

# MEMORANDUM



**TO:** PETE AUGER, CITY MANAGER  
**FROM:** CARL JOHNSON, JR. CFO  
**SUBJECT:** FINANCIAL REPORT AS OF SEPTEMBER 30, 2020  
**DATE:** OCTOBER 28, 2020

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The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the first quarter ending September 30, 2020 (see attached report for budget-to-actual information prepared by budget category within each fund). The fiscal year 2019-20 audit is complete, and the final printed report will be officially released to the Mayor and City Council for the November 9, 2020 City Council meeting. The June 30, 2020 ending balances on the attached report are shown as "audited". The rollover and any other individual budget amendment approved through the October 26, 2020 City Council meeting are reflected on the attached report. Through the first quarter, generally, revenues and expenditures should represent approximately 25% of the budget.

## General Fund

The amended budget for the General Fund currently shows a reduction in fund balance of \$852,180. The original budget had revenues equal to expenditures. The entire amount of the reduction was to reflect expenditure rollovers from fiscal year 2019/20 that were required to be budgeted again in 2020/21 due to the project/purchase obligation, but not completed by June 30, 2020.

## **Revenues**

Total General Fund revenues for the first quarter are \$27,065,422, representing 75% of the \$36,198,933 General Fund amended revenue budget. The General Fund revenues are on track through the first quarter with the following items of note:

- Property Tax Revenue – Property taxes account for approximately 68% of total General Fund revenue. Revenue is recorded in July at the time property taxes are billed and late payment penalty and interest collections are primarily received in the third and fourth quarter each fiscal year. Penalty and interest collections are less than the budgeted amount by \$117,000 through the first quarter which is as expected.
- Licenses, Permits, and Charges for Services – The City receives quarterly cable franchise payments (approximately \$219,000 per quarter) and the first payment has yet to be collected during the month of October (additional payments are received in January, April, and July for the quarters ending December, March, and June, respectively). Actual revenues from plan review fees and building permits

are 24% of budget for the quarter ending down from 40% in the prior year. These revenues are typically seasonal providing an increase in revenues in the summer months, slowing down in the winter and picking back up in the spring. The first quarter revenues are approximately \$400,000 below the prior year's first quarter and approximately \$250,000 less than the current amended budget. Finance will continue to monitor this revenue monthly and will recommend budget adjustments as needed during the fiscal year.

- State Sources – State shared revenue is the City's second largest revenue source making up approximately 12% of the General Fund revenue. The City receives state shared revenue six times throughout the year (October, December, February, April, June, and August). The City has received one of the six payments as of September 30, 2020. As we shared with the mayor and city council in the October Fiscal Update, the State of Michigan is projecting state shared revenues of \$4,970,107 for the current fiscal year and the City has a budget currently of \$4,386,243 for a favorable difference of \$583,864. We understand that Novi and the entire country are not out of the woods yet with COVID-19, so no adjustment is recommended for this budget for the first quarter.
- Federal Grants – The City has received more than \$1.3 million in federal CARES funding due to the COVID-19 pandemic during the first quarter. These funds were not originally budgeted and budget amendments will continue to be provided as the funds are received and expended in accordance with federal guidelines.
- Fines and Forfeitures – Court Fees and Fines revenue is received from the 52<sup>nd</sup> District Court monthly for the prior month. The attached report reflects two payments received through the first quarter as expected: July and August and is in line with the significantly reduced fiscal year budget.
- Interest Income (including investment gain/loss) – In an effort to maximize earnings potential, the City has strategically invested its excess cash resulting in better than anticipated interest returns for the first quarter. Public Act 20 governs the types of allowable investments the City can invest in. The Act was also created to ensure that operating cash can be invested only in specific financial instruments that are not at risk for loss of principal. The City can have market value losses on long term investments on an annual basis but as long as the investment is held to maturity, no actual loss will be incurred. The COVID-19 pandemic has resulted in a significant decrease in short and long-term interest rates but earnings to date through the first quarter are on track with the budget.

## **Expenditures**

Total General Fund expenditures for the first quarter are \$8,856,584 representing 24% of the \$37,051,113 General Fund amended expenditure budget. While a few departments exceed 25% to date due to capital purchases or annual payments, expenditures in total have not exceeded the 25% mark and are in line through the first quarter with the following items of note:

- The City Attorney, Insurance, and Claims Department is at 46% due to the annual Property and Liability Insurance bill paid during the month of July of approximately \$337,000.
- The Clerk's office is at 31% due to the costs associated with the presidential primary election being held during the first quarter.
- The Department of Public Works field operations division actual to budget spending is at 38% due to the purchase of a dump truck and parking lot maintenance activities.

### **Special Revenue Funds**

The various special revenue funds' revenues and expenditures are in-line with budget through the first quarter ending September 30, 2020. Items of note are included within certain Special Revenue Funds on the following pages:

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

Property Tax Revenue is at the 100% mark in the Municipal Street Fund due to anticipated chargebacks from the County take place throughout the year. The Act 51 revenue included in the first quarter represents only two months revenue as usually there is a two-month lag from the State (July revenue was received the first week in September and August was received the last day of September). Overall Act 51 revenues (City's share of gas tax collected at the pumps) has rebounded from the pandemic hit seen in the fourth quarter and the latest estimates from MDOT on August 27, 2020 are for annual revenue of \$6,401,396 compared to our current budget of \$5,235,000 for a favorable variance of \$1,166,396. As with state shared revenue in the General Fund, no amendments are recommended yet due to the possibility of an additional COVID-19 related hit to the gas tax revenue. Construction design and maintenance expenditures are on target through the first quarter during the summer/fall construction season. Maintenance costs will increase over the winter months and construction will pick up again throughout the spring/summer season.

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

The revenues for this fund have been hit hard over the past six months due to the COVID-19 pandemic and shutdown of most programs. Property tax revenues from the annual levy increased by approximately \$60,000 but program revenues are more than \$140,000 behind prior year and \$90,000 behind the current year budget through the first quarter. The parks and recreation staff feel that there are additional cost savings to offset the revenue losses and they are working with finance to provide additional amendments in the near future to ensure the funds stays in line with the 12% fund balance minimum. Overall, the expenditure budget is at only 18% of the annual budget which supports the premise of additional opportunities to reduce the expenditure budget.

**Tree Fund**

The fall tree planting invoices have yet to be received by the City contributing to the other services and charges coming in less than 25% through the first quarter.

**Drain Fund**

The Drain Fund construction expenditures (capital outlay) are less than the 25% mark through the first quarter due to the majority of the current fiscal year projects not beginning until spring 2021.

