

# QUARTERLY FINANCIAL REPORT

## FY2021 – FOURTH QUARTER

### INTRODUCTION

Attached is a financial report for all active City funds for the quarter ended June 30, 2021. This report includes all City funds that have had any activity (budget or actual) since July 1, 2020 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@urbanaininois.us](mailto:klfrancisco@urbanaininois.us)), Shaennon Clark ([saclark@urbanaininois.us](mailto:saclark@urbanaininois.us)), or Elizabeth Hannan ([eahannan@urbanaininois.us](mailto:eahannan@urbanaininois.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 comprehensive annual financial report, which is presented on a modified accrual basis.

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 FY2021 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 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 FY2021 budget and this better represents funds that are obligated.

When the FY2022 budget was approved, Council also amended the FY2021 budget to match the FY2021 estimates. Comparisons to budget are based on the revised/amended budget, which includes these changes, unless otherwise noted.

## GENERAL FUND HIGHLIGHTS

As of the end of June, property tax is at 87% of revised budget/current projection. Estimating property tax revenues has been difficult due to irregular payments over the past couple of years, but payments for the 2020 levy seem to be consistent with a normal distribution schedule and back on track.

Major revenues, including State and Home Rule sales tax, and income tax continue to exceed projections made early in the pandemic. State sales tax is at about 102% of revised budget and Home Rule tax is also at about 102% of revised budget at the end of the fourth quarter.

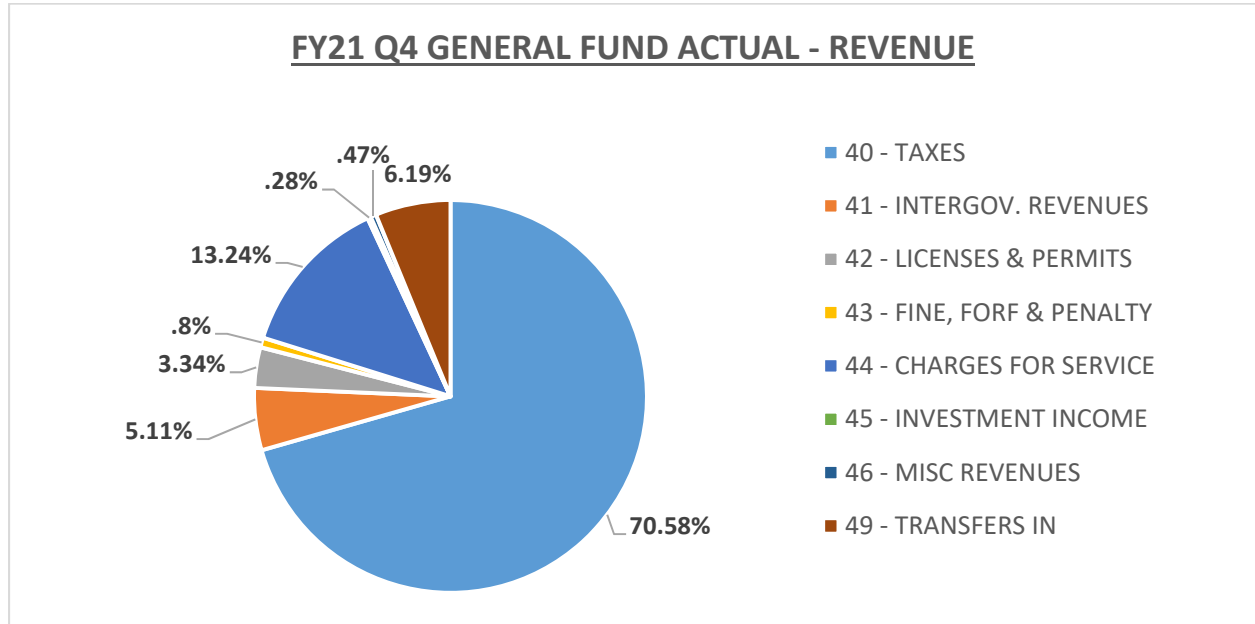
Overall, State and Home Rule sales tax, and use tax have been resilient against the pandemic as shoppers showed a strong preference for online sales and retail sales rebounded quicker than previously anticipated. FY2021 actuals for these three sales tax categories combined is 4.7% higher than FY2020 actuals.

Income taxes are also coming in at 107% of revised budget. Later in this report, these key revenues that are impacted by the pandemic are analyzed in more detail.

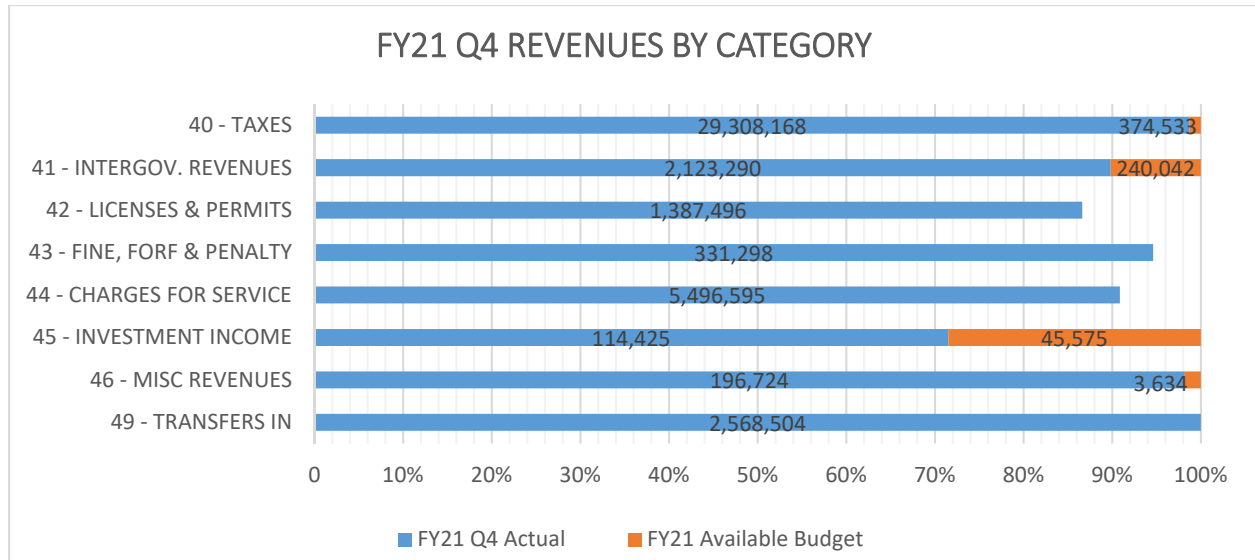
We are in a better position to weather this pandemic due to our efforts over the past few years to create a strong foundation for the future. And while the financial impact of COVID has been better than originally anticipated, we still await a full recovery with a focus on supporting our City in this effort. This will continue to be our focus into FY2022; especially in light of recent developments related to the pandemic.

## GENERAL FUND REVENUES

The General Fund (100) provides for most basic City services. At the fourth quarter, total revenues collected were \$41.5 million. Tax revenues (70.6%) and charges for service (13.2%) accounted for 83.8% of total revenues.

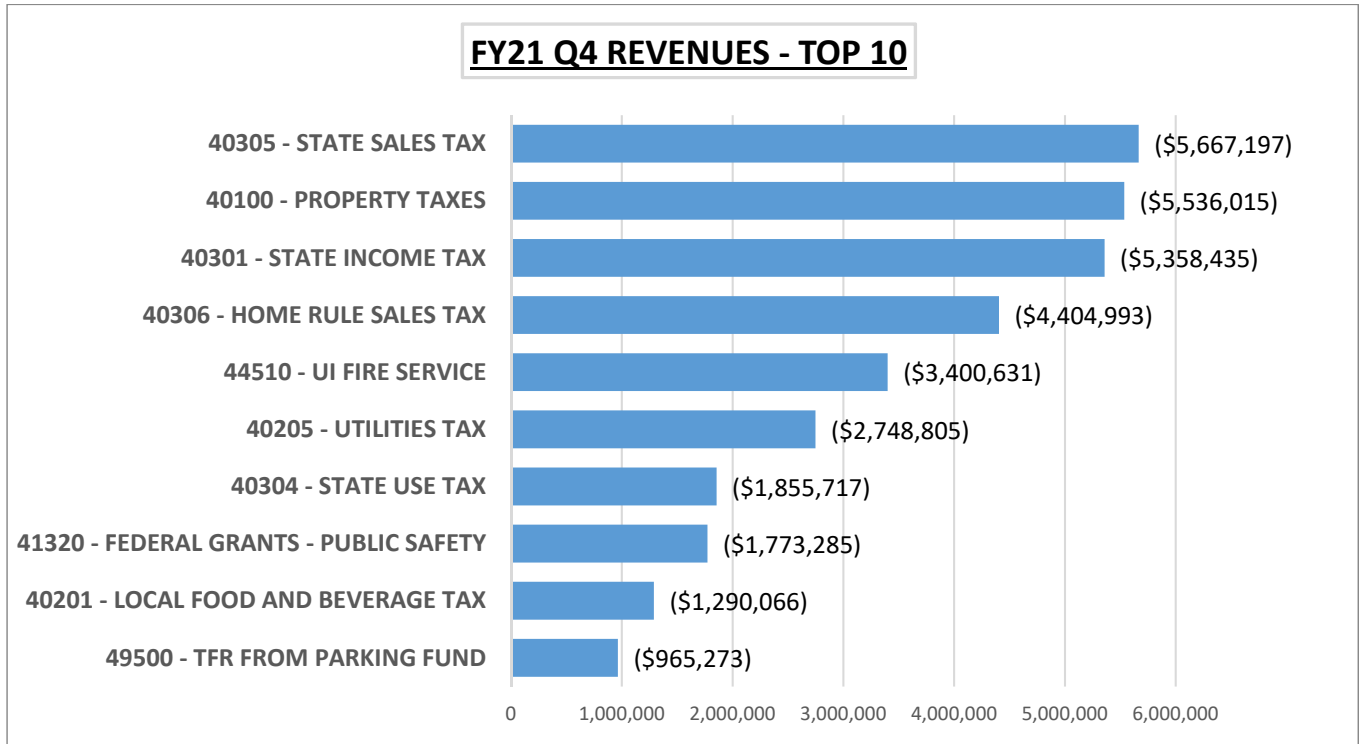


The majority of revenues appear to be consistent with the budget. Main revenue sources such as taxes and charges for services are on track with the budget, with nearly \$34.8 million collected. Total General Fund revenues are \$122,000 higher than budgeted.



### GENERAL FUND REVENUES (CONT'D)

Below are the top ten revenue sources in the General Fund as of June 30, 2021. They accounted for \$33.0 million or about 79% of the General Fund total revenues in the fourth quarter.



