

# QUARTERLY FINANCIAL REPORT

## FY2022 – FOURTH QUARTER

### INTRODUCTION

Attached is a financial report for all active City funds for the quarter ended June 30, 2022. This report includes all City funds that have had any activity (budget or actual) since July 1, 2021 and is provided on a quarterly basis. Periodic review of financial information and budgetary performance by management and the City Council are important elements of an internal control system.

Please contact Kris Francisco ([klfrancisco@urbanaillinois.us](mailto:klfrancisco@urbanaillinois.us)), Shaennon Clark ([saclark@urbanaillinois.us](mailto:saclark@urbanaillinois.us)), or Elizabeth Hannan ([eahannan@urbanaillinois.us](mailto:eahannan@urbanaillinois.us)) with questions.

### UNDERSTANDING FINANCIAL INFORMATION

The City's day-to-day financial records are being maintained primarily on a cash basis.

The only significant exception to cash basis is that after the end of the fiscal year, expenditures are charged to the prior fiscal year for goods received and services performed prior to the end of the fiscal year. For example, an invoice paid in July for construction work completed in June would be recorded as an expense on June 30. This is done due to the large number of adjustments that would otherwise be required to account for these expenditures in the City's annual comprehensive financial report, which is presented on the full and modified accrual basis of accounting.

Staff is not doing a "hard close" at the end of each quarter. Additional entries may be recorded, but those should be limited. There may be a greater number of additional entries in the fourth quarter to ensure all FY2022 activity is included, since it is the end of the fiscal year. However, every effort has been made to make sure that this information is complete. For example, inter-fund transfers are entered monthly or quarterly, rather than annually, to present a more complete financial picture. All bank reconciliations for the fourth quarter are complete.

When purchase orders are issued, they encumber (reserve) funds. The actuals for all expenditures include encumbrances because those funds are committed from the FY2022 budget and this better represents funds that are obligated.

When the FY2023 budget was approved, Council also amended the FY2022 budget to match the FY2022 estimates. Comparisons to budget are based on the revised/amended budget, which includes these changes, unless otherwise noted.

## GENERAL FUND HIGHLIGHTS

Major revenues, including State and Home Rule sales tax continue to exceed projections made early in the pandemic. State sales tax is at about 104% of revised budget and Home Rule tax is at about 109% of revised budget at the end of the fourth quarter.

Overall, State and Home Rule sales tax, and use tax have been resilient against the pandemic as shoppers showed a strong preference for online sales and retail sales rebounded quicker than previously anticipated.

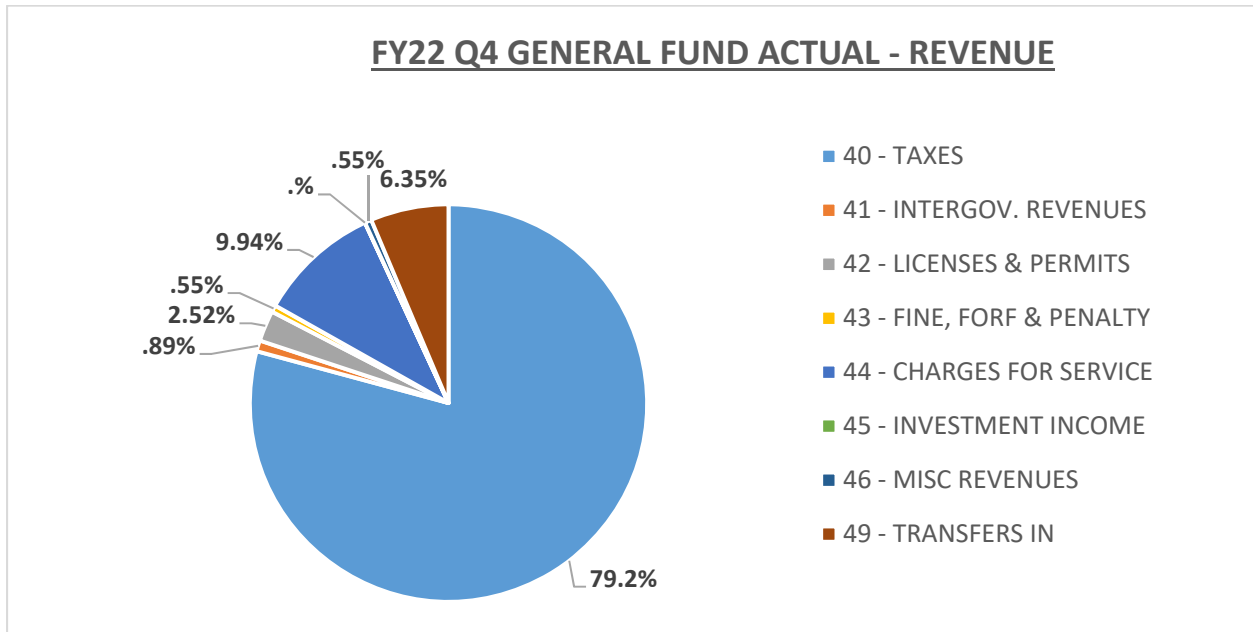
Income taxes are coming in at 121% of revised budget. Later in this report, key revenues impacted by the pandemic receive detailed analysis.

Investment Income showed a significant decrease compared to FY21, this is due to the current market value of bonds in the rising interest rate environment.

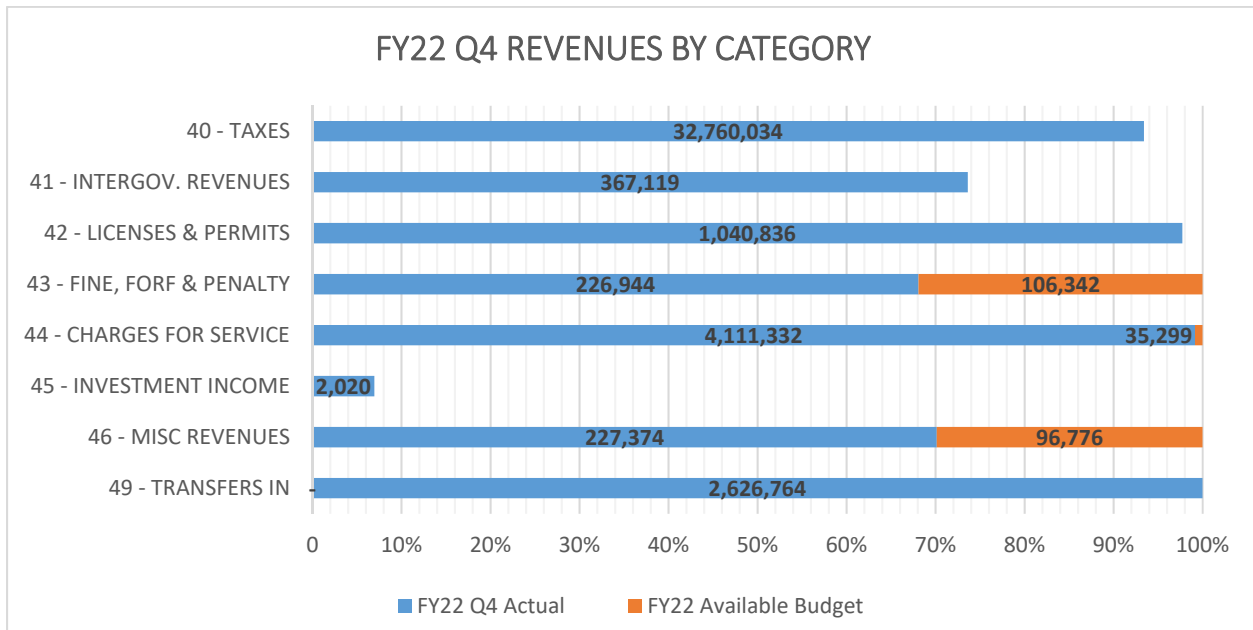
The City's economic outlook showed a strong rebound from the pandemic. However, the future path of the pandemic is unknown as the emergence of different COVID-19 variants, and response to them, will remain a critical factor.

## GENERAL FUND REVENUES

The General Fund (100) provides for most basic City services. At the fourth quarter, total revenues collected were \$41.36 million. Tax revenues (79.2%) and charges for service (9.9%) accounted for 89.1% of total revenues.