**Rubbish Fund**

The Rubbish Fund revenue is approximately 50% due to half of the annual service fee being billed with the July 1, 2020 property tax bill and paid by August 31, 2020. The remaining fee will be billed on the winter tax bills sent out by December 1, 2020. The fund is also billed after each month of service so only two months of expenditures are included to date.

**Drug Forfeiture Fund**

The Drug forfeiture revenue is at 8% of budget due to the unpredictability of the revenue stream. The budget is based on historical revenue.

**Library Fund**

Library Fund revenue for the quarter ended September 30, 2020 is 99%. Property tax revenue is recorded in July at the time property taxes are billed. In addition, several annual state funding sources are received during the first quarter.

**Capital Improvement Funds**

The Special Assessment Revolving Fund has no anticipated capital purchases this fiscal year. The fund is loaning all available cash to the Corridor Improvement Authority Fund (CIA) to advance fund part of the Ring Road project. The funds will be repaid over multiple years with interest as the CIA tax base increases and before any additional projects are undertaken.

The Capital Improvement Fund began to levy the CIP millage in fiscal year 2018. Construction continues on projects started in fiscal year 2018/2019 including the gun range addition, Department of Public Works building and Lakeshore Park building all of which will be finished during fiscal year 2020/21.

The PEG Capital Fund receives quarterly PEG payments (approximately \$92,500 per quarter). The first payment has yet to be collected. (Payments are received October, January, April, and July for the quarters ending September, December, March, and June, respectively).

**Enterprise Funds**

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget except for the Ice Arena. The Ice Arena has been shut down due to the COVID-19 pandemic for almost six months with very little ice time being sold. Revenues and expenditures in the Ice Arena have been significantly reduced with the primary costs in

the first quarter being for debt service on the bonds and utility costs. All enterprise funds will continue to be monitored and amended as needed. An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only. There are no other significant items to highlight at this time.

#### **Fiduciary Fund**

An adopted budget is not required for the Retiree Healthcare Fund, per the State Budget Act since it is a fiduciary fund. The fund is primarily presented for informational purposes only. This fund invests all available resources in instruments similar to the pension funds which include stocks, bonds and other long-term financial investments. The stock market was up during the past quarter resulting in realized and unrealized gains, net of fees, significantly in excess with the fiscal-year budget. The stock market can have significant swings especially in a presidential election year and while still in the middle of a pandemic so the budget and results will continue to be monitored.

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**REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI**  
**PERIOD ENDING 09/30/2020**  
**% Fiscal Year Completed: 25.21**

GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	
<b>GENERAL FUND</b>					
<b>Fund 101 - GENERAL FUND</b>					
<b>Revenues</b>					
Property tax revenue	23,802,308	24,783,167	24,783,167	24,683,388	100
Licenses, permits & charges for services	3,928,932	4,277,333	4,291,749	604,265	14
State sources	4,950,509	4,411,243	4,420,553	14,792	0
Federal grants	211,504	80,000	912,383	1,328,107	146
Other revenue	795,006	762,870	762,870	149,039	20
Fines and forfeitures	326,297	330,000	330,000	53,595	16
Interest income	1,020,846	697,211	697,211	232,136	33
Donations	5,732	1,000	1,000	100	10
<b>TOTAL REVENUES</b>	<b>35,041,134</b>	<b>35,342,824</b>	<b>36,198,933</b>	<b>27,065,422</b>	<b>75</b>
<b>Expenditures</b>					
Personnel services	36,935	36,128	36,128	9,024	25
Supplies	231	200	200	-	-
Other services and charges	46,718	28,252	117,392	1,090	1
<b>101.00 - CITY COUNCIL</b>	<b>83,884</b>	<b>64,580</b>	<b>153,720</b>	<b>10,114</b>	<b>7</b>
Personnel services	552,132	584,071	568,414	121,014	21
Supplies	927	1,500	1,500	138	9
Other services and charges	131,075	106,649	127,249	24,461	19
<b>172.00 - CITY MANAGER</b>	<b>684,134</b>	<b>692,220</b>	<b>697,163</b>	<b>145,613</b>	<b>21</b>
Personnel services	805,834	883,994	882,067	197,437	22
Supplies	6,274	9,200	9,200	2,830	31
Other services and charges	55,446	79,930	79,930	11,081	14
<b>201.00 - FINANCE DEPARTMENT</b>	<b>867,554</b>	<b>973,124</b>	<b>971,197</b>	<b>211,348</b>	<b>22</b>
Personnel services	818,938	830,780	861,072	215,793	25
Supplies	65,313	90,380	83,380	50,122	60
Other services and charges	420,624	457,542	464,542	57,262	12
Capital outlay	27,975	75,240	75,240	-	-
<b>205.00 - IS INFORMATION TECHNOLOGY DEPT</b>	<b>1,332,850</b>	<b>1,453,942</b>	<b>1,484,234</b>	<b>323,177</b>	<b>22</b>
Personnel services	655,677	670,449	641,461	147,570	23
Supplies	15,664	19,100	17,100	345	2
Other services and charges	114,529	188,625	190,625	12,936	7
<b>209.00 - ASSESSING DEPARTMENT</b>	<b>785,870</b>	<b>878,174</b>	<b>849,186</b>	<b>160,851</b>	<b>19</b>
Other services and charges	685,714	813,303	813,303	394,608	49
Capital outlay	10,744	50,000	50,000	2,703	5
<b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b>	<b>696,458</b>	<b>863,303</b>	<b>863,303</b>	<b>397,311</b>	<b>46</b>
Personnel services	651,995	693,973	640,703	155,587	24
Supplies	74,924	69,000	75,000	46,348	62
Other services and charges	183,322	172,046	172,246	71,555	42
Capital outlay	111,146	66,930	-	-	-
<b>215.00 - CITY CLERK</b>	<b>1,021,387</b>	<b>1,001,949</b>	<b>887,949</b>	<b>273,490</b>	<b>31</b>
Personnel services	263,556	283,566	310,594	80,660	26
Supplies	27,596	28,500	28,500	270	1
Other services and charges	34,531	43,915	43,915	16,112	37
<b>253.00 - TREASURY</b>	<b>325,683</b>	<b>355,981</b>	<b>383,009</b>	<b>97,042</b>	<b>25</b>
Personnel services	355,872	356,819	363,515	87,831	24
Supplies	43,355	18,500	28,500	10,747	38
Other services and charges	641,910	635,212	658,396	164,960	25
Capital outlay	98,566	262,500	534,707	13,050	2
<b>265.00 - IS FACILITY MANAGEMENT</b>	<b>1,139,703</b>	<b>1,273,031</b>	<b>1,585,118</b>	<b>276,588</b>	<b>17</b>

GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	
Personnel services	678,440	731,526	747,449	198,024	26
Supplies	22,207	23,500	23,500	8,367	36
Other services and charges	332,922	314,971	324,256	108,872	34
Capital outlay	274,471	234,880	142,540	-	-
Allocated to other funds	(186,111)	(186,111)	(186,111)	(84,113)	45
<b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENANCE</b>	<b>1,121,929</b>	<b>1,118,766</b>	<b>1,051,634</b>	<b>231,150</b>	<b>22</b>
Personnel services	407,183	410,581	430,958	108,520	25
Supplies	1,594	1,000	1,000	281	28
Other services and charges	98,902	169,757	169,757	32,188	19
<b>270.00 - HUMAN RESOURCES</b>	<b>507,679</b>	<b>581,338</b>	<b>601,715</b>	<b>140,989</b>	<b>23</b>
Personnel services	337,619	275,442	268,588	65,924	25
Supplies	18,251	10,900	10,900	2,451	22
Other services and charges	285,062	371,097	379,020	70,717	19
Capital outlay	-	60,000	60,000	-	-
Program expenditures	83	2,000	200	-	-
<b>295.00 - COMMUNITY RELATIONS</b>	<b>641,015</b>	<b>719,439</b>	<b>718,708</b>	<b>139,092</b>	<b>19</b>
Personnel services	19,206	12,312	32,804	(10,547)	(32)
Supplies	211	2,500	2,500	2	-
Other services and charges	37,068	38,316	38,316	2,614	7
<b>296.00 - ECONOMIC DEVELOPMENT</b>	<b>56,485</b>	<b>53,128</b>	<b>73,620</b>	<b>(7,931)</b>	<b>(11)</b>
Personnel services	12,332,650	12,094,466	12,451,938	3,046,641	24
Supplies	269,760	291,500	316,500	82,921	26
Other services and charges	1,068,180	1,042,945	1,087,690	265,440	24
Capital outlay	40,690	88,950	88,950	-	-
<b>301.00 - POLICE DEPARTMENT</b>	<b>13,711,280</b>	<b>13,517,861</b>	<b>13,945,078</b>	<b>3,395,002</b>	<b>24</b>
Personnel services	5,212,544	5,141,565	5,372,499	1,382,367	26
Supplies	146,994	185,110	215,555	59,548	28
Other services and charges	663,706	659,200	668,510	164,895	25
Capital outlay	670,395	177,520	177,520	7,651	4
<b>337.00 - FIRE DEPARTMENT</b>	<b>6,693,639</b>	<b>6,163,395</b>	<b>6,434,084</b>	<b>1,614,461</b>	<b>25</b>
Personnel services	1,840,392	1,806,500	1,830,412	396,311	22
Supplies	20,952	26,500	26,500	6,169	23
Other services and charges	200,197	191,855	219,455	44,425	20
Capital outlay	80,820	17,360	17,360	-	-
<b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>	<b>2,142,361</b>	<b>2,042,215</b>	<b>2,093,727</b>	<b>446,905</b>	<b>21</b>
Personnel services	318,796	332,224	367,777	85,904	23
Supplies	137,674	10,400	26,619	18,929	71
Other services and charges	125,223	125,838	122,584	17,813	15
Capital outlay	28,875	-	-	-	-
<b>442.00 - DPW ADMINISTRATION DIVISION</b>	<b>610,568</b>	<b>468,462</b>	<b>516,980</b>	<b>122,646</b>	<b>24</b>
Personnel services	442,006	488,156	512,339	122,923	24
Supplies	1,277	2,000	2,000	110	6
Other services and charges	60,777	158,698	158,698	18,576	12
Capital outlay	55,241	149,270	149,270	-	-
Allocated to other funds	(371,784)	(371,784)	(371,784)	(92,946)	25
<b>442.10 - DPW ENGINEERING DIVISION</b>	<b>187,517</b>	<b>426,340</b>	<b>450,523</b>	<b>48,663</b>	<b>11</b>
Personnel services	1,841,497	1,790,192	1,862,213	435,582	23
Supplies	99,583	109,500	107,575	25,637	24
Other services and charges	413,536	423,033	423,033	169,222	40
Capital outlay	406,812	11,040	368,989	78,777	21
Allocated to other funds	(1,208,342)	(1,600,000)	(1,600,000)	(196,104)	12
Maintenance	170,630	200,455	200,455	-	-
<b>442.20 - DPW FIELD OPERATIONS DIVISION</b>	<b>1,723,716</b>	<b>934,220</b>	<b>1,362,265</b>	<b>513,114</b>	<b>38</b>
Personnel services	444,573	439,153	447,063	99,260	22
Supplies	47,571	27,000	27,000	3,166	12
Other services and charges	273,564	334,579	334,579	62,760	19
Capital outlay	92,589	189,500	281,840	-	-
Allocated to other funds	(37,094)	(36,000)	(36,000)	(9,348)	26
<b>442.30 - DPW FLEET ASSET DIVISION</b>	<b>821,203</b>	<b>954,232</b>	<b>1,054,482</b>	<b>155,838</b>	<b>15</b>

GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	
Personnel services	40,027	39,912	39,912	8,985	23
Supplies	4,353	5,500	5,500	316	6
Other services and charges	572	536	536	61	11
<b>665.00 - NOVI YOUTH ASSISTANCE</b>	<b>44,952</b>	<b>45,948</b>	<b>45,948</b>	<b>9,362</b>	<b>20</b>
Other services and charges	3,895	13,860	13,860	475	3
<b>803.00 - HISTORICAL COMMISSION</b>	<b>3,895</b>	<b>13,860</b>	<b>13,860</b>	<b>475</b>	<b>3</b>
Personnel services	465,070	415,357	420,221	111,097	26
Supplies	1,240	5,600	5,600	101	2
Other services and charges	47,042	101,359	104,789	15,086	14
<b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b>	<b>513,352</b>	<b>522,316</b>	<b>530,610</b>	<b>126,284</b>	<b>24</b>
Transfers out	25,000	225,000	283,000	25,000	9
<b>940.00 - TRANSFER TO OTHER FUNDS</b>	<b>25,000</b>	<b>225,000</b>	<b>283,000</b>	<b>25,000</b>	<b>9</b>