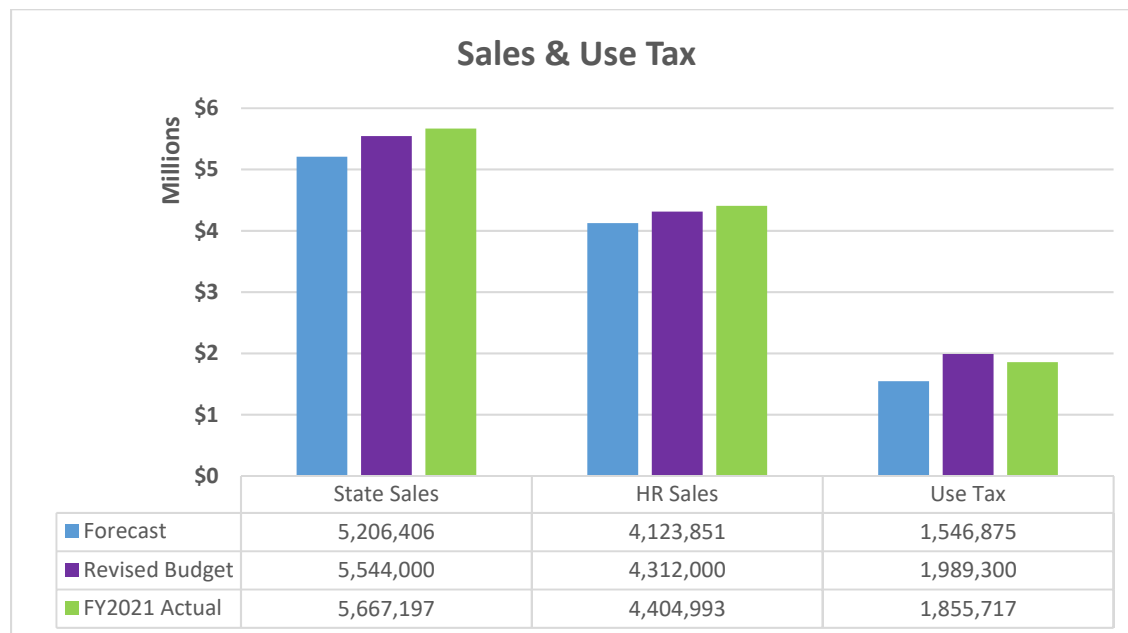
## COVID-19 IMPACTED REVENUES

The following revenues were selected for additional analysis based on these factors: (1) variance from budget as December 31, 2020, (2) typical variability during recessions, (3) direct impact from COVID-19 pandemic, and (4) the size and relative impact on the overall budget. The following shows the current projection based on the end of the fourth quarter. Therefore, this current projection is where we expect to end FY2021 on the cash basis of accounting. We will continue to assess the impact of COVID-19 into the first quarter of FY2022; especially in light of ever changing developments related to the pandemic.

### Sales & Use Tax –

The first changes related to the “Leveling the Playing Field for Illinois Retail Act” were effective in January 2020. Increased compliance on use tax collection for out of state retailers was expected as part of the first phase of implementation. The largest changes occurred in July 2020, when sales from remote retailers (no physical presence in Illinois) and “marketplace sales” by non-Illinois retailers that meet the threshold of 200 transactions or \$100,000 in revenue were subject to sales tax based on the destination. Because of the pandemic, it is impossible to separate the impact of these changes vs. the impact of the recession on retail sales.

State use tax is a per capita distribution of a portion (1% of 6.25%) of use tax revenues remitted to the State. At the end of the fourth quarter, the use tax revenue exceeds the budget and is performing better than expected. This probably reflects increased use of online shopping during the pandemic from retailers who do not meet the sales tax threshold.



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

The first distributions of the locally imposed cannabis tax were received in October, November, and December 2020 for sales in July, August, and September 2020. Because we have only one retailer and need to maintain confidentiality, these are combined with Home Rule sales tax revenue, rather than being reflected in a separate line item.

Projections for sales and use tax in the FY2021 budget were modified in relation to the COVID-19 pandemic. Those projections were further refined in the FY2022 Financial Forecast that was presented to the City Council in October 2020. As we continue to collect additional revenue data, and our understanding of how the pandemic may play out increases, those projections are regularly refined.

While sales tax revenue overall dropped significantly in the first months of the pandemic, the low point of a 20% decrease occurred for April sales (July revenue) and sales appear to have bounced back quickly as consumers adjusted. Sales in the City of Urbana tend towards more essential items, such as groceries, basic household goods, and medications.

Home Rule sales tax does not apply to auto sales and most grocery sales, as well as certain medications. This difference in the tax base explains the difference in performance between State and Home Rule sales tax.

In addition, as consumers increasingly rely on online sales, use tax, which applies to certain online sales, has increased considerably over projections. It is too early to tell whether this is a more permanent shift, or whether it will shift back towards bricks and mortar retail post-pandemic.

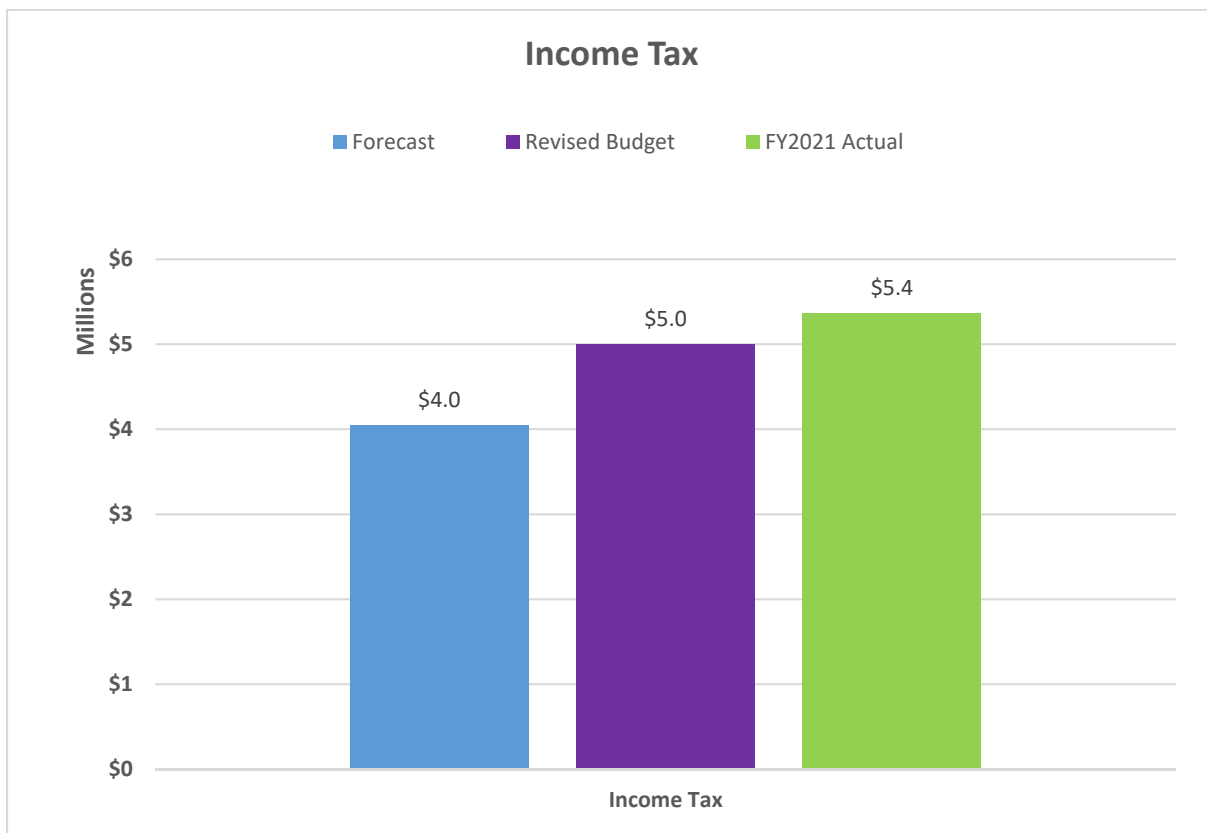
Since developing the Financial Forecast in the fall, staff has revised projections based on data through the fourth quarter of FY21 (6/30/2021), which are shown in the chart. The total for all three of these related revenues has increased from \$10.88M in the forecast to \$11.93M for FY2021 actual. So these revenues are on an upward trend from the lower points experienced at the beginning of the pandemic.

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

### Income Tax –

While we had previously anticipated a negative impact on income taxes due to the pandemic, our current projection is higher than the FY2021 budget and forecast. This is likely due to the fact most jobs lost in the recession were lower wage jobs. Current year receipts are also affected by delayed payments that would have normally been recorded in FY2020. Finally, the State approved a budget that restored the remaining 5% diversion of LGDF (local government distribute fund) allocations in the State budget. Income tax receipts were budgeted at \$3.81M before the diversion was restored.

The forecast was \$4.04M and the FY2021 actual is \$5.4M (this is also an increase from the revised budget of \$5.0M).



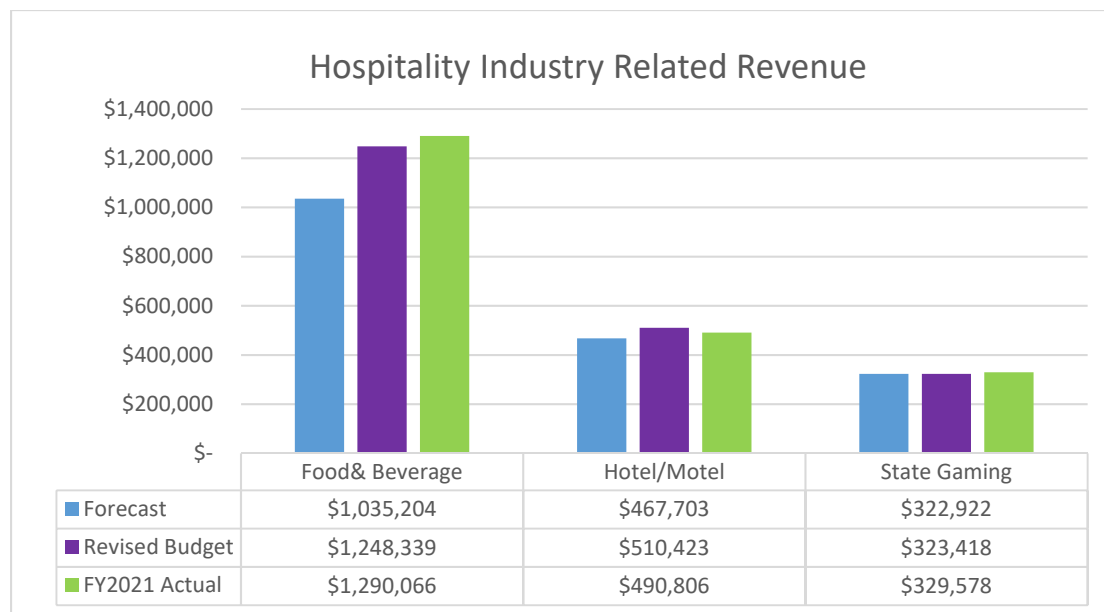
## COVID-19 IMPACTED REVENUES (CONT'D)

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

Food and beverage taxes were greatly impacted by Covid-19, but our current projection is only 5% lower than budget which is better than previously anticipated. Our forecast and budget were originally decreased in relation to the pandemic but the current projection is exceeding forecast expectations by 25%. The forecast estimated that food and beverage tax would be significantly lower than the budget, but due to better than expected F&B tax revenue we expect to end up at approximately 7.6% higher than even the prior year actual.

