REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.00

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED	
GENERAL FUND						
Fund 101 - GENERAL						
Revenue						
Property tax revenue	29,951,740	31,558,707	31,558,707	31,250,677	99	A
Licenses, permits & charges for services	3,622,258	3,937,816	3,937,816	1,525,531	39	
Federal grants	110,409	126,000	151,000	32,250	21	
State sources	7,971,626	8,032,374	8,160,064	2,757,205	34	B
Fines and forfeitures	279,708	252,000	252,000	135,282	54	
Interest income	1,926,045	1,748,409	1,748,409	1,092,083	62	
Donations	9,900	-	6,000	13,734	229	
Other Financing Sources	-	-	-	-	-	
Other revenue	949,179	865,620	865,620	247,889	29	
TOTAL REVENUE	**44,820,865**	**46,520,926**	**46,679,616**	**37,054,651**	**79**	
Expenditures						
Personnel services	36,093	36,101	36,101	18,446	51	
Supplies	204	187	187	195	104	
Other services and charges	127,568	101,012	302,222	19,458	6	
101.00 - CITY COUNCIL	**163,865**	**137,300**	**338,510**	**38,099**	**11**	
Personnel services	692,428	710,263	710,263	345,132	49	
Supplies	2,853	1,500	1,500	814	54	
Other services and charges	94,007	115,935	115,935	102,227	88	
Capital outlay	(6,160)	-	-	-	-	
172.00 - CITY MANAGER	**783,127**	**827,698**	**827,698**	**448,173**	**54**	
Personnel services	950,153	1,023,261	1,003,261	393,552	39	
Supplies	10,260	9,500	9,500	3,261	34	
Other services and charges	96,262	98,234	118,234	95,116	80	
191.00 - FINANCE DEPARTMENT	**1,056,675**	**1,130,995**	**1,130,995**	**491,930**	**43**	
Personnel services	717,034	777,435	784,435	362,055	46	
Supplies	110,615	75,000	75,000	70,962	95	
Other services and charges	263,235	250,103	250,103	164,462	66	
Capital Outlay	12,194	-	-	-	-	
215.00 - CITY CLERK	**1,103,078**	**1,102,538**	**1,109,538**	**597,479**	**54**	
Personnel services	1,006,699	1,015,677	1,015,677	506,274	50	
Supplies	62,098	108,380	108,380	51,920	48	
Other services and charges	413,381	713,491	713,491	349,022	49	
Capital outlay	14,275	-	-	-	-	
228.00 - IS TECHNOLOGY DEPT	**1,496,452**	**1,837,548**	**1,837,548**	**907,216**	**49**	
Personnel services	409,869	416,755	416,755	215,085	52	
Supplies	32,848	34,000	34,000	535	2	
Other services and charges	37,555	56,053	56,053	24,277	43	
253.00 - TREASURY DEPARTMENT	**480,273**	**506,808**	**506,808**	**239,896**	**47**	
Personnel services	681,783	695,474	701,274	353,106	50	
Supplies	18,448	20,500	20,500	786	4	
Other services and charges	190,314	215,600	215,600	185,540	86	
Capital outlay	-	-	-	-	-	
257.00 - ASSESSING DEPARTMENT	**890,545**	**931,574**	**937,374**	**539,432**	**58**	
Personnel services	433,688	480,476	480,476	233,957	49	
Supplies	25,406	20,100	27,793	11,735	42	
Other services and charges	806,353	867,674	865,674	464,786	54	
Capital outlay	308,489	-	12,192	10,568	87	
265.00 - IS FACILITY MANAGEMENT	**1,573,936**	**1,368,250**	**1,386,135**	**721,046**	**52**	

A Property tax account for approx. 68% of total budgeted revenue. Revenue is recorded in July at the time property taxes are billed. Penalty and interest on collections are less than budget, which is expected. These are not recognized until the third of fourth quarter after taxes are due. This applies to all funds with property taxes.

B State shared revenue is received 6 times a year (October, December, February, April, June and August). The City has accrued the Aug 2025 payment to fiscal year 24/25 per accounting rules. The second quarter reflects two bimonthly payments revenue which is expected.

