CITY OF NOVI
Administrative ePacket
August 28, 2025

Council Action/Attention

Plante Moran Realpoint Update

Shawood Lake Update 2025 - Cardenas

Departmental Updates

The Buzz Report

60-Day Quarterly Financial Report

For Your Information

City of Novi - Project Status Overview

Status Summary	Novi City Council Weekly Update #29

As of:	8/27/2025	Overall Status	In progress

PMR Previous Activities (October 2024 – July 2025)

~~**PMR FS #4 Tour (4/1/25)**~~

- ~~FS 4 needs to be assessed later in the program once priority items from PSB/FS3/FS4/Road Construction are addressed.~~

Royal Oak PD / W. Bloomfield FS Tour to be rescheduled

PMR/City interviews with four A/E firms took place on 8/27.

PMR/PFM and Miller Canfield provided a project update to City Council on 8/25. Topics included procurement and construction timeline in addition to bond issuance timeline and flexibility.

Upcoming Activities

~~**PMR Update for Novi City Council – 8/25/25**~~

- ~~Topics that will be covered will include timelines for due diligence site work, A/E and CM procurement; bond issuance and schedule; and construction schedule.~~

PMR Procurement Activities

- PMR and the City interviewed four A/E firms on 8/27. The initial impression is that two firms rose to the top. PMR and City will meet on 9/8 to finalize the recommended firms for interviews with the Finance and Administration Committee at its 9/15 meeting from 5-7pm.
- The Committee's recommendation of the A/E firm will be made to City Council at the 9/22 Council meeting.
- CMc proposals received on 8/26 with PMR/City review to take place on 9/15, and PMR/City interviews to take place 9/24.
- Finance and Administration Committee interview of two finalists will occur on 10/6 (tentative), with a final CM award recommendation to be made at the 10/21 City Council meeting (tentative).

Areas for Discussion

Site Due Diligence / Budget Items Checklist:

- City / PMR to review Due Care Plan and strategize path forward.
- City / PMR to review any outstanding due diligence items for all three sites and to begin coordinating site analysis
- ~~City provided survey for FS 3 site.~~
- ~~City provided soil boring reports for the Venture Dr and 13 Mile properties.~~

Site Selection – Alt FS # 2 Site

- ~~City is extending its site due diligence an additional 30 days (deadline to extend is August 19, 2025) since Phase 2 is yet to be completed.~~
- Closing to occur on September 2, 2025

Procurement and Contracts

- Intent is to award A/E in September and CM in October, with one year of design leading to a package for bid in Fall 2026 and construction in 2027.
- PMR working with PFM to further refine construction timeline in response to alternate bond issuance timeline(s)
- PMR analyzing A/E approach to determine whether 60-month construction timeline can be shortened by bifurcating A/E (one firm for PSB; one firm for FS #2 and #3)

Governance

- PMR preparing governance documents clarifying roles and responsibilities for City Council, City Administration, PMR and other third parties as project moves forward.

Next PMR/City Administration meeting is 9/8/25

MEMORANDUM

cityofnovi.org

TO: MAYOR AND CITY COUNCIL

FROM: VICTOR CARDENAS, CITY MANAGER

SUBJECT: SHAWOOD LAKE UPDATE 2025

DATE: AUGUST 27, 2025

On October 10, 2024, a few staff members and I met with representatives from EGLE and DNR-Fisheries. The primary purpose of the meeting was to learn about the Bio-Health Pod system by Rigero. We've been asking for a summary of the meeting from EGLE since last year and, thanks to Representative Breen, have finally received that summary. The personnel from EGLE and DNR shared "that Shawood Lake has been a shallow, vegetated lake at least since the 1940s and was/is part of a large wetland complex to the south of Walled Lake. They also discussed that there is nothing inherently wrong with shallow, vegetated lakes. Lily pads and other native emergent, floating-leaf, and submerged aquatic vegetation provide important functions and values. Abundant vegetation is extremely important in shallow lakes as the plants compete with phytoplankton (suspended algae) and promote clear water and provide habitat for fish and wildlife. Small, shallow lakes where large amounts of vegetation have been eliminated can flip to a turbid, algal state with poor water quality and little benefit to fish, wildlife, and people.

