

# MEMORANDUM



**TO:** PETE AUGER, CITY MANAGER  
**FROM:** CARL JOHNSON, JR. CFO  
**SUBJECT:** FINANCIAL REPORT AS OF SEPTEMBER 30, 2022  
**DATE:** OCTOBER 25, 2022

---

The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the first quarter ending September 30, 2022 (see attached report for budget-to-actual information prepared by budget category within each fund). The fiscal year 2022-23 audit is completed, and the final printed report is planned to be officially released to the Mayor and City Council at the November 14, 2022 council meeting. The June 30, 2022 ending balances on the attached report are shown as "audited". The rollover and any other individual budget amendment approved through the October 24, 2022 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 original approved General Fund budget reflected expenditures exceeding revenues by \$424,850. The amended budget for the General Fund currently shows a reduction in fund balance in the amount of \$2,465,425 due to rolling over expenditure budgets in the amount of \$2,040,575 related to projects/purchases from fiscal year 2021/22 that were obligated as of June 30, 2022 but not completed.

## **Revenues**

Total General Fund revenues for the first quarter are \$27,893,747, representing 70% of the \$39,889,458 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 67% of total General Fund revenue. Revenue is recorded in July at the time property taxes are billed. Penalty and interest collections are less than budget by approximately \$173,000 through the first quarter which is to be expected since late payment penalty and interest collections are primarily received in the third and fourth quarter each fiscal year.
- Licenses, Permits, and Charges for Services – The City receives quarterly cable franchise payments in Oct/Nov, Jan/Feb, Apr/May, and Jul/Aug. The payments received in Jul/Aug were accrued to FY 2021-22 per accounting rules, therefore; the first quarter reflects no revenue as anticipated. Cable revenues are estimated to be approximately \$212,500 per quarter. Building-related revenues are higher

than the prior year's first quarter by approximately \$191,000 but are less than the amended budget by approximately \$268,000. The building revenues have been significantly impacted by COVID-19 the past couple years and have yet to rebound back to pre-pandemic levels. Finance will continue to monitor this revenue and adjust the budgets as needed in future quarters.

- State Sources – State shared revenue is the City's second largest revenue source making up approximately 17% 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 accrued the August payment to FY 2021-22 per accounting rules. The first quarter reflects no revenue as anticipated. The amended budget reflects the latest estimate from the State of Michigan for the current fiscal year.
- 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. Revenues are down approximately \$20,000 compared to the prior fiscal year's first quarter due to less ticket revenue received. Court revenue is projected to be at its lowest level in more than five years.
- Interest Income (including realized and unrealized investment gain/loss) – In an effort to maximize earnings potential, the City has strategically invested its excess cash. 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. While interest income citywide is in line with budgeted amounts through the first quarter, the Feds have promised additional significant interest rate increases over the next several months. Like prior year, significant rate increases will decrease the fair value of the current longer-term investments and result in required recording of unrealized market losses. While the interest rate increases will result in actual increases in the City's overall returns, the earnings are offset by the unrealized market losses. While the accounting regulations require the recording of the unrealized market losses, as long as the investment is held to maturity, no actual loss will be incurred and the unrealized market losses will reverse as each investment matures.

## **Expenditures**

Total General Fund expenditures for the first quarter are \$9,536,024 representing 23% of the \$42,354,883 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 55% due to the payment of the Property and Liability Insurance bill of approximately \$375,000 which is paid out annually during the month of July.

- The Department of Public Works Field Operations Division's department budget does not exceed 25%, however its worth mentioning that personnel is at 52% due to the timing of DPW labor and equipment being allocated to other funds. The General Fund allocates out the cost of DPW to Major and Local Streets as well as the Drain Fund. The allocation out for these costs is lower than expected for the first quarter of fiscal year 2023.

### **Special Revenue Funds**

The various special revenue funds' revenues and expenditures are in-line with budget through the first quarter ending September 30, 2022. 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 the recording of property tax revenue as of July 1<sup>st</sup>, at the time the tax bills are issued. The Act 51 revenue included in the first quarter represents one month of revenue as expected since there is a two-month lag from the State. As anticipated, Trunkline revenue in the Municipal Street Fund included in other revenue is less than budget due to the 2022 summer maintenance program (street sweeping) and the winter maintenance contract (snow and ice removal) with RCOC will be recorded during the second and third quarters. Revenue in the amount of \$267,568 within the Local Street Fund has been recorded for cost share agreements related to the 12 Mile Road Reconstruction project (Medina to City Limits) and Flint Street aka Southwest Ring Road project. Construction and maintenance expenditures are on target through the first quarter during the summer/fall 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**

Property Tax Revenue is at the 100% mark in the Parks due to the recording of property tax revenue as of July 1<sup>st</sup>, at the time the tax bills are issued. Program revenue is at 27% of current year budget due to the seasonality of the programs offered and remains in line with the budget. OAS program revenue is at 59% primarily due to a new Mackinaw trip being added this year. Overall program expenditures are at 31% due to the seasonality of the programs along with the new costs for the Mackinaw trip noted previously.

#### **Tree Fund**

Tree Fund revenues have been on a steady decline the past couple years due to the overall decrease in development in the City. The revenue into the fund totals \$2,400 during the first quarter compared to the \$315,000 revenue budget. Development is assumed to return to pre-pandemic levels. The budget will continue to be monitored and amended if needed in subsequent quarters.

**Drain Fund**

The Drain Fund construction expenditures (capital outlay) are light through the first quarter compared to budget due to \$2.1 million of capital expenditures being rolled over from fiscal year 2022 into fiscal year 2023 and the anticipated timing of construction. Budgeted transfers in from the Drain Perpetual Maintenance Fund will be recorded as needed as expenditures are incurred.

**Rubbish Fund**

The Rubbish Fund revenue is approximately 50% due to half of the annual service fee being billed with the July 1, 2022 property tax bill and paid by August 31, 2022. The remaining fee will be billed on the winter tax bills sent out by December 1, 2022. First quarter rubbish invoices have been paid as expected. Monthly bills are approximately \$176,000.

**PEG Cable Special Revenue Fund**

The PEG Cable Special Revenue Fund has been closed as of June 30, 2022.

**Forfeiture Fund**

The Forfeiture Fund revenues are at 35% through the first quarter; however, the revenue budget has been significantly reduced over the last couple years due to the uncertainty of when the anticipated funds will be released by the court system. The expenditure budget is at 79% since the \$80,748 budget rollover from fiscal year 2022 related to capital purchases has been fully spent.

**American Rescue Plan Act (ARPA) Fund**

The American Rescue Plan Act (ARPA) Fund has been closed as of June 30, 2022.

