                |           |
|---|----------|----------|----------------|----------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>-</b> | <b>-</b> | <b>580,000</b> | <b>504,385</b> | <b>87</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b> | <b>-</b> | <b>580,000</b> | <b>180,335</b> | <b>31</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>-</b> | <b>-</b> | <b>-</b>       | <b>324,050</b> |           |

**Fund 854 - STREET LIGHTING - WEST OAKS ST**

**Revenues**

|                            |              |              |              |              |            |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Interest income            | 1            | 21           | 21           | 1            | 5          |
| Special assessments levied | 7,529        | 7,529        | 7,529        | 7,529        | 100        |
| <b>TOTAL REVENUES</b>      | <b>7,530</b> | <b>7,550</b> | <b>7,550</b> | <b>7,530</b> | <b>100</b> |

**Expenditures**

|                            |              |              |              |              |           |
|----------------------------|--------------|--------------|--------------|--------------|-----------|
| Other services and charges | 6,190        | 7,550        | 7,550        | 5,145        | 68        |
| <b>TOTAL EXPENDITURES</b>  | <b>6,190</b> | <b>7,550</b> | <b>7,550</b> | <b>5,145</b> | <b>68</b> |

**Fund 854 - STREET LIGHTING - WEST OAKS ST:**

|   |              |              |              |              |            |
|---|--------------|--------------|--------------|--------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>7,530</b> | <b>7,550</b> | <b>7,550</b> | <b>7,530</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>6,190</b> | <b>7,550</b> | <b>7,550</b> | <b>5,145</b> | <b>68</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>1,340</b> | <b>-</b>     | <b>-</b>     | <b>2,384</b> |            |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 855 - STREET LIGHTING - WEST LAKE DRIVE**

**Revenues**

|                            |              |              |              |              |            |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Special assessments levied | 3,300        | 3,300        | 3,300        | 3,300        | 100        |
| <b>TOTAL REVENUES</b>      | <b>3,300</b> | <b>3,300</b> | <b>3,300</b> | <b>3,300</b> | <b>100</b> |

**Expenditures**

|                            |              |              |              |              |           |
|----------------------------|--------------|--------------|--------------|--------------|-----------|
| Other services and charges | 2,982        | 3,100        | 3,300        | 3,157        | 96        |
| <b>TOTAL EXPENDITURES</b>  | <b>2,982</b> | <b>3,100</b> | <b>3,300</b> | <b>3,157</b> | <b>96</b> |

**Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE:**

|   |              |              |              |              |            |
|---|--------------|--------------|--------------|--------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>3,300</b> | <b>3,300</b> | <b>3,300</b> | <b>3,300</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,982</b> | <b>3,100</b> | <b>3,300</b> | <b>3,157</b> | <b>96</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>318</b>   | <b>200</b>   | <b>-</b>     | <b>143</b>   |            |

**Fund 856 - STREET LIGHTING - TOWN CENTER ST**

**Revenues**

|                            |               |               |               |               |            |
|----------------------------|---------------|---------------|---------------|---------------|------------|
| Interest income            | 1             | -             | -             | 1             | 0          |
| Special assessments levied | 25,000        | 25,000        | 25,000        | 25,000        | 100        |
| <b>TOTAL REVENUES</b>      | <b>25,001</b> | <b>25,000</b> | <b>25,000</b> | <b>25,001</b> | <b>100</b> |

**Expenditures**

|                            |               |               |               |               |           |
|----------------------------|---------------|---------------|---------------|---------------|-----------|
| Other services and charges | 20,810        | 23,000        | 23,000        | 21,011        | 91        |
| <b>TOTAL EXPENDITURES</b>  | <b>20,810</b> | <b>23,000</b> | <b>23,000</b> | <b>21,011</b> | <b>91</b> |

**Fund 856 - STREET LIGHTING - TOWN CENTER ST :**

|   |               |               |               |               |            |
|---|---------------|---------------|---------------|---------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>25,001</b> | <b>25,000</b> | <b>25,000</b> | <b>25,001</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>20,810</b> | <b>23,000</b> | <b>23,000</b> | <b>21,011</b> | <b>91</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>4,191</b>  | <b>2,000</b>  | <b>2,000</b>  | <b>3,989</b>  |            |