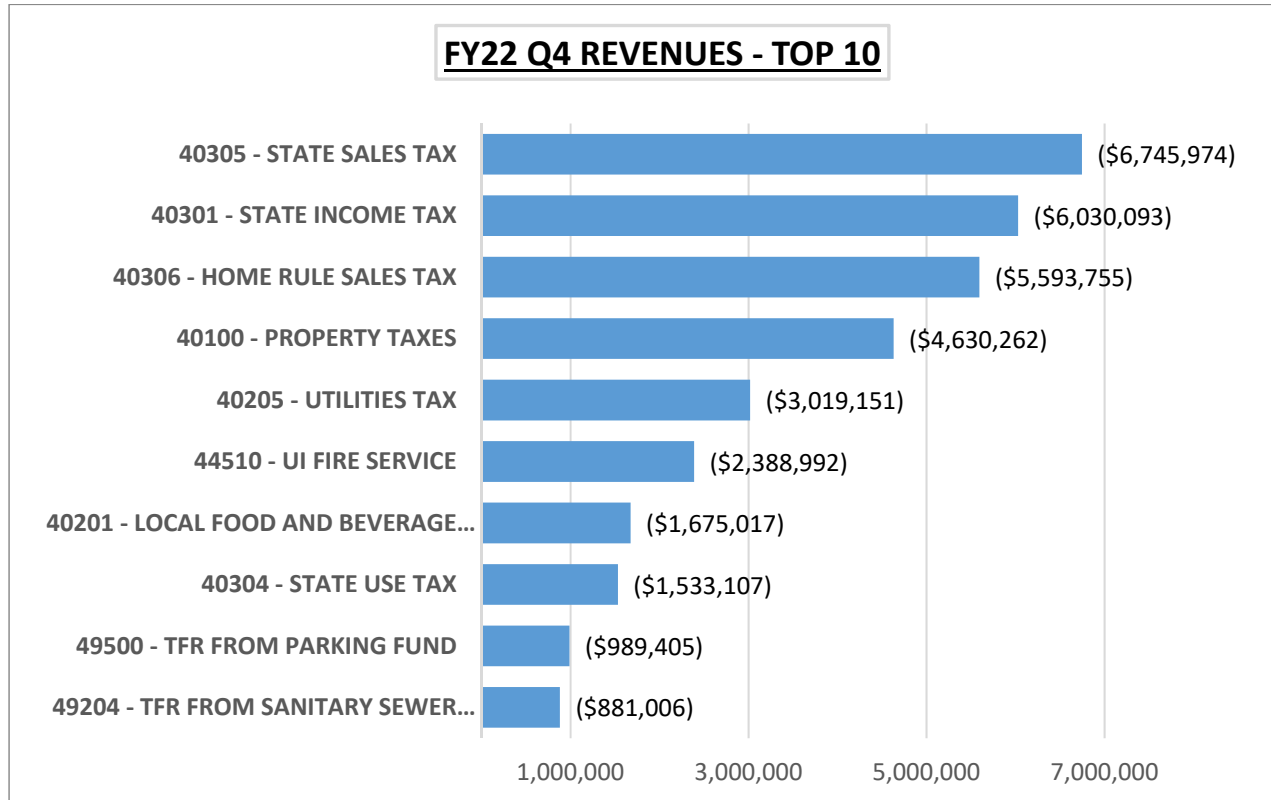


The majority of revenues are consistent with the budget. Main revenue sources such as taxes exceeded budget and charges for services are at 99% of revised budget, accounting for \$36.87 million collected. Fines, forfeitures and penalties are at 68% of revised budget, mainly lower in traffic citations. Total General Fund revenues are \$2.3 million higher than revised budget.



## GENERAL FUND REVENUES (CONT'D)

Below are the top ten revenue sources in the General Fund as of June 30, 2022. They accounted for \$33.49 million or about 80.96% of the General Fund total revenues in the fourth quarter.



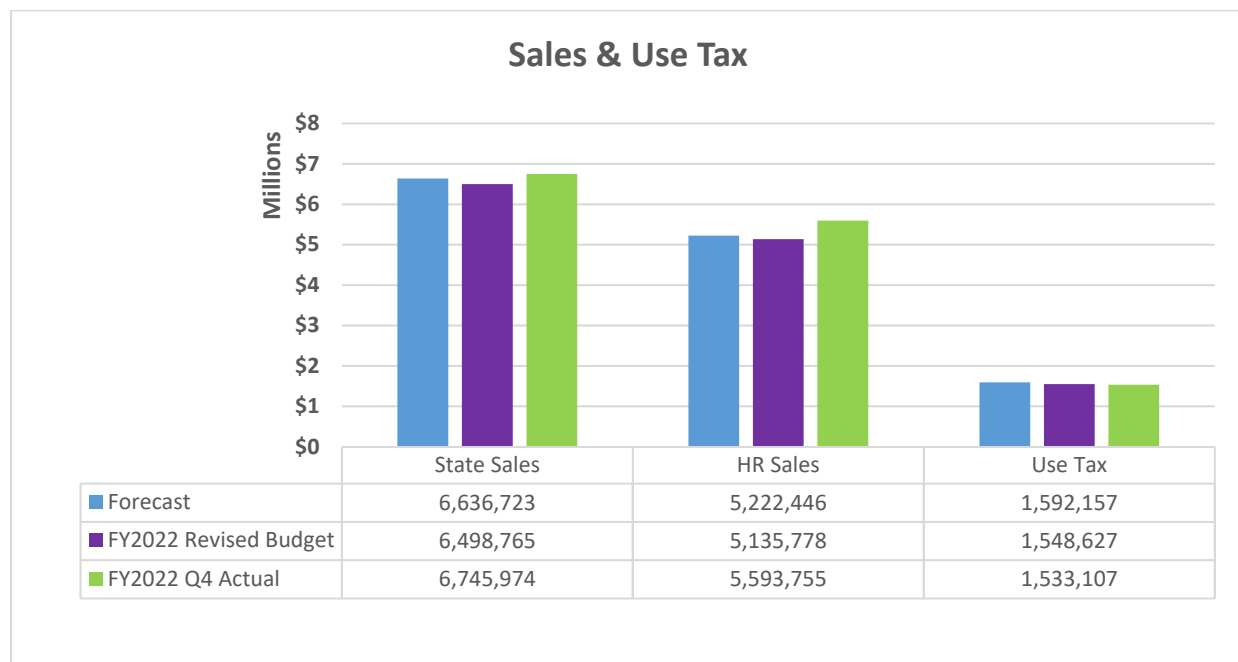
## COVID-19 IMPACTED REVENUES

The economic recovery from the COVID-19 pandemic declines have affected a wide variety of revenues including some of the major revenue sources in the General Fund. Current year-to-date figures show significant increases in revenues resulting from a quicker rebound than initially projected. The following shows the current projection based on the end of the fourth quarter. Therefore, this current projection is where we expect to end FY2022 on the cash basis of accounting.

### Sales & Use Tax –

State use tax is a per capita distribution of a portion (1% of 6.25%) of use tax revenues remitted to the State and applies to online sales. During the pandemic, consumers shifting to online sales contributed to an increase in use tax. The 2020 Census showed a decrease in the City of Urbana's population count from 41,250 to 38,336 (7.06% decrease). Because use tax is based on population, the decrease in population resulted in lower distributions in income and use tax beginning in December 2021. Use tax through the fourth quarter is at 99% of budget.

After economic declines due to the pandemic, the City has seen an upward trend in sales tax receipts through the fourth quarter of FY2022. At the end of the fourth quarter, sales tax revenues exceed the budget and are performing better than anticipated.



## COVID-19 IMPACTED REVENUES (CONT'D)

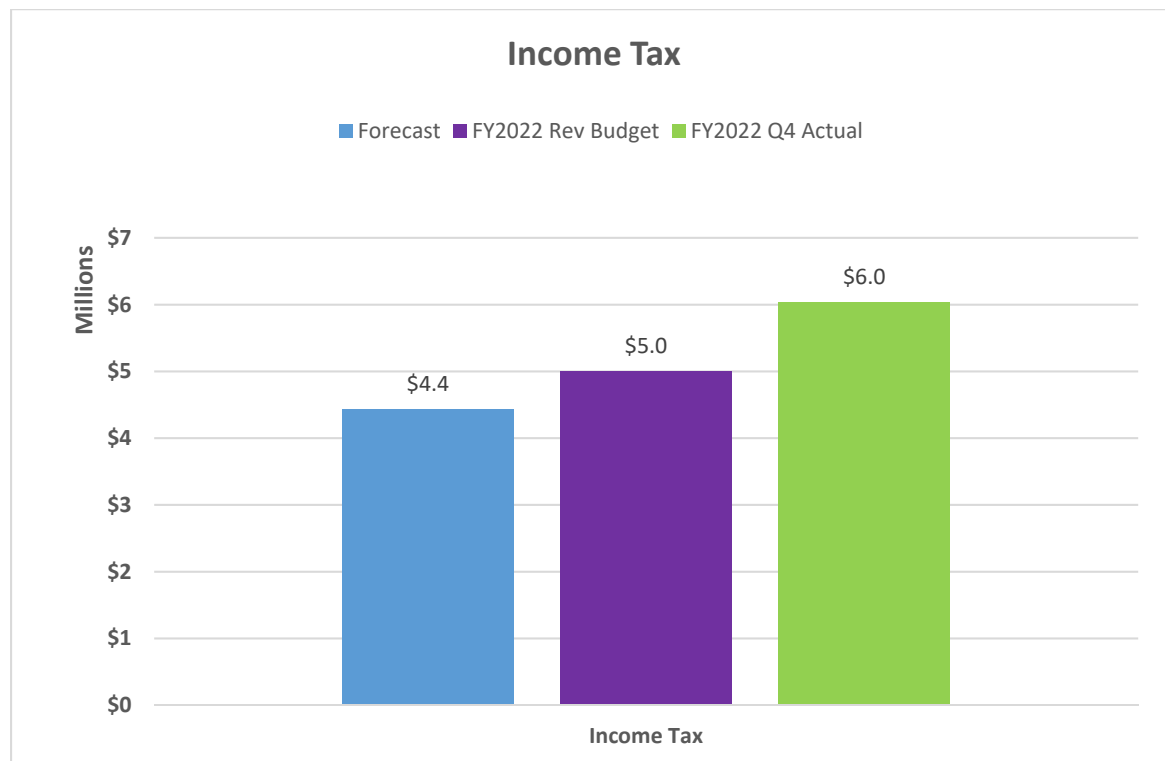
Because we have only one retailer and need to maintain confidentiality, cannabis tax is combined with Home Rule sales tax revenue, rather than being reflected in a separate line item.

While sales tax revenue overall dropped significantly in the first months of the pandemic, the low point of a 20% decrease occurred for April 2020 sales (July 2020 revenue) and sales appear to have bounced back quickly and continue to trend upward as consumers adjusted. Sales in the City of Urbana tend towards essentials such as groceries, basic household goods, and medications. One of the key drivers of this significant increase in sales tax is the positive consumer reaction due to the federal stimulus payments.

Home Rule sales tax does not apply to auto sales and most grocery sales, as well as certain medications.