**Permanent Service Fund**

The Drain Perpetual Maintenance Fund transfers funds out to the Drain Fund on an as needed basis to cover expenditures to the extent the Drain Fund property tax revenues, etc. cannot cover them.

**Debt Service Fund**

The Library Construction Debt Service Fund is in line with budget through the first quarter. Property Tax Revenue is recorded in July at the time property taxes are billed. Principal payments are made annually in September along with the first installment of interest.

**Capital Improvement Funds**

The Special Assessment Revolving Fund does not have any capital purchases this fiscal year. The fund loaned all available cash to the Corridor Improvement Authority Fund (CIA) to advance fund part of the Ring Road project in a prior year. The funds are being 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. Property taxes account for 100% of the revenues this fiscal year. Revenue is recorded in July at the time property taxes are billed. Some of the capital items for the current fiscal year include

a \$1.0 million Fire Pumper replacement, a \$1.5 million Splash Pad, a \$500,000 pedestrian tunnel replacement at Lakeshore Park which are all in progress. Beginning phases of construction have begun with the majority of the expenditures planned for spring 2023.

The Gun Range Fund records revenue from renting out of the range to third parties and uses the proceeds to pay for capital expenses. Rental revenue is lower than anticipated through the first quarter and down approximately \$28,000 compared to the first quarter last fiscal year. Rental revenue will continue to be monitored and the budget adjusted as needed in future quarters. There is one capital project planned this fiscal year for berm replacement in the amount of \$24,000 which is planned for completion by the end of the fiscal year.

The PEG Cable Capital Fund receives quarterly PEG revenues and reflects no revenue through September as anticipated. Revenues are received quarterly: Oct/Nov, Jan/Feb, Apr/May, and Jul/Aug. The payments received in Jul/Aug were accrued to FY 2021-22 per accounting rules. There are no capital purchases scheduled for this fiscal year.

### **Enterprise Funds**

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget. 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.

### **Internal Service Fund**

The City created a 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. Health Insurance claims are trending higher than anticipated through the first quarter. The City has also been notified of a multi-million dollar claim that will impact stop-loss premiums, claim expenditures, and loss reserves beginning with our next enrollment year beginning January 1, 2023. 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**

The Retiree Health Care Benefits Fund first quarter has resulted in realized and unrealized investment losses in the amount of \$1.5 million and recognition of \$112,000 in investment interest revenue. The volatility of the stock market and bond market has continued from last fiscal year into the current year. The nature of this fund and its investments will yield significant swings in yield annually but overall the fund continues on track with its target of a long-term return of 7%. Also, there are no employer contributions for this fiscal year. 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.

REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI

PERIOD ENDING 9/30/2022

% Fiscal Year Completed: 25.00

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	

GENERAL FUND

Fund 101 - GENERAL

Revenue

Property tax revenue	25,802,505	26,785,213	26,785,213	26,598,591	99
Licenses, permits & charges for services	2,977,234	4,413,411	4,461,064	847,600	19
State sources	8,206,227	6,356,000	6,626,000	7,266	0
Federal grants	2,611,339	155,000	155,000	21,481	14
Other revenue	755,092	753,120	753,120	157,134	21
Fines and forfeitures	285,813	375,000	375,000	36,802	10
Interest income	(270,084)	706,961	706,961	198,074	28
Donations	23,050	26,000	27,100	26,800	99
<b>TOTAL REVENUE</b>	<b>40,391,177</b>	<b>39,570,705</b>	<b>39,889,458</b>	<b>27,893,747</b>	<b>70</b>

Expenditures

Personnel services	36,089	36,089	36,089	9,019	25
Supplies	322	200	200	-	-
Other services and charges	8,773	28,600	28,600	5,448	19
<b>101.00 - CITY COUNCIL</b>	<b>45,184</b>	<b>64,889</b>	<b>64,889</b>	<b>14,468</b>	<b>22</b>
Personnel services	548,713	555,759	556,159	134,676	24
Supplies	2,914	1,500	3,200	710	22
Other services and charges	127,599	115,410	207,591	68,986	33
<b>172.00 - CITY MANAGER</b>	<b>679,226</b>	<b>672,669</b>	<b>766,950</b>	<b>204,373</b>	<b>27</b>
Personnel services	818,256	894,516	904,896	209,709	23
Supplies	8,649	9,300	9,300	1,422	15
Other services and charges	72,269	79,650	87,980	18,037	21
<b>201.00 - FINANCE DEPARTMENT</b>	<b>899,174</b>	<b>983,466</b>	<b>1,002,176</b>	<b>229,168</b>	<b>23</b>
Personnel services	889,182	881,260	881,260	231,960	26
Supplies	89,898	106,360	106,360	25,775	24
Other services and charges	383,883	480,020	497,647	72,928	15
Capital outlay	24,100	206,550	224,070	-	-
<b>205.00 - IS TECHNOLOGY DEPT</b>	<b>1,387,063</b>	<b>1,674,190</b>	<b>1,709,337</b>	<b>330,663</b>	<b>19</b>
Personnel services	721,018	681,990	676,778	127,797	19
Supplies	18,062	18,500	18,500	321	2
Other services and charges	177,122	200,790	200,790	24,636	12
Capital outlay	-	26,340	26,340	-	-
<b>209.00 - ASSESSING DEPARTMENT</b>	<b>916,202</b>	<b>927,620</b>	<b>922,408</b>	<b>152,754</b>	<b>17</b>
Other services and charges	637,376	844,800	860,500	478,872	56
Capital outlay	421,950	37,000	21,300	2,277	11
<b>210.00 - CITY ATTORNEY, INSURANCE, &amp; CLAIMS</b>	<b>1,059,326</b>	<b>881,800</b>	<b>881,800</b>	<b>481,148</b>	<b>55</b>
Personnel services	634,556	596,680	627,990	171,619	27
Supplies	63,854	57,500	57,500	23,233	40
Other services and charges	112,710	207,670	207,670	77,643	37
Capital outlay	-	250,000	500,000	-	-
<b>215.00 - CITY CLERK</b>	<b>811,120</b>	<b>1,111,850</b>	<b>1,393,160</b>	<b>272,494</b>	<b>20</b>
Personnel services	342,860	340,714	340,714	84,135	25
Supplies	51,112	29,500	29,020	93	-
Other services and charges	48,589	42,800	43,280	7,860	18
<b>253.00 - TREASURY</b>	<b>442,561</b>	<b>413,014</b>	<b>413,014</b>	<b>92,088</b>	<b>22</b>
Personnel services	313,855	290,304	294,204	74,786	25
Supplies	10,479	21,100	21,100	2,503	12
Other services and charges	687,743	755,370	978,235	193,132	20
Capital outlay	255,308	681,030	930,684	75,854	8
<b>265.00 - IS FACILITY MANAGEMENT</b>	<b>1,267,385</b>	<b>1,747,804</b>	<b>2,224,223</b>	<b>346,275</b>	<b>16</b>