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED	
Personnel services	879,182	937,268	937,268	503,573	54	
Supplies	43,222	35,000	39,000	27,906	72	
Other services and charges	518,987	545,905	541,905	292,356	54	
Capital outlay	81,005	81,306	104,834	39,027	-	
Allocated to other funds	(186,111)	(186,110)	(186,110)	(93,056)	50	
265.10 - IS PARKS MAINTENANCE	**1,336,285**	**1,413,369**	**1,436,897**	**769,807**	**54**	
Other services and charges	800,543	809,100	809,100	646,399	80	C
Capital outlay	5,327	40,000	40,000	1,501	4	
266.00 - CITY ATTORNEY, INSURANCE, & CLAIMS	**805,870**	**849,100**	**849,100**	**647,900**	**76**	
Personnel services	630,999	653,560	653,560	321,838	49	
Supplies	551	2,000	2,000	81	4	
Other services and charges	151,836	189,729	189,729	86,496	46	
270.00 - HUMAN RESOURCES	**783,386**	**845,289**	**845,289**	**408,415**	**48**	
Personnel services	15,018,380	15,359,047	15,359,047	7,785,947	51	
Supplies	399,542	422,170	427,170	176,731	41	
Other services and charges	1,172,527	1,181,436	1,248,136	592,447	47	
Capital outlay	(62,993)	351,908	995,858	279,231	28	
301.00 - POLICE DEPARTMENT	**16,527,456**	**17,314,561**	**18,030,211**	**8,834,356**	**49**	
Personnel services	6,954,629	6,794,401	6,794,401	3,643,227	54	
Supplies	348,120	218,500	242,500	115,640	48	
Other services and charges	895,464	804,852	945,057	396,841	42	
Capital outlay	4,665	255,129	93,169	-	-	
336.00 - FIRE DEPARTMENT	**8,202,877**	**8,072,882**	**8,075,127**	**4,155,708**	**51**	
Personnel services	2,052,567	2,013,727	2,013,727	1,061,350	53	
Supplies	16,551	29,200	29,200	9,629	33	
Other services and charges	196,924	217,763	217,763	75,057	34	
Capital outlay	9,262	-	-	-	-	
371.00 - COMMUNITY DEVELOPMENT-BUILDING	**2,275,303**	**2,260,690**	**2,260,690**	**1,146,036**	**51**	
Personnel services	420,814	421,059	421,059	206,638	49	
Supplies	15,367	12,800	12,800	5,694	44	
Other services and charges	214,780	203,202	203,202	70,249	35	
Capital outlay	-	19,940	19,940	-	-	
441.00 - DPW ADMINISTRATION DIVISION	**650,961**	**657,001**	**657,001**	**282,581**	**43**	
Personnel services	699,472	884,422	884,422	373,615	42	
Supplies	1,310	2,000	2,000	823	41	
Other services and charges	89,913	92,473	92,473	23,945	26	
Allocated to other funds	(371,784)	(371,780)	(371,780)	(185,892)	50	
441.10 - DPW ENGINEERING DIVISION	**418,910**	**607,115**	**607,115**	**212,491**	**35**	
Personnel services	2,327,623	2,357,718	2,357,718	1,165,738	49	
Allocated to other funds	(1,783,092)	(1,600,000)	(1,600,000)	(670,627)	42	
Supplies	170,835	139,500	139,500	68,980	49	
Other services and charges	833,537	896,516	896,516	449,637	50	
Capital outlay	221,219	110,500	151,971	-	-	
441.20 - DPW FIELD OPERATIONS DIVISION	**1,770,121**	**1,904,234**	**1,945,705**	**1,013,727**	**52**	
Personnel services	568,366	544,356	544,356	304,320	56	
Supplies	27,275	24,000	24,000	11,514	48	
Other services and charges	652,187	362,988	537,988	209,009	39	
Capital outlay	151,349	673,540	244,070	34,335	14	
Allocated to other funds	(85,935)	(100,000)	(100,000)	(16,301)	16	
441.30 - DPW FLEET ASSET DIVISION	**1,313,242**	**1,504,884**	**1,250,414**	**542,876**	**43**	
Personnel services	647,632	713,601	713,601	345,039	48	
Supplies	2,515	4,300	3,945	699	18	
Other services and charges	102,528	58,258	69,636	33,501	48	
Capital outlay	(31,601)	-	-	-	-	
701.00 - COMMUNITY DEVELOPMENT-PLANNING	**721,075**	**776,159**	**787,182**	**379,240**	**48**	
Personnel services	456,334	465,604	465,604	240,317	52	
Supplies	8,294	8,900	8,900	3,077	35	
Other services and charges	325,311	344,122	344,122	159,810	46	
Capital outlay	-	10,000	30,000	-	-	
725.00 - COMMUNITY RELATIONS-ADMIN	**789,939**	**828,626**	**848,626**	**403,203**	**48**	

C The property and liability insurance annual payment is paid in July of each year.

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Personnel services	215,515	228,498	228,498	90,570	40
Supplies	1,275	5,000	5,000	1,751	35
Other services and charges	22,206	42,912	42,912	7,492	17
725.10 - COMMUNITY RELATIONS-STUDIO 6	**238,996**	**276,410**	**276,410**	**99,813**	**36**
Personnel services	-	192,638	192,638	-	-
Supplies	-	-	-	-	-
Other services and charges	-	36,089	36,089	521	1
728.00 - ECONOMIC DEVELOPMENT	**-**	**228,727**	**228,727**	**521**	**0**
Personnel services	24,208	27,330	27,330	12,566	46
Supplies	982	1,500	1,500	507	34
Other services and charges	-	-	-	-	-
773.00 - NOVI YOUTH ASSISTANCE	**25,190**	**28,830**	**28,830**	**13,073**	**45**
Other services and charges	22,292	8,700	8,700	7,779	89
803.00 - HISTORICAL COMMISSION	**22,292**	**8,700**	**8,700**	**7,779**	**89**
Debt Service	77,068	-	-	-	-
905.00 - Debt Service Dept	**77,068**	**-**	**-**	**-**	**-**
Transfers out	372,000	25,000	25,000	-	-
966.00 - TRANSFER TO OTHER FUNDS	**372,000**	**25,000**	**25,000**	**-**	**-**
TOTAL EXPENDITURES	**43,878,921**	**45,444,288**	**46,235,630**	**22,900,797**	**50**
Fund 101 - GENERAL					
TOTAL REVENUE	**44,820,865**	**46,520,926**	**46,679,616**	**37,054,651**	**79**
TOTAL EXPENDITURES	**43,878,921**	**45,444,288**	**46,235,630**	**22,900,797**	**50**
NET OF REVENUES & EXPENDITURES	**941,943**	**1,076,638**	**443,986**	**14,153,855**	D