### Hotel/Motel Tax –

Like F&B taxes, the forecast for hotel/motel taxes was reduced in relation to the pandemic; however, FY2021 actual is exceeded the forecast by 25%. The FY2021 forecast reflected a 50% reduction in hotel motel tax due to anticipated Covid-19 impacts. While we saw a 52% reduction in this tax as of March 2021, compared to last year actuals, we have seen a gradual increase in the fourth quarter. This upward trend is due to the easing of restrictions based on improving COVID metrics.



### State Gaming Tax -

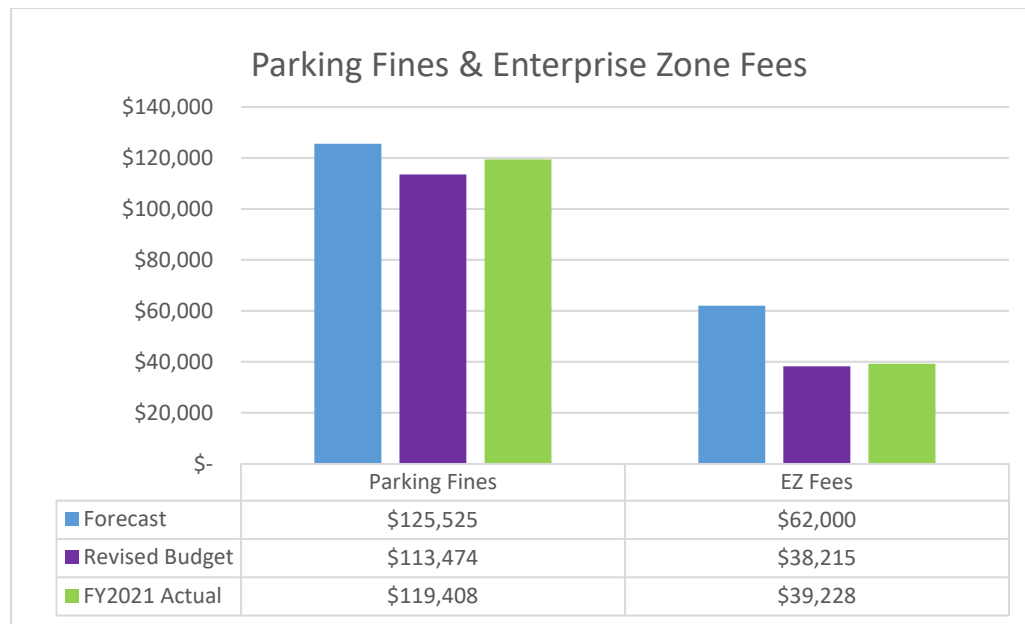
State Gaming was suspended from mid-March through the end of June 2020 related to the pandemic, but once the suspension lifted, gaming came back stronger than the prior year. Based on Covid-19 mitigation efforts late last year through January 20, 2021 that limited hours of operation and gamer capacity, we had experienced lower gaming revenues during those months; however, gaming has come back to even higher levels than seen immediately after the easing of restrictions. We expect to end the year 2% higher than the forecast and revised budget.



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

### Parking Fines -

A reduction in parking fines was forecasted in relation to the pandemic and we expect to end the year with this revenue ending at 5% lower than forecasted. The forecast reflected a 50% reduction from the budget while we are projecting to end the year at 52% lower than budget. The mitigation efforts affecting dining and recreational activities, and less enforcement efforts during the pandemic, have had a significant impact on this projection. However, parking fine revenue has been increasing each quarter as reduced mitigation efforts due to better Covid metrics are resulting in increased parking activity.

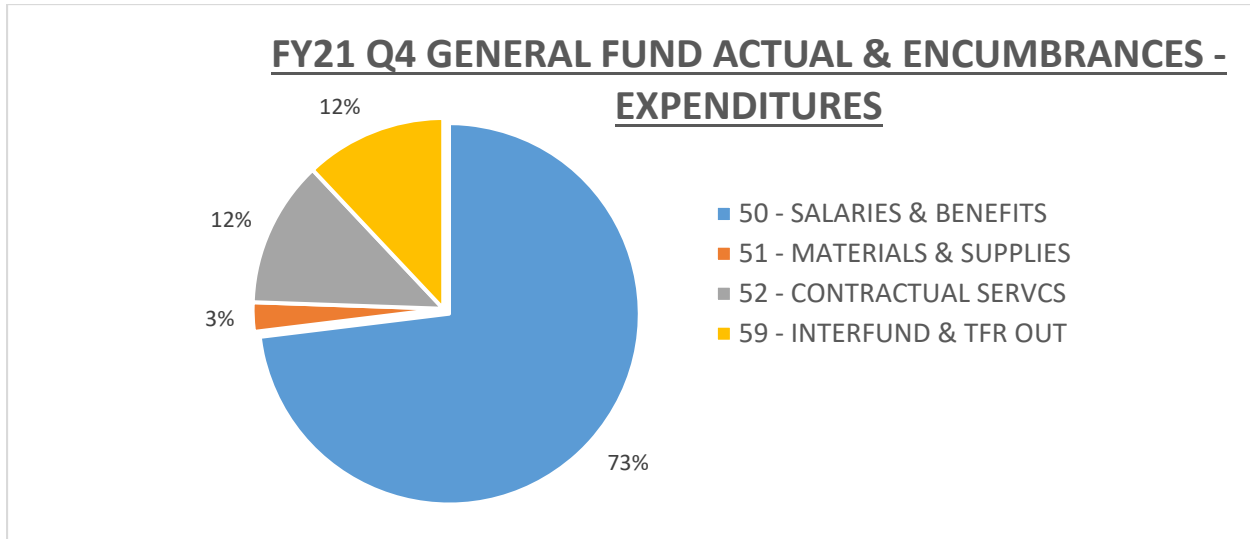


### Enterprise Zone (EZ) Fees -

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. The fees are anticipated to be significantly lower than the budget/forecast and it appears that the pandemic has particularly affected new commercial development. FY2021 actual enterprise zone fees are 37% below forecast.

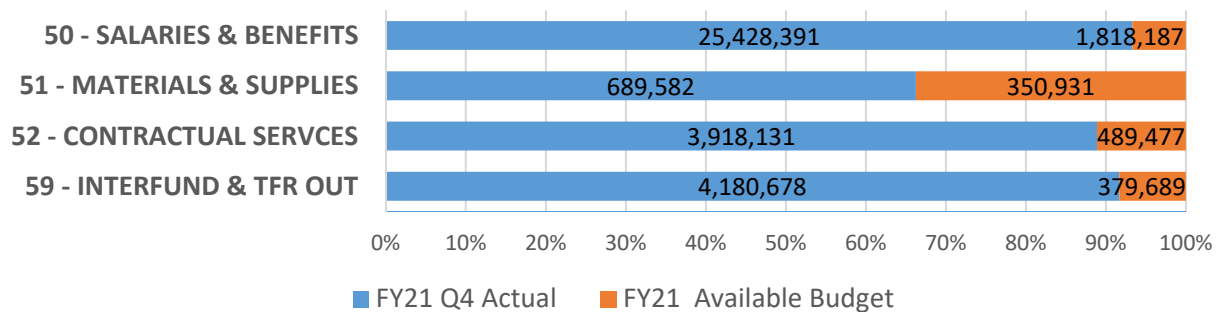
## GENERAL FUND EXPENDITURES

On the expenditure side, the City spent or encumbered \$34.8 million or 92% of the total budget at the end of the fourth quarter. Salaries and benefits represented 73% of total expenditures in the General Fund for the fourth quarter. Generally expenditures are highest in the 4<sup>th</sup> quarter as we continue to pay for services delivered in the current fiscal year up through mid-August.



About \$416 thousand in General Fund contractual services are encumbered. The largest of these is \$63 thousand for RMS implementation expenses through June 30, 2021.

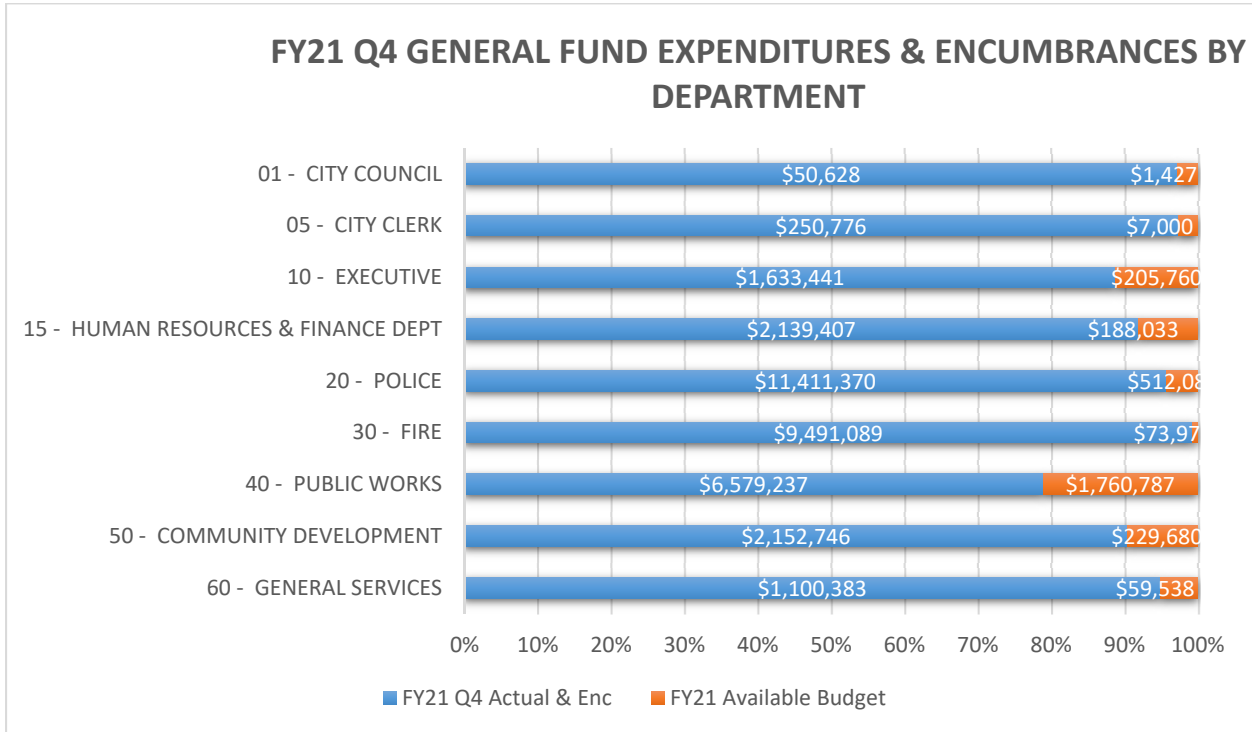
## FY21 Q4 GENERAL FUND EXPENDITURES BY CATEGORY



### GENERAL FUND EXPENDITURES (CONT'D)

On average, departments spent or obligated (encumbered) an average of 92% of their budgets at the end of fourth quarter.