<b>TOTAL EXPENDITURES</b>	<b>35,742,114</b>	<b>35,342,824</b>	<b>37,051,113</b>	<b>8,856,584</b>	<b>24</b>
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<b>Fund 101 - GENERAL FUND</b>					
<b>TOTAL REVENUES</b>	<b>35,041,134</b>	<b>35,342,824</b>	<b>36,198,933</b>	<b>27,065,422</b>	<b>75</b>
<b>TOTAL EXPENDITURES</b>	<b>35,742,114</b>	<b>35,342,824</b>	<b>37,051,113</b>	<b>8,856,584</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(700,980)</b>	<b>-</b>	<b>(852,180)</b>	<b>18,208,838</b>	

#### SPECIAL REVENUE FUNDS

#### Fund 202 - MAJOR STREET FUND

##### Revenues

State sources	4,348,220	4,083,200	4,083,200	897,494	22
Other revenue	157,436	-	-	-	-
Interest income	43,681	43,350	37,950	3,464	9
<b>TOTAL REVENUES</b>	<b>4,549,337</b>	<b>4,126,550</b>	<b>4,121,150</b>	<b>900,958</b>	<b>22</b>

##### Expenditures

Transfers out	1,411,726	2,100,000	2,041,600	525,000	26
Other services and charges	111,227	114,350	145,230	21,522	15
Capital outlay	1,577,285	420,000	480,650	67,126	14
Routine Maintenance	870,305	1,208,000	1,208,000	378,034	31
Winter Maintenance	339,485	340,000	340,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,310,028</b>	<b>4,182,350</b>	<b>4,215,480</b>	<b>991,682</b>	<b>24</b>

<b>Fund 202 - MAJOR STREET FUND</b>					
<b>TOTAL REVENUES</b>	<b>4,549,337</b>	<b>4,126,550</b>	<b>4,121,150</b>	<b>900,958</b>	<b>22</b>
<b>TOTAL EXPENDITURES</b>	<b>4,310,028</b>	<b>4,182,350</b>	<b>4,215,480</b>	<b>991,682</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>239,309</b>	<b>(55,800)</b>	<b>(94,330)</b>	<b>(90,724)</b>	

#### Fund 203 - LOCAL STREET FUND

##### Revenues

State sources	1,519,226	1,151,800	1,151,800	314,775	27
Other revenue	-	-	125,984	125,984	100
Interest income	44,763	18,250	18,250	7,176	39
Transfers in	5,971,726	6,755,000	9,336,600	2,225,000	24
<b>TOTAL REVENUES</b>	<b>7,535,715</b>	<b>7,925,050</b>	<b>10,632,634</b>	<b>2,672,935</b>	<b>25</b>

##### Expenditures

Other services and charges	77,280	103,900	103,900	18,660	18
Capital outlay	5,241,331	7,212,850	9,717,071	2,932,268	30
Routine Maintenance	858,087	1,127,500	1,127,500	438,318	39
Winter Maintenance	247,767	308,000	308,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,424,465</b>	<b>8,752,250</b>	<b>11,256,471</b>	<b>3,389,246</b>	<b>30</b>

<b>Fund 203 - LOCAL STREET FUND</b>					
<b>TOTAL REVENUES</b>	<b>7,535,715</b>	<b>7,925,050</b>	<b>10,632,634</b>	<b>2,672,935</b>	<b>25</b>
<b>TOTAL EXPENDITURES</b>	<b>6,424,465</b>	<b>8,752,250</b>	<b>11,256,471</b>	<b>3,389,246</b>	<b>30</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,111,250</b>	<b>(827,200)</b>	<b>(623,837)</b>	<b>(716,311)</b>	



GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	
<b>Fund 204 - MUNICIPAL STREET FUND</b>					
<b>Revenue</b>					
Property tax revenue	5,473,077	5,711,286	5,711,286	5,719,801	100
Licenses, permits & charges for services	10,000	10,000	10,000	-	-
Other revenue	399,387	694,259	694,259	-	-
Interest income	162,820	120,140	120,492	16,572	14
Donations	8,583	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,053,867</b>	<b>6,535,685</b>	<b>6,536,037</b>	<b>5,736,373</b>	<b>88</b>

<b>Expenditures</b>					
Transfers out	4,560,000	4,655,000	7,295,000	1,700,000	23
Other services and charges	251,921	290,835	300,835	34,326	11
Capital outlay	382,700	682,850	1,423,328	133,804	9
Routine Maintenance	213,722	472,000	547,955	174,285	32
Winter Maintenance	199,642	230,000	230,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,607,985</b>	<b>6,330,685</b>	<b>9,797,118</b>	<b>2,042,415</b>	<b>21</b>

<b>Fund 204 - MUNICIPAL STREET FUND</b>					
<b>TOTAL REVENUES</b>	<b>6,053,867</b>	<b>6,535,685</b>	<b>6,536,037</b>	<b>5,736,373</b>	<b>88</b>
<b>TOTAL EXPENDITURES</b>	<b>5,607,985</b>	<b>6,330,685</b>	<b>9,797,118</b>	<b>2,042,415</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>445,882</b>	<b>205,000</b>	<b>(3,261,081)</b>	<b>3,693,958</b>	

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

<b>Revenue</b>					
Property tax revenue	1,406,591	1,468,995	1,468,995	1,469,813	100
Federal grants	-	-	20,443	-	-
Other revenue	9,919	5,000	5,000	-	-
Interest income	31,883	16,772	16,772	2,143	13
Donations	178,804	50,077	153,352	4,143	3
Transfers in	25,000	225,000	283,000	25,000	9
Program revenue	763,839	1,226,700	1,037,704	169,827	16
Older adult program revenue	154,981	156,325	118,388	25,232	21
<b>TOTAL REVENUES</b>	<b>2,571,017</b>	<b>3,148,869</b>	<b>3,103,654</b>	<b>1,696,158</b>	<b>55</b>

<b>Expenditures</b>					
Personnel services	1,341,653	1,441,696	1,348,779	268,571	20
Supplies	27,868	94,230	157,590	9,866	6
Other services and charges	471,424	483,801	502,551	141,623	28
Capital outlay	627,393	510,481	477,449	30,445	6
Program expenditures	499,759	581,455	520,275	84,606	16
Older Adult Program Expenditures	227,265	224,292	167,370	29,240	17
<b>TOTAL EXPENDITURES</b>	<b>3,195,362</b>	<b>3,335,955</b>	<b>3,174,014</b>	<b>564,351</b>	<b>18</b>