D Original budget adjusted for: 1,076,638

Rollovers from FY 2025 (501,177) -

Use of fund balance for various budget amendments (not including 2nd Quarter 2026) (131,475)

443,986

SPECIAL REVENUE FUNDS

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 202 - MAJOR STREET					
Revenue					
State sources	6,516,434	6,535,042	6,535,042	2,138,846	33
Interest income	273,037	60,560	60,560	107,616	178
Federal grants	38,076	-	-	72,144	-
Other Revenue	124,962	-	-	127,431	100 E
Transfers in	-	2,106,000	4,183,341	-	-
TOTAL REVENUE	**6,952,509**	**8,701,602**	**10,778,943**	**2,446,037**	**23**
Expenditures					
Other services and charges	1,661,680	1,844,365	1,844,365	494,262	27
Capital outlay	7,514,004	7,406,237	12,651,876	3,154,298	25
TOTAL EXPENDITURES	**9,175,685**	**9,250,602**	**14,496,241**	**3,648,560**	**25**
Fund 202 - MAJOR STREET					
TOTAL REVENUE	**6,952,509**	**8,701,602**	**10,778,943**	**2,446,037**	**23**
TOTAL EXPENDITURES	**9,175,685**	**9,250,602**	**14,496,241**	**3,648,560**	**25**
NET OF REVENUES & EXPENDITURES	**(2,223,176)**	**(549,000)**	**(3,717,298)**	**(1,202,523)**	
Fund 203 - LOCAL STREET					
Revenue					
State sources	2,243,251	2,263,200	2,263,200	737,128	33
Interest income	95,937	24,715	24,715	1,872	8
Other revenue	-	-	-	-	-
Transfers in	2,066,000	4,844,000	8,340,782	1,875,805	22
TOTAL REVENUE	**4,405,187**	**7,131,915**	**10,628,697**	**2,614,805**	**25**
Expenditures					
Other services and charges	2,139,786	2,827,915	3,532,322	1,569,378	44
Capital outlay	4,435,759	4,500,000	6,732,375	1,872,859	28
TOTAL EXPENDITURES	**6,575,545**	**7,327,915**	**10,264,697**	**3,442,236**	**34**
Fund 203 - LOCAL STREET					
TOTAL REVENUE	**4,405,187**	**7,131,915**	**10,628,697**	**2,614,805**	**25**
TOTAL EXPENDITURES	**6,575,545**	**7,327,915**	**10,264,697**	**3,442,236**	**34**
NET OF REVENUES & EXPENDITURES	**(2,170,358)**	**(196,000)**	**364,000**	**(827,431)**	

E Cost participation for asphalt mill and resurfacing on West Park Drive with RCOC