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	
Personnel services	545,817	645,759	644,859	161,065	25
Supplies	21,485	32,000	32,000	14,050	44
Other services and charges	441,939	413,260	445,160	148,457	33
Capital outlay	52,911	143,700	143,700	-	-
<b>265.10 - IS FACILITY MNGMNT - PARKS MAINTENANCE</b>	<b>1,062,152</b>	<b>1,234,719</b>	<b>1,265,719</b>	<b>323,572</b>	<b>26</b>
Personnel services	426,578	491,188	492,756	110,582	22
Supplies	851	1,000	1,000	-	-
Other services and charges	112,389	151,990	151,690	48,300	32
<b>270.00 - HUMAN RESOURCES</b>	<b>539,818</b>	<b>644,178</b>	<b>645,446</b>	<b>158,882</b>	<b>25</b>
Personnel services	285,291	318,991	341,420	89,411	26
Supplies	13,034	10,900	13,900	3,903	28
Other services and charges	327,451	385,000	365,000	59,340	16
Capital outlay	-	30,000	160,000	-	-
<b>295.00 - COMMUNITY RELATIONS ADMIN</b>	<b>625,776</b>	<b>744,891</b>	<b>880,320</b>	<b>152,655</b>	<b>17</b>
Personnel services	-	186,491	196,491	48,308	25
Supplies	-	5,000	5,000	-	-
Other services and charges	-	44,920	44,920	8,740	19
<b>295.10 - COMMUNITY RELATIONS STUDIO 6</b>	<b>-</b>	<b>236,411</b>	<b>246,411</b>	<b>57,049</b>	<b>23</b>
Personnel services	164,777	157,773	157,773	38,975	25
Supplies	70	-	-	-	-
Other services and charges	32,827	41,110	41,110	10,873	26
<b>296.00 - ECONOMIC DEVELOPMENT</b>	<b>197,674</b>	<b>198,883</b>	<b>198,883</b>	<b>49,848</b>	<b>25</b>
Personnel services	13,197,777	13,331,865	13,408,153	3,012,611	22
Supplies	309,914	321,500	334,222	93,122	28
Other services and charges	1,200,755	1,238,610	1,248,664	271,644	22
Capital outlay	48,532	425,790	603,630	139,986	23
<b>301.00 - POLICE DEPARTMENT</b>	<b>14,756,978</b>	<b>15,317,765</b>	<b>15,594,669</b>	<b>3,517,363</b>	<b>23</b>
Personnel services	5,519,246	5,573,365	5,585,252	1,300,591	23
Supplies	190,044	185,500	185,500	32,793	18
Other services and charges	711,231	676,250	699,250	179,277	26
Capital outlay	66,206	-	38,200	26,200	69
<b>337.00 - FIRE DEPARTMENT</b>	<b>6,486,727</b>	<b>6,435,115</b>	<b>6,508,202</b>	<b>1,538,862</b>	<b>24</b>
Personnel services	1,709,927	1,904,036	1,906,248	400,783	21
Supplies	20,126	27,300	27,300	6,360	23
Other services and charges	151,179	295,940	323,593	53,178	16
Capital outlay	24,765	49,080	64,975	-	-
<b>371.00 - COMMUNITY DEVELOPMENT-BUILDING</b>	<b>1,905,996</b>	<b>2,276,356</b>	<b>2,322,116</b>	<b>460,322</b>	<b>20</b>
Personnel services	352,199	347,715	347,713	85,746	25
Supplies	8,710	10,400	13,400	5,898	44
Other services and charges	176,921	152,630	181,014	25,710	14
Capital outlay	55,677	7,080	18,984	18,983	100
<b>442.00 - DPW ADMINISTRATION DIVISION</b>	<b>593,507</b>	<b>517,825</b>	<b>561,111</b>	<b>136,337</b>	<b>24</b>
Personnel services	185,723	196,310	196,619	43,911	22
Supplies	1,298	2,000	2,000	93	5
Other services and charges	176,236	99,610	99,110	28,525	29
<b>442.10 - DPW ENGINEERING DIVISION</b>	<b>363,257</b>	<b>297,920</b>	<b>297,729</b>	<b>72,528</b>	<b>24</b>
Personnel services	670,754	453,279	457,262	239,624	52
Supplies	118,901	113,500	113,500	24,328	21
Other services and charges	681,531	714,530	713,530	162,363	23
Capital outlay	-	325,160	525,160	-	-
<b>442.20 - DPW FIELD OPERATIONS DIVISION</b>	<b>1,471,187</b>	<b>1,606,469</b>	<b>1,809,452</b>	<b>426,315</b>	<b>24</b>
Personnel services	398,740	417,968	387,968	74,141	19
Supplies	23,801	28,000	28,000	5,920	21
Other services and charges	337,265	338,120	337,720	66,951	20
Capital outlay	348,022	469,330	880,747	165,521	19
<b>442.30 - DPW FLEET ASSET DIVISION</b>	<b>1,107,828</b>	<b>1,253,418</b>	<b>1,634,435</b>	<b>312,532</b>	<b>19</b>
Personnel services	19,972	42,200	37,200	6,043	16
Supplies	1,781	5,500	10,500	8,195	78
Other services and charges	410	500	500	56	11
<b>665.00 - NOVI YOUTH ASSISTANCE</b>	<b>22,163</b>	<b>48,200</b>	<b>48,200</b>	<b>14,294</b>	<b>30</b>