<b>Fund 208 - PARKS, REC &amp; CULTURAL SVCS FUND</b>					
<b>TOTAL REVENUES</b>	<b>2,571,017</b>	<b>3,148,869</b>	<b>3,103,654</b>	<b>1,696,158</b>	<b>55</b>
<b>TOTAL EXPENDITURES</b>	<b>3,195,362</b>	<b>3,335,955</b>	<b>3,174,014</b>	<b>564,351</b>	<b>18</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(624,345)</b>	<b>(187,086)</b>	<b>(70,360)</b>	<b>1,131,807</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 209 - TREE FUND**

**Revenue**

Other revenue	579,475	415,000	415,000	1,555	0
Federal grants	-	-	3,514	-	-
Interest income	125,780	100,416	100,416	15,805	16
<b>TOTAL REVENUES</b>	<b>705,255</b>	<b>515,416</b>	<b>518,930</b>	<b>17,360</b>	<b>3</b>

**Expenditures**

Personnel services	69,200	76,446	79,960	20,257	25
Supplies	971	1,000	1,000	55	6
Other services and charges	463,332	580,970	680,970	104,378	15
Capital outlay	166,540	-	65,892	-	-
<b>TOTAL EXPENDITURES</b>	<b>700,043</b>	<b>658,416</b>	<b>827,822</b>	<b>124,690</b>	<b>15</b>

**Fund 209 - TREE FUND**

<b>TOTAL REVENUES</b>	<b>705,255</b>	<b>515,416</b>	<b>518,930</b>	<b>17,360</b>	<b>3</b>
<b>TOTAL EXPENDITURES</b>	<b>700,043</b>	<b>658,416</b>	<b>827,822</b>	<b>124,690</b>	<b>15</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>5,212</b>	<b>(143,000)</b>	<b>(308,892)</b>	<b>(107,330)</b>	

**Fund 210 - DRAIN FUND**

**Revenues**

Property tax revenue	2,143,535	2,229,182	2,229,182	2,405,310	108
Other revenue	9,269	10,000	10,000	720	7
Interest income	14,723	14,423	14,423	568	4
Transfers in	260,201	-	1,286,569	-	-
<b>TOTAL REVENUES</b>	<b>2,427,728</b>	<b>2,253,605</b>	<b>3,540,174</b>	<b>2,406,598</b>	<b>68</b>

**Expenditures**

Personnel services	24,758	23,437	23,437	4,854	21
Other services and charges	148,086	268,828	460,433	69,749	15
Capital outlay	1,467,346	1,075,840	2,309,235	330,812	14
Maintenance	703,158	724,500	724,500	148,507	20
Transfers out	85,402	161,000	22,569	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,428,750</b>	<b>2,253,605</b>	<b>3,540,174</b>	<b>553,922</b>	<b>16</b>

**Fund 210 - DRAIN FUND**

<b>TOTAL REVENUES</b>	<b>2,427,728</b>	<b>2,253,605</b>	<b>3,540,174</b>	<b>2,406,598</b>	<b>68</b>
<b>TOTAL EXPENDITURES</b>	<b>2,428,750</b>	<b>2,253,605</b>	<b>3,540,174</b>	<b>553,922</b>	<b>16</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(1,022)</b>	<b>-</b>	<b>-</b>	<b>1,852,676</b>	

**Fund 226 - RUBBISH COLLECTION FUND**

**Revenue**

Licenses, permits & charges for services	2,525,093	2,550,000	2,550,000	1,283,041	50
Interest income	2,028	1,000	1,000	-	-
<b>TOTAL REVENUES</b>	<b>2,527,121</b>	<b>2,551,000</b>	<b>2,551,000</b>	<b>1,283,041</b>	<b>50</b>

**Expenditures**

Supplies	375	-	-	-	-
Other services and charges	2,526,746	2,551,000	2,551,000	657,402	26
<b>TOTAL EXPENDITURES</b>	<b>2,527,121</b>	<b>2,551,000</b>	<b>2,551,000</b>	<b>657,402</b>	<b>26</b>

**Fund 226 - RUBBISH COLLECTION FUND**

<b>TOTAL REVENUES</b>	<b>2,527,121</b>	<b>2,551,000</b>	<b>2,551,000</b>	<b>1,283,041</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>	<b>2,527,121</b>	<b>2,551,000</b>	<b>2,551,000</b>	<b>657,402</b>	<b>26</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,639</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 263 - PEG CABLE FUND**

**Revenues**

Federal grants	-	-	7,517	-	-
Interest income	18,845	10,045	10,045	1,922	19
<b>TOTAL REVENUES</b>	<b>18,845</b>	<b>10,045</b>	<b>17,562</b>	<b>1,922</b>	<b>11</b>

**Expenditures**

Personnel services	225,730	223,425	230,942	58,389	25
Supplies	10,911	5,000	5,000	1,268	25
Other services and charges	40,744	46,620	46,620	8,310	18
Capital outlay	19,171	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>296,556</b>	<b>275,045</b>	<b>282,562</b>	<b>67,967</b>	<b>24</b>

**Fund 263 - PEG CABLE FUND**

<b>TOTAL REVENUES</b>	<b>18,845</b>	<b>10,045</b>	<b>17,562</b>	<b>1,922</b>	<b>11</b>
<b>TOTAL EXPENDITURES</b>	<b>296,556</b>	<b>275,045</b>	<b>282,562</b>	<b>67,967</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(277,711)</b>	<b>(265,000)</b>	<b>(265,000)</b>	<b>(66,045)</b>	

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

**Revenues**

Federal grants	75,132	130,530	130,530	21,401	16
<b>TOTAL REVENUES</b>	<b>75,132</b>	<b>130,530</b>	<b>130,530</b>	<b>21,401</b>	<b>16</b>

**Expenditures**

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

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

<b>TOTAL REVENUES</b>	<b>75,132</b>	<b>130,530</b>	<b>130,530</b>	<b>21,401</b>	<b>16</b>
<b>TOTAL EXPENDITURES</b>	<b>72,350</b>	<b>130,530</b>	<b>130,530</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,782</b>	<b>-</b>	<b>-</b>	<b>21,401</b>	

**Fund 266 - FORFEITURE FUND**

**Revenues**

Federal grants	119,106	5,000	5,000	-	-
Other revenue	20,817	3,000	3,000	21,795	727
Fines and forfeitures	73,689	259,000	259,000	(450)	-
Interest income	7,535	4,965	4,965	642	13
<b>TOTAL REVENUES</b>	<b>221,147</b>	<b>271,965</b>	<b>271,965</b>	<b>21,987</b>	<b>8</b>