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 204 - MUNICIPAL STREET					
Revenue					
Property tax revenue	6,919,837	7,257,082	7,257,082	7,279,167	100
Licenses, permits & charges for services	120,764	20,000	20,000	9,010	45
State Sources	334,920	343,000	343,000	27,118	8
Other revenue	189,924	241,000	241,000	96,378	40
Interest income	457,046	213,607	213,607	244,737	115
TOTAL REVENUE	**8,022,491**	**8,074,689**	**8,074,689**	**7,656,410**	**95**
Expenditures					
Transfers out	2,066,000	6,950,000	12,524,123	1,875,805	15
Other services and charges	595,043	727,175	727,175	260,583	36
Capital outlay	1,162,150	1,553,514	3,254,623	567,263	17
TOTAL EXPENDITURES	**3,823,194**	**9,230,689**	**16,505,921**	**2,703,652**	**16**
Fund 204 - MUNICIPAL STREET					
TOTAL REVENUE	**8,022,491**	**8,074,689**	**8,074,689**	**7,656,410**	**95**
TOTAL EXPENDITURES	**3,823,194**	**9,230,689**	**16,505,921**	**2,703,652**	**16**
NET OF REVENUES & EXPENDITURES	**4,199,297**	**(1,156,000)**	**(8,431,232)**	**4,952,758**	
Fund 208 - PARKS, REC & CULTURAL SVCS					
Revenue					
Property tax revenue	1,778,071	1,845,227	1,855,227	1,870,347	101
Other revenue	75,638	1,000	1,000	6	1
Interest income	81,742	60,165	60,165	44,954	75
Donations	4,457	120,500	120,500	-	-
State Sources	12,858	10,000	10,000	6,968	70
Transfers in	-	-	-	-	-
Program revenue	1,746,289	1,670,800	1,670,800	564,435	34
Older adult program revenue	259,842	218,950	218,950	142,547	65
TOTAL REVENUE	**3,958,897**	**3,926,642**	**3,936,642**	**2,629,257**	**67**
Expenditures					
Personnel services	1,678,505	1,801,551	1,811,551	884,950	49
Supplies	47,208	100,250	100,250	14,153	14
Other services and charges	1,651,930	1,694,911	1,694,911	919,884	54
Capital outlay	155,009	329,930	888,608	369,586	42
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES	**3,532,652**	**3,926,642**	**4,495,320**	**2,188,573**	**49**
Fund 208 - PARKS, REC & CULTURAL SVCS					
TOTAL REVENUE	**3,958,897**	**3,926,642**	**3,936,642**	**2,629,257**	**67**
TOTAL EXPENDITURES	**3,532,652**	**3,926,642**	**4,495,320**	**2,188,573**	**49**
NET OF REVENUES & EXPENDITURES	**426,245**	**-**	**(558,678)**	**440,684**	
Fund 211 - DRAIN					
Revenue					
Property tax revenue	2,982,882	3,090,551	3,090,551	3,267,747	106
Other revenue	10,203	10,000	10,000	840	8
State sources	21,547	15,000	15,000	11,686	78
Interest income	64,910	32,199	32,199	35,584	111
Transfers in	-	-	2,879,815	-	-
TOTAL REVENUE	**3,079,541**	**3,147,750**	**6,027,565**	**3,315,857**	**55**
Expenditures					
Other services and charges	1,630,635	1,369,068	1,700,010	943,661	56
Capital outlay	728,607	1,746,682	5,622,312	989,709	18
Transfers out	-	32,000	32,000	-	-
Personnel Services	-	-	-	-	-
TOTAL EXPENDITURES	**2,359,241**	**3,147,750**	**7,354,322**	**1,933,370**	**26**
Fund 211 - DRAIN					
TOTAL REVENUE	**3,079,541**	**3,147,750**	**6,027,565**	**3,315,857**	**55**
TOTAL EXPENDITURES	**2,359,241**	**3,147,750**	**7,354,322**	**1,933,370**	**26**
NET OF REVENUES & EXPENDITURES	**720,300**	**-**	**(1,326,757)**	**1,382,487**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 213 - TREE					
Revenue					
Other revenue	268,557	315,000	315,000	66,946	21
State Sources	-	-	-	4,000	
Donations	-	-	-	-	-
Interest income	90,913	70,547	70,547	32,586	46
TOTAL REVENUE	**359,470**	**385,547**	**385,547**	**103,532**	**27**
Expenditures					
Personnel services	82,771	91,120	91,120	38,942	43
Supplies	876	1,000	1,000	471	47
Other services and charges	429,667	603,427	603,427	264,312	44
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	**513,314**	**695,547**	**695,547**	**303,726**	**44**
Fund 213 - TREE					
TOTAL REVENUE	**359,470**	**385,547**	**385,547**	**103,532**	**27**
TOTAL EXPENDITURES	**513,314**	**695,547**	**695,547**	**303,726**	**44**
NET OF REVENUES & EXPENDITURES	**(153,844)**	**(310,000)**	**(310,000)**	**(200,194)**	
Fund 218 - CLEMIS-Crash & Citation Revenue Sharing					
Revenue					
Licenses, permits & charges for services	183,298	-	-	5,185	-
TOTAL REVENUE	**183,298**	**-**	**-**	**5,185**	**-**
Expenditures					
	-	-	-	-	-
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**
Fund 218 - CLEMIS-Crash & Citation Revenue Sharing					
TOTAL REVENUE	**183,298**	**-**	**-**	**5,185**	**-**
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**
NET OF REVENUES & EXPENDITURES	**183,298**	**-**	**-**	**5,185**	

F New fund to track revenue sharing money generated by the police department's participation in the CLEMIS e-Commerce site for payment of CLEMIS Crash Reports and Citations. These funds are intended for use by the police agency.

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 226 - RUBBISH COLLECTION					
Revenue					
Licenses, permits & charges for services	2,186,753	2,365,000	2,365,000	1,112,266	47 G
Interest income	4,509	-	-	7,535	-
TOTAL REVENUE	**2,191,261**	**2,365,000**	**2,365,000**	**1,119,801**	**47**
Expenditures					
Other services and charges	2,190,057	2,365,000	2,365,000	1,131,104	48
TOTAL EXPENDITURES	**2,190,057**	**2,365,000**	**2,365,000**	**1,131,104**	**48**
Fund 226 - RUBBISH COLLECTION					
TOTAL REVENUE	**2,191,261**	**2,365,000**	**2,365,000**	**1,119,801**	**47**
TOTAL EXPENDITURES	**2,190,057**	**2,365,000**	**2,365,000**	**1,131,104**	**48**
NET OF REVENUES & EXPENDITURES	**1,204**	**-**	**-**	**(11,303)**	

G Revenue is approx. 50% due to half of the annual service fee being billed with the July 1 property tax bill. The remaining fee is billed December 1