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

**Revenues**

|                       |                |                |                |                |           |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Interest income       | 120,587        | 121,500        | 121,500        | 101,926        | 84        |
| <b>TOTAL REVENUES</b> | <b>120,587</b> | <b>121,500</b> | <b>121,500</b> | <b>101,926</b> | <b>84</b> |

**Expenditures**

|                            |            |            |            |            |           |
|----------------------------|------------|------------|------------|------------|-----------|
| Other services and charges | 405        | 500        | 500        | 407        | 81        |
| <b>TOTAL EXPENDITURES</b>  | <b>405</b> | <b>500</b> | <b>500</b> | <b>407</b> | <b>81</b> |

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

|   |                |                |                |                |           |
|---|----------------|----------------|----------------|----------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>120,587</b> | <b>121,500</b> | <b>121,500</b> | <b>101,926</b> | <b>84</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>405</b>     | <b>500</b>     | <b>500</b>     | <b>407</b>     | <b>81</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>120,182</b> | <b>121,000</b> | <b>121,000</b> | <b>101,519</b> |           |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND**

**Revenues**

|                       |                  |                  |                  |                  |            |
|-----------------------|------------------|------------------|------------------|------------------|------------|
| Property tax revenue  | 3,676,063        | 3,824,900        | 3,824,900        | 3,827,356        | 100        |
| Interest income       | 2                | -                | -                | 63               | 0          |
| Transfers in          | 85,402           | -                | -                | -                | 0          |
| <b>TOTAL REVENUES</b> | <b>3,761,467</b> | <b>3,824,900</b> | <b>3,824,900</b> | <b>3,827,419</b> | <b>100</b> |

**Expenditures**

|                            |                  |                |                  |                  |           |
|----------------------------|------------------|----------------|------------------|------------------|-----------|
| Other services and charges | 810              | 1,000          | 1,000            | 814              | 81        |
| Debt service               | 232,031          | 524,535        | 2,805,281        | 277,530          | 10        |
| Capital outlay             | 5,291,777        | 463,500        | 3,648,828        | 2,713,140        | 74        |
| Transfers out              | 2,661,260        | -              | -                | -                | 0         |
| <b>TOTAL EXPENDITURES</b>  | <b>8,185,878</b> | <b>989,035</b> | <b>6,455,109</b> | <b>2,991,484</b> | <b>46</b> |

**Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND**

|   |                    |                  |                    |                  |            |
|---|--------------------|------------------|--------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>3,761,467</b>   | <b>3,824,900</b> | <b>3,824,900</b>   | <b>3,827,419</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>8,185,878</b>   | <b>989,035</b>   | <b>6,455,109</b>   | <b>2,991,484</b> | <b>46</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(4,424,411)</b> | <b>2,835,865</b> | <b>(2,630,209)</b> | <b>835,935</b>   |            |

**Fund 402 - GUN RANGE FACILITY FUND**

**Revenues**

|  |               |               |                |                |            |
|--|---------------|---------------|----------------|----------------|------------|
| Licenses, permits & charges for services | 44,295        | 70,000        | 135,000        | 143,300        | 106        |
| Interest income                          | 1,631         | 750           | 750            | 1,135          | 151        |
| <b>TOTAL REVENUES</b>                    | <b>45,926</b> | <b>70,750</b> | <b>135,750</b> | <b>144,435</b> | <b>106</b> |

**Expenditures**

|                           |          |          |          |          |          |
|---------------------------|----------|----------|----------|----------|----------|
| Capital outlay            | -        | -        | -        | -        | 0        |
| <b>TOTAL EXPENDITURES</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |

**Fund 402 - GUN RANGE FACILITY FUND**

|   |               |               |                |                |            |
|---|---------------|---------------|----------------|----------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>45,926</b> | <b>70,750</b> | <b>135,750</b> | <b>144,435</b> | <b>106</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>0</b>   |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>45,926</b> | <b>70,750</b> | <b>135,750</b> | <b>144,435</b> |            |

**Fund 403 - STREET IMPROVEMENT FUND**

**Revenues**

|                       |          |          |          |          |          |
|-----------------------|----------|----------|----------|----------|----------|
| Transfers in          | -        | -        | -        | -        | 0        |
| <b>TOTAL REVENUES</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |

**Expenditures**

|                           |                  |          |          |          |          |
|---------------------------|------------------|----------|----------|----------|----------|
| Capital outlay            | 2,985,000        | -        | -        | -        | 0        |
| <b>TOTAL EXPENDITURES</b> | <b>2,985,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |

**Fund 403 - STREET IMPROVEMENT FUND**

|   |                    |          |          |          |          |
|---|--------------------|----------|----------|----------|----------|
| <b>TOTAL REVENUES</b>                     | <b>-</b>           | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,985,000</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(2,985,000)</b> | <b>-</b> | <b>-</b> | <b>-</b> |          |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 463 - PEG CABLE FUND - Capital Fund**

**Revenues**

|  |                |                |                |                |            |
|--|----------------|----------------|----------------|----------------|------------|
| Licenses, permits & charges for services | 302,931        | 351,500        | 351,500        | 393,919        | 112        |
| Interest income                          | 1,389          | 500            | 3,500          | 4,285          | 122        |
| <b>TOTAL REVENUES</b>                    | <b>304,320</b> | <b>352,000</b> | <b>355,000</b> | <b>398,204</b> | <b>112</b> |

**Expenditures**

|                           |               |          |          |          |          |
|---------------------------|---------------|----------|----------|----------|----------|
| Capital outlay            | 15,996        | -        | -        | -        | 0        |
| <b>TOTAL EXPENDITURES</b> | <b>15,996</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |

**Fund 463 - PEG CABLE FUND - Capital Fund**

|   |                |                |                |                |            |
|---|----------------|----------------|----------------|----------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>304,320</b> | <b>352,000</b> | <b>355,000</b> | <b>398,204</b> | <b>112</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>15,996</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>0</b>   |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>288,324</b> | <b>352,000</b> | <b>355,000</b> | <b>398,204</b> |            |

**DEBT SERVICE FUND**

**Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND**

**Revenues**

|                       |                  |                  |                  |                  |            |
|-----------------------|------------------|------------------|------------------|------------------|------------|
| Property tax revenue  | 1,333,196        | 1,384,334        | 1,391,334        | 1,397,085        | 100        |
| Interest income       | 100              | 266              | 1,266            | 1,043            | 82         |
| <b>TOTAL REVENUES</b> | <b>1,333,296</b> | <b>1,384,600</b> | <b>1,392,600</b> | <b>1,398,128</b> | <b>100</b> |

**Expenditures**

|                            |                  |                  |                  |                  |            |
|----------------------------|------------------|------------------|------------------|------------------|------------|
| Other services and charges | 405              | 500              | 500              | 407              | 81         |
| Debt service               | 1,371,700        | 1,384,100        | 1,384,100        | 1,384,100        | 100        |
| <b>TOTAL EXPENDITURES</b>  | <b>1,372,105</b> | <b>1,384,600</b> | <b>1,384,600</b> | <b>1,384,507</b> | <b>100</b> |

**Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>1,333,296</b> | <b>1,384,600</b> | <b>1,392,600</b> | <b>1,398,128</b> | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,372,105</b> | <b>1,384,600</b> | <b>1,384,600</b> | <b>1,384,507</b> | <b>100</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(38,809)</b>  | <b>-</b>         | <b>8,000</b>     | <b>13,621</b>    |            |

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenues**

|                       |                |                |                |                |           |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Interest income       | 187,490        | 130,000        | 130,000        | 81,589         | 63        |
| Transfers in          | -              | 161,000        | -              | -              | 0         |
| Tap-in fees           | -              | 5,000          | 25,000         | 24,794         | 99        |
| <b>TOTAL REVENUES</b> | <b>187,490</b> | <b>296,000</b> | <b>155,000</b> | <b>106,383</b> | <b>69</b> |

**Expenditures**

|                           |                |          |                  |                  |            |
|---------------------------|----------------|----------|------------------|------------------|------------|
| Transfers out             | 260,201        | -        | 1,238,391        | (172,000)        | 0          |
| <b>TOTAL EXPENDITURES</b> | <b>260,201</b> | <b>-</b> | <b>1,238,391</b> | <b>(172,000)</b> | <b>-14</b> |