**Expenditures**

Supplies	34,810	20,000	20,000	12,346	62
Other services and charges	425	525	525	-	-
Capital outlay	314,345	370,440	399,850	15,124	4
<b>TOTAL EXPENDITURES</b>	<b>349,580</b>	<b>390,965</b>	<b>420,375</b>	<b>27,470</b>	<b>7</b>

**Fund 266 - FORFEITURE FUND**

<b>TOTAL REVENUES</b>	<b>221,147</b>	<b>271,965</b>	<b>271,965</b>	<b>21,987</b>	<b>8</b>
<b>TOTAL EXPENDITURES</b>	<b>349,580</b>	<b>390,965</b>	<b>420,375</b>	<b>27,470</b>	<b>7</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(128,433)</b>	<b>(119,000)</b>	<b>(148,410)</b>	<b>(5,483)</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 268 - LIBRARY FUND</b>					
<b>Revenue</b>					
Property tax revenue	2,815,535	2,917,399	2,917,399	2,942,140	101
State sources	44,383	40,000	20,000	22,354	112
Other revenue	63,238	68,200	30,200	8,026	27
Fines and forfeitures	167,306	179,000	117,000	98,887	85
Interest income	87,345	34,201	34,201	8,737	26
Donations	10,319	6,500	5,500	49	1
<b>TOTAL REVENUES</b>	<b>3,188,126</b>	<b>3,245,300</b>	<b>3,124,300</b>	<b>3,080,193</b>	<b>99</b>
<b>Expenditures</b>					
Personnel services	1,959,395	2,121,060	2,009,024	431,961	22
Supplies	482,945	599,600	595,600	145,608	24
Other services and charges	504,881	554,700	547,200	125,137	23
Capital outlay	60,660	111,000	70,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,007,881</b>	<b>3,386,360</b>	<b>3,221,824</b>	<b>702,706</b>	<b>22</b>
<b>Fund 268 - LIBRARY FUND</b>					
<b>TOTAL REVENUES</b>	<b>3,188,126</b>	<b>3,245,300</b>	<b>3,124,300</b>	<b>3,080,193</b>	<b>99</b>
<b>TOTAL EXPENDITURES</b>	<b>3,007,881</b>	<b>3,386,360</b>	<b>3,221,824</b>	<b>702,706</b>	<b>22</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>180,245</b>	<b>(141,060)</b>	<b>(97,524)</b>	<b>2,377,487</b>	
<b>Fund 269 - LIBRARY CONTRIBUTION</b>					
<b>Revenues</b>					
Interest income	45,788	22,500	22,500	5,969	27
Donations	16,804	19,500	24,000	2,184	9
<b>TOTAL REVENUES</b>	<b>62,592</b>	<b>42,000</b>	<b>46,500</b>	<b>8,153</b>	<b>18</b>
<b>Expenditures</b>					
Supplies	24,963	65,700	4,500	5,254	117
Capital outlay	6,736	11,800	46,550	-	-
<b>TOTAL EXPENDITURES</b>	<b>31,699</b>	<b>77,500</b>	<b>51,050</b>	<b>5,254</b>	<b>10</b>
<b>Fund 269 - LIBRARY CONTRIBUTION</b>					
<b>TOTAL REVENUES</b>	<b>62,592</b>	<b>42,000</b>	<b>46,500</b>	<b>8,153</b>	<b>18</b>
<b>TOTAL EXPENDITURES</b>	<b>31,699</b>	<b>77,500</b>	<b>51,050</b>	<b>5,254</b>	<b>10</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>30,893</b>	<b>(35,500)</b>	<b>(4,550)</b>	<b>2,899</b>	
<b>Fund 854 - STREET LIGHTING - WEST OAKS ST</b>					
<b>Revenue</b>					
Interest income	1	21	21	-	-
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>7,529</b>	<b>100</b>
<b>Expenditures</b>					
Other services and charges	6,190	7,550	7,550	1,286	17
<b>TOTAL EXPENDITURES</b>	<b>6,190</b>	<b>7,550</b>	<b>7,550</b>	<b>1,286</b>	<b>17</b>
<b>Fund 854 - STREET LIGHTING - WEST OAKS ST:</b>					
<b>TOTAL REVENUES</b>	<b>7,530</b>	<b>7,550</b>	<b>7,550</b>	<b>7,529</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>6,190</b>	<b>7,550</b>	<b>7,550</b>	<b>1,286</b>	<b>17</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,340</b>	<b>-</b>	<b>-</b>	<b>6,243</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
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**Fund 855 - STREET LIGHTING - WEST LAKE DRIVE**

**Revenue**

Interest income	-	-	-	-	-
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	3,100	790	25
<b>TOTAL EXPENDITURES</b>	<b>2,982</b>	<b>3,100</b>	<b>3,100</b>	<b>790</b>	<b>25</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>3,100</b>	<b>790</b>	<b>25</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>318</b>	<b>200</b>	<b>200</b>	<b>2,510</b>	

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

**Revenue**

Interest income	1	-	-	-	-
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>25,000</b>	<b>100</b>

**Expenditures**

Other services and charges	20,810	23,000	23,000	5,251	23
<b>TOTAL EXPENDITURES</b>	<b>20,810</b>	<b>23,000</b>	<b>23,000</b>	<b>5,251</b>	<b>23</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>25,000</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>20,810</b>	<b>23,000</b>	<b>23,000</b>	<b>5,251</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,191</b>	<b>2,000</b>	<b>2,000</b>	<b>19,749</b>	

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

**Revenue**

Interest income	120,587	121,500	121,500	18,953	16
<b>TOTAL REVENUES</b>	<b>120,587</b>	<b>121,500</b>	<b>121,500</b>	<b>18,953</b>	<b>16</b>