With respect to aquatic plant control, aquatic plant control measures that disturb the soil/sediment surface, such as dredging, EcoHarvesters, benthic barriers, weed rollers, muck blasters, etc. are all regulated activities and require a permit under Part 301 (Inland Lakes and Streams) and sometimes Part 303 (Wetlands Protection) of the Natural Resources and Protection Act. To-date, our team has not received any Part 301 applications from the city for aeration or other aquatic plant control measures.

Permitting of physical/mechanical control of floating-leaf and emergent species is a little nuanced and site-specific, depending on the situation. If you want to cut harvest floating-leaf species, a one-time, small-scale harvest would likely not require a permit (like cutting a small, homeowner-sized channel). Larger-scale and/or repeated harvests of emergent/floating-leaf species over a season would require a permit, as this could be a maintained use in a wetland.

A permit is generally not required from EGLE to control aquatic submerged vegetation in inland lakes by minimal harvesting (i.e., cutting plants above the lake bottom with no soil disturbance). Inconsequential or insignificant ("de minimis") vegetation removal done by hand (e.g., hand pulling, raking a few plants) does not require a permit. Small-scale removal of plants that are an aquatic nuisance as defined in Part 33 does not require a permit, if the removal is accomplished by hand-pulling (i.e., without the use of a powered or mechanized tool) and all plant fragments are removed from the water and properly disposed of on land above the ordinary high-water mark. A permit is not required for hand-raking (i.e., without the use of a powered or mechanized tool) of lake bottomlands where vegetation is not present before raking, and where bottom lands are predominantly composed of sand or pebbles. Larger scale removal of aquatic plants requires a permit from the WRD, under Part 301, as mentioned above."

The summary reaffirms prior conversations that I and staff have had with EGLE, disturbing the environment of Shawood could risk flipping the ecosystem into a turbid, algae-dominated state with poor water quality. The current status of the lake reflects its natural condition. As requested, we'll continue to investigate lily pad treatment options with Savin Lake Services in conjunction with other homeowners in the area. Please don't hesitate to reach out if you have any questions regarding this development.

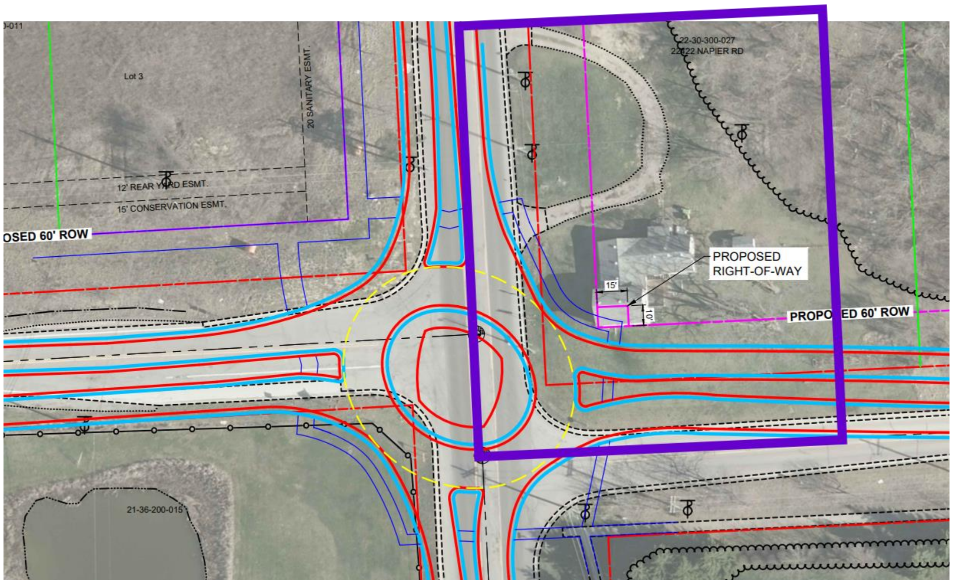
c:

Buzz Report

August 28, 2025

Hot Topics:

- **Nine Mile/Napier Road Parcel**
  The new owner of the parcel (outlined in purple) on the northeast corner of Napier and 9 Mile Road has expressed their displeasure with the planned roundabout by RCOC on the county road. The new owners planned to construct a home there, but that may not be possible with the planned safety improvements to the intersection.