**Fund 211 - DRAIN PERPETUAL MAINT**

|   |                 |                |                    |                  |            |
|---|-----------------|----------------|--------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>187,490</b>  | <b>296,000</b> | <b>155,000</b>     | <b>106,383</b>   | <b>69</b>  |
| <b>TOTAL EXPENDITURES</b>                 | <b>260,201</b>  | <b>-</b>       | <b>1,238,391</b>   | <b>(172,000)</b> | <b>-14</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(72,711)</b> | <b>296,000</b> | <b>(1,083,391)</b> | <b>278,383</b>   |            |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA FUND**

**Revenues**

|                       |                  |                  |                  |                  |           |
|-----------------------|------------------|------------------|------------------|------------------|-----------|
| Federal grants        | -                | -                | 7,341            | 7,341            | 100       |
| Other revenue         | 107,101          | 104,400          | 104,400          | 106,045          | 102       |
| Interest income       | 69,378           | 25,683           | 25,683           | 26,112           | 102       |
| Program revenue       | 1,456,371        | 1,886,571        | 1,436,571        | 1,037,264        | 72        |
| <b>TOTAL REVENUES</b> | <b>1,632,850</b> | <b>2,016,654</b> | <b>1,573,995</b> | <b>1,176,761</b> | <b>75</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Supplies                   | 16,870           | 11,600           | 11,700           | 6,662            | 57        |
| Other services and charges | 1,354,909        | 1,172,223        | 970,992          | 849,298          | 87        |
| Capital outlay             | 404              | 68,000           | 88,731           | 13,401           | 15        |
| Program expenditures       | 141,936          | 126,201          | 111,801          | 110,143          | 99        |
| Debt service               | 58,880           | 538,630          | 538,630          | 536,900          | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>1,572,999</b> | <b>1,916,654</b> | <b>1,721,854</b> | <b>1,516,403</b> | <b>88</b> |

**Fund 590 - ICE ARENA FUND**

|   |                  |                  |                  |                  |           |
|---|------------------|------------------|------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>1,632,850</b> | <b>2,016,654</b> | <b>1,573,995</b> | <b>1,176,761</b> | <b>75</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,572,999</b> | <b>1,916,654</b> | <b>1,721,854</b> | <b>1,516,403</b> | <b>88</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>59,851</b>    | <b>100,000</b>   | <b>(147,859)</b> | <b>(339,642)</b> |           |

**Fund 592 - WATER AND SEWER FUND**

**Revenues**

|                             |                   |                   |                   |                   |            |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------|
| Federal grants              | 57,044            | -                 | 84,485            | 84,485            | 100        |
| Other revenue               | 218,649           | 197,500           | 243,700           | 256,093           | 105        |
| Interest income             | 1,735,104         | 864,424           | 564,424           | 765,662           | 136        |
| Donations                   | 60,608            | -                 | 6,735             | 6,734             | 100        |
| Transfers in                | 2,661,260         | -                 | -                 | -                 | 0          |
| Special assessment interest | 44,844            | 56,827            | 56,827            | 40,886            | 72         |
| Operating revenue           | 24,032,888        | 24,210,500        | 25,760,500        | 25,736,991        | 100        |
| Capital contributions       | 3,495,517         | 1,350,000         | 1,550,000         | 1,238,055         | 80         |
| <b>TOTAL REVENUES</b>       | <b>32,305,914</b> | <b>26,679,251</b> | <b>28,266,671</b> | <b>28,128,906</b> | <b>100</b> |

**Expenditures**

|                            |                   |                   |                   |                   |           |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| Personnel services         | 1,464,253         | 1,442,365         | 1,470,609         | 1,444,075         | 98        |
| Supplies                   | 56,727            | 70,100            | 72,171            | 67,875            | 94        |
| Other services and charges | 25,809,496        | 22,412,916        | 24,529,893        | 23,343,497        | 95        |
| Capital outlay             | 260,904           | 3,828,870         | 24,990,904        | 12,538,968        | 50        |
| <b>TOTAL EXPENDITURES</b>  | <b>27,591,380</b> | <b>27,754,251</b> | <b>51,063,577</b> | <b>37,394,415</b> | <b>73</b> |