### Income Tax –

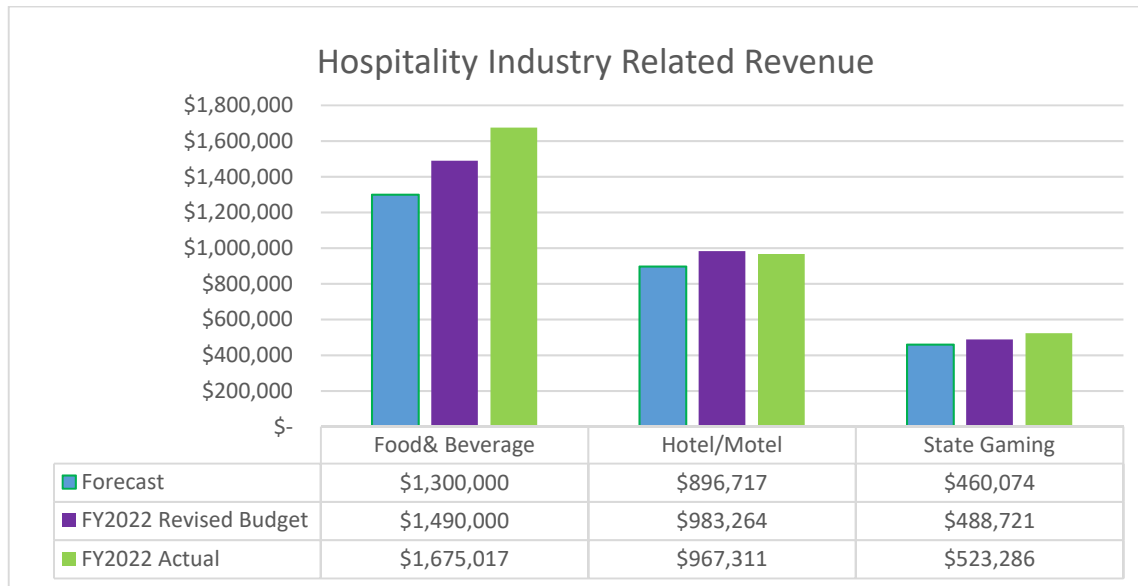
While we had previously anticipated a negative impact on income taxes due to the pandemic, receipts as of the end of the fourth quarter are at 121% of revised budget, which exceed our initial projection. Part of this increase is due to last year's higher corporate earnings that led many firms to pay substantial end-of-year bonuses to their employees, according to the Illinois Municipal League (IML).



## COVID-19 IMPACTED REVENUES (CONT'D)

### Food and Beverage Tax (F&B) -

The City has seen rising food & beverage tax receipts in this current fiscal year, running at 112% of revised budget at the end of fourth quarter. This is consistent with the upward trend in this tax seen since the easing of Covid restrictions.



### Hotel/Motel Tax –

Hotel/motel taxes are at 98% of revised budget at the end of the fourth quarter, better than initially projected but slightly lower than the revised budget.

### State Gaming Tax -

State Gaming tax performed better than projected, at 107% of revised budget, ending the year higher than the forecast and revised budget.

## COVID-19 IMPACTED REVENUES (CONT'D)

### Parking Fines -

Parking fines continue to increase from the lows seen during the lowest points in the pandemic; however, they still ended up behind, at 89% of revised budget at the end of the fourth quarter.



### Enterprise Zone (EZ) Fees -

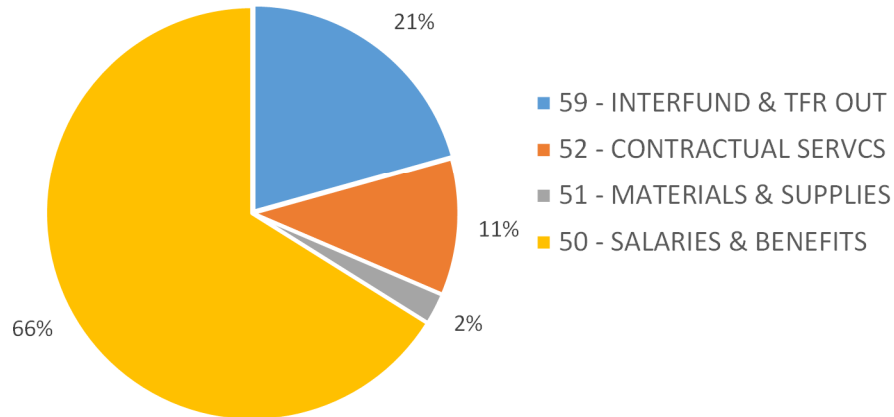
Enterprise zone fees are made up of fees based on a percentage of building materials on new commercial development and a \$250 application fee for single-family homes. These fees rebounded and reached 195% of budget at the end of the fourth quarter.



## GENERAL FUND EXPENDITURES

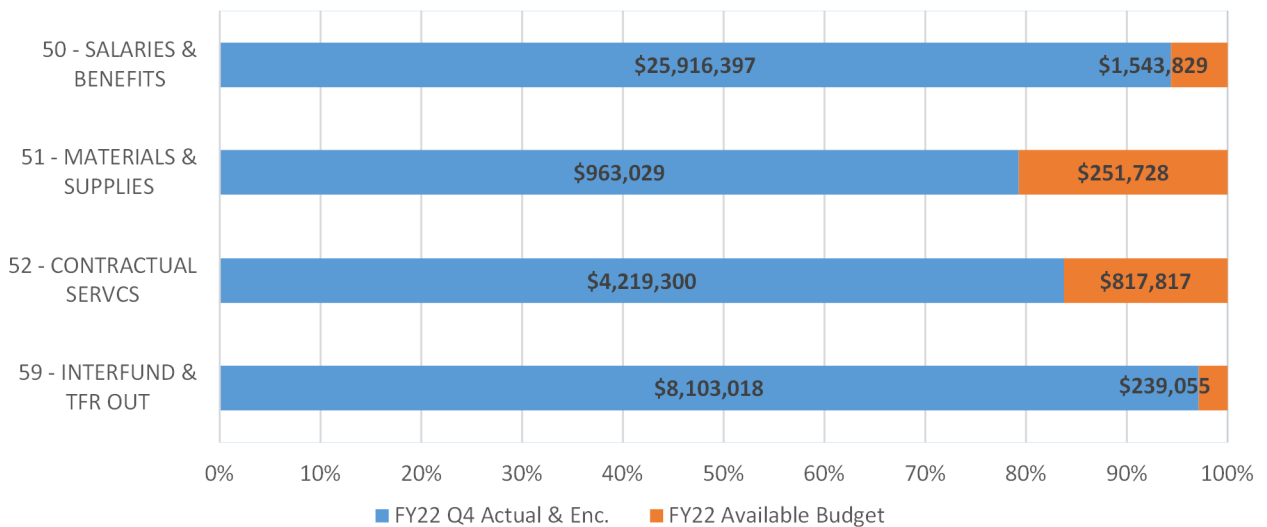
On the expenditure side, the City spent or encumbered \$39.20 million or 93% of the total general fund budget at the end of the fourth quarter. Salaries and benefits represented 66% of total expenditures in the General Fund for the fourth quarter.

### FY22 Q4 GENERAL FUND ACTUAL & ENCUMBRANCES - EXPENDITURES



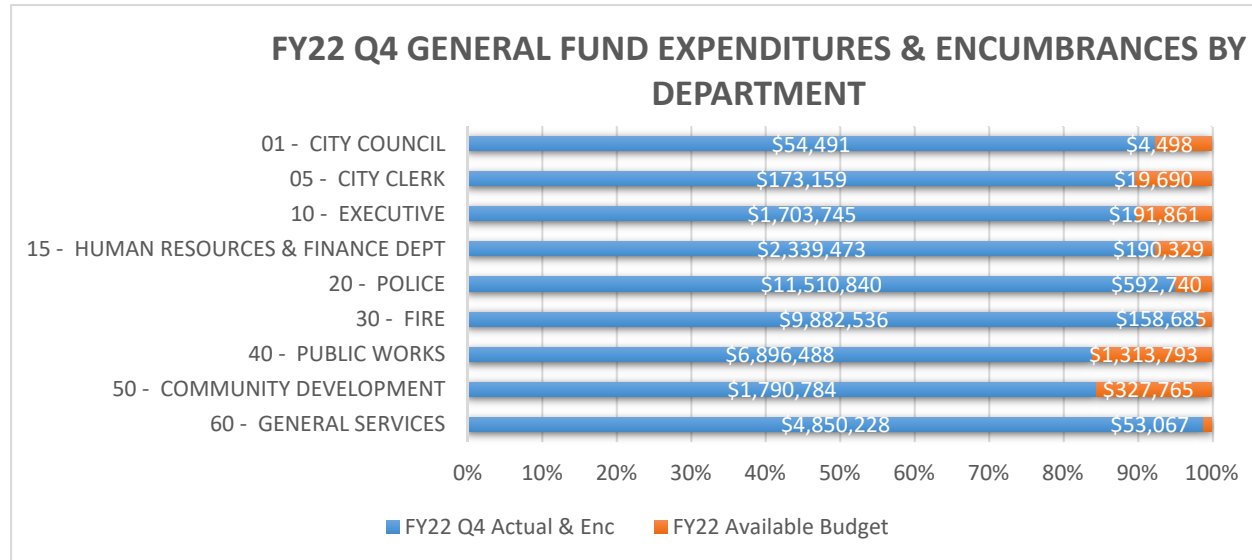
When purchase orders are issued, they encumber (reserve) funds. Approximately \$620,000 of expenses are encumbered through June 30, 2022. This includes encumbrances of \$469,000 in contractual services and \$151,000 in material and supplies.

### **FY22 Q4 GENERAL FUND ACTUAL & ENCUMBRANCES - EXPENDITURES BY CATEGORY**

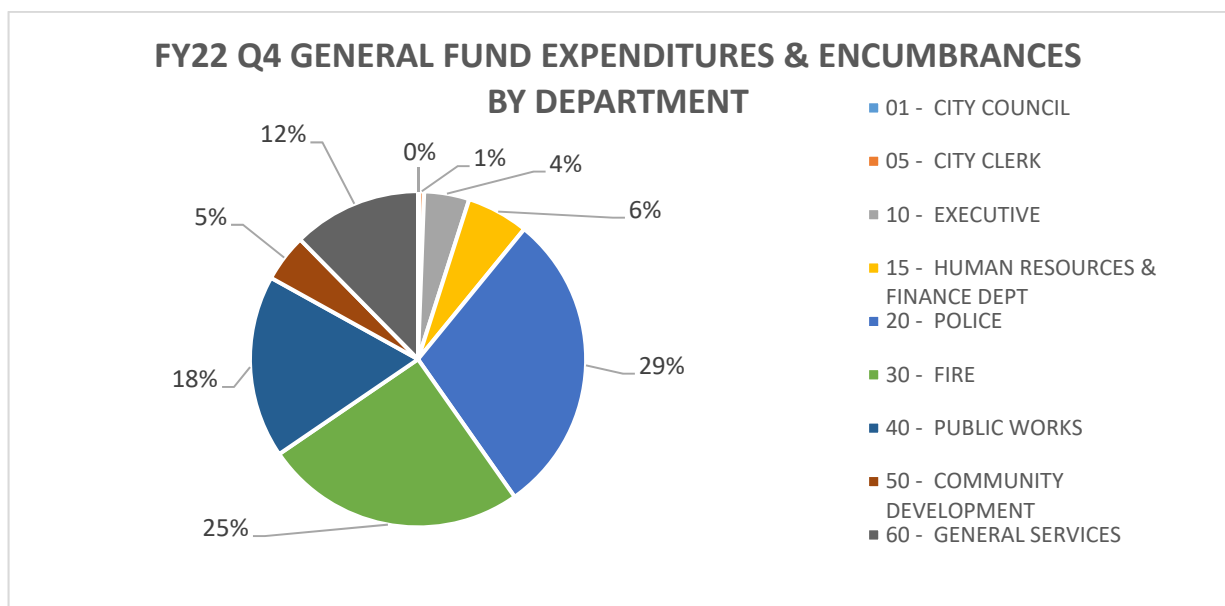


## GENERAL FUND EXPENDITURES (CONT'D)

On average, departments spent or obligated (encumbered) an average of 93% of their budgets at the end of the fourth quarter.