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 262 - FORFEITURE					
Revenue					
Fines and forfeitures	94,869	451,553	451,553	41,599	9
Interest income	-	-	-	-	-
Other revenue	70,836	35,000	35,000	21,800	62
Federal grants	101,453	-	-	20,879	100
Transfers in	-	-	-	-	-
TOTAL REVENUE	**267,158**	**486,553**	**486,553**	**84,278**	**17**
Expenditures					
Supplies	5,527	20,000	20,000	19,094	95
Other services and charges	-	-	-	-	-
Capital outlay	234,687	466,553	185,266	105,648	57
TOTAL EXPENDITURES	**240,213**	**486,553**	**205,266**	**124,742**	**61**
Fund 262 - FORFEITURE					
TOTAL REVENUE	**267,158**	**486,553**	**486,553**	**84,278**	**17**
TOTAL EXPENDITURES	**240,213**	**486,553**	**205,266**	**124,742**	**61**
NET OF REVENUES & EXPENDITURES	**26,944**	**-**	**281,287**	**(40,464)**	
Fund 271 - LIBRARY					
Revenue					
Property tax revenue	3,559,557	3,668,470	3,668,470	3,744,391	102
State sources	95,688	81,000	85,000	50,481	59
Other revenue	68,579	48,950	48,950	34,325	70
Fines and forfeitures	100,085	93,000	106,968	102,180	96
Interest income	181,499	110,000	110,000	82,974	75
Donations	20,135	8,000	8,000	6,466	81
Transfer In	-	-	-	-	-
TOTAL REVENUE	**4,025,544**	**4,009,420**	**4,027,388**	**4,020,816**	**100**
Expenditures					
Personnel services	2,720,353	3,055,312	2,996,892	1,398,478	47
Supplies	693,934	790,200	792,700	346,792	44
Other services and charges	675,420	784,150	762,250	306,038	40
Capital outlay	29,275	-	-	-	-
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	**4,118,982**	**4,629,662**	**4,551,842**	**2,051,307**	**45**
Fund 271 - LIBRARY					
TOTAL REVENUE	**4,025,544**	**4,009,420**	**4,027,388**	**4,020,816**	**100**
TOTAL EXPENDITURES	**4,118,982**	**4,629,662**	**4,551,842**	**2,051,307**	**45**
NET OF REVENUES & EXPENDITURES	**(93,438)**	**(620,242)**	**(524,454)**	**1,969,509**	
Fund 272 - LIBRARY CONTRIBUTION					
Revenue					
Interest income	83,142	22,500	22,500	32,684	145
Donations	71,476	12,500	12,500	28,301	226
Transfer in	-	-	-	-	-
TOTAL REVENUE	**154,618**	**35,000**	**35,000**	**60,985**	**174**
Expenditures					
Supplies	21,784	93,000	93,000	40,029	43
Other services and charges	-	-	-	5,000	100
Capital outlay	134,036	300,800	395,800	53,585	14
Transfer out	-	-	-	-	-
TOTAL EXPENDITURES	**155,821**	**393,800**	**488,800**	**98,614**	**20**
Fund 272 - LIBRARY CONTRIBUTION					
TOTAL REVENUE	**154,618**	**35,000**	**35,000**	**60,985**	**174**
TOTAL EXPENDITURES	**155,821**	**393,800**	**488,800**	**98,614**	**20**
NET OF REVENUES & EXPENDITURES	**(1,203)**	**(358,800)**	**(453,800)**	**(37,629)**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 274 - COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue					
Federal grants	98,393	131,000	131,000	60,371	46
TOTAL REVENUE	**98,393**	**131,000**	**131,000**	**60,371**	**46**
Expenditures					
Other services and charges	81,135	131,000	131,000	56,066	43
TOTAL EXPENDITURES	**81,135**	**131,000**	**131,000**	**56,066**	**43**
Fund 274 - COMMUNITY DEVELOPMENT BLOCK GRANT					
TOTAL REVENUE	**98,393**	**131,000**	**131,000**	**60,371**	**46**
TOTAL EXPENDITURES	**81,135**	**131,000**	**131,000**	**56,066**	**43**
NET OF REVENUES & EXPENDITURES	**17,258**	**-**	**-**	**4,305**	
Fund 281 - STREET LIGHTING - WEST OAKS ST					
Revenue					
Special assessments levied	4,000	7,529	7,529	-	-
TOTAL REVENUE	**4,000**	**7,529**	**7,529**	**-**	**-**
Expenditures					
Other services and charges	5,145	5,329	5,329	2,144	40
TOTAL EXPENDITURES	**5,145**	**5,329**	**5,329**	**2,144**	**40**
Fund 281 - STREET LIGHTING - WEST OAKS ST					
TOTAL REVENUE	**4,000**	**7,529**	**7,529**	**-**	**-**
TOTAL EXPENDITURES	**5,145**	**5,329**	**5,329**	**2,144**	**40**
NET OF REVENUES & EXPENDITURES	**(1,145)**	**2,200**	**2,200**	**(2,144)**	
Fund 284 - OPIOID SETTLEMENT FUND					
Revenue					
Other revenue	30,813	50,000	50,000	29,891	60
TOTAL REVENUE	**30,813**	**50,000**	**50,000**	**29,891**	**60**
Expenditures					
Other services and charges	-	50,000	50,000	-	-
TOTAL EXPENDITURES	**-**	**50,000**	**50,000**	**-**	**-**
Fund 284 - OPIOID SETTLEMENT FUND					
TOTAL REVENUE	**30,813**	**50,000**	**50,000**	**29,891**	**60**
TOTAL EXPENDITURES	**-**	**50,000**	**50,000**	**-**	**-**
NET OF REVENUES & EXPENDITURES	**30,813**	**-**	**-**	**29,891**	
Fund 286 - STREET LIGHTING - WEST LAKE DRIVE					
Revenue					
Special assessments levied	3,300	3,300	3,300	-	-
TOTAL REVENUE	**3,300**	**3,300**	**3,300**	**-**	**-**
Expenditures					
Other services and charges	3,157	3,300	3,300	1,316	40
TOTAL EXPENDITURES	**3,157**	**3,300**	**3,300**	**1,316**	**40**
Fund 286 - STREET LIGHTING - WEST LAKE DRIVE					
TOTAL REVENUE	**3,300**	**3,300**	**3,300**	**-**	**-**
TOTAL EXPENDITURES	**3,157**	**3,300**	**3,300**	**1,316**	**40**
NET OF REVENUES & EXPENDITURES	**143**	**-**	**-**	**(1,316)**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 287 - STREET LIGHTING - TOWN CENTER ST					
Revenue					
Special assessments levied	20,000	25,000	25,000	-	-
TOTAL REVENUE	**20,000**	**25,000**	**25,000**	**-**	**-**
Expenditures					
Other services and charges	20,970	22,000	22,000	8,737	40