- **Barricade on 10 Mile Road**
  You'll notice that just east of Cortland Blvd. in the eastbound 10 Mile Road lane, there is a barricade in the road, on top of a County structure "manhole". We've been in contact with the county regarding the issue but have received too many conflicting answers. We hope to have that resolved soon.

- **ITC Restrooms Closed**
  Ongoing plumbing problems causing back up and overflow at the ITC Community Sports Parks have been found to be primarily caused by insufficient slope going out to the first main connection point. This may require replacing the pipe from each of the toilets on both sides of the building and running a new transfer line with consistent acceptable slope to the connection point that runs towards the lift station. Our plumbing contractor is preparing an estimate for his proposal, and further steps will be determined following review of said proposal. We will be unable to open the Soccer restrooms until such time as the repairs have been completed. Signs and barricades will be posted at each of the restroom doors. Additionally, Port-A-Johns have been placed and are in-service including a handicap accessible unit.

- **Ice Arena HVAC**
  The ice arena has been experiencing high humidity issues related to the installation of the new HVAC equipment. Suburban staff and Director Muck have been working diligently with OHM Advisors and the contractors to resolve the issue.

- **West Park Drive Rehabilitation (12 Mile to Pontiac Trail)**
  The Department of Public Works received word from MDOT today that the contract for the West Park Drive Rehabilitation (12 Mile Road to Pontiac Trail) project, which was not previously definitively known to be moving forward this year, has been approved and awarded to Cadillac Asphalt, LLC. Unfortunately, this means we will need to get started very soon, with little notice, to complete the project this year. Construction started the week of July 21st.

- **Luna (east side of Main St.) Property Maintenance**
  They were given a 90-day (07/03/2025) deadline. The scope of work to be performed:
    1. Replace all bollards – currently on order
    2. Remove all planter boxes and replace them with ground-level tree grates. The tree grate style was provided by Rick Meader. City of Novi to replace trees.
    3. Repair all concrete.

  As of 7/17 the original deadline has not been met though progress continues, staff is maintaining contact to ensure completion, an updated deadline may be issued soon.

Development Project Updates:
Map of Development projects

- **CAVA Restaurant (Former Boston Market) -**
  A popular fast-casual Mediterranean restaurant is under construction at the Novi Town Center, in the former location of Boston Market. The brand's first location in Michigan recently opened in Canton. At this stage all necessary permits have been issued and inspections though the "rough" construction phase have been approved.

- **Taft Knolls III – Taft Rd, north of 10 Mile Rd**
  The Site plan for a Single-Family Residential Development of 13 new homes is now under construction.
  https://cityofnovi.org/media/ryra1v4p/241211jsp19-34.pdf

- **Culvers** - Novi Road and West Oaks
  Building and site improvements underway
  Estimated Completion Date: **Late 2025**

- **Former Border Cantina** – Novi Road north of Eight Mile
  New restaurant by the owners of Benstein Grille in Commerce. Modified site plan with building additions and remodel has been approved by Planning Commission, next to ZBA.
  Estimated Completion Date: Unknown

- **The Grove**
  Staff has received updated plans from the proposed development on 12 Mile east of Meadowbrook. Per Council direction, the number of units has been scaled down. Council should see a revised plan presented in the near future.
  https://cityofnovi.org/media/qyrmlaxj/241216matter6.pdf

- **Novi 10 (10 Mile and Novi Road)**
  Similarly, the applicant for the proposed development at 10 Mile and Novi Road has also returned with a revised concept for their proposal. More information to come as details
  https://cityofnovi.org/media/y4nju5wq/241216matter5.pdf

- **Novi Acres (FKA Station Flats)**
  The owners of the property in between Target and Sam's recently submitted a new Preliminary Site Plan, under the new name of Novi Acres. The previous planned project known as Station Flats has been scuttled.