**Expenditures**

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

**Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND**

<b>TOTAL REVENUES</b>	<b>120,587</b>	<b>121,500</b>	<b>121,500</b>	<b>18,953</b>	<b>16</b>
<b>TOTAL EXPENDITURES</b>	<b>405</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>120,182</b>	<b>121,000</b>	<b>121,000</b>	<b>18,953</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND</b>					
<b>Revenues</b>					
Property tax revenue	3,676,063	3,824,900	3,824,900	3,833,018	100
Interest income	2	-	-	-	-
Transfers in	85,402	-	362,519	-	-
<b>TOTAL REVENUES</b>	<b>3,761,467</b>	<b>3,824,900</b>	<b>4,187,419</b>	<b>3,833,018</b>	<b>92</b>
<b>Expenditures</b>					
Other services and charges	810	1,000	1,000	-	-
Debt service	232,031	524,535	2,805,281	52,706	2
Capital outlay	5,291,777	463,500	3,581,969	399,255	11
Transfers out	2,661,260	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,185,878</b>	<b>989,035</b>	<b>6,388,250</b>	<b>451,961</b>	<b>7</b>
<b>Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND</b>					
<b>TOTAL REVENUES</b>	<b>3,761,467</b>	<b>3,824,900</b>	<b>4,187,419</b>	<b>3,833,018</b>	<b>92</b>
<b>TOTAL EXPENDITURES</b>	<b>8,185,878</b>	<b>989,035</b>	<b>6,388,250</b>	<b>451,961</b>	<b>7</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(4,424,411)</b>	<b>2,835,865</b>	<b>(2,200,831)</b>	<b>3,381,057</b>	
<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>Revenues</b>					
Licenses, permits & charges for services	44,295	70,000	70,000	18,900	27
Interest income	1,631	750	750	182	24
<b>TOTAL REVENUES</b>	<b>45,926</b>	<b>70,750</b>	<b>70,750</b>	<b>19,082</b>	<b>27</b>
<b>Expenditures</b>					
Other services and charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 402 - GUN RANGE FACILITY FUND</b>					
<b>TOTAL REVENUES</b>	<b>45,926</b>	<b>70,750</b>	<b>70,750</b>	<b>19,082</b>	<b>27</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>45,926</b>	<b>70,750</b>	<b>70,750</b>	<b>19,082</b>	
<b>Fund 403 - STREET IMPROVEMENT FUND</b>					
<b>Revenue</b>					
Transfers in	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Capital outlay	2,985,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,985,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 403 - STREET IMPROVEMENT FUND</b>					
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,985,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(2,985,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund 463 - PEG CABLE FUND - Capital Fund</b>					
<b>Revenues</b>					
Licenses, permits & charges for services	302,931	351,500	351,500	54,995	16
Interest income	1,389	500	500	812	162
<b>TOTAL REVENUES</b>	<b>304,320</b>	<b>352,000</b>	<b>352,000</b>	<b>55,807</b>	<b>16</b>
<b>Expenditures</b>					
Capital outlay	15,996	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>15,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 463 - PEG CABLE FUND - Capital Fund</b>					
<b>TOTAL REVENUES</b>	<b>304,320</b>	<b>352,000</b>	<b>352,000</b>	<b>55,807</b>	<b>16</b>
<b>TOTAL EXPENDITURES</b>	<b>15,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>288,324</b>	<b>352,000</b>	<b>352,000</b>	<b>55,807</b>	

GL NUMBER	AUDITED 06/30/2020 NORMAL (ABNORMAL)	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 09/30/2020 NORMAL (ABNORMAL)	% BDGT USED
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**DEBT SERVICE FUND**

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

**Revenues**

Property tax revenue	1,333,196	1,384,334	1,384,334	1,399,588	101
Interest income	100	266	266	358	135
<b>TOTAL REVENUES</b>	<b>1,333,296</b>	<b>1,384,600</b>	<b>1,384,600</b>	<b>1,399,946</b>	<b>101</b>

**Expenditures**

Other services and charges	405	500	500	-	-
Debt service	1,371,700	1,384,100	1,384,100	1,238,900	90
<b>TOTAL EXPENDITURES</b>	<b>1,372,105</b>	<b>1,384,600</b>	<b>1,384,600</b>	<b>1,238,900</b>	<b>89</b>

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

<b>TOTAL REVENUES</b>	<b>1,333,296</b>	<b>1,384,600</b>	<b>1,384,600</b>	<b>1,399,946</b>	<b>101</b>
<b>TOTAL EXPENDITURES</b>	<b>1,372,105</b>	<b>1,384,600</b>	<b>1,384,600</b>	<b>1,238,900</b>	<b>89</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(38,809)</b>	<b>-</b>	<b>-</b>	<b>161,046</b>	

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenues**

Interest income	187,490	130,000	130,000	23,957	18
Transfers in	-	161,000	-	-	-
Tap-in fees	-	5,000	5,000	6,252	125
<b>TOTAL REVENUES</b>	<b>187,490</b>	<b>296,000</b>	<b>135,000</b>	<b>30,209</b>	<b>22</b>

**Expenditures**

Transfers out	260,201	-	1,286,569	-	-
<b>TOTAL EXPENDITURES</b>	<b>260,201</b>	<b>-</b>	<b>1,286,569</b>	<b>-</b>	<b>-</b>

**Fund 211 - DRAIN PERPETUAL MAINT**

<b>TOTAL REVENUES</b>	<b>187,490</b>	<b>296,000</b>	<b>135,000</b>	<b>30,209</b>	<b>22</b>
<b>TOTAL EXPENDITURES</b>	<b>260,201</b>	<b>-</b>	<b>1,286,569</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(72,711)</b>	<b>296,000</b>	<b>(1,151,569)</b>	<b>30,209</b>	

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA FUND**

**Revenue**

Other revenue	107,101	104,400	104,400	2,140	2
Interest income	69,378	25,683	25,683	7,774	30
Program revenue	1,456,371	1,886,571	1,886,571	168,628	9
<b>TOTAL REVENUES</b>	<b>1,632,850</b>	<b>2,016,654</b>	<b>2,016,654</b>	<b>178,542</b>	<b>9</b>

**Expenditures**

Supplies	16,870	11,600	11,600	499	4
Other services and charges	1,354,909	1,172,223	1,172,223	225,516	19
Capital outlay	404	68,000	123,200	-	-
Program expenditures	141,936	126,201	126,201	10,915	9
Debt service	58,880	538,630	538,630	20,790	4
<b>TOTAL EXPENDITURES</b>	<b>1,572,999</b>	<b>1,916,654</b>	<b>1,971,854</b>	<b>257,720</b>	<b>13</b>

**Fund 590 - ICE ARENA FUND**

<b>TOTAL REVENUES</b>	<b>1,632,850</b>	<b>2,016,654</b>	<b>2,016,654</b>	<b>178,542</b>	<b>9</b>
<b>TOTAL EXPENDITURES</b>	<b>1,572,999</b>	<b>1,916,654</b>	<b>1,971,854</b>	<b>257,720</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>59,851</b>	<b>100,000</b>	<b>44,800</b>	<b>(79,178)</b>	

GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDKT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	

