

MEMORANDUM



TO: PETE AUGER, CITY MANAGER
FROM: CARL JOHNSON, JR., CFO
SUBJECT: FINANCIAL REPORT AS OF JUNE 30, 2020
DATE: AUGUST 26, 2020

The City's Charter specifies in Section 4.7 (City Manager) that a report be produced within 60 days from fiscal year end, June 30th, highlighting year-to-date revenue and expenditure activity. The following correspondence fulfills the aforementioned provision with data through the fourth quarter ending June 30, 2020 (see attached report for budget-to-actual by category by fund information). While the attached report is not audited, City Administration is confident that all material activity is properly recorded and represents a sound estimate where the final audited numbers will reflect later this year.

General Fund

The Fiscal Year 2019-20 General Fund final amended budget estimates expenditures to exceed revenues (decrease of fund balance) by \$1,341,442. Fund balance was originally budgeted to increase by \$248,785. The additional use of fund balance includes \$1,310,001 related to expenditure rollovers from fiscal year 2018/2019, \$100,000 for council use for the parks and recreation committee, \$145,226 for COVID lost revenue net of cost reductions and \$35,000 for other operating costs. As of June 30, 2020, General Fund expenditures exceed revenues by \$879,208 resulting in a decrease in fund balance. The approximate \$462,000 variance between the projected use of fund balance and the current year to date use of fund balance is detailed as follows:

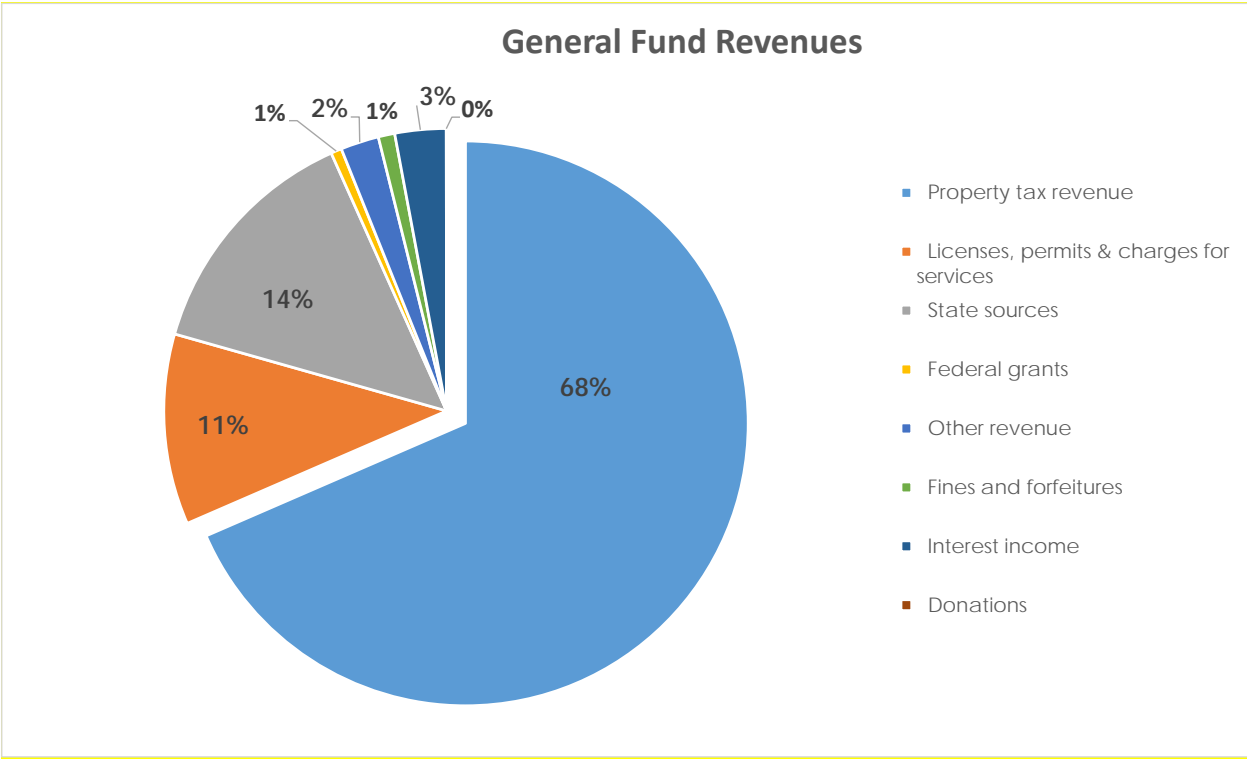
Unaudited expenditures over revenues at 6/30/20 as of 8/25/20	\$ (879,208)
Rollover of obligated capital outlay from FY 19/20 to FY 20/21	(727,865)
State grant reimbursement for one voting tabulator recorded in FY 20/21 (purchased FY 19/20)	16,732
County CARES grant reimbursement for FY 19/20 legal recorded in FY 20/21	20,398
State CARES grant replacement for August 2020 (FY 19/20) statutory revenue in FY 20/21	48,819
FEMA grant reimbursement for Suburban OT recorded in FY 20/21 (paid in FY 19/20)	214,555
FEMA grant reimbursement of PPE supplies recorded in FY 20/21 (paid in FY 19/20)	<u>100,000</u>
Adjusted unaudited expenditures over revenue at 6/30/20	(1,206,569)
Favorable variance for fiscal year 19/20	<u>134,873</u>
Estimated Expenditures over Revenue at 6/30/20 (per final amended budget)	<u>\$ (1,341,442)</u>

Revenues

Currently, total General Fund revenues through the fourth quarter are \$34,857,362, which is \$1,044,162 less than the \$35,901,524 General Fund revenue amended budget. The following items are worth noting:

- Charges for services – The COVID-19 pandemic shutdown had a significant impact on building permits and fees collected during the fourth quarter and resulted in revenues being less than budget by approximately \$593,000.
- State sources – Due to COVID-19 the estimated revenue from sales tax collections was significantly reduced by council budget amendment during the fourth quarter. Actual results were better than anticipated and resulted in a favorable variance of approximately \$426,000. The favorable result does take into consideration the elimination of the statutory portion of the August revenue sharing payment by the state (which was replaced by 150% of the amount in CARES grants).
- Court fees and fines – This revenue was significantly reduced by Council due to the COVID-19 stay at home order and still resulted in an unfavorable variance of \$46,000.
- Federal grants – The budget was amended to reflect the COVID-19 related grants the City was eligible for related to expenses incurred during the year ended June 30, 2020. The actual revenue is approximately \$734,000 less than budget due to the timing of when the payments will be received. The accounting standards require all revenue related to receivables not collected within 60 days of year end be deferred until the next fiscal year.