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	
Other services and charges	6,284	14,000	14,000	3,141	22
<b>803.00 - HISTORICAL COMMISSION</b>	<b>6,284</b>	<b>14,000</b>	<b>14,000</b>	<b>3,141</b>	<b>22</b>
Personnel services	551,043	525,593	545,839	144,248	26
Supplies	1,913	5,600	5,600	520	9
Other services and charges	68,899	56,480	294,364	19,125	6
Capital outlay	-	29,430	29,430	-	-
<b>807.00 - COMMUNITY DEVELOPMENT-PLANNING</b>	<b>621,856</b>	<b>617,103</b>	<b>875,233</b>	<b>163,893</b>	<b>19</b>
Transfers out	388,781	75,000	75,000	25,000	33
<b>940.00 - TRANSFER TO OTHER FUNDS</b>	<b>388,781</b>	<b>75,000</b>	<b>75,000</b>	<b>25,000</b>	<b>33</b>
<b>TOTAL EXPENDITURES</b>	<b>37,657,226</b>	<b>39,995,555</b>	<b>42,354,883</b>	<b>9,536,024</b>	<b>23</b>
<b>Fund 101 - GENERAL</b>					
<b>TOTAL REVENUE</b>	<b>40,391,177</b>	<b>39,570,705</b>	<b>39,889,458</b>	<b>27,893,747</b>	<b>70</b>
<b>TOTAL EXPENDITURES</b>	<b>37,657,226</b>	<b>39,995,555</b>	<b>42,354,883</b>	<b>9,536,024</b>	<b>23</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,733,951</b>	<b>(424,850)</b>	<b>(2,465,425)</b>	<b>18,357,723</b>	
<b>SPECIAL REVENUE FUNDS</b>					
<b>Fund 202 - MAJOR STREET</b>					
<b>Revenue</b>					
State sources	5,627,890	5,121,000	5,121,000	567,795	11
Interest income	(50,314)	13,640	13,640	10,262	75
Other Revenue	4,443	-	-	-	-
<b>TOTAL REVENUE</b>	<b>5,582,019</b>	<b>5,134,640</b>	<b>5,134,640</b>	<b>578,057</b>	<b>11</b>
<b>Expenditures</b>					
Transfers out	2,813,900	-	-	-	-
Other services and charges	1,431,444	1,791,800	1,864,145	161,267	9
Capital outlay	341,639	5,052,840	5,081,958	274,712	5
<b>TOTAL EXPENDITURES</b>	<b>4,586,983</b>	<b>6,844,640</b>	<b>6,946,103</b>	<b>435,979</b>	<b>6</b>
<b>Fund 202 - MAJOR STREET</b>					
<b>TOTAL REVENUE</b>	<b>5,582,019</b>	<b>5,134,640</b>	<b>5,134,640</b>	<b>578,057</b>	<b>11</b>
<b>TOTAL EXPENDITURES</b>	<b>4,586,983</b>	<b>6,844,640</b>	<b>6,946,103</b>	<b>435,979</b>	<b>6</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>995,036</b>	<b>(1,710,000)</b>	<b>(1,811,463)</b>	<b>142,078</b>	
<b>Fund 203 - LOCAL STREET</b>					
<b>Revenue</b>					
State sources	1,935,902	1,800,000	1,800,000	193,918	11
Interest income	(23,513)	15,080	15,080	7,623	51
Other revenue	-	-	389,013	267,568	69
Transfers in	6,659,100	5,524,000	6,329,000	1,718,000	27
<b>TOTAL REVENUE</b>	<b>8,571,489</b>	<b>7,339,080</b>	<b>8,533,093</b>	<b>2,187,109</b>	<b>26</b>
<b>Expenditures</b>					
Other services and charges	1,397,659	2,720,850	1,942,850	664,649	34
Capital outlay	7,328,412	4,867,230	6,728,442	1,661,257	25
<b>TOTAL EXPENDITURES</b>	<b>8,726,071</b>	<b>7,588,080</b>	<b>8,671,292</b>	<b>2,325,906</b>	<b>27</b>
<b>Fund 203 - LOCAL STREET</b>					
<b>TOTAL REVENUE</b>	<b>8,571,489</b>	<b>7,339,080</b>	<b>8,533,093</b>	<b>2,187,109</b>	<b>26</b>
<b>TOTAL EXPENDITURES</b>	<b>8,726,071</b>	<b>7,588,080</b>	<b>8,671,292</b>	<b>2,325,906</b>	<b>27</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(154,583)</b>	<b>(249,000)</b>	<b>(138,199)</b>	<b>(138,797)</b>	



BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	

**Fund 204 - MUNICIPAL STREET**

**Revenue**

Property tax revenue	5,946,998	6,168,945	6,168,945	6,205,675	101
Licenses, permits & charges for services	22,232	10,000	10,000	4,087	41
State Sources	11,603	-	-	-	-
Other revenue	417,844	336,000	336,000	14,974	4
Interest income	(103,136)	82,820	82,820	25,266	31
<b>TOTAL REVENUE</b>	<b>6,295,541</b>	<b>6,597,765</b>	<b>6,597,765</b>	<b>6,250,001</b>	<b>95</b>

**Expenditures**

Transfers out	3,845,200	5,524,000	6,329,000	1,718,000	27
Other services and charges	634,209	708,765	702,299	124,070	18
Capital outlay	675,002	200,000	1,972,995	337,505	17
<b>TOTAL EXPENDITURES</b>	<b>5,154,412</b>	<b>6,432,765</b>	<b>9,004,294</b>	<b>2,179,575</b>	<b>24</b>

**Fund 204 - MUNICIPAL STREET**

<b>TOTAL REVENUE</b>	<b>6,295,541</b>	<b>6,597,765</b>	<b>6,597,765</b>	<b>6,250,001</b>	<b>95</b>
<b>TOTAL EXPENDITURES</b>	<b>5,154,412</b>	<b>6,432,765</b>	<b>9,004,294</b>	<b>2,179,575</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,141,130</b>	<b>165,000</b>	<b>(2,406,529)</b>	<b>4,070,427</b>	

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

**Revenue**

Property tax revenue	1,527,543	1,585,383	1,585,383	1,594,512	101
Other revenue	817	5,000	5,000	12	0
Interest income	(29,645)	16,092	16,092	6,070	38
Donations	29,640	13,500	13,500	550	4
State Sources	2,982	-	-	-	-
Transfers in	81,901	25,000	25,000	25,000	100
Program revenue	1,511,773	1,293,950	1,293,950	349,749	27
Older adult program revenue	184,848	150,350	150,350	89,169	59
<b>TOTAL REVENUE</b>	<b>3,309,859</b>	<b>3,089,275</b>	<b>3,089,275</b>	<b>2,065,062</b>	<b>67</b>

**Expenditures**

Personnel services	1,345,445	1,426,265	1,435,715	351,329	24
Supplies	90,620	96,750	128,860	18,054	14
Other services and charges	1,388,437	1,392,670	1,383,220	430,897	31
Capital outlay	91,417	113,060	178,060	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,915,918</b>	<b>3,028,745</b>	<b>3,125,855</b>	<b>800,279</b>	<b>26</b>

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

<b>TOTAL REVENUE</b>	<b>3,309,859</b>	<b>3,089,275</b>	<b>3,089,275</b>	<b>2,065,062</b>	<b>67</b>
<b>TOTAL EXPENDITURES</b>	<b>2,915,918</b>	<b>3,028,745</b>	<b>3,125,855</b>	<b>800,279</b>	<b>26</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>393,941</b>	<b>60,530</b>	<b>(36,580)</b>	<b>1,264,783</b>	