- **Camelot Parc/Avalon** by Village of Stonebrook
  Townhomes for sale with garages, fewer units (currently zoned PSLR so a special land use approval will come before council for a decision)

- **El Car Wash # 2 will take over the Original $6 Car Wash on Novi Road and 96**

- **Elm Creek PRO (Meadowbrook and 12 Mile development)**
  The residential development **proposed by Toll Brothers** (two-phased 134-unit multiple-family townhome development) has been halted, and they will not be proceeding for approval at

this time. It would appear this is a result of a property dispute between the owners of the parcel.

- **El Car Wash** (Former PNC Bank) – Grand River Ave/12 Mile Rd
  Permits have been issued, foundations are in, and the building shell is enclosed.
  Estimated Completion Date: ***Fall 2025***

- **Cantaritos Fiesta Mexican Restaurant** (Former Chili's Grill & Bar) – 8 Mile/Haggerty Road
  The former Chili's location in the City's southeast corner is planned to soon become a new Mexican restaurant following necessary renovations and upgrades to the interior of the building. *Estimated Completion Date*: ***Fall 2025***

- **Raising Cane's Chicken Fingers** (Former Wendy's) – Novi Rd/Grand River Ave
  The Novi Wendy's location at 26245 Novi Rd recently closed as part of a company plan to shutter 140 locations nationwide. The Louisiana-based fast food chain Raising Cane's is planning to take over the space in the near future. A preliminary site plan was submitted for review in late May. Subsequent reviews underway.
  Estimated Completion Date: **Late 2026**

- **Primrose School** (Former Whitehall nursing home) – 10 Mile/Novi Road
  The former Whitehall nursing home at 43455 Ten Mile Rd has been demolished and Primrose School, a 13,586 square feet private preschool and daycare center, is currently being built on the former site. When completed, is estimated to be able to have 202 children during its peak hours.
  Estimated Completion Date: ~~Summer~~ Fall 2025

Frequently Asked Questions:

None at current

REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI
PERIOD ENDING 6/30/2025
% Fiscal Year Completed: 100.00