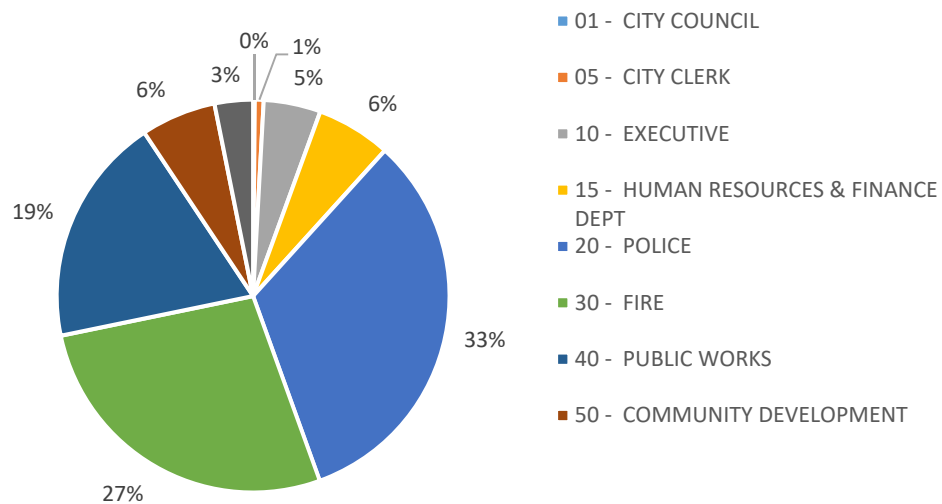
Since Finance and Human Resources have been merged, expenditures for those functions are reflected in the new Human Resources & Finance Department budget starting FY2021.



### GENERAL FUND EXPENDITURES (CONT'D)

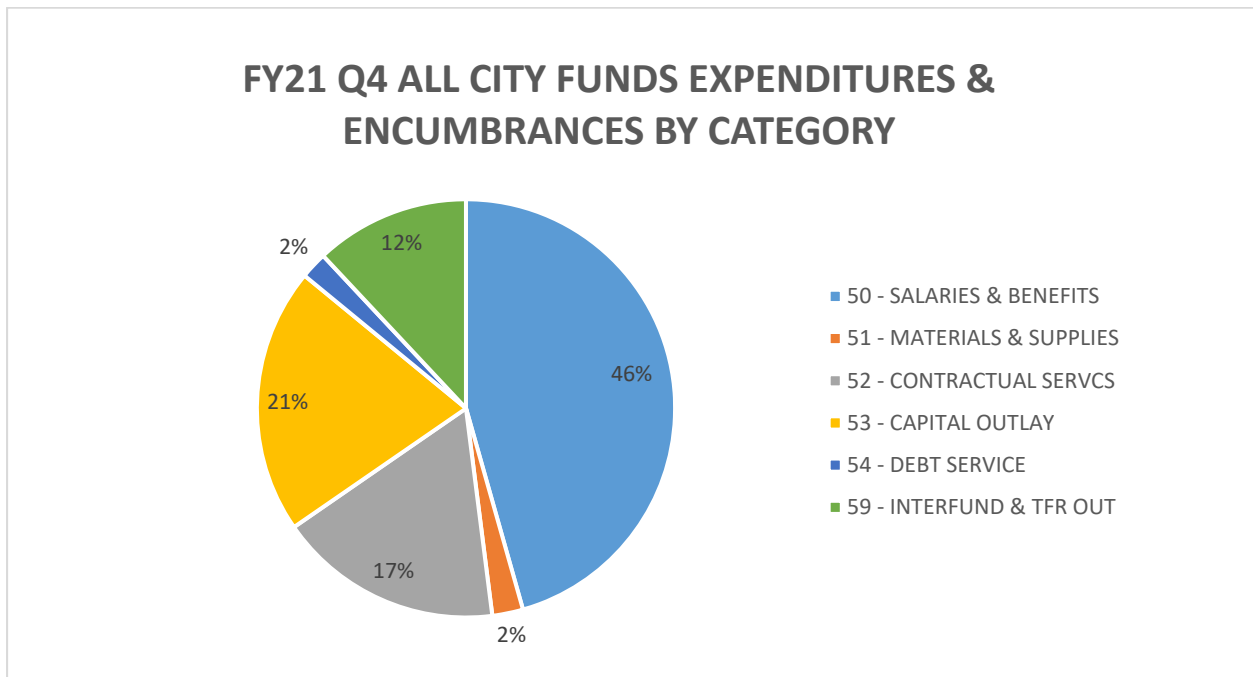
Unexpected expenditures for supplies, equipment, and testing, in response to the COVID-19 pandemic, at the end of fourth quarter totaled \$57,763 in the General Fund. The City continues to incur additional expenses, and intends to request reimbursement from available federal grants. However, it is unknown whether those expenses will be covered, and any covered expenses are unlikely to be fully reimbursed.

### FY21 Q4 GENERAL FUND EXPENDITURES BY DEPARTMENT



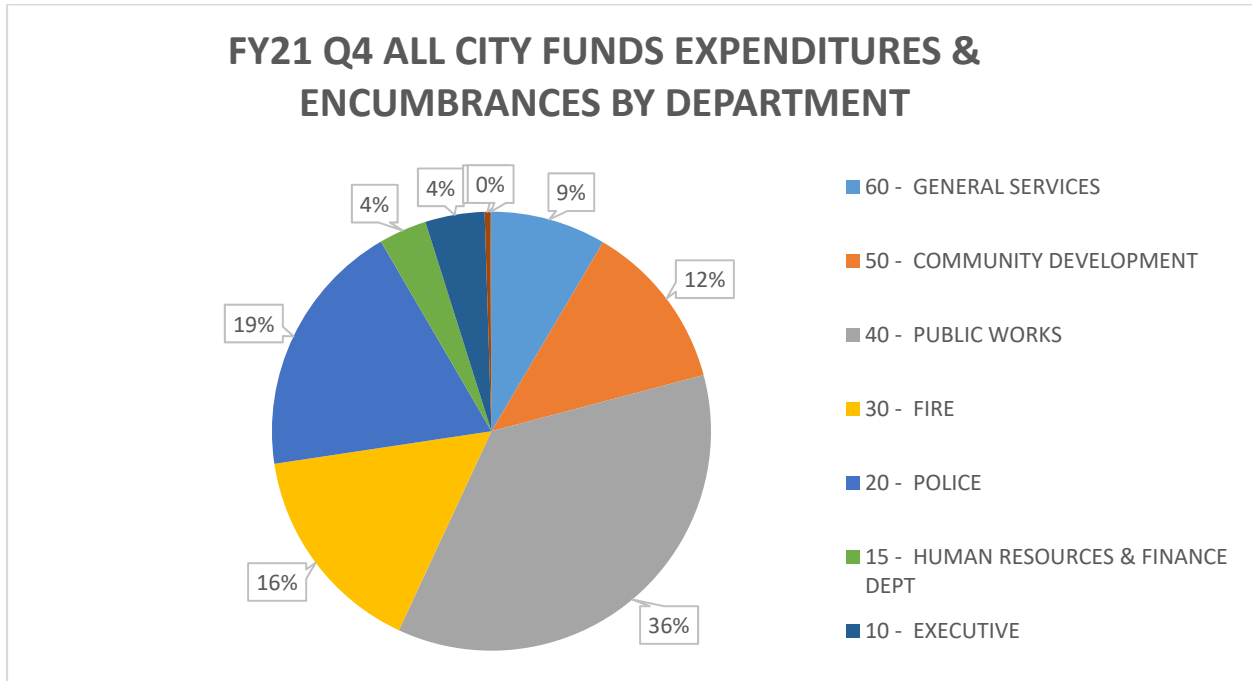
## ALL CITY FUNDS EXPENDITURES

This chart below presents information for all City funds expenditures and encumbrances excluding Police pension, Fire pension and Library for Q4 of FY2021. 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 21% (\$12.4 million) of all funds expenditures and encumbrances at the end of fourth quarter.



### ALL CITY FUNDS EXPENDITURES BY DEPARTMENT

The chart below presents information for all City funds expenditures by department excluding Police pension, Fire pension and Library. In the fourth quarter, Public works, accounts for 36% of all funds expenditures and encumbrances.



## OTHER FUNDS HIGHLIGHTS

Urbana Market (332), Parking (500), Motor Fuel Tax (203), and Local Motor Fuel Tax Funds (202): Revenues in these funds were affected by the pandemic, and these funds may be eligible for revenue replacement from American Rescue Plan funds. It may be necessary to replace revenue to continue planned activities and projects.

Motor Fuel Tax Fund (203): This fund records the motor fuel taxes received from the State of Illinois. 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 is expected to increase MFT revenues by about 50%. This revenue is tracked in a separate revenue account called "State MFT TRF". These revenue sources will be affected by the pandemic.

In addition, starting May 2020, the City began receiving supplemental local REBUILD Illinois Bond Funds, which is expected for a total of 6 installments through calendar year 2022. 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.