**Fund 592 - WATER AND SEWER FUND**

|   |                   |                    |                     |                    |            |
|---|-------------------|--------------------|---------------------|--------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>32,305,914</b> | <b>26,679,251</b>  | <b>28,266,671</b>   | <b>28,128,906</b>  | <b>100</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>27,591,380</b> | <b>27,754,251</b>  | <b>51,063,577</b>   | <b>37,394,415</b>  | <b>73</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>4,714,534</b>  | <b>(1,075,000)</b> | <b>(22,796,906)</b> | <b>(9,265,509)</b> |            |

| BUDGET CATEGORY | AUDITED                         | 2020-21            | 2020-21           | YTD BALANCE                    | % BDGT<br>USED |
|-----------------|---------------------------------|--------------------|-------------------|--------------------------------|----------------|
|                 | 06/30/2020<br>NORMAL (ABNORMAL) | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 6/30/2021<br>NORMAL (ABNORMAL) |                |

**Fund 594 - SENIOR HOUSING FUND 594**

**Revenues**

|                       |                  |                  |                  |                  |            |
|-----------------------|------------------|------------------|------------------|------------------|------------|
| Other revenue         | 24,758           | 20,400           | 22,500           | 25,116           | 112        |
| Interest income       | 36,766           | 16,588           | 16,588           | 19,414           | 117        |
| Operating revenue     | 2,078,909        | 2,078,000        | 2,078,000        | 2,091,505        | 101        |
| <b>TOTAL REVENUES</b> | <b>2,140,433</b> | <b>2,114,988</b> | <b>2,117,088</b> | <b>2,136,035</b> | <b>101</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Supplies                   | 10,048           | 11,075           | 13,075           | 7,813            | 60        |
| Other services and charges | 1,265,484        | 856,705          | 846,602          | 692,825          | 82        |
| Capital outlay             | -                | 313,580          | 53,542           | 34,192           | 64        |
| Debt service               | 132,705          | 973,628          | 973,628          | 884,003          | 91        |
| <b>TOTAL EXPENDITURES</b>  | <b>1,408,237</b> | <b>2,154,988</b> | <b>1,886,847</b> | <b>1,618,833</b> | <b>86</b> |

**Fund 594 - SENIOR HOUSING FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>2,140,433</b> | <b>2,114,988</b> | <b>2,117,088</b> | <b>2,136,035</b> | <b>101</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,408,237</b> | <b>2,154,988</b> | <b>1,886,847</b> | <b>1,618,833</b> | <b>86</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>732,196</b>   | <b>(40,000)</b>  | <b>230,241</b>   | <b>517,201</b>   |            |

**FIDUCIARY FUND**

**Fund 710 - RETIREE HEALTH CARE BENEFITS FUND**

**Revenues**

|                          |                  |                  |                  |                  |            |
|--------------------------|------------------|------------------|------------------|------------------|------------|
| Interest income          | 1,515,738        | 2,100,451        | 2,098,499        | 9,477,904        | 452        |
| Contributions - employer | 277,238          | 275,000          | 36,952           | 36,952           | 100        |
| <b>TOTAL REVENUES</b>    | <b>1,792,976</b> | <b>2,375,451</b> | <b>2,135,451</b> | <b>9,514,856</b> | <b>446</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Personnel services         | 988,157          | 1,037,951        | 1,017,951        | 922,854          | 91        |
| Other services and charges | 314,409          | 336,500          | 356,500          | 346,195          | 97        |
| <b>TOTAL EXPENDITURES</b>  | <b>1,302,566</b> | <b>1,374,451</b> | <b>1,374,451</b> | <b>1,269,049</b> | <b>92</b> |

**Fund 710 - RETIREE HEALTH CARE BENEFITS FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>1,792,976</b> | <b>2,375,451</b> | <b>2,135,451</b> | <b>9,514,856</b> | <b>446</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,302,566</b> | <b>1,374,451</b> | <b>1,374,451</b> | <b>1,269,049</b> | <b>92</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>490,410</b>   | <b>1,001,000</b> | <b>761,000</b>   | <b>8,245,807</b> |            |