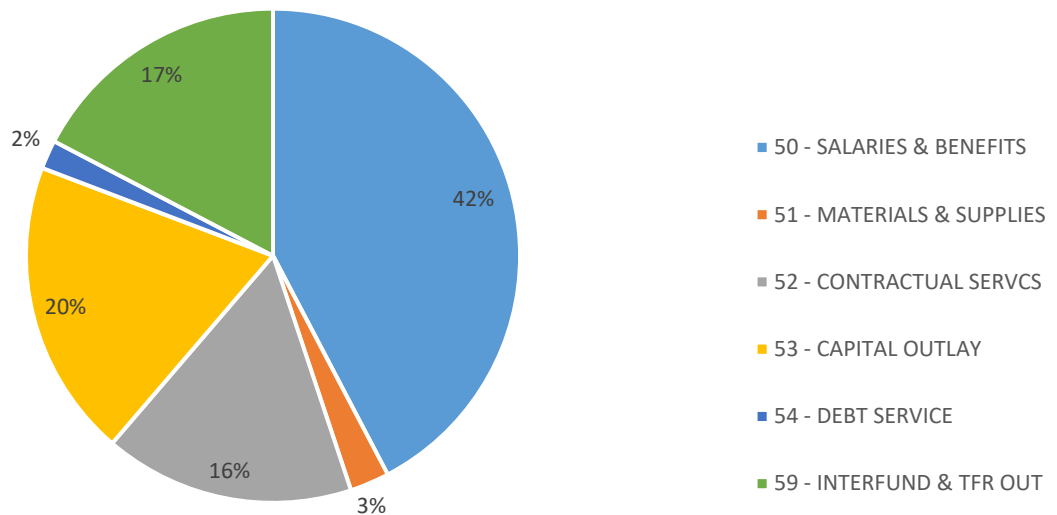
The breakdown by department of the \$39.20 million of general fund expenditures for the fourth quarter is shown below. The General Fund does not include capital improvement projects (which is shown in the Public Works Department on the All Funds chart on the following page 11) since they are in the Capital Improvements Fund, but which account for 20% of all expenditures.



## ALL CITY FUNDS EXPENDITURES

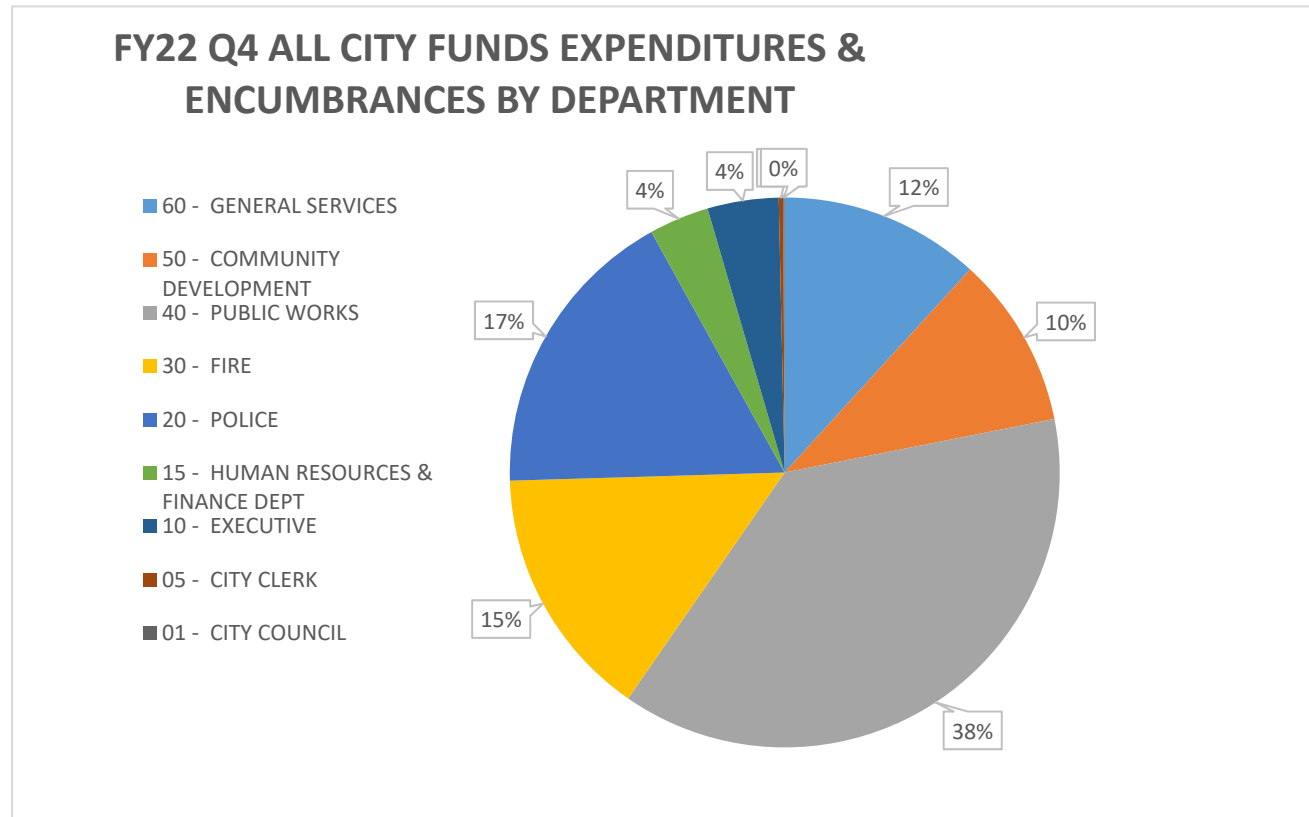
This chart below presents information for all City funds expenditures and encumbrances as of the fourth quarter of FY2022 of \$66.4 million. In contrast, the previous charts were for the General Fund only. Capital outlay for infrastructure/ in-progress capital projects and equipment is not included in the General Fund, but are included in all city funds in this chart below. Capital outlay is approximately 20% (\$13.0 million) of all funds expenditures and encumbrances at the end of fourth quarter.

**FY22 Q4 ALL CITY FUNDS EXPENDITURES & ENCUMBRANCES  
BY CATEGORY**



## ALL CITY FUNDS EXPENDITURES BY DEPARTMENT

The chart below presents information for all City funds expenditures by department. Through the end of the fourth quarter, Public Works, accounts for 38% of all funds expenditures and encumbrances.



## OTHER FUNDS HIGHLIGHTS

Motor Fuel Tax Fund (203): This fund records the motor fuel taxes received from the State of Illinois. Motor Fuel Tax (MFT) is the tax based on consumption of motor fuel and these revenues reflect the City's per capita share of MFT. Total revenues in this fund as of Q4 for FY22 were \$2.25 million compared to \$3.02 million in FY21 mainly due to the number of installments received for the supplemental local Rebuild Illinois Bond Funds.

Starting May 2020, the City began receiving the supplemental local Rebuild Illinois Bond funds, which is expected for a total of six installments. In FY22, the City received the fifth installment in the amount of \$453,000; however, three installments totaling \$1.359 million were received in FY2021 and the first installment of \$453,000 was received in FY2020. This revenue is tracked in a separate revenue account called "State MFT-Rebuild IL Fund". They are grants made from bond proceeds that must be used for capital projects.

In addition, in the first quarter of FY2020, the City began receiving increased distributions from the State of Illinois for Transportation Renewal Funds (TRF) effective July 1, 2019. This was expected to increase MFT revenue by about 50%; however, the actual increase for FY22 was 73% due to an inflationary adjustment that applies to TRF but not MFT. This revenue is tracked in a separate revenue account called "State MFT TRF".

We will continue to assess the impact of the changes in MFT revenue sources as well as the impact of gas prices and the increased use of electric vehicles on future MFT revenue.

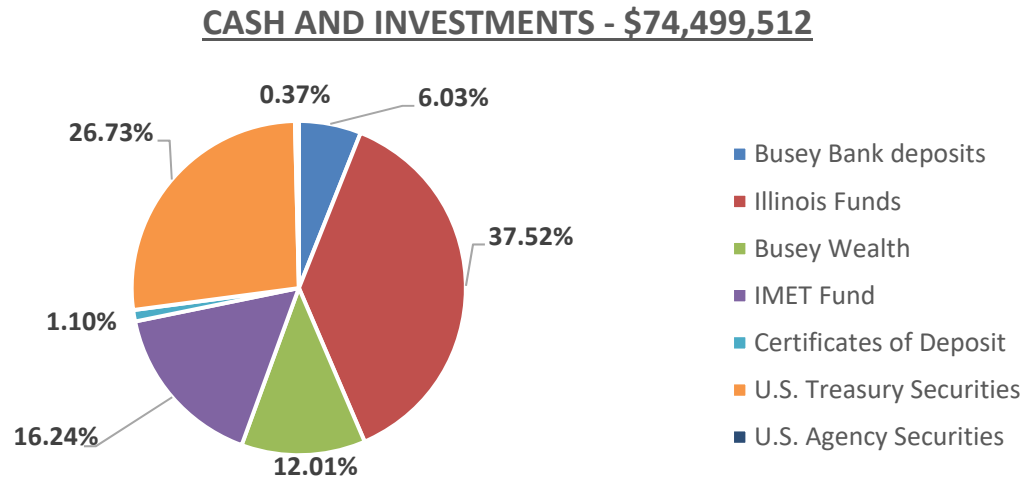
Community Development Grants Fund (331): This fund records activities of HOME, CDBG, Supportive Housing Program Grants, and Emergency Solutions Grants. This fund will often show a deficit because funds must be expended before drawdowns can be completed.