Overall, total revenue and transfers into the General Fund increased from the June 30, 2019 total of \$34,720,625 by approximately \$137,000 or 0.4%. Property taxes increased by approx. \$930,000 from the prior year due to an increase in taxable value. The increase in property taxes was the primary reason the City was able to maintain revenues at prior year levels as the net revenue loss due to the COVID-19 pandemic in fiscal year 19/20 is estimated at more than \$1 million. The overall makeup of the revenues remains fairly consistent with the previous fiscal year where property taxes make up greater than 68% of the total revenue. Below is a summary of the June 30, 2020, revenue by source:

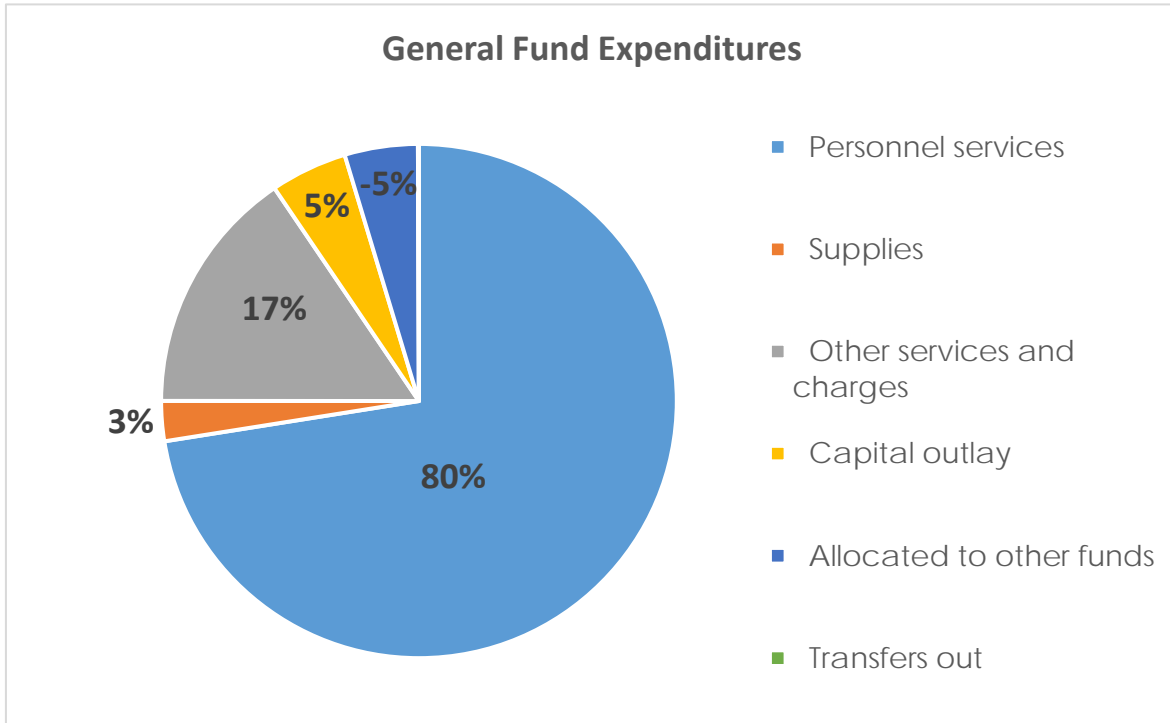


Expenditures

Currently, total General Fund expenditures through the fourth quarter total \$35,736,570 representing 96% of the \$37,242,966 General Fund amended expenditure budget. Total expenditures are under the final amended budget by approximately \$1,506,000. The favorable variance is made up of two specific pieces; capital rollover and favorable department budgets (primarily related to grant payments). Capital expenditure rollovers total approximately \$728,000 of the favorable variance and represents contracts/commitments the City has entered into that were not completed as of June 30, 2020 and will require a budget rollover amendment for the FY 2020/2021 fiscal year. Of the remaining variance approximately \$636,000 represents budgeted hazard pay related to COVID-19 pandemic that will not be paid until fiscal year 2020/2021 and \$142,000 of actual savings within each department. Every department, in total and within each budget category, is under their expenditure final budget except for the Legal and Clerk departments who incurred required unbudgeted costs related to COVID-19 (which will be reimbursed by federal grants).

Over the past several years the City used savings from individual departments to make an additional pension contribution over and above the actuarial required annual contribution. In the current year the City experienced significant revenue loss from COVID-19 and in May 2020 cut 10% from every department’s budgets to offset the losses. The small amount of expenditure savings in each department at year end was also used to offset the revenue losses therefore no extra pension payments were made.

Overall, total expenditures and transfers out of the General Fund increased from the June 30, 2019 total of \$35,242,582 by approximately \$494,000 or 1.4%. In the fourth quarter, the City was able to defer several capital projects and reduce operating budgets to minimize the impact of the COVID-19 pandemic revenue losses. The very small increase was due to an increase in capital outlay expenditures as well as a 2.0% increase in personnel costs. The overall makeup of the expenditures remains consistent with last year where personnel services costs (salaries and fringe benefits) make up more than 80% of the total expenditures. The following is a summary of the June 30, 2020 expenditures by source:



Fund Balance for the General Fund is estimated to be approximately \$10,409,000 at June 30, 2020, which is a decrease of approximately \$888,000 from last year’s fund balance of \$11,297,000. Estimated unassigned fund balance to current year expenditures ratio is 29% which keeps fund balance within council set limits.

Special Revenue Funds

The various special revenue funds’ revenues and expenditures are on track to come in within budget through the fourth quarter ended June 30, 2020. The following are items of note within certain Special Revenue Funds:

Major, Local, & Municipal Street Funds

Overall revenues came in significantly less than originally budgeted. The State of Michigan’s payment of Public Act 207 funds of approximately \$655,000 received last year was not repeated in the current year. In addition, the COVID-19 mandatory stay at home order significantly reduced the Act 51 gas tax revenue but ultimately exceeded the

reduced final amended budget by approximately \$530,000. The Municipal Street Fund provided \$4,560,000 of funding to the Local Street Fund for various projects. Construction expenditures will come in under budget, as many of the projects are ongoing through the summer spanning two fiscal years. Ending fund balance in all street funds will be in line with current fund balance policies.

Parks, Recreation, & Cultural Services Fund

The Parks and Recreation Fund was hit hard by the COVID-19 shutdown and had a significant drop in revenue by approximately \$443,000 (15%) from prior year and \$142,000 decrease from the council reduced final budget. Total expenditures were reduced from prior year (outside of capital outlay spend prior to COVID-19) by approximately \$239,000. The anticipated decrease in fund balance is better than anticipated by approximately \$101,000 and the estimated fund balance represents 14.5% of fund balance and remains in line with fund balance policies at fiscal year-end.

Tree Fund

Revenues are slightly higher than budget by almost half of last year's total of \$1,305,000. Tree fund revenue is generated from new construction projects. Due to the COVID-19 shutdown in the final four months of the year, no building was taking place within the City. Investment income and unrealized gains as of June 30, 2020 were \$17,000 above budget. Total expenditures were \$219,000 lower than anticipated with budget amendment rollovers for the FY 2020/2021 fiscal year for contracts/commitments the City has entered into that were not completed as of June 30, 2020, totally approximately \$65,000.