BUDGET CATEGORY	AUDITED 06/30/2022 NORMAL (ABNORMAL)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 9/30/2022 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 209 - TREE</b>					
<b>Revenue</b>					
Other revenue	24,965	315,000	315,000	2,400	1
Donations	6,000	-	-	-	-
Interest income	(69,110)	89,248	89,248	13,530	15
<b>TOTAL REVENUE</b>	<b>(38,145)</b>	<b>404,248</b>	<b>404,248</b>	<b>15,930</b>	<b>4</b>
<b>Expenditures</b>					
Personnel services	83,483	83,448	83,448	20,370	24
Supplies	645	1,000	1,000	-	-
Other services and charges	573,301	588,800	588,800	165,009	28
Capital outlay	29,121	-	25,119	-	-
<b>TOTAL EXPENDITURES</b>	<b>686,550</b>	<b>673,248</b>	<b>698,367</b>	<b>185,379</b>	<b>27</b>
<b>Fund 209 - TREE</b>					
<b>TOTAL REVENUE</b>	<b>(38,145)</b>	<b>404,248</b>	<b>404,248</b>	<b>15,930</b>	<b>4</b>
<b>TOTAL EXPENDITURES</b>	<b>686,550</b>	<b>673,248</b>	<b>698,367</b>	<b>185,379</b>	<b>27</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(724,694)</b>	<b>(269,000)</b>	<b>(294,119)</b>	<b>(169,448)</b>	
<b>Fund 210 - DRAIN</b>					
<b>Revenue</b>					
Property tax revenue	2,553,456	2,647,544	2,647,544	2,669,459	101
Other revenue	51,393	9,000	9,000	-	-
State sources	4,879	-	-	-	-
Interest income	(15,591)	11,374	11,374	905	8
Transfers in	-	-	2,026,446	-	-
<b>TOTAL REVENUE</b>	<b>2,594,136</b>	<b>2,667,918</b>	<b>4,694,364</b>	<b>2,670,364</b>	<b>57</b>
<b>Expenditures</b>					
Personnel services	10,010	-	-	-	-
Other services and charges	912,637	1,142,328	1,278,038	385,051	30
Capital outlay	1,653,735	1,466,590	3,434,277	32,132	1
Transfers out	-	59,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,576,382</b>	<b>2,667,918</b>	<b>4,712,315</b>	<b>417,183</b>	<b>9</b>
<b>Fund 210 - DRAIN</b>					
<b>TOTAL REVENUE</b>	<b>2,594,136</b>	<b>2,667,918</b>	<b>4,694,364</b>	<b>2,670,364</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>2,576,382</b>	<b>2,667,918</b>	<b>4,712,315</b>	<b>417,183</b>	<b>9</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>17,754</b>	<b>-</b>	<b>(17,951)</b>	<b>2,253,180</b>	
<b>Fund 226 - RUBBISH COLLECTION</b>					
<b>Revenue</b>					
Licenses, permits & charges for services	2,101,767	2,165,000	2,165,000	1,034,199	48
Interest income	(172)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,101,595</b>	<b>2,165,000</b>	<b>2,165,000</b>	<b>1,034,199</b>	<b>48</b>
<b>Expenditures</b>					
Supplies	-	-	-	-	-
Other services and charges	2,101,595	2,165,000	2,165,000	528,264	24
<b>TOTAL EXPENDITURES</b>	<b>2,101,595</b>	<b>2,165,000</b>	<b>2,165,000</b>	<b>528,264</b>	<b>24</b>
<b>Fund 226 - RUBBISH COLLECTION</b>					
<b>TOTAL REVENUE</b>	<b>2,101,595</b>	<b>2,165,000</b>	<b>2,165,000</b>	<b>1,034,199</b>	<b>48</b>
<b>TOTAL EXPENDITURES</b>	<b>2,101,595</b>	<b>2,165,000</b>	<b>2,165,000</b>	<b>528,264</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>505,935</b>	

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	

**Fund 263 - PEG CABLE**

**Revenue**

Interest income	(197)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(197)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures**

Personnel services	225,398	-	-	-	-
Supplies	6,902	-	-	-	-
Other services and charges	56,480	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>288,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 263 - PEG CABLE**

<b>TOTAL REVENUE</b>	<b>(197)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>288,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(288,978)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 264 - COMMUNITY DEVELOPMENT BLOCK GRANT**

**Revenue**

Federal grants	170,638	131,000	170,000	21,447	13
<b>TOTAL REVENUE</b>	<b>170,638</b>	<b>131,000</b>	<b>170,000</b>	<b>21,447</b>	<b>13</b>

**Expenditures**

Other services and charges	155,551	131,000	170,000	21,989	13
<b>TOTAL EXPENDITURES</b>	<b>155,551</b>	<b>131,000</b>	<b>170,000</b>	<b>21,989</b>	<b>13</b>

**Fund 264 - COMMUNITY DEVELOPMENT BLOCK GRANT**

<b>TOTAL REVENUE</b>	<b>170,638</b>	<b>131,000</b>	<b>170,000</b>	<b>21,447</b>	<b>13</b>
<b>TOTAL EXPENDITURES</b>	<b>155,551</b>	<b>131,000</b>	<b>170,000</b>	<b>21,989</b>	<b>13</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>15,087</b>	<b>-</b>	<b>-</b>	<b>(541)</b>	

**Fund 266 - FORFEITURE**

**Revenue**

Fines and forfeitures	79,118	17,940	84,468	30,311	36
Interest income	-	-	-	-	-
Other revenue	8,244	3,000	17,220	5,091	30
Transfers in	256,880	-	-	-	-
<b>TOTAL REVENUE</b>	<b>344,242</b>	<b>20,940</b>	<b>101,688</b>	<b>35,402</b>	<b>35</b>

**Expenditures**

Supplies	-	20,000	20,000	-	-
Other services and charges	485	940	940	-	-
Capital outlay	343,757	-	80,748	80,748	100
<b>TOTAL EXPENDITURES</b>	<b>344,242</b>	<b>20,940</b>	<b>101,688</b>	<b>80,748</b>	<b>79</b>

**Fund 266 - FORFEITURE**

<b>TOTAL REVENUE</b>	<b>344,242</b>	<b>20,940</b>	<b>101,688</b>	<b>35,402</b>	<b>35</b>
<b>TOTAL EXPENDITURES</b>	<b>344,242</b>	<b>20,940</b>	<b>101,688</b>	<b>80,748</b>	<b>79</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45,346)</b>	