American Rescue Plan Fund (350): This fund holds revenues from the American Rescue Plan Act (ARP). The City of Urbana has received approximately \$12.97 million from ARP. This is one-time federal funding to help communities recover from the pandemic and, to date, is the only direct COVID relief payment to cities. Expenditure of these funds will be guided by U.S. Treasury rules and City Council direction based upon public engagement. The Treasury Department also will specify reporting requirements for accountability and transparency.

The first half of the allotment was received in the fourth quarter of FY2021 (June 2021). The second half of the allotment was received in June 2022. The City Council approved a budget amendment of \$100,000 to the FY2022 Budget to contract with the Regional Planning Commission in developing a concept plan and to administer financial reporting required for these funds, which would cover the fees for these services. Per the Treasury Department's Final Rule, local governments have until December 31, 2024 to obligate the funds and until December 31, 2026 to expend them.

## ANALYSIS OF CASH AND INVESTMENTS

The City's investment policy requires that a quarterly investment report be submitted to the City Council. Attached (following information on financial activity) is the City's investment report as of June 30, 2022.



As of June 30, the City had \$819,196 (1.10% of total portfolio value) in Certificates of Deposit (CD's) and each has \$250,000 FDIC insurance. The City also had \$4.49 million in bank deposits at Busey Bank. Since the FDIC insurance is limited to \$250,000, Busey Bank pledged to the City Federal Home Loan Bank Letters of Credit in the amount of \$7 million as of June 30, 2022.

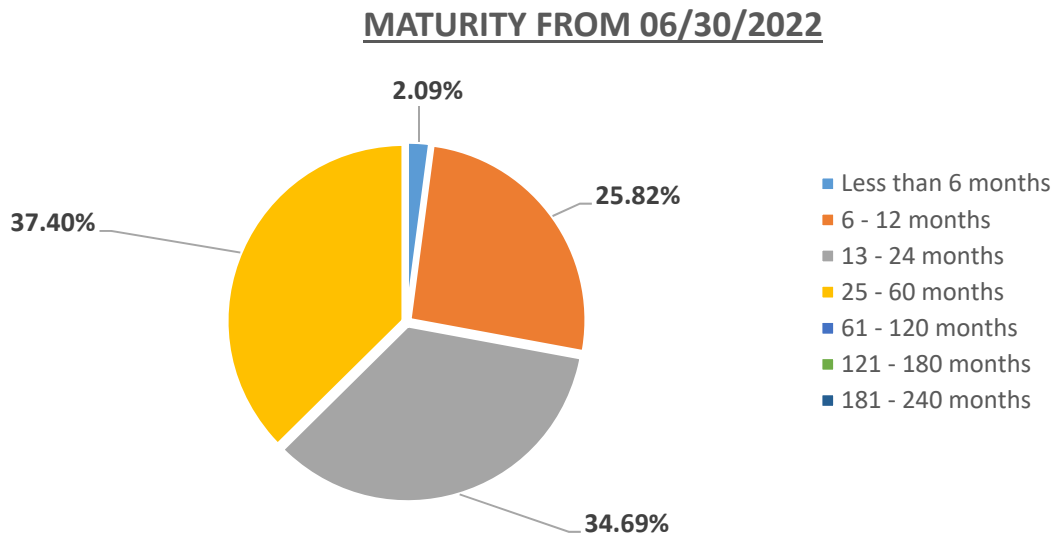
The City also had \$12.1 million with the Illinois Metropolitan Investment Fund (IMET). IMET is a non-profit investment fund developed to assist Illinois municipalities with investment of intermediate-term dollars. IMET remains one of the main sources of investments because funds invested in IMET not only are highly liquid but also have provided a relatively high return. The IMET Core Fund has been affected by rising interest rates, which reduce the market value of bonds in the portfolio. Over time, this should correct itself. Much of the anticipated increase in interest rates has likely been priced into the market. In the long term, it is best to stay the course.

The City also had over \$27.95 million in Illinois Funds. The Illinois Funds is a Local Government Investment Pool (LGIP) operated by the Illinois State Treasurer's Office. The Illinois Funds lets government agencies use the Illinois State Treasurer's resources to invest their funds safely while enjoying the economies of scale available from a \$4 - 6 billion pooled fund investment portfolio. Additionally, the City transferred all cash and money market funds in Morgan Stanley to Busey Wealth Management Bank in April. As of June 2022, \$8.95 million in cash and money market funds with Busey Wealth Management Bank.

With over \$53.5 million in cash and cash equivalents, staff believes appropriate liquidity is being maintained to meet ongoing obligations.

## ANALYSIS OF CASH AND INVESTMENTS (CONT'D)

The City also uses investments with varying maturities to reduce investment risks. The following chart presents this portfolio structure of \$21.01 million with regard to maturities based on the beginning date of June 30, 2022.



As can be seen from the chart, 2.09% of the overall portfolio will be available within six months and 25.82% of the portfolio will be available between six months and one year. The weighted average maturity of the portfolio is 0.45 years. Because of uncertainty about the recession and the State budget, staff believes it is necessary to continue to invest a large portion of the portfolio in short-term investments. Otherwise, it is possible that the City will have to redeem investments early and pay early redemption penalties to meet unforeseen needs.

**City of Urbana**  
**Q4 FY22 Investment Report**  
**Summary by Asset Class**

	Amount	%	Yield *	Maturity (in years) as of 06.30.22			
				Less than 1	1 - 5	6 - 10	Greater than 10
Cash and Cash Equivalents							
Busey Bank deposits	4,491,175	6.03%	1.55%	4,491,175	-	-	-
Illinois Funds	27,952,313	37.52%	1.70%	27,952,313	-	-	-
Busey Wealth Management cash, bank deposit program and money market funds	8,949,489	12.01%	1.23%	8,949,489	-	-	-
IMET Convenience Fund	6,900,556	9.26%	1.68%	6,900,556.15	-	-	-
IMET 1-3 Year Fund	5,194,609	6.97%	1.66%	5,194,608.75	-	-	-
Subtotal Cash and Cash Equivalents	53,488,142	71.80%		53,488,142	-	-	-
Certificates of Deposit	819,196	1.10%		440,000	379,196	0	-
U.S. Treasury Securities	19,914,452	26.73%		5,424,518	14,489,934	-	-
U.S. Agency Securities							
Tennessee Valley Authority	277,477	0.37%		-	277,477	-	-
Government National Mortgage Association	245	0.00%		-	245	-	-
Subtotal U.S. Agency Securities	277,722	0.37%		0	277,722	0	0
Total	74,499,512	100.00%		59,352,660	15,146,852	0	0
				79.67%	20.33%	0.00%	0.00%
Weighted average maturity	0.45						

\* Busey money market earns a fixed rate, which may be adjusted from time to time.  
Yield for Illinois Funds from daily rate on last day of quarter. State-shared revenues are deposited into this account.  
Yield for Morgan Stanley cash account is 7-day yield from end of quarter report. This account is used only to hold cash until it is reinvested.  
Yields for IMET from end of quarter report. 1 - 3 Year Fund is yield to maturity, Convenience Fund is average daily yield for month.  
All are annualized rates.



**City of Urbana**  
**FY22 Q4 Investment Report**  
**List of Investments**

<u>Financial Institution</u>	<u>Maturity Date</u>	<u>Interest/Coupon Rate</u>	<u>change to MV Cost</u>	<u>Par</u>	<u>Interest earned Q4 FY22</u>
<b>CERTIFICATES OF DEPOSIT</b>					
COMENITY BK JUMBO	7/26/2022	2.35%	200,000.00	200,000.00	1,184.66
BANK OF NE SALEM NH	8/15/2022	2.70%	240,000.00	240,000.00	1,633.32
FIRST CZTNS BK & TR CO RALEIGH	12/24/2024	3.10%	250,000.00	250,000.00	3,864.38
CHASE BANK	11/24/2023	2.84%	129,195.88	129,195.88	
<b>U.S. TREASURY SECURITIES</b>					
US TREASURY NOTE	1/31/2023	0.13%	1,001,134.56	1,000,000.00	
US TREASURY NOTE	2/28/2023	0.13%	1,415,442.56	1,414,000.00	
US TREASURY NOTE	3/15/2023	0.50%	2,009,371.76	2,000,000.00	
US TREASURY NOTE	4/15/2023	0.25%	998,569.11	995,000.00	1,243.75
US TREASURY NOTE	8/31/2023	1.38%	387,706.42	380,000.00	
US TREASURY NOTE	10/15/2023	0.13%	480,854.46	480,000.00	300.00
US TREASURY NOTE	11/15/2023	0.25%	2,174,444.57	2,168,000.00	2,710.00
US TREASURY NOTE	12/15/2023	0.13%	1,643,555.61	1,645,000.00	1,028.13
US TREASURY NOTE	2/29/2024	2.13%	1,238,623.05	1,250,000.00	
US TREASURY NOTE	4/30/2024	2.00%	1,233,593.75	1,250,000.00	
US TREASURY NOTE	6/30/2024	1.75%	1,225,770.72	1,250,000.00	10,937.50
US TREASURY NOTE	8/31/2024	1.88%	1,223,974.61	1,250,000.00	
US TREASURY NOTE	10/31/2024	2.25%	1,232,470.70	1,250,000.00	
US TREASURY NOTE	12/31/2024	1.75%	1,216,225.59	1,250,000.00	10,937.50
US TREASURY NOTE	2/15/2025	2.00%	1,220,996.10	1,250,000.00	
US TREASURY NOTE	3/15/2025	1.75%	1,211,718.75	1,250,000.00	
<b>U.S. AGENCY SECURITIES</b>					
GNMA 23OC20	10/20/2023	6.50%	228.10	245.10	3.05
GNMA 23NV20	11/20/2023	6.50%	16.51	16.46	0.22
TENN VALLEY AUTH 11/1/24	11/1/2024	ZCB	277,477.36	300,000.00	
<b>Total</b>			<b>21,011,370.17</b>		