Drain Fund

Revenues are significantly lower than budget by approximately \$1,509,000 due to the anticipated transfer in from the Drain Perpetual Maintenance Fund not being needed. The budget included significant construction projects that were anticipated to use all of the remaining fund balance in this fund and require a subsidy to complete. Due to the COVID-19 pandemic, construction projects were unable to start in the spring; therefore, the fund did not require most of the additional budgeted transfer of funds. Expenditures overall were approximately \$1,509,000 lower than anticipated with budget amendment rollovers of approximately \$1,429,000 for the FY 2020/2021 fiscal year for contracts/commitments the City has entered into that were not completed as of June 30, 2020.

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

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

Debt Service Funds

The debt service fund's revenues and expenditures are anticipated to be in-line with budget through the fourth quarter ended June 30, 2020. The Library Construction Debt was refinanced in fiscal year 2016 and is the only remaining debt service fund.

Capital Improvement Funds

The Special Assessment Revolving Fund had no capital activity during the current year. The fund did make a significant loan to the Corridor Improvement Fund for a capital project.

The Capital Improvement Program (CIP) Fund was created in FY 2015-16 to record the revenues and expenditures related to the voter approved tax levy; collections began on July 1, 2017. The current fiscal year includes budgets for expansion of the Department of Public Services building, Lakeshore Park improvements, ITC trail, Bosco Property improvements, Pavilion Shore parking lot, gun range addition and purchase of property with a total budget of approximately \$14,313,000. Any unspent funds will be rolled over into FY 2020-21. As of June 30, 2020 approximately \$10.7 million of the budgeted \$17 million of interfund borrowings had been needed to advance fund the above construction projects and has paid \$232,031 of interest on the borrowing.

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

The Street Improvement Fund was created in FY 2013-14 to record and track construction-in-progress to be carried over into the next fiscal year in order to complete projects that are unfinished due to the construction season falling between two City fiscal years. As of June 30, 2020 there were no amounts transferred from the street funds due to the COVID-19 pandemic and no construction taking place in the spring 2020.

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

Permanent Fund

The Drain Perpetual Maintenance Fund is the City's only permanent fund. There were no tap-in fee revenues collected this fiscal year and only \$231,000 of the \$1,748,000 budgeted transfer out to the Drain Fund was needed to cover project costs from fiscal year 2019/20. An adopted budget is not required, per the State Budget Act, for permanent funds and the information is primarily presented for informational purposes only.

Component Unit

The Economic Development Fund had no activity for FY 2019-20. An adopted budget is not required, per the State Budget Act, for component units and the information is primarily presented for informational purposes only.

The Corridor Improvement Fund is borrowing approximately \$4 million to fund most of the construction of the NW Ring Road. The City Council formally approved a loan from the Water and Sewer Fund to cover the costs which will be repaid over the next several years.

Construction costs for fiscal year 19/20 totaled \$2.9 million. Debt service interest payments on the borrowed funds totaled \$57,096. An adopted budget is not required, per the State Budget Act, for component units and the information is primarily presented for informational purposes only.

Enterprise Funds

The enterprise funds' revenues and expenditures are anticipated to be in-line with budget through the fourth quarter. An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only. Similar to the street funds, the Water and Sewer Fund has significant construction projects ongoing which will require a rollover budget amendment of approximately \$19.1 million. The two largest projects which require budget rollovers are the Eight Mile Equalization Basin Project for \$11.3 million and Nine Mile Gravity Relief Sewer for \$5.9 million.

The Novi Ice Arena was closed in March 2020 due to COVID-19 and as a result lost approximately \$485,000, compared to fiscal year 2018-19, in program and other revenue but due to cost reductions only saw a decrease in cash flow of approximately \$170,000.

Fiduciary Fund

The Retiree Healthcare Fund is anticipated to be slightly less than budget through the fourth quarter. The investments return was less than anticipated due to the market decline during COVID-19 but did have a good annual return of \$1.5 million with a net overall increase in fund balance of approximately 4.9%. The continued solid net overall return has resulted in the City being over 100% funded based on the most recent actuarial report. An adopted budget is not required, per the State Budget Act, for fiduciary funds and the information is primarily presented for informational purposes only.

The above summary is based on the actual June 30, 2020 balances for all funds at August 25, 2020. The balances are not "final" as year-end adjustments and account reconciliations are still being performed but should be materially correct. The State of Michigan requires all municipalities to have an independent audit performed (most annually) to verify all financial data is materially accurate and properly disclosed. The independent auditors hired by the Mayor and City Council are scheduled to perform the annual audit beginning September 21, 2020 with a final report anticipated by the end of October 2020. All balances will be deemed "final" by the finance department no later than early September prior to the auditor's arrival.

Internal Service Fund

The City created a new Self-Insurance Fund in January 2020 to track the costs associated with the program. The Fund pays HAP healthcare costs for most employees and allocates the costs to the various departments and funds based on illustrative rates. The Fund is expected to be approximately breakeven at June 30, 2020 after recording the final year end accruals which are not available until the beginning of September 2020.

REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI
PERIOD ENDING 6/30/2020
% Fiscal Year Completed: 100.00

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020	
	NORMAL (ABNORMAL)			NORMAL (ABNORMAL)	
GENERAL FUND					
Fund 101 - GENERAL FUND					
Revenues					
Property tax revenue	22,941,100	24,065,202	23,889,229	23,870,808	100
Licenses, permits & charges for services	4,524,898	4,777,604	4,397,604	3,804,879	87
State sources	4,990,895	4,897,925	4,425,072	4,851,076	110
Federal grants	71,879	65,000	949,345	215,019	23
Other revenue	690,032	792,870	732,870	762,705	104
Fines and forfeitures	450,056	525,000	375,000	326,297	87
Interest income	1,049,415	747,033	1,126,669	1,020,846	91
Donations	2,350	1,000	5,735	5,732	100
TOTAL REVENUES	34,720,625	35,871,634	35,901,524	34,857,362	97
Expenditures					
Personnel services	36,117	36,130	36,940	36,935	100
Supplies	436	200	460	231	50
Other services and charges	10,262	11,900	129,060	46,718	36
101.00 - CITY COUNCIL	46,815	48,230	166,460	83,884	50
Personnel services	544,201	546,239	558,077	552,132	99
Supplies	1,452	1,500	930	927	100
Other services and charges	94,759	119,170	152,047	131,075	86
Capital outlay	6,700	-	-	-	-
172.00 - CITY MANAGER	647,112	666,909	711,054	684,134	96
Personnel services	872,273	926,304	825,729	805,835	98
Supplies	13,533	9,000	9,200	6,274	68
Other services and charges	74,324	76,350	56,995	55,446	97
201.00 - FINANCE DEPARTMENT	960,130	1,011,654	891,924	867,555	97
Personnel services	803,907	801,088	836,060	818,938	98
Supplies	55,226	74,110	73,265	65,313	89
Other services and charges	262,196	370,280	430,523	420,624	98
Capital outlay	47,408	59,350	28,000	27,975	100
205.00 - IS INFORMATION TECHNOLOGY DEPT	1,168,737	1,304,828	1,367,848	1,332,850	97
Personnel services	615,354	627,434	673,687	655,677	97
Supplies	15,604	18,000	17,400	15,664	90
Other services and charges	157,297	218,910	120,408	114,444	95
209.00 - ASSESSING DEPARTMENT	788,255	864,344	811,495	785,785	97
Other services and charges	734,547	772,898	672,171	685,714	102
Capital outlay	13,385	50,000	10,727	10,627	99
210.00 - CITY ATTORNEY, INSURANCE, & CLAIMS	747,932	822,898	682,898	696,341	102
Personnel services	618,709	623,535	667,023	651,994	98
Supplies	46,871	39,000	81,015	74,914	92
Other services and charges	218,703	179,580	186,605	183,323	98
Capital outlay	-	41,700	44,217	111,146	251
215.00 - CITY CLERK	884,283	883,815	978,860	1,021,377	104
Personnel services	280,166	275,279	277,269	263,556	95
Supplies	22,257	28,500	26,233	14,648	56
Other services and charges	28,636	41,350	38,352	34,394	90
253.00 - TREASURY	331,059	345,129	341,854	312,598	91
Personnel services	333,464	322,085	359,699	355,879	99
Supplies	15,696	18,500	43,668	43,356	99
Other services and charges	625,466	618,030	656,523	654,639	100