BUDGET CATEGORY	AUDITED 06/30/2022 NORMAL (ABNORMAL)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 9/30/2022 NORMAL (ABNORMAL)	% BDGT USED
<b>Fund 268 - LIBRARY</b>					
<b>Revenue</b>					
Property tax revenue	3,059,012	3,169,904	3,169,904	3,192,180	101
State sources	62,587	33,000	33,000	32,859	100
Other revenue	139,989	48,000	48,000	19,549	41
Fines and forfeitures	106,510	103,000	103,000	101,449	98
Interest income	(73,649)	40,000	40,000	11,842	30
Donations	1,035	3,500	3,500	242	7
<b>TOTAL REVENUE</b>	<b>3,295,484</b>	<b>3,397,404</b>	<b>3,397,404</b>	<b>3,358,121</b>	<b>99</b>
<b>Expenditures</b>					
Personnel services	1,952,863	2,192,477	2,192,477	443,481	20
Supplies	702,566	643,200	643,200	155,770	24
Other services and charges	552,909	636,200	636,200	134,499	21
Capital outlay	18,957	95,500	95,500	(467)	-
<b>TOTAL EXPENDITURES</b>	<b>3,227,295</b>	<b>3,567,377</b>	<b>3,567,377</b>	<b>733,283</b>	<b>21</b>
<b>Fund 268 - LIBRARY</b>					
<b>TOTAL REVENUE</b>	<b>3,295,484</b>	<b>3,397,404</b>	<b>3,397,404</b>	<b>3,358,121</b>	<b>99</b>
<b>TOTAL EXPENDITURES</b>	<b>3,227,295</b>	<b>3,567,377</b>	<b>3,567,377</b>	<b>733,283</b>	<b>21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>68,189</b>	<b>(169,973)</b>	<b>(169,973)</b>	<b>2,624,839</b>	
<b>Fund 269 - LIBRARY CONTRIBUTION</b>					
<b>Revenue</b>					
Interest income	(30,558)	22,500	22,500	7,063	(31)
Donations	19,698	20,000	20,000	6,752	34
<b>TOTAL REVENUE</b>	<b>(10,860)</b>	<b>42,500</b>	<b>42,500</b>	<b>13,815</b>	<b>33</b>
<b>Expenditures</b>					
Supplies	23,723	39,700	39,700	3,555	9
Capital outlay	5,017	131,300	131,300	880	1
<b>TOTAL EXPENDITURES</b>	<b>28,740</b>	<b>171,000</b>	<b>171,000</b>	<b>4,435</b>	<b>3</b>
<b>Fund 269 - LIBRARY CONTRIBUTION</b>					
<b>TOTAL REVENUE</b>	<b>(10,860)</b>	<b>42,500</b>	<b>42,500</b>	<b>13,815</b>	<b>33</b>
<b>TOTAL EXPENDITURES</b>	<b>28,740</b>	<b>171,000</b>	<b>171,000</b>	<b>4,435</b>	<b>3</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(39,600)</b>	<b>(128,500)</b>	<b>(128,500)</b>	<b>9,380</b>	
<b>Fund 285 - AMERICAN RESCUE PLAN ACT (ARPA)</b>					
<b>Revenue</b>					
Federal grants	324,050	-	-	-	-
<b>TOTAL REVENUE</b>	<b>324,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Other services and charges	147,995	-	-	-	-
Capital outlay	176,055	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>324,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 285 - AMERICAN RESCUE PLAN ACT (ARPA)</b>					
<b>TOTAL REVENUE</b>	<b>324,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>324,050</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>

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	9/30/2022 NORMAL (ABNORMAL)	

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

Revenue					
Special assessments levied	7,529	7,529	7,529	7,529	100
<b>TOTAL REVENUE</b>	<b>7,529</b>	<b>7,529</b>	<b>7,529</b>	<b>7,529</b>	<b>100</b>

Expenditures					
Other services and charges	5,145	5,329	5,329	1,286	24
<b>TOTAL EXPENDITURES</b>	<b>5,145</b>	<b>5,329</b>	<b>5,329</b>	<b>1,286</b>	<b>24</b>

Fund 854 - STREET LIGHTING - WEST OAKS ST					
<b>TOTAL REVENUE</b>	<b>7,529</b>	<b>7,529</b>	<b>7,529</b>	<b>7,529</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>5,145</b>	<b>5,329</b>	<b>5,329</b>	<b>1,286</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,383</b>	<b>2,200</b>	<b>2,200</b>	<b>6,242</b>	

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

Revenue					
Special assessments levied	3,300	3,300	3,300	3,300	100
<b>TOTAL REVENUE</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	3,157	3,300	3,300	789	24
<b>TOTAL EXPENDITURES</b>	<b>3,157</b>	<b>3,300</b>	<b>3,300</b>	<b>789</b>	<b>24</b>

Fund 855 - STREET LIGHTING - WEST LAKE DRIVE					
<b>TOTAL REVENUE</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>3,157</b>	<b>3,300</b>	<b>3,300</b>	<b>789</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>2,511</b>	

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

Revenue					
Special assessments levied	25,000	25,000	25,000	25,000	100
<b>TOTAL REVENUE</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100</b>

Expenditures					
Other services and charges	21,013	21,700	21,700	5,253	24
<b>TOTAL EXPENDITURES</b>	<b>21,013</b>	<b>21,700</b>	<b>21,700</b>	<b>5,253</b>	<b>24</b>

Fund 856 - STREET LIGHTING - TOWN CENTER ST					
<b>TOTAL REVENUE</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>21,013</b>	<b>21,700</b>	<b>21,700</b>	<b>5,253</b>	<b>24</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>3,987</b>	<b>3,300</b>	<b>3,300</b>	<b>19,747</b>	

**DEBT SERVICE FUND**

**Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT**

Revenue					
Property tax revenue	1,457,700	1,416,420	1,416,420	1,521,556	107
State Sources	10,609	-	-	-	-
Interest income	-	100	100	-	-
<b>TOTAL REVENUE</b>	<b>1,468,309</b>	<b>1,416,520</b>	<b>1,416,520</b>	<b>1,521,556</b>	<b>107</b>

Expenditures					
Other services and charges	430	420	420	-	-
Debt service	1,403,200	1,416,100	1,416,100	1,318,000	93
<b>TOTAL EXPENDITURES</b>	<b>1,403,630</b>	<b>1,416,520</b>	<b>1,416,520</b>	<b>1,318,000</b>	<b>93</b>

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT					
<b>TOTAL REVENUE</b>	<b>1,468,309</b>	<b>1,416,520</b>	<b>1,416,520</b>	<b>1,521,556</b>	<b>107</b>
<b>TOTAL EXPENDITURES</b>	<b>1,403,630</b>	<b>1,416,520</b>	<b>1,416,520</b>	<b>1,318,000</b>	<b>93</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>64,679</b>	<b>-</b>	<b>-</b>	<b>203,556</b>	

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022	ORIGINAL	AMENDED	9/30/2022	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

**CAPITAL PROJECT FUNDS**

**Fund 235 - SPECIAL ASSESSMENT REVOLVING**

**Revenue**

Interest income	82,945	105,420	105,420	2,818	3
<b>TOTAL REVENUE</b>	<b>82,945</b>	<b>105,420</b>	<b>105,420</b>	<b>2,818</b>	<b>3</b>