TOTAL EXPENDITURES	**20,970**	**22,000**	**22,000**	**8,737**	**40**
Fund 287 - STREET LIGHTING - TOWN CENTER ST					
TOTAL REVENUE	**20,000**	**25,000**	**25,000**	**-**	**-**
TOTAL EXPENDITURES	**20,970**	**22,000**	**22,000**	**8,737**	**40**
NET OF REVENUES & EXPENDITURES	**(970)**	**3,000**	**3,000**	**(8,737)**	
DEBT SERVICE FUND					
Fund 371 - 2008 LIBRARY CONSTRUCTION DEBT					
Revenue					
Property tax revenue	1,699,863	1,764,049	1,764,049	1,791,983	102
State Sources	12,234	5,000	5,000	6,630	133
Interest income	10,107	1,051	1,051	18,408	1,751
TOTAL REVENUE	**1,722,204**	**1,770,100**	**1,770,100**	**1,817,021**	**103**
Expenditures					
Other services and charges	389	400	400	380	95
Debt service	1,417,200	1,415,700	1,415,700	1,388,400	98
TOTAL EXPENDITURES	**1,417,589**	**1,416,100**	**1,416,100**	**1,388,780**	**98**
Fund 371 - 2008 LIBRARY CONSTRUCTION DEBT					
TOTAL REVENUE	**1,722,204**	**1,770,100**	**1,770,100**	**1,817,021**	**103**
TOTAL EXPENDITURES	**1,417,589**	**1,416,100**	**1,416,100**	**1,388,780**	**98**
NET OF REVENUES & EXPENDITURES	**304,615**	**354,000**	**354,000**	**428,241**	
CAPITAL PROJECT FUNDS					
Fund 401 - CAPITAL IMPROVEMENT PRGRM (CIP)					
Revenue					
Property tax revenue	4,637,002	4,811,010	4,811,010	4,878,271	101
Other revenue	-	-	68,000	301,000	443
State sources	33,534	-	-	18,173	100
Interest income	579	10,890	10,890	-	-
Donations	347,431	-	-	-	-
Transfers in	-	-	-	-	-
TOTAL REVENUE	**5,018,546**	**4,821,900**	**4,889,900**	**5,197,444**	**106**
Expenditures					
Other services and charges	777	900	900	855	95
Debt service	170,774	92,000	92,000	40,019	43
Capital outlay	1,116,684	-	4,013,133	1,531,716	38
TOTAL EXPENDITURES	**1,288,234**	**92,900**	**4,106,033**	**1,572,590**	**38**
Fund 401 - CAPITAL IMPROVEMENT PRGRM (CIP)					
TOTAL REVENUE	**5,018,546**	**4,821,900**	**4,889,900**	**5,197,444**	**106**
TOTAL EXPENDITURES	**1,288,234**	**92,900**	**4,106,033**	**1,572,590**	**38**
NET OF REVENUES & EXPENDITURES	**3,730,312**	**4,729,000**	**783,867**	**3,624,854**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 409 - GUN RANGE FACILITY					
Revenue					
Licenses, permits & charges for services	126,000	100,000	100,000	33,600	34
Interest income	30,665	15,681	15,681	14,511	93
TOTAL REVENUE	**156,665**	**115,681**	**115,681**	**48,111**	**42**
Expenditures					
Capital outlay	8,956	176,681	176,681	9,181	5
TOTAL EXPENDITURES	**8,956**	**176,681**	**176,681**	**9,181**	**5**
Fund 409 - GUN RANGE FACILITY					
TOTAL REVENUE	**156,665**	**115,681**	**115,681**	**48,111**	**42**
TOTAL EXPENDITURES	**8,956**	**176,681**	**176,681**	**9,181**	**5**
NET OF REVENUES & EXPENDITURES	**147,709**	**(61,000)**	**(61,000)**	**38,930**	
Fund 418 - SPECIAL ASSESSMENT REVOLVING					
Revenue					
Interest income	201,545	80,550	80,550	89,200	111
TOTAL REVENUE	**201,545**	**80,550**	**80,550**	**89,200**	**111**
Expenditures					
Other services and charges	407	550	550	523	**95**
TOTAL EXPENDITURES	**407**	**550**	**550**	**523**	**-**
Fund 418 - SPECIAL ASSESSMENT REVOLVING					
TOTAL REVENUE	**201,545**	**80,550**	**80,550**	**89,200**	**111**
TOTAL EXPENDITURES	**407**	**550**	**550**	**523**	**95**
NET OF REVENUES & EXPENDITURES	**201,138**	**80,000**	**80,000**	**88,677**	
Fund 445 - PUBLIC IMPROVEMENT					
Revenue					
Interest Income	122,135	-	-	25,739	100
Transfers in	347,000	-	-	-	-
TOTAL REVENUE	**469,135**	**-**	**-**	**25,739**	**-**
Expenditures					
Supplies	54,968	-	-	-	**-**
Other services and charges	70,787	-	-	-	-
Capital Outlay	1,510,325	-	1,046,576	42,240	4
TOTAL EXPENDITURES	**1,636,080**	**-**	**1,046,576**	**42,240**	**4**
Fund 445 - PUBLIC IMPROVEMENT					
TOTAL REVENUE	**469,135**	**-**	**-**	**25,739**	**100**
TOTAL EXPENDITURES	**1,636,080**	**-**	**1,046,576**	**42,240**	**4**
NET OF REVENUES & EXPENDITURES	**(1,166,944)**	**-**	**(1,046,576)**	**(16,501)**	
Fund 463 - PEG CABLE - CAPITAL					
Revenue					
Licenses, permits & charges for services	212,595	280,000	280,000	99,703	36
Interest income	42,158	20,000	20,000	20,822	104
TOTAL REVENUE	**254,753**	**300,000**	**300,000**	**120,525**	**40**
Expenditures					
Capital outlay	47,234	-	-	870	-
TOTAL EXPENDITURES	**47,234**	**-**	**-**	**870**	**-**
Fund 463 - PEG CABLE - CAPITAL					
TOTAL REVENUE	**254,753**	**300,000**	**300,000**	**120,525**	**40**
TOTAL EXPENDITURES	**47,234**	**-**	**-**	**870**	**-**
NET OF REVENUES & EXPENDITURES	**207,519**	**300,000**	**300,000**	**119,655**	
Fund 464 - PUBLIC SAFETY BUILDING - CAPITAL					
Revenue					
Unclassified	-	-	431,250	-	-
Other	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**431,250**	**-**	**-**
Expenditures					
Capital outlay - Public Safety	-	-	-	95,589	
Capital outlay - Fire Department	-	-	-	1,527,618	
Capital outlay - Municipal Streets	-	-	431,250	44,450	10
TOTAL EXPENDITURES	**-**	**-**	**431,250**	**1,667,657**	**-**
Fund 464 - PUBLIC SAFETY BUILDING - CAPITAL					
TOTAL REVENUE	**-**	**-**	**431,250**	**-**	**-**
TOTAL EXPENDITURES	**-**	**-**	**431,250**	**1,667,657**	387