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Collected
<b>100 - GENERAL FUND</b>				
Revenue				
<b>40 - TAXES</b>				
40100 - PROPERTY TAXES	5,536,015	4,630,262	4,689,868	99%
40201 - LOCAL FOOD AND BEVERAGE TAX	1,290,066	1,675,017	1,490,000	112%
40202 - PACKAGE LIQUOR SALES TAX	366,489	340,328	331,253	103%
40203 - LOCAL HOTEL/MOTEL TAX	490,806	967,311	983,264	98%
40205 - UTILITIES TAX	2,748,805	3,019,151	2,809,718	107%
40206 - NATURAL GAS USE TAX	415,629	446,054	412,830	108%
40301 - STATE INCOME TAX	5,358,435	6,030,093	5,000,000	121%
40302 - PERSONAL PROPERTY REPL TAX	369,607	805,648	606,951	133%
40303 - TELECOMMUNICATIONS TAX	472,177	448,701	451,280	99%
40304 - STATE USE TAX	1,855,717	1,533,107	1,548,627	99%
40305 - STATE SALES TAX	5,667,197	6,745,974	6,498,765	104%
40306 - HOME RULE SALES TAX	4,404,993	5,593,755	5,135,778	109%
40307 - STATE GAMING TAX	329,578	523,286	488,721	107%
40311 - CANNABIS TAX	-	-	-	
40399 - OTHER STATE TAXES	1,786	1,347	2,200	61%
<b>40 - TAXES Total</b>	<b>29,307,302</b>	<b>32,760,034</b>	<b>30,449,255</b>	<b>108%</b>
<b>41 - INTERGOV. REVENUES</b>				
41120 - STATE GRANTS - PUBLIC SAFETY	-	-	7,500	0%
41150 - STATE GRANTS - CULTURE & RECR	15,000	10,200	20,700	49%
41160 - OTHER STATE GRANTS	14,250	-	-	
41320 - FEDERAL GRANTS - PUBLIC SAFETY	1,773,285	87,142	174,051	50%
41360 - OTHER FEDERAL GRANTS	272,516	256,249	-	
41510 - OTHER GRANTS (NON-GOV)	37,000	4,882	20,000	24%
41601 - INFORMATION SERVICES CONTRACTS	-	-	-	
41603 - METROZONE PAYMENT	-	-	-	
41699 - OTHER INTERGOV PAYMENTS	11,239	8,645	13,400	65%
<b>41 - INTERGOV. REVENUES Total</b>	<b>2,123,290</b>	<b>367,119</b>	<b>235,651</b>	<b>156%</b>
<b>42 - LICENSES &amp; PERMITS</b>				
42101 - FOOD HANDLERS LICENSE	10,506	17,253	18,000	96%
42102 - LIQUOR LICENSE	723,960	429,188	375,000	114%
42103 - SANITARY HAULER LICENSE	20,255	12,710	17,565	72%
42104 - AMUSEMENT DEVICE LICENSE	1,840	2,415	2,990	81%
42105 - VEHICLE FOR HIRE LICENSE	3,020	2,555	5,000	51%
42107 - HOTEL/MOTEL LICENSE	2,080	2,240	2,240	100%
42109 - ELECTRICIANS LICENSE	20,600	21,425	19,000	113%
42199 - MISCELLANEOUS LICENSES	9,755	77,720	36,660	212%
42301 - BUILDING PERMITS	450,236	380,794	400,000	95%
42302 - FIRE PREVENTION PERMITS	73,146	14,009	68,750	20%
42305 - EROSION CONTROL PERMITS	8,500	12,700	5,200	244%
42306 - ENGINEERING PERMITS	13,457	17,162	9,500	181%
42901 - SPECIAL PARKING ZONE PERMITS	50,140	50,665	56,650	89%
<b>42 - LICENSES &amp; PERMITS Total</b>	<b>1,387,496</b>	<b>1,040,836</b>	<b>1,016,555</b>	<b>102%</b>

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Collected
<b>43 - FINE, FORF &amp; PENALTY</b>				
43102 - NOTICE TO APPEAR FINES	13,405	10,126	26,286	39%
43201 - PARKING TICKETS	119,408	159,336	180,000	89%
43202 - TRAFFIC CITATIONS	127,154	45,599	110,000	41%
43901 - DOG CONTROL FINES AND FEES	7,708	5,040	7,000	72%
43902 - FIRE CODE FINES	540	-	-	
43903 - ORDINANCE VIOLATION FINES	6,122	6,843	10,000	68%
43999 - OTHER FINES	56,961	-	-	
<b>43 - FINE, FORF &amp; PENALTY Total</b>	<b>331,298</b>	<b>226,944</b>	<b>333,286</b>	<b>68%</b>
<b>44 - CHARGES FOR SERVICE</b>				
44201 - BACKGROUND CHECK	434	830	1,074	77%
44202 - LIVESCAN FINGERPRINTING FEE	420	1,125	6,500	17%
44203 - VEHICLE TOWING & IMPOUND FEE	42,830	33,585	42,500	79%
44220 - FRANCHISE FEE	766,956	767,055	797,052	96%
44501 - CIVIC CENTER RENTAL	-	-	-	
44503 - TREE SERVICES	5,125	875	-	
44505 - PROPERTY RENTAL	402,000	-	-	
44510 - UI FIRE SERVICE	3,400,631	2,388,992	2,388,993	100%
44512 - USD SCHOOL RESOURCE OFFICERS	259,207	315,716	338,454	93%
44601 - RENTAL REGISTRATION FEE	280,467	277,645	280,858	99%
44602 - ZONING REVIEW FEES	9,000	8,975	7,200	125%
44603 - PLAN REVIEW FEES	222,851	121,188	150,000	81%
44605 - ENTERPRISE ZONE FEE	39,228	121,179	62,000	195%
44699 - OTHER BUILDING RELATED FEES	32,185	34,815	33,000	106%
44999 - OTHER FEES	35,262	39,353	39,000	101%
<b>44 - CHARGES FOR SERVICE Total</b>	<b>5,496,595</b>	<b>4,111,332</b>	<b>4,146,631</b>	<b>99%</b>
<b>45 - INVESTMENT INCOME</b>				
45000 - INVESTMENT INCOME	114,425	2,020	-25,000	-8%
<b>45 - INVESTMENT INCOME Total</b>	<b>114,425</b>	<b>2,020</b>	<b>-25,000</b>	<b>-8%</b>
<b>46 - MISC REVENUES</b>				
46201 - DAMAGE TO CITY PROPERTY	13,285	6,238	30,000	21%
46202 - NUISANCE ABATEMENT	11,469	20,503	20,000	103%
46210 - DEPARTMENT REIMBURSEMENTS	94,003	70,363	125,000	56%
46290 - OTHER REIMBURSEMENTS	36,520	13,331	24,000	56%
46300 - DONATIONS/CONTRIBUTIONS/GIFTS	980	104,530	105,150	99%
46350 - LOCAL GRANTS	19,373	-	-	
46600 - CASH OVER/SHORT	-	-	-	
46900 - OTHER MISCELLANEOUS REVENUES	21,094	12,410	20,000	62%
<b>46 - MISC REVENUES Total</b>	<b>196,724</b>	<b>227,374</b>	<b>324,150</b>	<b>70%</b>

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Collected
<b>49 - TRANSFERS IN</b>				
49100 - TFR FROM GENERAL FUND	-	-	-	
49201 - TFR FROM STORMWATER FUND	602,417	617,478	617,478	100%
49203 - TFR FROM MOTOR FUEL TAX FUND	-	-	-	
49204 - TFR FROM SANITARY SEWER FUND	859,518	881,006	881,006	100%
49205 - TFR FROM SUPP CIP FUND	-	-	-	
49300 - TFR FROM VERF FUND	-	-	-	
49301 - TFR FROM LRC FUND	41,692	42,735	42,735	100%
49302 - TFR FROM HOME RECYCLING FUND	80,459	82,471	82,471	100%
49321 - TFR FROM ARMS PROGRAMMING FUND	-	-	-	
49322 - TFR FROM CUSWDS FUND	13,335	13,669	13,669	100%
49330 - TFR FROM CD SPECIAL FUND	-	-	-	
49332 - TFR FROM FARMERS MARKET FUND	-	-	-	
49340 - TFR FROM POST TIF CLOSURE FUND	5,810	-	-	
49341 - TFR FROM TIF 1	-	-	-	
49342 - TFR FROM TIF 2	-	-	-	
49350 - TRF FROM ARPA	-	-	-	
49500 - TFR FROM PARKING FUND	965,273	989,405	989,405	100%
<b>49 - TRANSFERS IN Total</b>	<b>2,568,504</b>	<b>2,626,764</b>	<b>2,626,764</b>	<b>100%</b>
<b>Revenue Total</b>	<b>41,525,633</b>	<b>41,362,423</b>	<b>39,107,292</b>	<b>106%</b>
<b>100 - GENERAL FUND Total</b>	<b>41,525,633</b>	<b>41,362,423</b>	<b>39,107,292</b>	<b>106%</b>