**COMPONENT UNITS**

**Fund 566 - ECONOMIC DEVELOPMENT**

**Revenues**

|                       |          |          |          |          |          |
|-----------------------|----------|----------|----------|----------|----------|
| Transfers in          | -        | -        | -        | -        | 0        |
| Interest income       | -        | -        | -        | -        | 0        |
| <b>TOTAL REVENUES</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |

**Fund 566 - ECONOMIC DEVELOPMENT**

|   |          |          |          |          |          |
|---|----------|----------|----------|----------|----------|
| <b>TOTAL REVENUES</b>                     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |          |

| BUDGET CATEGORY | AUDITED           | 2020-21  | 2020-21 | YTD BALANCE       | % BDGT |
|-----------------|-------------------|----------|---------|-------------------|--------|
|                 | 06/30/2020        | ORIGINAL | AMENDED | 6/30/2021         | USED   |
|                 | NORMAL (ABNORMAL) | BUDGET   | BUDGET  | NORMAL (ABNORMAL) |        |

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND**

**Revenues**

|                       |                |                |                |                |           |
|-----------------------|----------------|----------------|----------------|----------------|-----------|
| Property tax revenue  | 150,763        | 315,215        | 295,778        | 294,087        | 99        |
| <b>TOTAL REVENUES</b> | <b>150,763</b> | <b>315,215</b> | <b>295,778</b> | <b>294,087</b> | <b>99</b> |

**Expenditures**

|                            |                  |                |                  |                  |           |
|----------------------------|------------------|----------------|------------------|------------------|-----------|
| Other services and charges | -                | -              | 25,000           | -                | 0         |
| Debt service               | 57,096           | 111,000        | 270,778          | 84,620           | 31        |
| Capital outlay             | 2,901,173        | -              | 1,065,083        | 1,065,083        | 100       |
| <b>TOTAL EXPENDITURES</b>  | <b>2,958,269</b> | <b>111,000</b> | <b>1,360,861</b> | <b>1,149,704</b> | <b>84</b> |

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND**

|   |                    |                |                    |                  |           |
|---|--------------------|----------------|--------------------|------------------|-----------|
| <b>TOTAL REVENUES</b>                     | <b>150,763</b>     | <b>315,215</b> | <b>295,778</b>     | <b>294,087</b>   | <b>99</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,958,269</b>   | <b>111,000</b> | <b>1,360,861</b>   | <b>1,149,704</b> | <b>84</b> |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(2,807,506)</b> | <b>204,215</b> | <b>(1,065,083)</b> | <b>(855,616)</b> |           |

**INTERNAL SERVICE FUND**

**Fund 677 - SELF-INSURANCE HEALTHCARE FUND**

**Revenues**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| Licenses, permits & charges for service | 1,454,989        | 2,950,000        | 3,001,000        | 3,000,890        | 100        |
| Other revenue                           | -                | -                | 142,000          | 180,154          | 127        |
| Interest income                         | 49               | -                | 5,000            | 5,532            | 100        |
| <b>TOTAL REVENUES</b>                   | <b>1,455,038</b> | <b>2,950,000</b> | <b>3,148,000</b> | <b>3,186,576</b> | <b>101</b> |

**Expenditures**

|                            |                  |                  |                  |                  |           |
|----------------------------|------------------|------------------|------------------|------------------|-----------|
| Personnel services         | 1,157,770        | 2,950,000        | 2,700,000        | 2,525,202        | 94        |
| Other services and charges | 900              | -                | 10,000           | 4,200            | 42        |
| <b>TOTAL EXPENDITURES</b>  | <b>1,158,670</b> | <b>2,950,000</b> | <b>2,710,000</b> | <b>2,529,402</b> | <b>93</b> |

**Fund 677 - SELF-INSURANCE HEALTHCARE FUND**

|   |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------|
| <b>TOTAL REVENUES</b>                     | <b>1,455,038</b> | <b>2,950,000</b> | <b>3,148,000</b> | <b>3,186,576</b> | <b>101</b> |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,158,670</b> | <b>2,950,000</b> | <b>2,710,000</b> | <b>2,529,402</b> | <b>93</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>296,368</b>   | <b>-</b>         | <b>438,000</b>   | <b>657,174</b>   |            |