NET OF REVENUES & EXPENDITURES	**-**	**-**	**-**	**(1,667,657)**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
PERMANENT FUND					
Fund 152 - DRAIN PERPETUAL MAINT					
Revenue					
Interest income	363,527	163,000	163,000	152,208	93
Tap-in fees	6,096	5,000	5,000	-	-
Transfers in	-	32,000	32,000	-	-
TOTAL REVENUE	**369,623**	**200,000**	**200,000**	**152,208**	**76**
Expenditures					
Transfers out	-	-	2,879,815	-	-
TOTAL EXPENDITURES	**-**	**-**	**2,879,815**	**-**	**-**
Fund 152 - DRAIN PERPETUAL MAINT					
TOTAL REVENUE	**369,623**	**200,000**	**200,000**	**152,208**	**76**
TOTAL EXPENDITURES	**-**	**-**	**2,879,815**	**-**	**-**
NET OF REVENUES & EXPENDITURES	**369,623**	**200,000**	**(2,679,815)**	**152,208**	
ENTERPRISE FUNDS					
Fund 570 - ICE ARENA					
Revenue					
Other revenue	47,874	42,000	42,000	5,456	13
Interest income	134,836	31,902	31,902	8,777	28
Program revenue	2,148,172	1,925,900	1,925,900	1,241,534	64
TOTAL REVENUE	**2,330,882**	**1,999,802**	**1,999,802**	**1,255,767**	**63**
Expenditures					
Supplies	23,514	27,000	27,000	14,100	52
Program expenditures	202,755	181,000	181,000	107,168	59
Other services and charges	2,092,501	1,514,305	1,514,305	1,040,317	69
Capital outlay	-	858,497	1,094,909	-	-
Debt service	-	-	-	-	-
TOTAL EXPENDITURES	**2,318,770**	**2,580,802**	**2,817,214**	**1,161,585**	**41**
Fund 570 - ICE ARENA					
TOTAL REVENUE	**2,330,882**	**1,999,802**	**1,999,802**	**1,255,767**	**63**
TOTAL EXPENDITURES	**2,318,770**	**2,580,802**	**2,817,214**	**1,161,585**	**41**
NET OF REVENUES & EXPENDITURES	**12,111**	**(581,000)**	**(817,412)**	**94,181**	
Fund 574 - SENIOR HOUSING					
Revenue					
Other revenue	26,692	30,400	30,400	12,863	42
Federal grants	-	-	-	-	-
Interest income	49,222	36,000	36,000	14,886	41
Operating revenue	2,187,801	2,203,220	2,203,220	924,114	42
Donations	-	-	-	-	-
TOTAL REVENUE	**2,263,715**	**2,269,620**	**2,269,620**	**951,864**	42
Expenditures					
Supplies	9,461	9,875	9,875	5,072	51
Other services and charges	1,559,962	973,316	973,316	674,024	69
Capital outlay	-	164,000	373,200	5,536	1
Debt service	29,083	1,032,429	1,032,429	1,031,679	100
TOTAL EXPENDITURES	**1,598,507**	**2,179,620**	**2,388,820**	**1,716,311**	**72**
Fund 574 - SENIOR HOUSING					
TOTAL REVENUE	**2,263,715**	**2,269,620**	**2,269,620**	**951,864**	**42**
TOTAL EXPENDITURES	**1,598,507**	**2,179,620**	**2,388,820**	**1,716,311**	**72**
NET OF REVENUES & EXPENDITURES	**665,208**	**90,000**	**(119,200)**	**(764,447)**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 592 - WATER AND SEWER					
Revenue					
Other revenue	240,529	240,000	240,000	135,256	56
Interest income	991,951	737,587	737,587	282,611	38
Special assessment interest	22,725	19,894	19,894	7	0
Operating revenue	28,257,478	30,538,350	30,538,350	16,766,441	55
Capital contributions	1,324,879	1,100,000	1,100,000	250,708	23
TOTAL REVENUE	**30,837,562**	**32,635,831**	**32,635,831**	**17,435,023**	**53**
Expenditures					
Personnel services	1,730,427	1,786,910	1,806,910	904,811	50
Supplies	92,550	89,000	93,755	42,168	45
Other services and charges	31,571,174	29,126,383	29,569,018	11,754,848	40
Capital outlay	6,002,143	2,733,538	10,502,842	183,952	2
TOTAL EXPENDITURES	**39,396,294**	**33,735,831**	**41,972,525**	**12,885,778**	**31**
Fund 592 - WATER AND SEWER					
TOTAL REVENUE	**30,837,562**	**32,635,831**	**32,635,831**	**17,435,023**	**53**
TOTAL EXPENDITURES	**39,396,294**	**33,735,831**	**41,972,525**	**12,885,778**	**31**
NET OF REVENUES & EXPENDITURES	**(8,558,732)**	**(1,100,000)**	**(9,336,694)**	**4,549,244**	
INTERNAL SERVICE FUND					
Fund 677 - SELF INSURANCE - HEALTH CARE					
Revenue					
Licenses, permits & charges for services	3,693,583	3,748,000	3,748,000	2,261,557	60
Other revenue	574,158	420,000	420,000	493,235	117
Interest income	245,917	60,000	60,000	41,773	70
TOTAL REVENUE	**4,513,657**	**4,228,000**	**4,228,000**	**2,796,564**	**66**
Expenditures					
Personnel services	4,775,235	3,875,000	3,875,000	2,753,255	71
Other services and charges	8,800	6,000	6,000	5,200	87
TOTAL EXPENDITURES	**4,784,035**	**3,881,000**	**3,881,000**	**2,758,455**	**71**
Fund 677 - SELF INSURANCE - HEALTH CARE					
TOTAL REVENUE	**4,513,657**	**4,228,000**	**4,228,000**	**2,796,564**	**66**
TOTAL EXPENDITURES	**4,784,035**	**3,881,000**	**3,881,000**	**2,758,455**	**71**
NET OF REVENUES & EXPENDITURES	**(270,378)**	**347,000**	**347,000**	**38,109**	
FIDUCIARY FUND					
Fund 737 - RETIREE HEALTH CARE BENEFITS					
Revenue					
Interest income	3,489,433	2,572,000	2,572,000	1,515,741	59
Other revenue	-	-	-	-	-
TOTAL REVENUE	**3,489,433**	**2,572,000**	**2,572,000**	**1,515,741**	**59**
Expenditures					
Personnel services	1,429,319	1,434,000	1,434,000	787,258	55
Other services and charges	367,211	309,000	309,000	152,167	49
TOTAL EXPENDITURES	**1,796,530**	**1,743,000**	**1,743,000**	**939,425**	**54**
Fund 737 - RETIREE HEALTH CARE BENEFITS					
TOTAL REVENUE	**3,489,433**	**2,572,000**	**2,572,000**	**1,515,741**	**59**
TOTAL EXPENDITURES	**1,796,530**	**1,743,000**	**1,743,000**	**939,425**	**54**
NET OF REVENUES & EXPENDITURES	**1,692,904**	**829,000**	**829,000**	**576,316**	