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

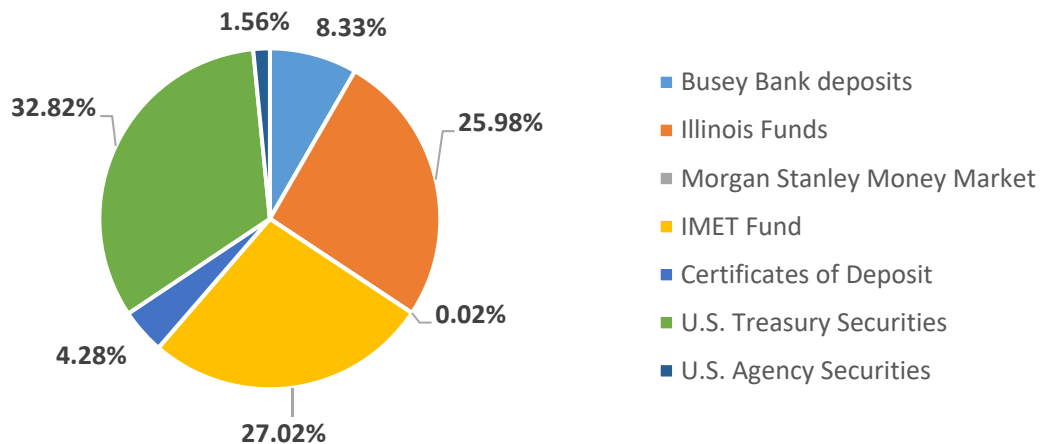
American Rescue Plan Fund (350): This fund holds revenues from the American Rescue Plan Act (ARP). The City of Urbana will receive approximately \$12.9 million from ARP, according to recent estimates. (This figure may change as the program unfolds.) This is one-time federal funding to help communities 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 City expects to receive ARP funds in two equal distributions over the next two years. The first half of the allotment was received in the fourth quarter of FY2021 (June 2021). The second half of the allotment is expected to be received in the fourth quarter of FY2022 (June 2022). Spending the initial allotment will require approval of a budget amendment. Per the Treasury Department's Interim Final Rule, local governments have until December 31, 2024 to obligate the funds and until December 31, 2026 to expend the obligated funds.

## 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, 2021.

### CASH AND INVESTMENTS - \$59,114,722



The City's investments increased by \$12.4 million from last quarter. This is mostly due to the receipt of the first allotment of the American Rescue Plan funds (\$6.487 million) in June and the timing of property tax receipts and planned expenditures.

As of June 30, the City had \$2.53 million (4.28% of total portfolio value) in Certificates of Deposit (CD's) and each has \$250,000 FDIC insurance. The City also had \$4.92 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 \$10 million as of June 30, 2021.

The City also had \$15.97 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 provide a relatively high return.

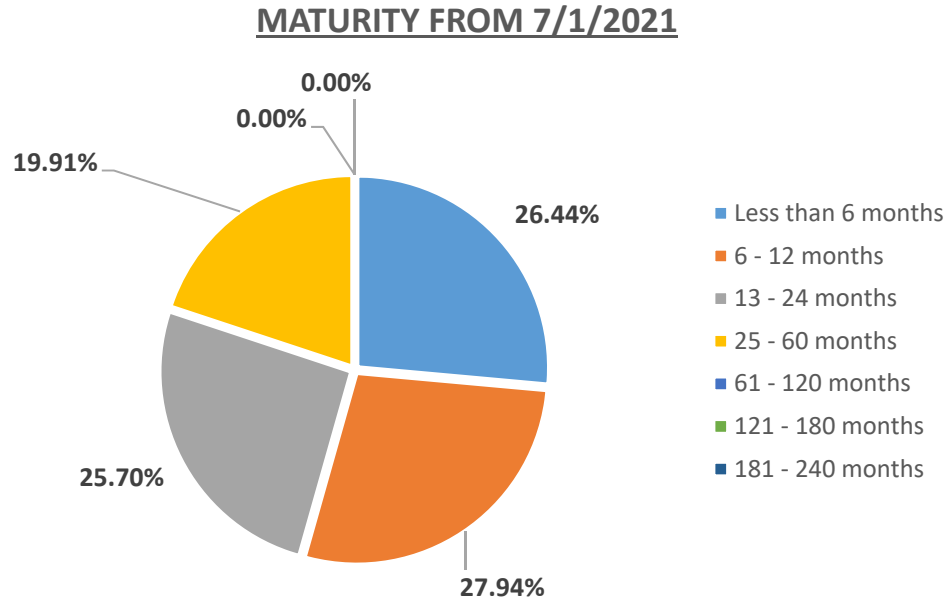
The City also had over \$15.36 million in Illinois Funds. The Illinois Funds is a Local Government Investment Pool (LGIP) operated by the Illinois State Treasurer's Office. The Illinois Funds lets government agencies use the Illinois State Treasurer's resources to safely invest their funds while enjoying the economies of scale available from a \$4 - 6 billion pooled fund investment portfolio.

With over \$36.26 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 \$22.85 million with regard to maturities based on the beginning date of June 30, 2021.



As can be seen from the chart, 26.44% of the portfolio will be available within 6 months and 27.94% of the portfolio will be available between six months and one year. The weighted average maturity of the portfolio is 0.47 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 FY21 Investment Report**  
**Summary by Asset Class**

	Amount	%	Yield *	Maturity (in years) as of 6.30.21			
				Less than 1	1 - 5	6 - 10	Greater than 10
Cash and Cash Equivalents							
Busey Bank deposits	4,921,557	8.33%	1.55%	4,921,557	-	-	-
Illinois Funds	15,356,686	25.98%	1.70%	15,356,686	-	-	-
Morgan Stanley cash, bank deposit program and money market funds	10,526	0.02%	1.23%	10,526	-	-	-
IMET Convenience Fund	10,025,790	16.96%	1.68%	10,025,790.14	-	-	-
IMET 1-3 Year Fund	5,946,970	10.06%	1.66%	5,946,969.84	-	-	-
Subtotal Cash and Cash Equivalents	36,261,529	61.34%		36,261,529	-	-	-
Certificates of Deposit	2,529,196	4.28%		1,710,000	819,196	0	-
U.S. Treasury Securities	19,401,829	32.82%		10,068,110	9,333,719	-	-
U.S. Agency Securities							
Federal National Mortgage Association	-	0.00%		-	-	-	-
Federal Home Loan Mortgage Corporation	425,426	0.72%		425,426	-	-	-
Federal Home Loan Banks	225,091	0.38%		225,091	-	-	-
Resolution FDG Corp	-	0.00%		-	-	-	-
Tennessee Valley Authority	271,056	0.46%		-	271,056	-	-
Government National Mortgage Association	594	0.00%		-	594	-	-
Subtotal U.S. Agency Securities	922,167	1.56%		650,517	271,650	0	0
Total	59,114,722	100.00%		48,690,156	10,424,565	0	0
				82.37%	17.63%	0.00%	0.00%
Weighted average maturity	0.47						

\* 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  
 FY21 Q4 Investment Report  
 List of Investments

<u>Financial Institution</u>	<u>Maturity Date</u>	<u>Interest/Coupon Rate</u>	<u>Cost</u>	<u>Par</u>	<u>Interest earned Q4 FY21</u>
<b>CERTIFICATES OF DEPOSIT</b>					
CAPITAL ONE BK US GLEN ALLEN VA CD	7/26/2021	2.05%	245,000.00	245,000.00	-
GOLDMAN SACHS BK USA NEW YORK CD	7/26/2021	2.05%	245,000.00	245,000.00	-
MORGANSTANLEY SALT LAKE CITY UT CD	7/26/2021	2.10%	245,000.00	245,000.00	-
ALLY BK MIDVALE U MIDVALE UT	10/25/2021	3.10%	245,000.00	245,000.00	3,787.10
BARCLAYS BANK WILMINGTON DE	10/25/2021	3.10%	240,000.00	240,000.00	3,709.81
DISCOVER GREENWOOD DE	1/21/2022	2.40%	250,000.00	250,000.00	-
COUNTRY BANK CD WARE MA	1/31/2022	2.70%	240,000.00	240,000.00	1,615.56
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	1,647.00
CIT SALT LAKE CITY UT CD	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 BILL	12/2/2021	ZCB	4,597,665.78	4,600,000.00	-
US TREASURY NOTE	1/31/2022	1.50%	4,505,341.68	4,468,000.00	-
US TREASURY NOTE	6/30/2022	0.13%	965,102.82	964,000.00	602.50
US TREASURY NOTE	1/31/2023	0.13%	1,001,800.79	1,000,000.00	-
US TREASURY NOTE	2/28/2023	0.13%	1,416,409.31	1,414,000.00	-
US TREASURY NOTE	3/15/2023	0.50%	2,016,034.89	2,000,000.00	-
US TREASURY NOTE	4/15/2023	0.25%	999,265.97	995,000.00	1,243.75
US TREASURY NOTE	10/15/2023	0.13%	480,979.48	480,000.00	-
US TREASURY NOTE	11/15/2023	0.13%	2,176,001.95	2,168,000.00	2,710.00
US TREASURY NOTE	12/15/2023	0.13%	1,243,226.68	1,245,000.00	778.13
<b>U.S. AGENCY SECURITIES</b>					
FHLB 9/10/21	9/10/2021	3.00%	225,090.66	225,000.00	-
FHLMC 1/13/22	1/13/2022	2.38%	425,426.39	425,000.00	-
GNMA 23OC20	10/20/2023	6.50%	552.87	629,841.00	9.61
GNMA 23NV20	11/20/2023	6.50%	40.99	40,159.00	0.69
TENN VALLEY AUTH 11/1/24	11/1/2024	ZCB	271,056.42	300,000.00	-
<b>Total</b>			<b>22,853,192.56</b>		