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 <small>NORMAL (ABNORMAL)</small>	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 <small>NORMAL (ABNORMAL)</small>	
Capital outlay	29,465	231,830	244,835	98,566	40
265.00 - IS FACILITY MANAGEMENT	1,004,091	1,190,445	1,304,725	1,152,440	88
Personnel services	830,028	874,334	699,446	678,440	97
Supplies	29,216	23,500	24,100	22,416	93
Other services and charges	359,306	320,340	347,309	332,792	96
Capital outlay	507,077	43,700	274,474	274,472	100
Allocated to other funds	(336,450)	(359,605)	(186,111)	(186,111)	100
265.10 - IS FACILITY MNGMNT - PARKS MAINT	1,389,177	902,269	1,159,218	1,122,009	97
Personnel services	381,902	383,576	415,828	407,183	98
Supplies	333	1,000	1,595	1,595	100
Other services and charges	111,810	115,930	98,905	98,902	100
Capital outlay	4,384	-	-	-	-
270.00 - HUMAN RESOURCES	498,429	500,506	516,328	507,680	98
Personnel services	317,305	322,662	349,933	337,618	96
Supplies	11,632	10,900	18,255	18,251	100
Other services and charges	392,457	383,470	303,163	285,062	94
Program expenditures	569	2,000	191	84	44
295.00 - COMMUNITY RELATIONS	721,963	719,032	671,542	641,015	95
Personnel services	74,287	153,174	19,209	19,206	100
Supplies	1,117	-	212	211	100
Other services and charges	21,682	28,490	37,300	37,068	99
296.00 - ECONOMIC DEVELOPMENT	97,086	181,664	56,721	56,485	100
Personnel services	11,833,218	11,896,655	12,675,400	12,333,486	97
Supplies	314,713	263,890	276,280	269,760	98
Other services and charges	1,105,311	1,108,760	1,101,450	1,072,900	97
Capital outlay	32,984	-	40,690	40,690	100
301.00 - POLICE DEPARTMENT	13,286,226	13,269,305	14,093,820	13,716,836	97
Personnel services	4,940,973	4,933,485	5,297,905	5,212,544	98
Supplies	235,239	193,500	193,554	146,588	76
Other services and charges	708,248	608,330	712,260	662,282	93
Capital outlay	338,372	574,970	670,582	670,394	100
337.00 - FIRE DEPARTMENT	6,222,832	6,310,285	6,874,301	6,691,808	97
Personnel services	1,743,253	1,707,718	1,905,523	1,840,392	97
Supplies	25,488	33,200	25,120	20,952	83
Other services and charges	194,783	337,250	232,135	198,464	85
Capital outlay	-	24,000	80,820	80,820	100
371.00 - COMMUNITY DEVELOPMENT-BUILDING	1,963,524	2,102,168	2,243,598	2,140,628	95
Personnel services	292,766	284,644	334,318	318,796	95
Supplies	51,445	10,900	146,695	137,674	94
Other services and charges	116,440	120,540	142,613	123,486	87
Capital outlay	-	-	28,876	28,876	100
442.00 - DPW ADMINISTRATION DIVISION	460,651	416,084	652,502	608,832	93
Personnel services	513,570	556,688	460,421	442,006	96
Supplies	1,637	2,000	1,600	1,277	80
Other services and charges	141,913	174,100	63,365	60,777	96
Capital outlay	231,141	25,000	55,242	55,240	100
Allocated to other funds	(371,784)	(371,784)	(371,784)	(371,784)	100
442.10 - DPW ENGINEERING DIVISION	516,477	386,004	208,844	187,516	90
Personnel services	1,876,502	1,951,379	1,905,921	1,840,655	97
Supplies	87,019	108,500	109,934	95,937	87
Other services and charges	434,718	457,630	413,540	413,536	100
Capital outlay	711,343	974,000	775,803	406,812	52
Allocated to other funds	(1,352,113)	(1,700,000)	(1,439,005)	(1,208,341)	84
Maintenance	195,593	131,980	170,630	170,630	100
442.20 - DPW FIELD OPERATIONS DIVISION	1,953,062	1,923,489	1,936,823	1,719,229	89

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 <small>NORMAL (ABNORMAL)</small>	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 <small>NORMAL (ABNORMAL)</small>	
Personnel services	446,498	422,826	457,118	444,572	97
Supplies	45,102	27,000	48,145	47,571	99
Other services and charges	283,690	354,420	289,896	273,564	94
Capital outlay	98,518	-	92,589	92,589	100
Allocated to other funds	(26,359)	(35,000)	(37,095)	(37,094)	100
442.30 - DPW FLEET ASSET DIVISION	847,449	769,246	850,653	821,202	97
Personnel services	41,246	47,212	41,142	40,027	97
Supplies	7,897	6,500	5,800	4,353	75
Other services and charges	107	-	700	572	82
665.00 - NOVI YOUTH ASSISTANCE	49,250	53,712	47,642	44,952	94
Other services and charges	5,008	8,000	4,000	3,894	97
803.00 - HISTORICAL COMMISSION	5,008	8,000	4,000	3,894	97
Personnel services	472,904	484,123	495,448	465,066	94
Supplies	2,277	5,600	3,000	1,240	41
Other services and charges	115,838	103,110	88,408	46,214	52
807.00 - COMMUNITY DEVELOPMENT-PLANNING	591,019	592,833	586,856	512,520	87
Transfers out	62,015	350,000	83,000	25,000	30
940.00 - TRANSFER TO OTHER FUNDS	62,015	350,000	83,000	25,000	30
TOTAL EXPENDITURES	35,242,582	35,622,849	37,242,966	35,736,570	96