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>100 - GENERAL FUND</b>				
<b>Revenue</b>				
40 - TAXES	29,307,302	32,760,034	30,449,255	108%
41 - INTERGOV. REVENUES	2,123,290	367,119	235,651	156%
42 - LICENSES & PERMITS	1,387,496	1,040,836	1,016,555	102%
43 - FINE, FORF & PENALTY	331,298	226,944	333,286	68%
44 - CHARGES FOR SERVICE	5,496,595	4,111,332	4,146,631	99%
45 - INVESTMENT INCOME	114,425	2,020	-25,000	-8%
46 - MISC REVENUES	196,724	227,374	324,150	70%
49 - TRANSFERS IN	2,568,504	2,626,764	2,626,764	100%
<b>Revenue Total</b>	<b>41,525,633</b>	<b>41,362,423</b>	<b>39,107,292</b>	<b>106%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	25,428,391	25,916,397	27,460,226	94%
51 - MATERIALS & SUPPLIES	699,353	963,029	1,214,757	79%
52 - CONTRACTUAL SERVCS	3,978,997	4,219,300	5,037,117	84%
59 - INTERFUND & TFR OUT	4,180,709	8,103,018	8,342,073	97%
<b>Expense Total</b>	<b>34,287,449</b>	<b>39,201,744</b>	<b>42,054,172</b>	<b>93%</b>
<b>100 - GENERAL FUND Total</b>	<b>7,238,184</b>	<b>2,160,679</b>	<b>(2,946,880)</b>	
<b>200 - CAPITAL REPLACMT &amp; IMPROV FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	96,009	3,130	18,130	17%
44 - CHARGES FOR SERVICE	-	702	432	163%
45 - INVESTMENT INCOME	32,858	1,650	-	
46 - MISC REVENUES	976,513	82,250	82,247	100%
49 - TRANSFERS IN	808,610	3,738,434	3,738,434	100%
<b>Revenue Total</b>	<b>1,913,990</b>	<b>3,826,167</b>	<b>3,839,243</b>	<b>100%</b>
<b>Expense</b>				
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	183,939	226,342	216,207	105%
53 - CAPITAL OUTLAY	2,672,828	5,877,617	5,560,101	106%
54 - DEBT SERVICE	-	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>2,856,767</b>	<b>6,103,958</b>	<b>5,776,308</b>	<b>106%</b>
<b>200 - CAPITAL REPLACMT &amp; IMPROV FUND Total</b>	<b>(942,777)</b>	<b>(2,277,792)</b>	<b>(1,937,065)</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>201 - STORMWATER UTILITY FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	1,728,879	1,706,465	1,811,534	94%
45 - INVESTMENT INCOME	14,963	1,267	-	
46 - MISC REVENUES	-	-	17,500	0%
<b>Revenue Total</b>	<b>1,743,842</b>	<b>1,707,732</b>	<b>1,829,034</b>	<b>93%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	249,731	268,736	757,382	35%
53 - CAPITAL OUTLAY	520,127	511,951	360,000	142%
59 - INTERFUND & TFR OUT	643,343	937,118	937,117	100%
<b>Expense Total</b>	<b>1,413,201</b>	<b>1,717,805</b>	<b>2,054,499</b>	<b>84%</b>
<b>201 - STORMWATER UTILITY FUND Total</b>	<b>330,641</b>	<b>(10,073)</b>	<b>(225,465)</b>	
<b>202 - LOCAL MOTOR FUEL TAX FUND</b>				
<b>Revenue</b>				
40 - TAXES	686,147	695,466	789,642	88%
41 - INTERGOV. REVENUES	38,349	-	-	
45 - INVESTMENT INCOME	10,585	1,192	250	477%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>735,081</b>	<b>696,658</b>	<b>789,892</b>	<b>88%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	21,573	313,174	169,354	185%
53 - CAPITAL OUTLAY	-	708,735	297,951	238%
54 - DEBT SERVICE	303,433	302,568	302,568	100%
59 - INTERFUND & TFR OUT	677	-	-	
<b>Expense Total</b>	<b>325,682</b>	<b>1,324,476</b>	<b>769,873</b>	<b>172%</b>
<b>202 - LOCAL MOTOR FUEL TAX FUND Total</b>	<b>409,398</b>	<b>(627,818)</b>	<b>20,019</b>	
<b>203 - MOTOR FUEL TAX FUND</b>				
<b>Revenue</b>				
40 - TAXES	2,874,104	2,101,573	2,188,923	96%
41 - INTERGOV. REVENUES	98,950	120,472	-	
45 - INVESTMENT INCOME	44,930	3,076	2,500	123%
49 - TRANSFERS IN	677	-	-	
<b>Revenue Total</b>	<b>3,018,661</b>	<b>2,225,120</b>	<b>2,191,423</b>	<b>102%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	20,077	459,014	444,380	103%
53 - CAPITAL OUTLAY	2,937,203	3,268,529	2,612,207	125%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>2,957,281</b>	<b>3,727,542</b>	<b>3,056,587</b>	<b>122%</b>
<b>203 - MOTOR FUEL TAX FUND Total</b>	<b>61,380</b>	<b>(1,502,422)</b>	<b>(865,164)</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>204 - SANITARY SEWER FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	1,192,766	1,390,104	1,338,244	104%
45 - INVESTMENT INCOME	11,847	855	-600	-142%
46 - MISC REVENUES	3,071	2,965	3,500	85%
<b>Revenue Total</b>	<b>1,207,684</b>	<b>1,393,923</b>	<b>1,341,144</b>	<b>104%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	87,152	107,506	229,197	47%
53 - CAPITAL OUTLAY	411,417	280,092	329,600	85%
59 - INTERFUND & TFR OUT	863,457	885,024	885,024	100%
<b>Expense Total</b>	<b>1,362,026</b>	<b>1,272,623</b>	<b>(1,443,821)</b>	<b>88%</b>
<b>204 - SANITARY SEWER FUND Total</b>	<b>(154,342)</b>	<b>121,300</b>	<b>(102,677)</b>	
<b>300 - VEHICLE &amp; EQUIPM REPLCMNT FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	1,000	1,000	-	
45 - INVESTMENT INCOME	39,295	2,841	-1,500	-189%
46 - MISC REVENUES	44,823	175,639	-	
49 - TRANSFERS IN	1,363,246	1,830,510	1,830,510	100%
<b>Revenue Total</b>	<b>1,448,364</b>	<b>2,009,990</b>	<b>1,829,010</b>	<b>110%</b>
<b>Expense</b>				
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	-	-	-	
53 - CAPITAL OUTLAY	2,660,104	1,874,145	2,394,622	78%
54 - DEBT SERVICE	17,500	17,500	18,207	96%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>2,677,604</b>	<b>1,891,645</b>	<b>2,412,829</b>	<b>78%</b>
<b>300 - VEHICLE &amp; EQUIPM REPLCMNT FUND Total</b>	<b>(1,229,240)</b>	<b>118,345</b>	<b>(583,819)</b>	
<b>301 - LANDSCAPE RECYCLING CTR FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES		20,928	20,928	100%
44 - CHARGES FOR SERVICE	793,489	790,399	727,139	109%
45 - INVESTMENT INCOME	7,140	750	-500	-150%
46 - MISC REVENUES	-62	14,438	25	57750%
<b>Revenue Total</b>	<b>800,567</b>	<b>826,515</b>	<b>747,592</b>	<b>111%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	366,759	380,906	400,452	95%
51 - MATERIALS & SUPPLIES	36,232	56,056	117,449	48%
52 - CONTRACTUAL SERVCS	37,738	64,198	113,893	56%
53 - CAPITAL OUTLAY	-	122,855	190,183	65%
59 - INTERFUND & TFR OUT	81,760	85,905	117,871	73%
<b>Expense Total</b>	<b>522,489</b>	<b>709,921</b>	<b>939,848</b>	<b>76%</b>
<b>301 - LANDSCAPE RECYCLING CTR FUND Total</b>	<b>278,078</b>	<b>116,594</b>	<b>(192,256)</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>302 - HOME RECYCLING FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	700,029	737,493	671,721	110%
45 - INVESTMENT INCOME	3,571	289	-500	-58%
46 - MISC REVENUES	-	-	50	0%
<b>Revenue Total</b>	<b>703,600</b>	<b>737,782</b>	<b>671,271</b>	<b>110%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	99,969	103,168	102,278	101%
51 - MATERIALS & SUPPLIES	333	40,448	40,448	100%
52 - CONTRACTUAL SERVCS	395,032	436,670	470,909	93%
59 - INTERFUND & TFR OUT	112,668	111,331	115,569	96%
<b>Expense Total</b>	<b>608,003</b>	<b>691,617</b>	<b>729,204</b>	<b>95%</b>
<b>302 - HOME RECYCLING FUND Total</b>	<b>95,597</b>	<b>46,165</b>	<b>(57,933)</b>	
<b>310 - POLICE SPECIAL FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	40,478	63,055	61,870	102%
43 - FINE, FORF & PENALTY	64,861	39,447	34,632	114%
45 - INVESTMENT INCOME	1,161	88	-100	-88%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>106,500</b>	<b>102,591</b>	<b>96,402</b>	<b>106%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	34,660	31,497	28,119	112%
51 - MATERIALS & SUPPLIES	1,728	2,062	1,819	113%
52 - CONTRACTUAL SERVCS	-	-	-	
53 - CAPITAL OUTLAY	8,034	5,307	7,058	75%
59 - INTERFUND & TFR OUT	12,194	21,649	16,748	129%
<b>Expense Total</b>	<b>56,615</b>	<b>60,514</b>	<b>53,744</b>	<b>113%</b>
<b>310 - POLICE SPECIAL FUND Total</b>	<b>49,884</b>	<b>42,077</b>	<b>42,658</b>	
<b>320 - CABLE TV PEG FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	103,446	55,815	63,500	88%
45 - INVESTMENT INCOME	1,411	154	100	154%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>104,857</b>	<b>55,969</b>	<b>63,600</b>	<b>88%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	903	-	-	
51 - MATERIALS & SUPPLIES	5,799	18,748	14,191	132%
52 - CONTRACTUAL SERVCS	3,765	3,171	8,342	38%
53 - CAPITAL OUTLAY	30,201	64,282	83,877	77%
59 - INTERFUND & TFR OUT	17,411	15,742	14,806	106%
<b>Expense Total</b>	<b>58,079</b>	<b>101,942</b>	<b>121,216</b>	<b>84%</b>
<b>320 - CABLE TV PEG FUND Total</b>	<b>46,778</b>	<b>(45,973)</b>	<b>(57,616)</b>	



## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>321 - ARMS PROGRAMMING FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	127,324	-	-	
45 - INVESTMENT INCOME	1,889	170	-50	-339%
46 - MISC REVENUES	55,426	6,560	4,446	148%
49 - TRANSFERS IN	28,524	-	-	
<b>Revenue Total</b>	<b>213,163</b>	<b>6,730</b>	<b>4,396</b>	<b>153%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	93,127	165	165	100%
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	12,399	23,274	30,000	78%
59 - INTERFUND & TFR OUT	29,497	-	-	
<b>Expense Total</b>	<b>135,022</b>	<b>23,438</b>	<b>30,165</b>	<b>78%</b>
<b>321 - ARMS PROGRAMMING FUND Total</b>	<b>78,141</b>	<b>(16,709)</b>	<b>(25,769)</b>	
<b>330 - COMMUNITY DEV SPECIAL FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	30,170	6,900	-	
45 - INVESTMENT INCOME	-	-	-	
46 - MISC REVENUES	20,995	-	-	
49 - TRANSFERS IN	228,801	214,161	234,990	91%
<b>Revenue Total</b>	<b>279,966</b>	<b>221,061</b>	<b>234,990</b>	<b>94%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	229,022	241,069	273,575	88%
51 - MATERIALS & SUPPLIES	47	885	700	126%
52 - CONTRACTUAL SERVCS	22,941	24,669	25,774	96%
53 - CAPITAL OUTLAY	-	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>252,010</b>	<b>266,624</b>	<b>300,049</b>	<b>89%</b>
<b>330 - COMMUNITY DEV SPECIAL FUND Total</b>	<b>27,956</b>	<b>(45,563)</b>	<b>(65,059)</b>	
<b>331 - COMMUNITY DEV GRANTS FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	1,416,497	871,977	1,076,219	81%
45 - INVESTMENT INCOME	-	-	-	
46 - MISC REVENUES	275	67,898	60,000	113%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,416,772</b>	<b>939,875</b>	<b>1,136,219</b>	<b>83%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	-	-	-	
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	713,297	1,558,632	988,030	158%
53 - CAPITAL OUTLAY	387,772	97,096	97,096	100%
59 - INTERFUND & TFR OUT	228,801	214,161	234,990	91%
<b>Expense Total</b>	<b>1,329,869</b>	<b>1,869,889</b>	<b>1,320,116</b>	<b>142%</b>
<b>331 - COMMUNITY DEV GRANTS FUND Total</b>	<b>86,903</b>	<b>(930,014)</b>	<b>(183,897)</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>332 - URBANA MARKET FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	4,000	11,099	-	
44 - CHARGES FOR SERVICE	28,015	127,293	92,938	137%
45 - INVESTMENT INCOME	519	27	-50	-55%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>32,534</b>	<b>138,419</b>	<b>92,888</b>	<b>149%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	67,541	63,926	76,015	84%
52 - CONTRACTUAL SERVCS	28,557	16,619	54,379	31%
59 - INTERFUND & TFR OUT	3,272	3,807	4,073	93%
<b>Expense Total</b>	<b>99,369</b>	<b>84,352</b>	<b>134,467</b>	<b>63%</b>
<b>332 - URBANA MARKET FUND Total</b>	<b>(66,836)</b>	<b>54,067</b>	<b>(41,579)</b>	
<b>340 - POST TIF CLOSURE FUND</b>				
<b>Revenue</b>				
40 - TAXES	-	-	-	
45 - INVESTMENT INCOME	189	-	-	
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	170	85	200%
<b>Revenue Total</b>	<b>189</b>	<b>170</b>	<b>85</b>	<b>200%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	78,427	-	-	
59 - INTERFUND & TFR OUT	5,810	-	-	
<b>Expense Total</b>	<b>84,237</b>	<b>-</b>	<b>-</b>	
<b>340 - POST TIF CLOSURE FUND Total</b>	<b>(84,048)</b>	<b>170</b>	<b>85</b>	
<b>342 - TIF 2</b>				
<b>Revenue</b>				
40 - TAXES	1,944,091	1,598,381	1,694,222	94%
45 - INVESTMENT INCOME	12,261	1,269	200	634%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,956,351</b>	<b>1,599,650</b>	<b>1,694,422</b>	<b>94%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	132,131	160,166	171,771	93%
52 - CONTRACTUAL SERVCS	213,142	214,376	268,524	80%
53 - CAPITAL OUTLAY	-	-	-	
54 - DEBT SERVICE	931,098	933,302	946,098	99%
59 - INTERFUND & TFR OUT	-	170	85	200%
<b>Expense Total</b>	<b>1,276,371</b>	<b>1,308,013</b>	<b>1,386,478</b>	<b>94%</b>
<b>342 - TIF 2 Total</b>	<b>679,981</b>	<b>291,636</b>	<b>307,944</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>343 - TIF 4</b>				
<b>Revenue</b>				
40 - TAXES	1,688,388	1,671,119	1,530,105	109%
45 - INVESTMENT INCOME	25,019	1,632	-1,500	-109%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,713,407</b>	<b>1,672,751</b>	<b>1,528,605</b>	<b>109%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	132,230	126,268	133,905	94%
52 - CONTRACTUAL SERVCS	496,221	585,694	588,562	100%
53 - CAPITAL OUTLAY	-	93,404	186,809	50%
<b>Expense Total</b>	<b>628,451</b>	<b>805,366</b>	<b>909,276</b>	<b>89%</b>
<b>343 - TIF 4 Total</b>	<b>1,084,956</b>	<b>867,384</b>	<b>619,329</b>	
<b>344 - CENTRAL TIF</b>				
<b>Revenue</b>				
40 - TAXES	471,232	477,690	491,446	97%
45 - INVESTMENT INCOME	82	-48	-200	24%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>471,314</b>	<b>477,641</b>	<b>491,246</b>	<b>97%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	220,359	582,333	399,260	146%
53 - CAPITAL OUTLAY	-	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>220,359</b>	<b>582,333</b>	<b>399,260</b>	<b>146%</b>
<b>344 - CENTRAL TIF Total</b>	<b>250,955</b>	<b>(104,692)</b>	<b>91,986</b>	
<b>350 - AMERICAN RESCUE PLAN FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	6,487,280	6,487,280	6,487,280	100%
45 - INVESTMENT INCOME	-	7,553	750	1007%
<b>Revenue Total</b>	<b>6,487,280</b>	<b>6,494,833</b>	<b>6,488,030</b>	<b>100%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	-	100,000	100,000	100%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100%</b>
<b>350 - AMERICAN RESCUE PLAN FUND Total</b>	<b>6,487,280</b>	<b>6,394,833</b>	<b>6,388,030</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>360 - GENERAL RESERVE FUND</b>				
<b>Revenue</b>				
45 - INVESTMENT INCOME	25,591	1,801	-400	-450%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>25,591</b>	<b>1,801</b>	<b>-400</b>	<b>-450%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	10,746	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>10,746</b>	<b>-</b>	<b>-</b>	
<b>360 - GENERAL RESERVE FUND Total</b>	<b>14,844</b>	<b>1,801</b>	<b>(400)</b>	
<b>370 - RETAINED RISK FUND</b>				
<b>Revenue</b>				
45 - INVESTMENT INCOME	17,464	1,084	-500	-217%
46 - MISC REVENUES	150,636	18,500	25,000	74%
49 - TRANSFERS IN	759,962	1,527,117	1,525,948	100%
<b>Revenue Total</b>	<b>928,062</b>	<b>1,546,701</b>	<b>1,550,448</b>	<b>100%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	7,755	-	-	
51 - MATERIALS & SUPPLIES	-	-	2,000	0%
52 - CONTRACTUAL SERVCS	1,210,197	983,559	1,483,500	66%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>1,217,952</b>	<b>983,559</b>	<b>1,485,500</b>	<b>66%</b>
<b>370 - RETAINED RISK FUND Total</b>	<b>(289,890)</b>	<b>563,142</b>	<b>64,948</b>	
<b>500 - PARKING FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES		151	-	
44 - CHARGES FOR SERVICE	917,388	1,211,842	1,297,939	93%
45 - INVESTMENT INCOME	12,889	770	-25	-3082%
<b>Revenue Total</b>	<b>930,276</b>	<b>1,212,763</b>	<b>1,297,914</b>	<b>93%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	187,968	212,701	218,522	97%
51 - MATERIALS & SUPPLIES	11,070	37,818	86,841	44%
52 - CONTRACTUAL SERVCS	143,589	245,638	363,400	68%
53 - CAPITAL OUTLAY	-	-	30,000	0%
54 - DEBT SERVICE	-	-	-	
59 - INTERFUND & TFR OUT	1,011,363	1,035,448	1,110,141	93%
<b>Expense Total</b>	<b>1,353,990</b>	<b>1,531,606</b>	<b>1,808,904</b>	<b>85%</b>
<b>500 - PARKING FUND Total</b>	<b>(423,714)</b>	<b>(318,842)</b>	<b>(510,990)</b>	

## SUMMARY BY FUND AND CATEGORY

FY22 Fourth Quarter (July - June 2022)

	FY21 Actual	FY22 Actual/Enc	FY22 Rev Budget	Percent Used
<b>600 - EQUIPMENT SERVICES FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	744,207	782,169	-	
45 - INVESTMENT INCOME	2,812	182	200	91%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	1,074,079	0%
<b>Revenue Total</b>	<b>747,019</b>	<b>782,351</b>	<b>1,074,279</b>	<b>73%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	360,440	392,542	392,738	100%
51 - MATERIALS & SUPPLIES	313,990	482,008	458,402	105%
52 - CONTRACTUAL SERVCS	118,541	168,597	181,488	93%
53 - CAPITAL OUTLAY	4,269	39,918	46,800	85%
59 - INTERFUND & TFR OUT	19,353	22,553	18,286	123%
<b>Expense Total</b>	<b>816,593</b>	<b>1,105,619</b>	<b>1,097,714</b>	<b>101%</b>
<b>600 - EQUIPMENT SERVICES FUND Total</b>	<b>(69,574)</b>	<b>(323,268)</b>	<b>(23,435)</b>	
<b>610 - INFORMATION TECHNOLOGY FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	38,462	40,636	46,303	88%
45 - INVESTMENT INCOME	1,410	147	50	293%
46 - MISC REVENUES	-	3,380	-	
49 - TRANSFERS IN	678,242	746,156	776,811	96%
<b>Revenue Total</b>	<b>718,113</b>	<b>790,318</b>	<b>823,164</b>	<b>96%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	428,811	472,371	486,287	97%
51 - MATERIALS & SUPPLIES	75,052	112,590	120,742	93%
52 - CONTRACTUAL SERVCS	186,050	285,674	320,839	89%
53 - CAPITAL OUTLAY	50,918	7,880	12,524	63%
59 - INTERFUND & TFR OUT	14,658	74,199	74,427	100%
<b>Expense Total</b>	<b>755,489</b>	<b>952,714</b>	<b>1,014,819</b>	<b>94%</b>
<b>610 - INFORMATION TECHNOLOGY FUND Total</b>	<b>(37,376)</b>	<b>(162,396)</b>	<b>(191,655)</b>	