**Fund 592 - WATER AND SEWER FUND**

**Revenue**

Federal grants	57,044	-	27,442	-	-
Other revenue	218,649	197,500	197,500	69,731	35
Interest income	1,735,104	864,424	864,424	187,108	22
Donations	60,608	-	67,342	-	-
Transfers in	2,661,260	-	-	-	-
Special assessment interest	44,844	56,827	56,827	4,556	8
Operating revenue	24,032,888	24,210,500	24,210,500	7,898,876	33
Capital contributions	3,495,517	1,350,000	1,350,000	324,720	24
<b>TOTAL REVENUES</b>	<b>32,305,914</b>	<b>26,679,251</b>	<b>26,774,035</b>	<b>8,484,991</b>	<b>32</b>

**Expenditures**

Personnel services	1,464,253	1,442,365	1,444,807	345,957	24
Supplies	56,727	70,100	70,100	20,005	29
Other services and charges	25,809,496	22,412,916	22,764,242	5,400,280	24
Capital outlay	260,904	3,828,870	22,863,342	1,333,045	6
Transfers out	-	-	339,950	-	-
<b>TOTAL EXPENDITURES</b>	<b>27,591,380</b>	<b>27,754,251</b>	<b>47,482,441</b>	<b>7,099,287</b>	<b>15</b>

**Fund 592 - WATER AND SEWER FUND**

<b>TOTAL REVENUES</b>	<b>32,305,914</b>	<b>26,679,251</b>	<b>26,774,035</b>	<b>8,484,991</b>	<b>32</b>
<b>TOTAL EXPENDITURES</b>	<b>27,591,380</b>	<b>27,754,251</b>	<b>47,482,441</b>	<b>7,099,287</b>	<b>15</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>4,714,534</b>	<b>(1,075,000)</b>	<b>(20,708,406)</b>	<b>1,385,704</b>	

**Fund 594 - SENIOR HOUSING FUND 594**

**Revenue**

Other revenue	24,758	20,400	20,400	7,088	35
Interest income	36,766	16,588	16,588	6,366	38
Operating revenue	2,078,909	2,078,000	2,078,000	521,267	25
<b>TOTAL REVENUES</b>	<b>2,140,433</b>	<b>2,114,988</b>	<b>2,114,988</b>	<b>534,721</b>	<b>25</b>

**Expenditures**

Supplies	10,048	11,075	11,075	1,893	17
Other services and charges	1,265,484	856,705	865,980	273,500	32
Capital outlay	-	313,580	314,080	500	0
Debt service	132,705	973,628	973,628	948,491	97
<b>TOTAL EXPENDITURES</b>	<b>1,408,237</b>	<b>2,154,988</b>	<b>2,164,763</b>	<b>1,224,384</b>	<b>57</b>

**Fund 594 - SENIOR HOUSING FUND**

<b>TOTAL REVENUES</b>	<b>2,140,433</b>	<b>2,114,988</b>	<b>2,114,988</b>	<b>534,721</b>	<b>25</b>
<b>TOTAL EXPENDITURES</b>	<b>1,408,237</b>	<b>2,154,988</b>	<b>2,164,763</b>	<b>1,224,384</b>	<b>57</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>732,196</b>	<b>(40,000)</b>	<b>(49,775)</b>	<b>(689,663)</b>	



GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	

**FIDUCIARY FUND**

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

<b>Revenue</b>					
Interest income	1,515,738	2,100,451	2,098,499	1,876,459	89
Contributions - employer	277,238	275,000	36,952	9,238	25
<b>TOTAL REVENUES</b>	<b>1,792,976</b>	<b>2,375,451</b>	<b>2,135,451</b>	<b>1,885,697</b>	<b>88</b>
<b>Expenditures</b>					
Personnel services	988,157	1,037,951	1,037,951	229,907	22
Other services and charges	314,409	336,500	336,500	84,946	25
<b>TOTAL EXPENDITURES</b>	<b>1,302,566</b>	<b>1,374,451</b>	<b>1,374,451</b>	<b>314,853</b>	<b>23</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>1,885,697</b>	<b>88</b>
<b>TOTAL EXPENDITURES</b>	<b>1,302,566</b>	<b>1,374,451</b>	<b>1,374,451</b>	<b>314,853</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>490,410</b>	<b>1,001,000</b>	<b>761,000</b>	<b>1,570,844</b>	

**COMPONENT UNIT**

**Fund 566 - ECONOMIC DEVELOPMENT**

<b>Revenue</b>					
Transfers in	-	-	-	-	-
Interest income	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 566 - ECONOMIC DEVELOPMENT**

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

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND**

<b>Revenue</b>					
Property taxes	150,763	315,215	315,215	300,069	95
<b>TOTAL REVENUES</b>	<b>150,763</b>	<b>315,215</b>	<b>315,215</b>	<b>300,069</b>	<b>95</b>
<b>Expenditures</b>					
Debt service	57,096	111,000	111,000	13,952	13
Capital outlay	2,901,173	-	1,065,083	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,958,269</b>	<b>111,000</b>	<b>1,176,083</b>	<b>13,952</b>	<b>1</b>

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY FUND**

<b>TOTAL REVENUES</b>	<b>150,763</b>	<b>315,215</b>	<b>315,215</b>	<b>300,069</b>	<b>95</b>
<b>TOTAL EXPENDITURES</b>	<b>2,958,269</b>	<b>111,000</b>	<b>1,176,083</b>	<b>13,952</b>	<b>1</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(2,807,506)</b>	<b>204,215</b>	<b>(860,868)</b>	<b>286,117</b>	

GL NUMBER	AUDITED	2020-21	2020-21	YTD BALANCE	% BDGT USED
	06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	09/30/2020 NORMAL (ABNORMAL)	

**INTERNAL SERVICE FUND**

**Fund 677 - Self Insurance - Health Care Fund**

**Revenue**

Licenses, permits & charges for service	1,454,989	2,950,000	2,950,000	721,609	24
Interest income	49	-	-	595	100
<b>TOTAL REVENUES</b>	<b>1,455,038</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>722,204</b>	<b>24</b>

**Expenditures**

Other services and charges	1,158,670	2,950,000	2,950,000	516,860	18
<b>TOTAL EXPENDITURES</b>	<b>1,158,670</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>516,860</b>	<b>18</b>

**Fund 677 - Self Insurance - Health Care Fund**

<b>TOTAL REVENUES</b>	<b>1,455,038</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>722,204</b>	<b>24</b>
<b>TOTAL EXPENDITURES</b>	<b>1,158,670</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>516,860</b>	<b>18</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>296,368</b>	<b>-</b>	<b>-</b>	<b>205,344</b>	