Fund 101 - GENERAL FUND :					
TOTAL REVENUES	34,720,625	35,871,634	35,901,524	34,857,362	97
TOTAL EXPENDITURES	35,242,582	35,622,849	37,242,966	35,736,570	96
NET OF REVENUES & EXPENDITURES	(521,957)	248,785	(1,341,442)	(879,208)	

SPECIAL REVENUE FUNDS

Fund 202 - MAJOR STREET FUND

Revenues

State sources	4,608,574	4,555,000	3,941,500	4,348,220	110
Other revenue	-	-	157,436	157,436	100
Interest income	94,094	3,582	44,111	43,681	99
Transfers in	203,000	-	-	-	-
TOTAL REVENUES	4,905,668	4,558,582	4,143,047	4,549,337	110

Expenditures

Transfers out	2,050,000	200,000	1,411,726	1,411,726	100
Other services and charges	302,080	114,350	156,623	111,227	71
Capital outlay	2,210,720	2,681,232	1,577,289	1,577,285	100
Routine Maintenance	828,890	1,128,000	1,153,422	847,299	73
Winter Maintenance	351,206	390,000	339,487	339,485	100
TOTAL EXPENDITURES	5,742,896	4,513,582	4,638,547	4,287,022	92

Fund 202 - MAJOR STREET FUND :

TOTAL REVENUES	4,905,668	4,558,582	4,143,047	4,549,337	110
TOTAL EXPENDITURES	5,742,896	4,513,582	4,638,547	4,287,022	92
NET OF REVENUES & EXPENDITURES	(837,228)	45,000	(495,500)	262,315	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT
	06/30/2019	ORIGINAL	AMENDED	6/30/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

Fund 203 - LOCAL STREET FUND

Revenues

State sources	1,626,858	1,603,000	1,398,500	1,519,226	109
Interest income	15,752	2,868	39,813	44,763	112
Transfers in	4,000,000	6,235,000	7,724,792	5,971,726	77
TOTAL REVENUES	5,642,610	7,840,868	9,163,105	7,535,715	82

Expenditures

Other services and charges	104,159	92,900	86,755	77,280	89
Capital outlay	3,953,906	5,745,968	6,547,231	5,232,454	80
Routine Maintenance	1,229,414	1,319,000	1,154,808	858,087	74
Winter Maintenance	297,745	363,000	254,570	247,767	97
TOTAL EXPENDITURES	5,585,224	7,520,868	8,043,364	6,415,588	80

Fund 203 - LOCAL STREET FUND :

TOTAL REVENUES	5,642,610	7,840,868	9,163,105	7,535,715	82
TOTAL EXPENDITURES	5,585,224	7,520,868	8,043,364	6,415,588	80
NET OF REVENUES & EXPENDITURES	57,386	320,000	1,119,741	1,120,127	

Fund 204 - MUNICIPAL STREET FUND

Revenues

Property tax revenue	5,288,116	5,502,800	5,488,800	5,490,077	100
Licenses, permits & charges for services	44,124	10,000	10,000	10,000	100
Other revenue	410,955	307,000	381,199	399,387	105
Interest income	267,514	58,160	184,717	162,820	88
Special assessments levied	12,294	-	-	-	-
Contributions and Donations	-	-	8,583	8,583	100
Special assessment interest	738	-	-	-	-
TOTAL REVENUES	6,023,741	5,877,960	6,073,299	6,070,867	100

Expenditures

Transfers out	5,138,000	6,035,000	6,313,066	4,560,000	72
Other services and charges	191,140	330,979	252,176	251,921	100
Capital outlay	71,947	623,981	1,343,206	360,638	27
Routine Maintenance	177,297	242,000	308,057	213,157	69
Winter Maintenance	206,652	230,000	202,774	199,642	98
TOTAL EXPENDITURES	5,785,036	7,461,960	8,419,279	5,585,358	66

Fund 204 - MUNICIPAL STREET FUND :

TOTAL REVENUES	6,023,741	5,877,960	6,073,299	6,070,867	100
TOTAL EXPENDITURES	5,785,036	7,461,960	8,419,279	5,585,358	66
NET OF REVENUES & EXPENDITURES	238,705	(1,584,000)	(2,345,980)	485,509	

Fund 208 - PARKS, REC & CULTURAL SVCS FUND

Revenues

Property tax revenue	1,358,822	1,411,336	1,411,336	1,410,816	100
Federal grants	-	-	24,000	-	-
Other revenue	5,308	5,000	8,923	9,913	111
Interest income	49,417	30,000	32,882	31,883	97
Donations	38,770	123,500	278,875	178,804	64
Transfers in	50,000	300,000	83,000	25,000	30
Program revenue	1,327,609	1,229,340	713,705	757,219	106
Older adult program revenue	181,725	155,350	158,196	154,981	98
TOTAL REVENUES	3,011,651	3,254,526	2,710,917	2,568,616	95

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 <small>NORMAL (ABNORMAL)</small>	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 <small>NORMAL (ABNORMAL)</small>	
Expenditures					
Personnel services	1,201,319	1,255,889	1,385,334	1,342,613	97
Supplies	61,314	69,680	96,481	27,775	29
Other services and charges	585,560	604,040	519,772	471,767	91
Capital outlay	171,844	717,640	700,685	627,393	90
Program expenditures	732,701	609,870	508,677	498,638	98
Older Adult Program Expenditures	226,370	231,020	228,143	227,265	100
TOTAL EXPENDITURES	2,979,108	3,488,139	3,439,092	3,195,451	93
Fund 208 - PARKS, REC & CULTURAL SVCS FUND :					
TOTAL REVENUES	3,011,651	3,254,526	2,710,917	2,568,616	95
TOTAL EXPENDITURES	2,979,108	3,488,139	3,439,092	3,195,451	93
NET OF REVENUES & EXPENDITURES	32,543	(233,613)	(728,175)	(626,835)	
Fund 209 - TREE FUND					
Revenues					
Other revenue	1,157,150	300,000	520,425	513,475	99
Interest income	143,284	58,971	108,546	125,780	116
Donations	4,750	-	-	-	-
State grants	363,852	-	-	-	-
TOTAL REVENUES	1,669,036	358,971	628,971	639,255	102
Expenditures					
Personnel services	71,418	103,271	75,012	69,218	92
Supplies	971	1,000	1,000	971	97
Other services and charges	430,436	564,700	592,959	445,697	75
Capital outlay	545,748	-	232,431	166,540	72
TOTAL EXPENDITURES	1,048,573	668,971	901,402	682,426	76
Fund 209 - TREE FUND :					
TOTAL REVENUES	1,669,036	358,971	628,971	639,255	102
TOTAL EXPENDITURES	1,048,573	668,971	901,402	682,426	76
NET OF REVENUES & EXPENDITURES	620,463	(310,000)	(272,431)	(43,171)	
Fund 210 - DRAIN FUND					
Revenues					
Property tax revenue	1,517,012	2,152,659	2,146,659	2,147,235	100
Other revenue	89,258	10,000	1,020	9,269	909
Interest income	20,411	4,872	15,860	14,723	93
Transfers in	279,000	-	1,748,040	231,000	13
TOTAL REVENUES	1,905,681	2,167,531	3,911,579	2,402,227	61
Expenditures					
Personnel services	23,438	23,360	25,042	24,761	99
Other services and charges	146,051	473,328	395,772	148,086	37
Capital outlay	682,944	155,343	2,682,816	1,464,454	55
Maintenance	578,171	708,500	708,179	688,467	97
Transfers out	600,930	807,000	99,770	77,201	77
TOTAL EXPENDITURES	2,031,534	2,167,531	3,911,579	2,402,969	61
Fund 210 - DRAIN FUND :					
TOTAL REVENUES	1,905,681	2,167,531	3,911,579	2,402,227	61
TOTAL EXPENDITURES	2,031,534	2,167,531	3,911,579	2,402,969	61
NET OF REVENUES & EXPENDITURES	(125,853)	-	-	(742)	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 <small>NORMAL (ABNORMAL)</small>	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 <small>NORMAL (ABNORMAL)</small>	