## GENERAL FUND REVENUE DETAILS

FY21 Fourth Quarter (July -June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Collected
<b>100 - GENERAL FUND</b>				
<b>Revenue</b>				
<b>40 - TAXES</b>				
40100 - PROPERTY TAXES	(3,697,145)	(5,536,015)	(6,361,731)	87%
40201 - LOCAL FOOD AND BEVERAGE TAX	(1,318,903)	(1,290,066)	(1,248,339)	103%
40202 - PACKAGE LIQUOR SALES TAX	(334,661)	(367,355)	(335,543)	109%
40203 - LOCAL HOTEL/MOTEL TAX	(736,648)	(490,806)	(510,423)	96%
40205 - UTILITIES TAX	(2,632,066)	(2,748,805)	(2,690,800)	102%
40206 - NATURAL GAS USE TAX	(411,503)	(415,629)	(412,830)	101%
40301 - STATE INCOME TAX	(4,079,486)	(5,358,435)	(4,999,400)	107%
40302 - PERSONAL PROPERTY REPL TAX	(289,838)	(369,607)	(369,607)	100%
40303 - TELECOMMUNICATIONS TAX	(545,781)	(472,177)	(583,110)	81%
40304 - STATE USE TAX	(1,565,849)	(1,855,717)	(1,989,300)	93%
40305 - STATE SALES TAX	(5,543,285)	(5,667,197)	(5,544,000)	102%
40306 - HOME RULE SALES TAX	(4,285,134)	(4,404,993)	(4,312,000)	102%
40307 - STATE GAMING TAX	(257,256)	(329,578)	(323,418)	102%
40311 - CANNABIS TAX	-	-	-	
40399 - OTHER STATE TAXES	(2,138)	(1,786)	(2,200)	81%
<b>40 - TAXES Total</b>	<b>(25,699,693)</b>	<b>(29,308,168)</b>	<b>(29,682,701)</b>	<b>99%</b>
<b>41 - INTERGOV. REVENUES</b>				
41120 - STATE GRANTS - PUBLIC SAFETY	(1,000)	-	(7,500)	0%
41150 - STATE GRANTS - CULTURE & RECR	(10,915)	(15,000)	(9,900)	152%
41160 - OTHER STATE GRANTS	-	(14,250)	(14,250)	100%
41320 - FEDERAL GRANTS - PUBLIC SAFETY	(34,933)	(1,773,285)	(1,780,282)	100%
41360 - OTHER FEDERAL GRANTS		(272,516)	(500,000)	55%
41510 - OTHER GRANTS (NOV-GOV)		(37,000)	(38,000)	97%
41601 - INFORMATION SERVICES CONTRACTS	-	-	-	
41603 - METROZONE PAYMENT	-	-	-	
41699 - OTHER INTERGOV PAYMENTS	(15,585)	(11,239)	(13,400)	84%
<b>41 - INTERGOV. REVENUES Total</b>	<b>(62,433)</b>	<b>(2,123,290)</b>	<b>(2,363,332)</b>	<b>90%</b>
<b>42 - LICENSES &amp; PERMITS</b>				
42101 - FOOD HANDLERS LICENSE	(18,569)	(10,506)	(11,000)	96%
42102 - LIQUOR LICENSE	(477,074)	(723,960)	(550,000)	132%
42103 - SANITARY HAULER LICENSE	(25,455)	(20,255)	(9,855)	206%
42104 - AMUSEMENT DEVICE LICENSE	(2,990)	(1,840)	(2,990)	62%
42105 - VEHICLE FOR HIRE LICENSE	(9,435)	(3,020)	(2,840)	106%
42107 - HOTEL/MOTEL LICENSE	(2,400)	(2,080)	(2,240)	93%
42109 - ELECTRICIANS LICENSE	(19,150)	(20,600)	(18,500)	111%
42199 - MISCELLANEOUS LICENSES	(36,310)	(9,755)	(36,660)	27%
42301 - BUILDING PERMITS	(566,344)	(450,236)	(450,000)	100%
42302 - FIRE PREVENTION PERMITS	(85,773)	(73,146)	(17,758)	412%
42305 - EROSION CONTROL PERMITS	(5,032)	(8,500)	(5,200)	163%
42306 - ENGINEERING PERMITS	(11,666)	(13,457)	(9,500)	142%
42901 - SPECIAL PARKING ZONE PERMITS	(51,580)	(50,140)	(56,650)	89%
<b>42 - LICENSES &amp; PERMITS Total</b>	<b>(1,311,777)</b>	<b>(1,387,496)</b>	<b>(1,173,193)</b>	<b>118%</b>

## GENERAL FUND REVENUE DETAILS

FY21 Fourth Quarter (July -June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Collected
<b>43 - FINE, FORF &amp; PENALTY</b>				
43102 - NOTICE TO APPEAR FINES	(18,574)	(13,405)	(20,000)	67%
43201 - PARKING TICKETS	(181,585)	(119,408)	(113,474)	105%
43202 - TRAFFIC CITATIONS	(109,810)	(127,154)	(110,000)	116%
43901 - DOG CONTROL FINES AND FEES	(5,079)	(7,708)	(7,000)	110%
43902 - FIRE CODE FINES	-	(540)	-	
43903 - ORDINANCE VIOLATION FINES	(11,993)	(6,122)	(5,000)	122%
43999 - OTHER FINES	-	(56,961)	(56,961)	100%
<b>43 - FINE, FORF &amp; PENALTY Total</b>	<b>(327,040)</b>	<b>(331,298)</b>	<b>(312,435)</b>	<b>106%</b>
<b>44 - CHARGES FOR SERVICE</b>				
44201 - BACKGROUND CHECK	(1,064)	(434)	(500)	87%
44202 - LIVESCAN FINGERPRINTING FEE	(6,405)	(420)	(500)	84%
44203 - VEHICLE TOWING & IMPOUND FEE	(54,265)	(42,830)	(35,000)	122%
44220 - FRANCHISE FEE	(732,340)	(766,956)	(799,657)	96%
44501 - CIVIC CENTER RENTAL	490	-	-	
44503 - TREE SERVICES	(750)	(5,125)	(4,750)	108%
44505 - PROPERTY RENTAL	-	(402,000)	(402,000)	100%
44510 - UI FIRE SERVICE	(2,250,904)	(3,400,631)	(2,829,170)	120%
44512 - USD SCHOOL RESOURCE OFFICERS	(200,813)	(259,207)	(259,207)	100%
44601 - RENTAL REGISTRATION FEE	(271,556)	(280,467)	(276,000)	102%
44602 - ZONING REVIEW FEES	(8,125)	(9,000)	(7,200)	125%
44603 - PLAN REVIEW FEES	(226,052)	(222,851)	(220,000)	101%
44605 - ENTERPRISE ZONE FEE	(76,414)	(39,228)	(38,215)	103%
44699 - OTHER BUILDING RELATED FEES	(32,280)	(32,185)	(33,000)	98%
44999 - OTHER FEES	(33,929)	(35,262)	(39,000)	90%
<b>44 - CHARGES FOR SERVICE Total</b>	<b>(3,894,405)</b>	<b>(5,496,595)</b>	<b>(4,944,199)</b>	<b>111%</b>
<b>45 - INVESTMENT INCOME</b>				
45000 - INVESTMENT INCOME	(250,757)	(114,425)	(160,000)	72%
<b>45 - INVESTMENT INCOME Total</b>	<b>(250,757)</b>	<b>(114,425)</b>	<b>(160,000)</b>	<b>72%</b>
<b>46 - MISC REVENUES</b>				
46201 - DAMAGE TO CITY PROPERTY	(16,196)	(13,285)	(18,000)	74%
46202 - NUISANCE ABATEMENT	(13,468)	(11,469)	(15,000)	76%
46210 - DEPARTMENT REIMBURSEMENTS	(125,677)	(94,003)	(85,358)	110%
46290 - OTHER REIMBURSEMENTS	(55,269)	(36,520)	(36,000)	101%
46300 - DONATIONS/CONTRIBUTIONS/GIFTS	(199,500)	(980)	(1,000)	98%
46350 - LOCAL GRANTS	(16,764)	(19,373)	(20,000)	97%
46600 - CASH OVER/SHORT	-	-	-	
46900 - OTHER MISCELLANEOUS REVENUES	(83,366)	(21,094)	(25,000)	84%
<b>46 - MISC REVENUES Total</b>	<b>(510,241)</b>	<b>(196,724)</b>	<b>(200,358)</b>	<b>98%</b>

## GENERAL FUND REVENUE DETAILS

FY21 Fourth Quarter (July -June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Collected
<b>49 - TRANSFERS IN</b>				
49100 - TFR FROM GENERAL FUND	-	-	-	
49201 - TFR FROM STORMWATER FUND	(587,723)	(602,417)	(602,417)	100%
49203 - TFR FROM MOTOR FUEL TAX FUND	-	-	-	
49204 - TFR FROM SANITARY SEWER FUND	(838,554)	(859,518)	(859,518)	100%
49205 - TFR FROM SUPP CIP FUND	-	-	-	
49300 - TFR FROM VERF FUND	-	-	-	
49301 - TFR FROM LRC FUND	(40,576)	(41,692)	(41,692)	100%
49302 - TFR FROM HOME RECYCLING FUND	(78,305)	(80,459)	(80,459)	100%
49321 - TFR FROM ARMS PROGRAMMING FUND	-	-	-	
49322 - TFR FROM CUSWDS FUND	-	(13,335)	(13,335)	100%
49330 - TFR FROM CD SPECIAL FUND	-	-	-	
49332 - TFR FROM FARMERS MARKET FUND	-	-	-	
49340 - TFR FROM POST TIF CLOSURE FUND	-	(5,810)	(5,810)	100%
49341 - TFR FROM TIF 1	-	-	-	
49342 - TFR FROM TIF 2	-	-	-	
49500 - TFR FROM PARKING FUND	(939,438)	(965,273)	(965,273)	100%
<b>49 - TRANSFERS IN Total</b>	<b>(2,484,596)</b>	<b>(2,568,504)</b>	<b>(2,568,504)</b>	<b>100%</b>
<b>Revenue Total</b>	<b>(34,540,942)</b>	<b>(41,526,500)</b>	<b>(41,404,722)</b>	<b>100%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>100 - GENERAL FUND</b>				
<b>Revenue</b>				
40 - TAXES	25,699,693	29,308,168	29,682,701	99%
41 - INTERGOV. REVENUES	62,433	2,123,290	2,363,332	90%
42 - LICENSES & PERMITS	1,311,777	1,387,496	1,173,193	118%
43 - FINE, FORF & PENALTY	327,040	331,298	312,435	106%
44 - CHARGES FOR SERVICE	3,894,405	5,496,595	4,944,199	111%
45 - INVESTMENT INCOME	250,757	114,425	160,000	72%
46 - MISC REVENUES	510,241	196,724	200,358	98%
49 - TRANSFERS IN	2,484,596	2,568,504	2,568,504	100%
<b>Revenue Total</b>	<b>34,540,942</b>	<b>41,526,500</b>	<b>41,404,722</b>	<b>100%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	23,984,731	25,428,391	27,246,578	93%
51 - MATERIALS & SUPPLIES	706,762	866,017	1,216,948	71%
52 - CONTRACTUAL SERVCS	2,956,803	4,333,992	4,823,469	90%
59 - INTERFUND & TFR OUT	5,282,322	4,180,678	4,560,367	92%
<b>Expense Total</b>	<b>32,930,617</b>	<b>34,809,077</b>	<b>37,847,361</b>	<b>92%</b>
<b>100 - GENERAL FUND Total</b>	<b>1,610,325</b>	<b>6,717,423</b>	<b>3,557,361</b>	
<b>200 - CAPITAL REPLACMT &amp; IMPROV FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	192,229	96,009	97,593	98%
44 - CHARGES FOR SERVICE	350	-	-	
45 - INVESTMENT INCOME	113,770	32,858	51,500	64%
46 - MISC REVENUES	8,319	976,513	1,000,000	98%
49 - TRANSFERS IN	1,480,754	808,610	839,318	96%
<b>Revenue Total</b>	<b>1,795,422</b>	<b>1,913,990</b>	<b>1,988,411</b>	<b>96%</b>
<b>Expense</b>				
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	436,682	336,260	370,679	91%
53 - CAPITAL OUTLAY	774,325	3,591,143	3,874,703	93%
54 - DEBT SERVICE	-	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>1,211,006</b>	<b>3,927,403</b>	<b>4,245,382</b>	<b>93%</b>
<b>200 - CAPITAL REPLACMT &amp; IMPROV FUND Total</b>	<b>584,416</b>	<b>(2,013,413)</b>	<b>(2,256,971)</b>	