BUDGET CATEGORY	UNAUDITED 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 012/31/2025 NORMAL (ABNORMAL)	% BDGT USED

COMPONENT UNITS

Fund 244 - ECONOMIC DEVELOPMENT					
Revenue					
Interest Income	-	-	-	970	-
Transfers in	25,000	50,000	50,000	-	-
TOTAL REVENUE	**25,000**	**50,000**	**50,000**	**970**	**2**
Expenditures					
Personnel services	11,233	-	-	-	-
Supplies	3,643	-	-	-	-
Other services and charges	37,323	50,000	50,000	6,953	14
TOTAL EXPENDITURES	**52,199**	**50,000**	**50,000**	**6,953**	**14**

Fund 244 - ECONOMIC DEVELOPMENT					
TOTAL REVENUE	**25,000**	**50,000**	**50,000**	**970**	**2**
TOTAL EXPENDITURES	**52,199**	**50,000**	**50,000**	**6,953**	**14**
NET OF REVENUES & EXPENDITURES	**(27,199)**	**-**	**-**	**(5,984)**	

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA)					
Revenue					
Property tax revenue	845,595	791,106	791,106	961,824	122
TOTAL REVENUE	**845,595**	**791,106**	**791,106**	**961,824**	**122**
Expenditures					
Other services and charges	-	25,000	25,000	-	-
Debt service	52,092	766,106	766,106	9,609	1
TOTAL EXPENDITURES	**52,092**	**791,106**	**791,106**	**9,609**	**1**

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA)					
TOTAL REVENUE	**845,595**	**791,106**	**791,106**	**961,824**	**122**
TOTAL EXPENDITURES	**52,092**	**791,106**	**791,106**	**9,609**	**1**
NET OF REVENUES & EXPENDITURES	**793,504**	**-**	**-**	**952,215**	