Fund 226 - RUBBISH COLLECTION FUND

Revenues

Licenses, permits & charges for services	2,387,803	2,475,000	2,525,093	2,525,093	100
Other revenue	5,334	-	-	-	-
Interest income	11,724	1,000	5,382	2,028	38
Transfers in	12,015	-	-	-	-
TOTAL REVENUES	2,416,876	2,476,000	2,530,475	2,527,121	100

Expenditures

Supplies	855	-	375	375	-
Other services and charges	2,416,021	2,476,000	2,530,100	2,526,746	100
TOTAL EXPENDITURES	2,416,876	2,476,000	2,530,475	2,527,121	100

Fund 226 - RUBBISH COLLECTION FUND :

TOTAL REVENUES	2,416,876	2,476,000	2,530,475	2,527,121	100
TOTAL EXPENDITURES	2,416,876	2,476,000	2,530,475	2,527,121	100
NET OF REVENUES & EXPENDITURES	-	-	-	-	

Fund 263 - PEG CABLE FUND

Revenues

Licenses, permits & charges for services	362,344	370,000	-	-	-
Interest income	23,447	5,061	13,961	18,845	135
TOTAL REVENUES	385,791	375,061	13,961	18,845	135

Expenditures

Personnel services	213,104	222,021	227,680	225,760	99
Supplies	5,650	5,000	11,015	10,911	99
Other services and charges	36,934	51,040	44,369	40,744	92
Capital outlay	68,364	40,000	20,000	19,171	96
TOTAL EXPENDITURES	324,052	318,061	303,064	296,586	98

Fund 263 - PEG CABLE FUND :

TOTAL REVENUES	385,791	375,061	13,961	18,845	135
TOTAL EXPENDITURES	324,052	318,061	303,064	296,586	98
NET OF REVENUES & EXPENDITURES	61,739	57,000	(289,103)	(277,741)	

Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND

Revenues

Federal grants	42,656	106,207	156,207	67,994	44
TOTAL REVENUES	42,656	106,207	156,207	67,994	44

Expenditures

Other services and charges	64,139	106,207	156,207	38,321	25
TOTAL EXPENDITURES	64,139	106,207	156,207	38,321	25

Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND :

TOTAL REVENUES	42,656	106,207	156,207	67,994	44
TOTAL EXPENDITURES	64,139	106,207	156,207	38,321	25
NET OF REVENUES & EXPENDITURES	(21,483)	-	-	29,673	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 <small>NORMAL (ABNORMAL)</small>	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 <small>NORMAL (ABNORMAL)</small>	

Fund 266 - FORFEITURE FUND

Revenues

Federal grants	-	5,000	124,106	119,106	96
Other revenue	12,735	3,000	15,686	20,817	133
Fines and forfeitures	185,026	209,000	84,000	73,689	88
Interest income	12,849	4,325	6,230	7,535	121
TOTAL REVENUES	210,610	221,325	230,022	221,147	96

Expenditures

Supplies	62,266	38,900	39,841	34,810	87
Other services and charges	524	525	426	425	100
Capital outlay	300,611	329,900	343,755	314,345	91
TOTAL EXPENDITURES	363,401	369,325	384,022	349,580	91

Fund 266 - FORFEITURE FUND :

TOTAL REVENUES	210,610	221,325	230,022	221,147	96
TOTAL EXPENDITURES	363,401	369,325	384,022	349,580	91
NET OF REVENUES & EXPENDITURES	(152,791)	(148,000)	(154,000)	(128,433)	

Fund 268 - LIBRARY FUND

Revenues

Property tax revenue	2,720,300	2,829,940	2,831,079	2,824,035	100
State sources	42,429	38,000	44,384	44,384	100
Other revenue	64,469	78,400	61,080	63,238	104
Fines and forfeitures	185,688	177,000	167,307	167,306	100
Interest income	99,764	33,792	33,000	87,345	265
Donations	18,106	8,500	9,100	10,318	113
TOTAL REVENUES	3,130,756	3,165,632	3,145,950	3,196,626	102

Expenditures

Personnel services	1,888,976	2,018,532	1,915,304	1,959,544	102
Supplies	488,386	592,300	618,000	488,104	79
Other services and charges	521,610	521,800	551,408	505,305	92
Capital outlay	35,080	43,000	61,203	60,660	99
TOTAL EXPENDITURES	2,934,052	3,175,632	3,145,915	3,013,613	96

Fund 268 - LIBRARY FUND :

TOTAL REVENUES	3,130,756	3,165,632	3,145,950	3,196,626	102
TOTAL EXPENDITURES	2,934,052	3,175,632	3,145,915	3,013,613	96
NET OF REVENUES & EXPENDITURES	196,704	(10,000)	35	183,013	

Fund 269 - LIBRARY CONTRIBUTION FUND

Revenues

Interest income	55,211	36,000	22,500	45,788	204
Donations	28,249	6,500	17,000	16,804	99
TOTAL REVENUES	83,460	42,500	39,500	62,592	158

Expenditures

Supplies	46,308	21,500	30,000	19,718	66
Capital outlay	68,494	-	9,000	6,736	75
TOTAL EXPENDITURES	114,802	21,500	39,000	26,454	68

Fund 269 - LIBRARY CONTRIBUTION FUND :

TOTAL REVENUES	83,460	42,500	39,500	62,592	158
TOTAL EXPENDITURES	114,802	21,500	39,000	26,454	68
NET OF REVENUES & EXPENDITURES	(31,342)	21,000	500	36,138	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT
	06/30/2019	ORIGINAL	AMENDED	6/30/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

Fund 854 - STREET LIGHTING - WEST OAKS ST FUND

Revenues

Interest income	14	41	41	1	2
Special assessments levied	7,529	7,529	7,529	7,529	100
TOTAL REVENUES	7,543	7,570	7,570	7,530	99