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>201 - STORMWATER UTILITY FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	1,564,345	1,728,879	1,601,291	108%
45 - INVESTMENT INCOME	40,209	14,963	8,952	167%
46 - MISC REVENUES	17,251	-	25,583	0%
<b>Revenue Total</b>	<b>1,621,805</b>	<b>1,743,842</b>	<b>1,635,826</b>	<b>107%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	265,626	290,331	327,252	89%
53 - CAPITAL OUTLAY	188,522	675,570	529,586	128%
59 - INTERFUND & TFR OUT	620,765	643,343	643,343	100%
<b>Expense Total</b>	<b>1,074,914</b>	<b>1,609,244</b>	<b>1,500,181</b>	<b>107%</b>
<b>201 - STORMWATER UTILITY FUND Total</b>	<b>546,891</b>	<b>134,598</b>	<b>135,645</b>	
<b>202 - LOCAL MOTOR FUEL TAX FUND</b>				
<b>Revenue</b>				
40 - TAXES	746,904	686,147	681,667	101%
41 - INTERGOV. REVENUES	-	38,349	15,000	
45 - INVESTMENT INCOME	21,203	10,585		71%
<b>Revenue Total</b>	<b>768,107</b>	<b>735,081</b>	<b>696,667</b>	<b>106%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	132,716	105,708	105,708	100%
53 - CAPITAL OUTLAY	631,515	410,783	590,783	70%
54 - DEBT SERVICE	318,919	303,433	303,433	100%
59 - INTERFUND & TFR OUT		677		
<b>Expense Total</b>	<b>1,083,150</b>	<b>820,601</b>	<b>999,924</b>	<b>82%</b>
<b>202 - LOCAL MOTOR FUEL TAX FUND Total</b>	<b>(315,043)</b>	<b>(85,520)</b>	<b>(303,257)</b>	
<b>203 - MOTOR FUEL TAX FUND</b>				
<b>Revenue</b>				
40 - TAXES	2,011,858	2,874,104	2,862,428	100%
41 - INTERGOV. REVENUES	208,767	98,950	14,735	672%
45 - INVESTMENT INCOME	133,227	44,930	60,000	75%
49 - TRANSFERS IN		677	-	
<b>Revenue Total</b>	<b>2,353,852</b>	<b>3,018,661</b>	<b>2,937,163</b>	<b>103%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	48,997	30,000	105,000	29%
53 - CAPITAL OUTLAY	544,283	3,754,135	3,754,136	100%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>593,280</b>	<b>3,784,135</b>	<b>3,859,136</b>	<b>98%</b>



## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>203 - MOTOR FUEL TAX FUND Total</b>	<b>1,760,571</b>	<b>(765,475)</b>	<b>(921,973)</b>	
<b>204 - SANITARY SEWER FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	1,341,351	1,192,766	1,519,745	78%
45 - INVESTMENT INCOME	36,265	11,847	10,792	110%
46 - MISC REVENUES	-	3,071	3,500	88%
<b>Revenue Total</b>	<b>1,377,616</b>	<b>1,207,684</b>	<b>1,534,037</b>	<b>79%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	84,833	88,090	150,242	59%
53 - CAPITAL OUTLAY	141,615	562,882	486,370	116%
59 - INTERFUND & TFR OUT	841,733	863,457	863,457	100%
<b>Expense Total</b>	<b>1,068,181</b>	<b>1,514,429</b>	<b>1,500,069</b>	<b>101%</b>
<b>204 - SANITARY SEWER FUND Total</b>	<b>309,435</b>	<b>(306,745)</b>	<b>33,968</b>	
<b>300 - VEHICLE &amp; EQUIPM REPLCMNT FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	110,800	1,000	-	
45 - INVESTMENT INCOME	146,777	39,295	150,000	26%
46 - MISC REVENUES	24,562	44,823	-	
49 - TRANSFERS IN	1,201,169	1,363,246	1,363,246	100%
<b>Revenue Total</b>	<b>1,483,308</b>	<b>1,448,364</b>	<b>1,513,246</b>	<b>96%</b>
<b>Expense</b>				
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	-	-	-	
53 - CAPITAL OUTLAY	2,531,981	2,806,999	4,183,988	67%
54 - DEBT SERVICE	17,500	17,500	17,500	100%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>2,549,481</b>	<b>2,824,499</b>	<b>4,201,488</b>	<b>67%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>300 - VEHICLE &amp; EQUIPM REPLCMNT FUND Total</b>	<b>(1,066,173)</b>	<b>(1,376,135)</b>	<b>(2,688,242)</b>	
<b>301 - LANDSCAPE RECYCLING CTR FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	905,508	793,489	769,696	103%
45 - INVESTMENT INCOME	18,390	7,140	7,280	98%
46 - MISC REVENUES	-311	-62	25	-247%
<b>Revenue Total</b>	<b>923,587</b>	<b>800,567</b>	<b>777,001</b>	<b>103%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	298,577	366,759	412,045	89%
51 - MATERIALS & SUPPLIES	42,173	61,261	104,060	59%
52 - CONTRACTUAL SERVCS	23,692	47,112	125,132	38%
53 - CAPITAL OUTLAY	191,341	-	234,666	0%
59 - INTERFUND & TFR OUT	90,741	81,760	116,948	70%
<b>Expense Total</b>	<b>646,525</b>	<b>556,892</b>	<b>992,851</b>	<b>56%</b>
<b>301 - LANDSCAPE RECYCLING CTR FUND Total</b>	<b>277,062</b>	<b>243,675</b>	<b>(215,850)</b>	
<b>302 - HOME RECYCLING FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	875,697	700,029	671,721	104%
45 - INVESTMENT INCOME	8,788	3,571	520	687%
46 - MISC REVENUES	-	-	50	0%
<b>Revenue Total</b>	<b>884,485</b>	<b>703,600</b>	<b>672,291</b>	<b>105%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	96,846	99,969	97,183	103%
51 - MATERIALS & SUPPLIES	33,116	333	36,816	1%
52 - CONTRACTUAL SERVCS	405,505	414,060	461,792	90%
59 - INTERFUND & TFR OUT	86,593	112,668	114,070	99%
<b>Expense Total</b>	<b>622,059</b>	<b>627,030</b>	<b>709,861</b>	<b>88%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>302 - HOME RECYCLING FUND Total</b>	<b>262,426</b>	<b>76,570</b>	<b>(37,570)</b>	
<b>310 - POLICE SPECIAL FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	10,199	40,478	30,000	135%
43 - FINE, FORF & PENALTY	45,376	64,861	66,500	98%
45 - INVESTMENT INCOME	2,278	1,161	-	
46 - MISC REVENUES	6,001	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>63,855</b>	<b>106,500</b>	<b>96,500</b>	<b>110%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	-	34,660	35,152	99%
51 - MATERIALS & SUPPLIES	1,479	1,728	3,500	49%
52 - CONTRACTUAL SERVCS	-	-	-	
53 - CAPITAL OUTLAY	2,423	8,034	15,500	52%
59 - INTERFUND & TFR OUT	9,412	12,194	10,418	117%
<b>Expense Total</b>	<b>13,313</b>	<b>56,615</b>	<b>64,570</b>	<b>88%</b>
<b>310 - POLICE SPECIAL FUND Total</b>	<b>50,542</b>	<b>49,884</b>	<b>31,930</b>	
<b>320 - CABLE TV PEG FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	143,947	103,446	157,795	66%
45 - INVESTMENT INCOME	3,334	1,411	745	189%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>147,281</b>	<b>104,857</b>	<b>158,540</b>	<b>66%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	104,687	903	906	100%
51 - MATERIALS & SUPPLIES	2,279	7,641	8,138	94%
52 - CONTRACTUAL SERVCS	3,196	3,765	7,761	49%
53 - CAPITAL OUTLAY	11,767	84,024	107,295	78%
59 - INTERFUND & TFR OUT	18,141	17,411	19,867	88%
<b>Expense Total</b>	<b>140,069</b>	<b>113,743</b>	<b>143,967</b>	<b>79%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>320 - CABLE TV PEG FUND Total</b>	<b>7,212</b>	<b>(8,886)</b>	<b>14,573</b>	
<b>321 - ARMS PROGRAMMING FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	133,445	127,324	127,324	100%
45 - INVESTMENT INCOME	3,929	1,889	851	222%
46 - MISC REVENUES	54,092	55,426		
49 - TRANSFERS IN	27,760	28,524	24,741	115%
<b>Revenue Total</b>	<b>219,225</b>	<b>213,163</b>	<b>152,916</b>	<b>139%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	102,393	93,127	83,021	112%
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	19,270	12,399	15,040	82%
59 - INTERFUND & TFR OUT	29,353	29,497	31,979	92%
<b>Expense Total</b>	<b>151,016</b>	<b>135,022</b>	<b>130,040</b>	<b>104%</b>
<b>321 - ARMS PROGRAMMING FUND Total</b>	<b>68,210</b>	<b>78,141</b>	<b>22,876</b>	
<b>322 - CUSWDS FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	-	6,435	6,435	100%
44 - CHARGES FOR SERVICE	-	198,000	198,000	100%
45 - INVESTMENT INCOME	-	-	175	0%
<b>Revenue Total</b>	<b>-</b>	<b>204,435</b>	<b>204,610</b>	<b>100%</b>
<b>Expense</b>				
51 - MATERIALS & SUPPLIES	-	34	1,000	3%
52 - CONTRACTUAL SERVCS	-	30,329	43,050	70%
53 - CAPITAL OUTLAY	-	6,368	7,450	85%
59 - INTERFUND & TFR OUT	-	13,335	13,335	100%
<b>Expense Total</b>	<b>-</b>	<b>50,066</b>	<b>64,835</b>	<b>77%</b>
<b>322 - CUSWDS FUND Total</b>	<b>-</b>	<b>154,368</b>	<b>139,775</b>	<b>(1)</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>330 - COMMUNITY DEV SPECIAL FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	20,931	30,170		
45 - INVESTMENT INCOME	-641	-	1,040	0%
46 - MISC REVENUES	30,536	20,995	-	
49 - TRANSFERS IN	299,731	228,801	324,906	70%
<b>Revenue Total</b>	<b>350,557</b>	<b>279,966</b>	<b>325,946</b>	<b>86%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	351,960	229,022	263,512	87%
51 - MATERIALS & SUPPLIES	84	47	246	19%
52 - CONTRACTUAL SERVCS	31,665	23,771	48,375	49%
53 - CAPITAL OUTLAY	9,966	-	-	
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>393,675</b>	<b>252,840</b>	<b>312,133</b>	<b>81%</b>
<b>330 - COMMUNITY DEV SPECIAL FUND Total</b>	<b>(43,118)</b>	<b>27,126</b>	<b>13,813</b>	
<b>331 - COMMUNITY DEV GRANTS FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	1,223,013	1,416,497	2,826,606	50%
45 - INVESTMENT INCOME	-	-	-	
46 - MISC REVENUES	79,534	275		
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,302,547</b>	<b>1,416,772</b>	<b>2,826,606</b>	<b>50%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	-	-	-	
51 - MATERIALS & SUPPLIES	-	-	-	
52 - CONTRACTUAL SERVCS	806,939	1,614,006	2,126,700	76%
53 - CAPITAL OUTLAY	123,195	387,772	375,000	103%
59 - INTERFUND & TFR OUT	299,731	228,801	324,906	70%
<b>Expense Total</b>	<b>1,229,865</b>	<b>2,230,578</b>	<b>2,826,606</b>	<b>79%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>331 - COMMUNITY DEV GRANTS FUND Total</b>	<b>72,682</b>	<b>(813,806)</b>	<b>0</b>	
<b>332 - URBANA MARKET FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	5,000	4,000	14,000	29%
44 - CHARGES FOR SERVICE	57,363	28,015	60,000	47%
45 - INVESTMENT INCOME	2,371	519	1,040	50%
46 - MISC REVENUES	4,335	-	-	
<b>Revenue Total</b>	<b>69,070</b>	<b>32,534</b>	<b>75,040</b>	<b>43%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	71,781	67,541	71,503	94%
52 - CONTRACTUAL SERVCS	29,709	28,547	43,660	65%
59 - INTERFUND & TFR OUT	4,320	3,272	6,538	50%
<b>Expense Total</b>	<b>105,811</b>	<b>99,359</b>	<b>121,701</b>	<b>82%</b>
<b>332 - URBANA MARKET FUND Total</b>	<b>(36,741)</b>	<b>(66,826)</b>	<b>(46,661)</b>	
<b>340 - POST TIF CLOSURE FUND</b>				
<b>Revenue</b>				
40 - TAXES	-	-	-	
45 - INVESTMENT INCOME	1,984	189	274	69%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,984</b>	<b>189</b>	<b>274</b>	<b>69%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	-	78,427	78,427	100%
59 - INTERFUND & TFR OUT	-	5,810	5,810	100%
<b>Expense Total</b>	<b>-</b>	<b>84,237</b>	<b>84,237</b>	<b>100%</b>
<b>340 - POST TIF CLOSURE FUND Total</b>	<b>1,984</b>	<b>(84,048)</b>	<b>(83,962)</b>	