**Expenditures**

Other services and charges	430	420	420	-	-
<b>TOTAL EXPENDITURES</b>	<b>430</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>-</b>

**Fund 235 - SPECIAL ASSESSMENT REVOLVING**

<b>TOTAL REVENUE</b>	<b>82,945</b>	<b>105,420</b>	<b>105,420</b>	<b>2,818</b>	<b>3</b>
<b>TOTAL EXPENDITURES</b>	<b>430</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>82,515</b>	<b>105,000</b>	<b>105,000</b>	<b>2,818</b>	

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

**Revenue**

Property tax revenue	3,985,024	4,126,924	4,126,924	4,158,648	101
Donations	26,069	-	-	-	-
Interest income	208	-	-	-	-
Other revenue	3,004,450	-	-	-	-
<b>TOTAL REVENUE</b>	<b>7,015,750</b>	<b>4,126,924</b>	<b>4,126,924</b>	<b>4,158,648</b>	<b>101</b>

**Expenditures**

Other services and charges	860	830	830	-	-
Debt service	156,824	285,594	285,594	29,002	10
Capital outlay	1,380,778	2,992,030	3,366,171	92,471	3
<b>TOTAL EXPENDITURES</b>	<b>1,538,462</b>	<b>3,278,454</b>	<b>3,652,595</b>	<b>121,473</b>	<b>3</b>

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

<b>TOTAL REVENUE</b>	<b>7,015,750</b>	<b>4,126,924</b>	<b>4,126,924</b>	<b>4,158,648</b>	<b>101</b>
<b>TOTAL EXPENDITURES</b>	<b>1,538,462</b>	<b>3,278,454</b>	<b>3,652,595</b>	<b>121,473</b>	<b>3</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>5,477,288</b>	<b>848,470</b>	<b>474,329</b>	<b>4,037,175</b>	

**Fund 402 - GUN RANGE FACILITY**

**Revenue**

Licenses, permits & charges for services	152,360	70,000	70,000	3,600	5
Interest income	(6,395)	1,000	1,000	1,578	158
<b>TOTAL REVENUE</b>	<b>145,965</b>	<b>71,000</b>	<b>71,000</b>	<b>5,178</b>	<b>7</b>

**Expenditures**

Capital outlay	6,211	24,000	24,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,211</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>	<b>-</b>

**Fund 402 - GUN RANGE FACILITY**

<b>TOTAL REVENUE</b>	<b>145,965</b>	<b>71,000</b>	<b>71,000</b>	<b>5,178</b>	<b>7</b>
<b>TOTAL EXPENDITURES</b>	<b>6,211</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>139,754</b>	<b>47,000</b>	<b>47,000</b>	<b>5,178</b>	

**Fund 463 - PEG CABLE - CAPITAL**

**Revenue**

Licenses, permits & charges for services	318,061	335,500	335,500	-	-
Interest income	(16,180)	1,500	1,500	3,817	254
<b>TOTAL REVENUE</b>	<b>301,881</b>	<b>337,000</b>	<b>337,000</b>	<b>3,817</b>	<b>1</b>

**Fund 463 - PEG CABLE - CAPITAL**

<b>TOTAL REVENUE</b>	<b>301,881</b>	<b>337,000</b>	<b>337,000</b>	<b>3,817</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>301,881</b>	<b>337,000</b>	<b>337,000</b>	<b>3,817</b>	

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022	ORIGINAL	AMENDED	9/30/2022	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

**PERMANENT FUND**

**Fund 211 - DRAIN PERPETUAL MAINT**

**Revenue**

Interest income	(141,487)	82,000	82,000	29,696	36
Tap-in fees	4,290	5,000	5,000	-	-
Transfers in	-	59,000	-	-	-
<b>TOTAL REVENUE</b>	<b>(137,197)</b>	<b>146,000</b>	<b>87,000</b>	<b>29,696</b>	<b>34</b>

**Expenditures**

Transfers out	-	-	2,026,446	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>2,026,446</b>	<b>-</b>	<b>-</b>

**Fund 211 - DRAIN PERPETUAL MAINT**

<b>TOTAL REVENUE</b>	<b>(137,197)</b>	<b>146,000</b>	<b>87,000</b>	<b>29,696</b>	<b>34</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>2,026,446</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(137,197)</b>	<b>146,000</b>	<b>(1,939,446)</b>	<b>29,696</b>	

**ENTERPRISE FUNDS**

**Fund 590 - ICE ARENA**

**Revenue**

Other revenue	117,166	119,400	119,400	9,414	8
Interest income	(35,196)	25,274	25,274	6,653	26
Program revenue	1,689,557	1,646,394	1,646,394	317,395	19
<b>TOTAL REVENUE</b>	<b>1,771,527</b>	<b>1,791,068</b>	<b>1,791,068</b>	<b>333,462</b>	<b>19</b>

**Expenditures**

Supplies	18,050	11,600	11,600	3,545	31
Other services and charges	1,689,556	1,261,598	1,311,598	317,517	24
Capital outlay	25,580	933,000	933,000	-	-
Debt service	35,120	509,870	509,870	20,790	4
<b>TOTAL EXPENDITURES</b>	<b>1,768,306</b>	<b>2,716,068</b>	<b>2,766,068</b>	<b>341,852</b>	<b>12</b>

**Fund 590 - ICE ARENA**

<b>TOTAL REVENUE</b>	<b>1,771,527</b>	<b>1,791,068</b>	<b>1,791,068</b>	<b>333,462</b>	<b>19</b>
<b>TOTAL EXPENDITURES</b>	<b>1,768,306</b>	<b>2,716,068</b>	<b>2,766,068</b>	<b>341,852</b>	<b>12</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>3,221</b>	<b>(925,000)</b>	<b>(975,000)</b>	<b>(8,390)</b>	

**Fund 592 - WATER AND SEWER**

**Revenue**

Other revenue	217,600	227,500	227,500	68,830	30
Interest income	(956,416)	362,915	365,010	178,681	(49)
Special assessment interest	35,083	30,655	28,560	28,685	100
Operating revenue	24,928,618	26,060,500	26,060,500	7,436,911	29
Capital contributions	1,163,814	1,100,000	1,100,000	84,224	8
<b>TOTAL REVENUE</b>	<b>25,388,700</b>	<b>27,781,570</b>	<b>27,781,570</b>	<b>7,797,330</b>	<b>28</b>

**Expenditures**

Personnel services	1,484,541	1,623,144	1,629,134	368,697	23
Supplies	72,236	79,500	83,643	21,455	26
Other services and charges	28,466,941	25,269,976	26,885,211	5,662,649	21
Capital outlay	5,340	5,063,950	19,970,207	526,494	3
<b>TOTAL EXPENDITURES</b>	<b>30,029,059</b>	<b>32,036,570</b>	<b>48,568,195</b>	<b>6,579,294</b>	<b>14</b>