Expenditures

Other services and charges	6,790	10,000	10,000	6,190	62
TOTAL EXPENDITURES	6,790	10,000	10,000	6,190	62

Fund 854 - STREET LIGHTING - WEST OAKS ST FUND :

TOTAL REVENUES	7,543	7,570	7,570	7,530	99
TOTAL EXPENDITURES	6,790	10,000	10,000	6,190	62
NET OF REVENUES & EXPENDITURES	753	(2,430)	(2,430)	1,340	

Fund 855 - STREET LIGHTING - WEST LAKE DRIVE FUND

Revenues

Interest income	1	-	-	-	-
Special assessments levied	3,300	3,300	3,300	3,300	100
TOTAL REVENUES	3,301	3,300	3,300	3,300	100

Expenditures

Other services and charges	2,696	3,300	3,300	2,982	90
TOTAL EXPENDITURES	2,696	3,300	3,300	2,982	90

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

TOTAL REVENUES	3,301	3,300	3,300	3,300	100
TOTAL EXPENDITURES	2,696	3,300	3,300	2,982	90
NET OF REVENUES & EXPENDITURES	605	-	-	318	

Fund 856 - STREET LIGHTING - TOWN CENTER ST FUND

Revenues

Interest income	6	-	-	-	-
Special assessments levied	25,000	25,000	25,000	25,000	100
TOTAL REVENUES	25,006	25,000	25,000	25,000	100

Expenditures

Other services and charges	20,162	25,000	25,000	20,810	83
TOTAL EXPENDITURES	20,162	25,000	25,000	20,810	83

Fund 856 - STREET LIGHTING - TOWN CENTER ST FUND :

TOTAL REVENUES	25,006	25,000	25,000	25,000	100
TOTAL EXPENDITURES	20,162	25,000	25,000	20,810	83
NET OF REVENUES & EXPENDITURES	4,844	-	-	4,190	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 NORMAL (ABNORMAL)	

CAPITAL PROJECT FUNDS

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND

Revenues

Interest income	130,773	50,500	107,600	120,587	112
TOTAL REVENUES	130,773	50,500	107,600	120,587	112

Expenditures

Other services and charges	500	500	500	405	81
TOTAL EXPENDITURES	500	500	500	405	81

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND :

TOTAL REVENUES	130,773	50,500	107,600	120,587	112
TOTAL EXPENDITURES	500	500	500	405	81
NET OF REVENUES & EXPENDITURES	130,273	50,000	107,100	120,182	

Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND

Revenues

Property tax revenue	3,543,185	3,686,322	3,686,322	3,679,063	100
Interest income	57,536	7,922	7,922	2	-
Transfers in	3,268,105	-	781,610	419,091	54
TOTAL REVENUES	6,868,826	3,694,244	4,475,854	4,098,156	92

Expenditures

Other services and charges	1,748	1,000	810	810	100
Debt service	7,250	2,685,000	2,687,487	232,031	9
Capital outlay	15,683,558	-	11,624,373	8,195,886	71
TOTAL EXPENDITURES	15,692,556	2,686,000	14,312,670	8,428,727	59

Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND :

TOTAL REVENUES	6,868,826	3,694,244	4,475,854	4,098,156	92
TOTAL EXPENDITURES	15,692,556	2,686,000	14,312,670	8,428,727	59
NET OF REVENUES & EXPENDITURES	(8,823,730)	1,008,244	(9,836,816)	(4,330,571)	

Fund 402 - GUN RANGE FACILITY FUND

Revenues

Licenses, permits & charges for services	89,650	70,000	70,000	44,295	63
Interest income	6,188	500	1,000	1,631	163
TOTAL REVENUES	95,838	70,500	71,000	45,926	65

Expenditures

Other services and charges	5,174	-	-	-	-
Capital outlay	89,638	-	-	-	-
Transfers out	245,915	-	-	-	-
TOTAL EXPENDITURES	340,727	-	-	-	-

Fund 402 - GUN RANGE FACILITY FUND :

TOTAL REVENUES	95,838	70,500	71,000	45,926	65
TOTAL EXPENDITURES	340,727	-	-	-	-
NET OF REVENUES & EXPENDITURES	(244,889)	70,500	71,000	45,926	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT USED
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	6/30/2020 NORMAL (ABNORMAL)	

Fund 403 - STREET IMPROVEMENT FUND

Revenues

Transfers in	2,985,000	-	-	-	-
TOTAL REVENUES	2,985,000	-	-	-	-

Expenditures

Capital outlay	3,735,000	-	2,985,000	2,985,000	100
TOTAL EXPENDITURES	3,735,000	-	2,985,000	2,985,000	100

Fund 403 - STREET IMPROVEMENT FUND :

TOTAL REVENUES	2,985,000	-	-	-	-
TOTAL EXPENDITURES	3,735,000	-	2,985,000	2,985,000	100
NET OF REVENUES & EXPENDITURES	(750,000)	-	(2,985,000)	(2,985,000)	

Fund 463 - PEG - CAPITAL FUND

Revenues

Interest income	-	-	500	1,389	278
Licenses, permits & charges for services	-	-	370,000	302,931	82
TOTAL REVENUES	-	-	370,500	304,320	82

Expenditures

Capital outlay	-	-	15,997	15,997	100
TOTAL EXPENDITURES	-	-	15,997	15,997	100

Fund 463 - PEG - CAPITAL FUND :

TOTAL REVENUES	-	-	370,500	304,320	82
TOTAL EXPENDITURES	-	-	15,997	15,997	100
NET OF REVENUES & EXPENDITURES	-	-	354,503	288,323	

DEBT SERVICE FUND

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND

Revenues

Property tax revenue	1,268,295	1,320,734	1,336,234	1,336,596	100
Interest income	71	216	426	100	23
TOTAL REVENUES	1,268,366	1,320,950	1,336,660	1,336,696	100

Expenditures

Other services and charges	500	500	405	405	100
Debt service	1,356,042	1,370,450	1,371,700	1,371,700	100
TOTAL EXPENDITURES	1,356,542	1,370,950	1,372,105	1,372,105	100

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND :

TOTAL REVENUES	1,268,366	1,320,950	1,336,660	1,336,696	100
TOTAL EXPENDITURES	1,356,542	1,370,950	1,372,105	1,372,105	100
NET OF REVENUES & EXPENDITURES	(88,176)	(50,000)	(35,445)	(35,409)	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT
	06/30/2019	ORIGINAL	AMENDED	6/30/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

PERMANENT FUND

Fund 211 - DRAIN PERPETUAL MAINT FUND

Revenues

Interest income	225,538	70,000	130,000	187,490	144
Transfers in	-	807,000	-	-	-
Tap-in fees	4,623	5,000	5,000	-	-
TOTAL REVENUES	230,161	882,000	135,000	187,490	139

Expenditures

Transfers out	279,000	-	1,748,040	231,000	13
TOTAL EXPENDITURES	279,000	-	1,748,040	231,000	13

Fund 211 - DRAIN PERPETUAL MAINT FUND :