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>342 - TIF 2</b>				
<b>Revenue</b>				
40 - TAXES	1,201,647	1,944,091	1,963,359	99%
45 - INVESTMENT INCOME	31,473	12,261	20,000	61%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>1,233,120</b>	<b>1,956,351</b>	<b>1,983,359</b>	<b>99%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	143,233	132,131	166,113	80%
52 - CONTRACTUAL SERVCS	197,440	214,167	267,400	80%
53 - CAPITAL OUTLAY	-	-	-	
54 - DEBT SERVICE	928,825	931,098	931,098	100%
59 - INTERFUND & TFR OUT	-	-	557,666	0%
<b>Expense Total</b>	<b>1,269,497</b>	<b>1,277,396</b>	<b>1,922,277</b>	<b>66%</b>
<b>342 - TIF 2 Total</b>	<b>(36,377)</b>	<b>678,956</b>	<b>61,082</b>	
<b>343 - TIF 4</b>				
<b>Revenue</b>				
40 - TAXES	908,900	1,688,388	1,728,305	98%
45 - INVESTMENT INCOME	64,744	25,019	25,000	100%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>973,645</b>	<b>1,713,407</b>	<b>1,753,305</b>	<b>98%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	93,342	132,230	118,624	111%
52 - CONTRACTUAL SERVCS	452,806	496,221	544,828	91%
53 - CAPITAL OUTLAY	6,124	93,404	93,404	100%
<b>Expense Total</b>	<b>552,271</b>	<b>721,856</b>	<b>756,856</b>	<b>95%</b>
<b>343 - TIF 4 Total</b>	<b>421,373</b>	<b>991,551</b>	<b>996,449</b>	<b>(1)</b>
<b>344 - CENTRAL TIF</b>				
<b>Revenue</b>				
40 - TAXES	192,019	471,232	481,424	98%
45 - INVESTMENT INCOME	-175	82	300	27%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	557,666	0%
<b>Revenue Total</b>	<b>191,844</b>	<b>471,314</b>	<b>1,039,390</b>	<b>45%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	288,387	671,354	822,847	82%

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
53 - CAPITAL OUTLAY	46,688	-	80,000	0%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>335,075</b>	<b>671,354</b>	<b>902,847</b>	<b>74%</b>
<b>344 - CENTRAL TIF Total</b>	<b>(143,232)</b>	<b>(200,040)</b>	<b>136,543</b>	
<b>350 - AMERICAN RESCUE PLAN FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES		6,487,280	6,487,280	100%
45 - INVESTMENT INCOME		-	5,000	0%
<b>Revenue Total</b>		<b>6,487,280</b>	<b>6,492,280</b>	<b>100%</b>
<b>350 - AMERICAN RESCUE PLAN FUND Total</b>		<b>6,487,280</b>	<b>6,492,280</b>	<b>(1)</b>
<b>360 - GENERAL RESERVE FUND</b>				
<b>Revenue</b>				
45 - INVESTMENT INCOME	79,778	25,591	32,000	80%
49 - TRANSFERS IN	-	-	-	
<b>Revenue Total</b>	<b>79,778</b>	<b>25,591</b>	<b>32,000</b>	<b>80%</b>
<b>Expense</b>				
52 - CONTRACTUAL SERVCS	2,531,912	10,746	10,750	100%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>2,531,912</b>	<b>10,746</b>	<b>10,750</b>	<b>100%</b>
<b>360 - GENERAL RESERVE FUND Total</b>	<b>(2,452,134)</b>	<b>14,844</b>	<b>21,250</b>	
<b>370 - RETAINED RISK FUND</b>				
<b>Revenue</b>				
45 - INVESTMENT INCOME	50,164	17,464	25,000	70%
46 - MISC REVENUES	3,580	150,636	147,749	102%
49 - TRANSFERS IN	1,211,529	759,962	759,962	100%
<b>Revenue Total</b>	<b>1,265,273</b>	<b>928,062</b>	<b>932,711</b>	<b>100%</b>



## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>Expense</b>				
50 - SALARIES & BENEFITS	58	7,755		
51 - MATERIALS & SUPPLIES	-	-	2,000	0%
52 - CONTRACTUAL SERVCS	1,460,628	1,187,588	1,507,249	79%
59 - INTERFUND & TFR OUT	-	-	-	
<b>Expense Total</b>	<b>1,460,686</b>	<b>1,195,343</b>	<b>1,509,249</b>	<b>79%</b>
<b>370 - RETAINED RISK FUND Total</b>	<b>(195,413)</b>	<b>(267,281)</b>	<b>(576,538)</b>	
<b>500 - PARKING FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	1,240,863	917,388	963,964	95%
45 - INVESTMENT INCOME	44,342	12,889	22,880	56%
<b>Revenue Total</b>	<b>1,285,205</b>	<b>930,276</b>	<b>986,844</b>	<b>94%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	112,679	187,968	242,861	77%
51 - MATERIALS & SUPPLIES	18,376	24,990	73,324	34%
52 - CONTRACTUAL SERVCS	192,213	162,539	357,373	45%
53 - CAPITAL OUTLAY	212,400	-	51,000	0%
54 - DEBT SERVICE	-	-	-	
59 - INTERFUND & TFR OUT	1,034,829	1,011,363	1,095,872	92%
<b>Expense Total</b>	<b>1,570,497</b>	<b>1,386,861</b>	<b>1,820,430</b>	<b>76%</b>
<b>500 - PARKING FUND Total</b>	<b>(285,292)</b>	<b>(456,584)</b>	<b>(833,586)</b>	
<b>600 - EQUIPMENT SERVICES FUND</b>				
<b>Revenue</b>				
44 - CHARGES FOR SERVICE	808,660	744,207		-
45 - INVESTMENT INCOME	8,684	2,812	1,064	264%
46 - MISC REVENUES	-	-	-	
49 - TRANSFERS IN	-	-	1,074,615	0%
<b>Revenue Total</b>	<b>817,344</b>	<b>747,019</b>	<b>1,075,679</b>	<b>69%</b>
<b>Expense</b>				
50 - SALARIES & BENEFITS	270,111	360,440	403,346	89%
51 - MATERIALS & SUPPLIES	317,523	402,696	525,355	77%
52 - CONTRACTUAL SERVCS	115,443	152,436	186,046	82%
53 - CAPITAL OUTLAY	9,262	2,900	35,700	8%
59 - INTERFUND & TFR OUT	22,842	19,353	19,000	102%
<b>Expense Total</b>	<b>735,180</b>	<b>937,825</b>	<b>1,169,447</b>	<b>80%</b>
<b>600 - EQUIPMENT SERVICES FUND Total</b>	<b>82,164</b>	<b>(190,806)</b>	<b>(93,768)</b>	
<b>610 - INFORMATION TECHNOLOGY FUND</b>				
<b>Revenue</b>				
41 - INTERGOV. REVENUES	47,477	38,462	46,303	83%
45 - INVESTMENT INCOME	4,076	1,410	1,596	88%
46 - MISC REVENUES	1,054	-	-	
49 - TRANSFERS IN	792,007	678,242	808,629	84%
<b>Revenue Total</b>	<b>844,614</b>	<b>718,113</b>	<b>856,528</b>	<b>84%</b>

## SUMMARY BY FUND AND CATEGORY

FY21 Fourth Quarter (July - June 2021)

	FY20 Actual	FY21 Actual/Enc	FY21 Rev Budget	Percent Used
<b>Expense</b>				
50 - SALARIES & BENEFITS	302,988	428,811	440,536	97%
51 - MATERIALS & SUPPLIES	56,945	73,282	103,807	71%
52 - CONTRACTUAL SERVCS	187,637	188,049	278,379	68%
53 - CAPITAL OUTLAY	4,178	50,918	103,331	49%
59 - INTERFUND & TFR OUT	11,260	14,658	15,269	96%
<b>Expense Total</b>	<b>563,008</b>	<b>755,717</b>	<b>941,322</b>	<b>80%</b>
<b>610 - INFORMATION TECHNOLOGY FUND Total</b>	<b>281,606</b>	<b>(37,604)</b>	<b>(84,794)</b>	