**Fund 592 - WATER AND SEWER**

<b>TOTAL REVENUE</b>	<b>25,388,700</b>	<b>27,781,570</b>	<b>27,781,570</b>	<b>7,797,330</b>	<b>28</b>
<b>TOTAL EXPENDITURES</b>	<b>30,029,059</b>	<b>32,036,570</b>	<b>48,568,195</b>	<b>6,579,294</b>	<b>14</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(4,640,359)</b>	<b>(4,255,000)</b>	<b>(20,786,625)</b>	<b>1,218,036</b>	

BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022	ORIGINAL	AMENDED	9/30/2022	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

**Fund 594 - SENIOR HOUSING**

**Revenue**

Other revenue	27,810	20,400	20,400	7,712	38
Interest income	(43,524)	13,019	13,019	10,962	84
Operating revenue	2,116,089	2,120,240	2,120,240	532,346	25
<b>TOTAL REVENUE</b>	<b>2,100,376</b>	<b>2,153,659</b>	<b>2,153,659</b>	<b>551,020</b>	<b>26</b>

**Expenditures**

Supplies	6,829	13,100	13,100	3,153	24
Other services and charges	1,243,421	896,428	895,211	237,890	27
Capital outlay	-	412,720	1,023,067	499,541	49
Debt service	93,489	949,411	949,411	914,312	96
<b>TOTAL EXPENDITURES</b>	<b>1,343,739</b>	<b>2,271,659</b>	<b>2,880,789</b>	<b>1,654,896</b>	<b>57</b>

**Fund 594 - SENIOR HOUSING**

<b>TOTAL REVENUE</b>	<b>2,100,376</b>	<b>2,153,659</b>	<b>2,153,659</b>	<b>551,020</b>	<b>26</b>
<b>TOTAL EXPENDITURES</b>	<b>1,343,739</b>	<b>2,271,659</b>	<b>2,880,789</b>	<b>1,654,896</b>	<b>57</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>756,637</b>	<b>(118,000)</b>	<b>(727,130)</b>	<b>(1,103,876)</b>	

**INTERNAL SERVICE FUND**

**Fund 677 - SELF INSURANCE - HEALTH CARE**

**Revenue**

Licenses, permits & charges for services	3,521,890	3,185,000	3,435,000	858,738	25
Other revenue	263,505	200,000	200,000	8,324	4
Interest income	(17,909)	5,000	5,000	6,680	134
<b>TOTAL REVENUE</b>	<b>3,767,487</b>	<b>3,390,000</b>	<b>3,640,000</b>	<b>873,741</b>	<b>24</b>

**Expenditures**

Personnel services	3,115,725	2,985,000	3,235,000	906,766	28
Other services and charges	3,100	5,000	5,000	600	12
<b>TOTAL EXPENDITURES</b>	<b>3,118,825</b>	<b>2,990,000</b>	<b>3,240,000</b>	<b>907,366</b>	<b>28</b>

**Fund 677 - SELF INSURANCE - HEALTH CARE**

<b>TOTAL REVENUE</b>	<b>3,767,487</b>	<b>3,390,000</b>	<b>3,640,000</b>	<b>873,741</b>	<b>24</b>
<b>TOTAL EXPENDITURES</b>	<b>3,118,825</b>	<b>2,990,000</b>	<b>3,240,000</b>	<b>907,366</b>	<b>28</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>648,662</b>	<b>400,000</b>	<b>400,000</b>	<b>(33,625)</b>	

**FIDUCIARY FUND**

**Fund 710 - RETIREE HEALTH CARE BENEFITS**

**Revenue**

Interest income	(5,752,573)	2,770,000	2,770,000	(1,423,066)	51
Other revenue	5,021	-	-	-	-
Contributions - employer	34,487	10,000	-	-	-
<b>TOTAL REVENUE</b>	<b>(5,713,065)</b>	<b>2,780,000</b>	<b>2,770,000</b>	<b>(1,423,066)</b>	<b>51</b>

**Expenditures**

Personnel services	1,110,896	990,000	990,000	295,423	30
Other services and charges	382,313	428,000	418,000	88,185	21
<b>TOTAL EXPENDITURES</b>	<b>1,493,209</b>	<b>1,418,000</b>	<b>1,408,000</b>	<b>383,608</b>	<b>27</b>

**Fund 710 - RETIREE HEALTH CARE BENEFITS**

<b>TOTAL REVENUE</b>	<b>(5,713,065)</b>	<b>2,780,000</b>	<b>2,770,000</b>	<b>(1,423,066)</b>	<b>51</b>
<b>TOTAL EXPENDITURES</b>	<b>1,493,209</b>	<b>1,418,000</b>	<b>1,408,000</b>	<b>383,608</b>	<b>27</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(7,206,274)</b>	<b>1,362,000</b>	<b>1,362,000</b>	<b>(1,806,674)</b>	



BUDGET CATEGORY	AUDITED	2022-23	2022-23	YTD BALANCE	% BDGT USED
	06/30/2022	ORIGINAL	AMENDED	9/30/2022	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

**COMPONENT UNITS**

**Fund 566 - ECONOMIC DEVELOPMENT**

**Revenue**

Transfers in	50,000	50,000	50,000	-	-
<b>TOTAL REVENUE</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

**Expenditures**

Other services and charges	-	50,000	50,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

<b>Fund 566 - ECONOMIC DEVELOPMENT</b>					
<b>TOTAL REVENUE</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 246 - COORIDOR IMPROVEMENT AUTHORITY (CIA)**

**Revenue**

Property tax revenue	333,592	614,144	614,144	500,046	81
<b>TOTAL REVENUE</b>	<b>333,592</b>	<b>614,144</b>	<b>614,144</b>	<b>500,046</b>	<b>81</b>

**Expenditures**

Other services and charges	-	25,000	25,000	-	-
Debt service	103,375	589,144	589,144	24,695	4
<b>TOTAL EXPENDITURES</b>	<b>103,375</b>	<b>614,144</b>	<b>614,144</b>	<b>24,695</b>	<b>4</b>

<b>Fund 246 - COORIDOR IMPROVEMENT AUTHORITY (CIA)</b>					
<b>TOTAL REVENUE</b>	<b>333,592</b>	<b>614,144</b>	<b>614,144</b>	<b>500,046</b>	<b>81</b>
<b>TOTAL EXPENDITURES</b>	<b>103,375</b>	<b>614,144</b>	<b>614,144</b>	<b>24,695</b>	<b>4</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>230,217</b>	<b>-</b>	<b>-</b>	<b>475,352</b>	<b>-</b>