TOTAL REVENUES	230,161	882,000	135,000	187,490	139
TOTAL EXPENDITURES	279,000	-	1,748,040	231,000	13
NET OF REVENUES & EXPENDITURES	(48,839)	882,000	(1,613,040)	(43,510)	

ENTERPRISE FUNDS

Fund 590 - ICE ARENA FUND

Revenues

Other revenue	104,638	109,400	107,105	107,101	100
Interest income	79,047	20,447	21,757	69,378	319
Program revenue	1,934,659	1,882,355	1,519,360	1,450,024	95
TOTAL REVENUES	2,118,344	2,012,202	1,648,222	1,626,503	99

Expenditures

Supplies	19,687	11,600	18,665	16,870	90
Other services and charges	1,399,758	1,122,087	1,079,992	1,042,443	97
Capital outlay	-	195,200	198,595	130,608	66
Program expenditures	192,632	174,935	141,985	141,936	100
Debt service	70,660	560,380	560,380	558,880	100
TOTAL EXPENDITURES	1,682,737	2,064,202	1,999,617	1,890,737	95

Fund 590 - ICE ARENA FUND :

TOTAL REVENUES	2,118,344	2,012,202	1,648,222	1,626,503	99
TOTAL EXPENDITURES	1,682,737	2,064,202	1,999,617	1,890,737	95
NET OF REVENUES & EXPENDITURES	435,607	(52,000)	(351,395)	(264,234)	

Fund 592 - WATER AND SEWER FUND

Revenues

Federal grants	-	-	42,000	-	-
Other revenue	204,240	207,500	218,662	223,317	102
Interest income	2,039,708	851,613	1,725,223	1,735,104	101
Donations	-	-	67,342	-	-
Special assessment interest	68,055	63,448	63,448	13,532	21
Operating revenue	23,725,843	24,161,000	23,271,000	23,256,730	100
Capital contributions	4,835,047	1,350,000	1,404,000	1,483,055	106
TOTAL REVENUES	30,872,893	26,633,561	26,791,675	26,711,738	100

Expenditures

Personnel services	1,424,145	1,435,523	1,468,862	1,415,978	96
Supplies	75,105	65,600	74,011	73,395	99
Other services and charges	23,730,898	21,315,375	22,044,921	21,572,349	98
Capital outlay	47,967	2,787,063	23,827,452	6,041,765	25
Transfers out	2,421,260	-	681,840	341,890	50
TOTAL EXPENDITURES	27,699,375	25,603,561	48,097,086	29,445,377	61

Fund 592 - WATER AND SEWER FUND :

TOTAL REVENUES	30,872,893	26,633,561	26,791,675	26,711,738	100
TOTAL EXPENDITURES	27,699,375	25,603,561	48,097,086	29,445,377	61
NET OF REVENUES & EXPENDITURES	3,173,518	1,030,000	(21,305,411)	(2,733,639)	

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT
	06/30/2019	ORIGINAL	AMENDED	6/30/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

Fund 594 - SENIOR HOUSING FUND

Revenues

Other revenue	23,034	20,600	23,641	24,758	105
Interest income	33,711	15,262	20,762	36,766	177
Operating revenue	2,063,060	2,077,550	2,064,009	2,078,909	101
TOTAL REVENUES	2,119,805	2,113,412	2,108,412	2,140,433	102

Expenditures

Supplies	8,596	11,075	11,850	10,048	85
Other services and charges	1,205,371	843,843	836,818	814,585	97
Capital outlay	-	50,750	57,000	54,300	95
Debt service	152,915	1,017,744	1,017,744	1,012,705	100
TOTAL EXPENDITURES	1,366,882	1,923,412	1,923,412	1,891,638	98

Fund 594 - SENIOR HOUSING FUND :

TOTAL REVENUES	2,119,805	2,113,412	2,108,412	2,140,433	102
TOTAL EXPENDITURES	1,366,882	1,923,412	1,923,412	1,891,638	98
NET OF REVENUES & EXPENDITURES	752,923	190,000	185,000	248,795	

FIDUCIARY FUND

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND

Revenues

Interest/Investment income	2,224,284	2,000,762	2,000,762	1,515,811	76
Contributions - employer	277,674	277,238	277,238	277,238	100
TOTAL REVENUES	2,501,958	2,278,000	2,278,000	1,793,049	79

Expenditures

Personnel services	908,983	1,254,000	1,274,847	988,158	78
Other services and charges	293,630	319,000	339,000	314,409	93
TOTAL EXPENDITURES	1,202,613	1,573,000	1,613,847	1,302,567	81

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND :

TOTAL REVENUES	2,501,958	2,278,000	2,278,000	1,793,049	79
TOTAL EXPENDITURES	1,202,613	1,573,000	1,613,847	1,302,567	81
NET OF REVENUES & EXPENDITURES	1,299,345	705,000	664,153	490,482	

COMPONENT UNITS

Fund 566 - ECONOMIC DEVELOPMENT FUND

Revenues

Transfers in	-	50,000	-	-	-
Interest income	3	-	-	-	-
TOTAL REVENUES	3	50,000	-	-	-

Expenditures

Other services and charges	-	-	50,000	-	-
TOTAL EXPENDITURES	-	-	50,000	-	-

Fund 566 - ECONOMIC DEVELOPMENT FUND :

TOTAL REVENUES	3	50,000	-	-	-
TOTAL EXPENDITURES	-	-	50,000	-	-
NET OF REVENUES & EXPENDITURES	3	50,000	(50,000)	-	-

GL NUMBER	AUDITED	2019-20	2019-20	UNAUDITED	% BDGT
	06/30/2019	ORIGINAL	AMENDED	6/30/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA) FUND

Revenues

Property taxes	-	-	152,539	150,763	100
TOTAL REVENUES	-	-	152,539	150,763	100

Expenditures

Debt service	-	-	57,100	57,096	100
Capital outlay	-	-	3,966,256	2,901,173	73
TOTAL EXPENDITURES	-	-	4,023,356	2,958,269	74

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA) FUND :

TOTAL REVENUES	-	-	152,539	150,763	99
TOTAL EXPENDITURES	-	-	4,023,356	2,958,269	74
NET OF REVENUES & EXPENDITURES	-	-	(3,870,817)	(2,807,506)	

Fund 677 - SELF INSURANCE - HEALTH CARE

Revenues

Licenses, permits & charges for services	-	-	1,500,000	1,454,989	97
Interest income	-	-	-	49	100
TOTAL REVENUES	-	-	1,500,000	1,455,038	97

Expenditures

Personnel services	-	-	1,500,000	1,246,388	83
Other services and charges	-	-	-	900	100
TOTAL EXPENDITURES	-	-	1,500,000	1,247,288	83

Fund 677 - SELF INSURANCE - HEALTH CARE :

TOTAL REVENUES	-	-	1,500,000	1,455,038	97
TOTAL EXPENDITURES	-	-	1,500,000	1,247,288	83
NET OF REVENUES & EXPENDITURES	-	-	-	207,750	