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
GENERAL FUND						
Fund 101 - GENERAL						
Revenue						
Property tax revenue	28,319,606	29,954,144	29,971,269	29,951,740	100	
Licenses, permits & charges for services	3,611,997	3,560,766	3,557,306	3,622,120	102	
Federal grants	139,760	153,000	153,000	117,269	77	
State sources	7,672,326	7,734,386	7,938,731	7,825,740	99	A
Fines and forfeitures	237,599	325,000	325,000	279,007	86	B
Interest income	2,124,414	631,112	2,041,792	1,925,358	94	
Donations	10,650	-	9,900	9,900	100	
Other Financing Sources	247,862	-	-	-	-	
Other revenue	757,510	828,120	924,870	949,179	103	
TOTAL REVENUE	**43,121,724**	**43,186,528**	**44,921,868**	**44,680,313**	**99**	
Expenditures						
Personnel services	35,681	36,093	36,093	36,093	100	
Supplies	1,197	200	225	204	91	
Other services and charges	20,896	27,702	209,677	127,568	61	C
101.00 - CITY COUNCIL	**57,774**	**63,995**	**245,995**	**163,865**	**67**	
Personnel services	599,884	678,373	692,432	692,428	100	
Supplies	10,095	1,500	2,853	2,853	100	
Other services and charges	119,555	116,201	87,850	87,847	100	
Capital outlay	-	-	-	-	-	
172.00 - CITY MANAGER	**729,534**	**796,074**	**783,135**	**783,128**	**100**	
Personnel services	867,141	950,429	950,161	950,153	100	
Supplies	12,417	9,500	10,261	10,260	100	
Other services and charges	76,384	99,580	96,264	96,262	100	
191.00 - FINANCE DEPARTMENT	**955,942**	**1,059,509**	**1,056,686**	**1,056,675**	**100**	
Personnel services	741,267	712,976	717,039	717,034	100	
Supplies	121,066	90,000	110,617	110,615	100	
Other services and charges	218,349	297,403	263,217	263,214	100	
Capital Outlay	-	-	12,194	12,194	100	
215.00 - CITY CLERK	**1,080,682**	**1,100,379**	**1,103,067**	**1,103,057**	**100**	
Personnel services	1,000,424	968,277	1,006,701	1,006,699	100	
Supplies	63,414	102,700	62,100	62,098	100	
Other services and charges	570,539	496,410	430,796	430,791	100	
Capital outlay	139,882	13,630	14,275	14,275	100	
228.00 - IS TECHNOLOGY DEPT	**1,774,259**	**1,581,017**	**1,513,872**	**1,513,863**	**100**	
Personnel services	395,471	374,043	409,876	409,869	100	
Supplies	30,820	33,000	32,849	32,848	100	
Other services and charges	45,185	47,720	37,556	37,555	100	
253.00 - TREASURY DEPARTMENT	**471,476**	**454,763**	**480,281**	**480,272**	**100**	
Personnel services	492,804	654,671	681,791	681,783	100	
Supplies	18,756	19,500	18,450	18,448	100	
Other services and charges	259,178	192,750	190,292	190,284	100	
257.00 - ASSESSING DEPARTMENT	**770,738**	**866,921**	**890,533**	**890,515**	**100**	
Personnel services	437,085	436,733	433,694	433,689	100	
Supplies	23,402	26,270	31,103	25,406	82	D
Other services and charges	886,011	778,184	806,361	806,353	100	
Capital outlay	664,090	345,810	320,682	308,489	96	E
265.00 - IS FACILITY MANAGEMENT	**2,010,588**	**1,586,997**	**1,591,840**	**1,573,937**	**99**	
Personnel services	695,096	854,839	879,185	879,182	100	
Supplies	49,909	45,340	43,224	43,222	100	
Other services and charges	491,332	542,237	519,009	518,987	100	
Capital outlay	143,273	-	104,533	81,005	77	F
Allocated to other funds	-	(186,110)	(186,110)	(186,111)	100	
265.10 - IS PARKS MAINTENANCE	**1,379,610**	**1,256,306**	**1,359,841**	**1,336,285**	**98**	

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Other services and charges	745,353	797,200	794,772	794,158	100	
Capital outlay	29,091	40,000	5,328	5,327	100	
266.00 - CITY ATTORNEY, INSURANCE, & CLAIMS	**774,444**	**837,200**	**800,100**	**799,485**	**100**	
Personnel services	559,826	533,486	631,002	630,999	100	
Supplies	1,774	2,500	552	551	100	
Other services and charges	213,027	215,135	151,847	151,836	100	
270.00 - HUMAN RESOURCES	**774,627**	**751,121**	**783,401**	**783,386**	**100**	
Personnel services	14,309,471	14,691,780	14,958,769	15,016,224	100	G
Supplies	507,670	419,000	399,550	399,542	100	
Other services and charges	1,192,122	1,158,873	1,110,528	1,108,554	100	
Capital outlay	631,319	30,500	-	-	-	
301.00 - POLICE DEPARTMENT	**16,640,582**	**16,300,153**	**16,468,847**	**16,524,320**	**100**	
Personnel services	6,413,418	6,266,402	6,873,816	6,951,993	101	H
Supplies	238,444	191,500	348,122	348,117	100	
Other services and charges	1,041,515	741,424	895,588	895,289	100	
Capital outlay	68,178	-	4,665	4,665	100	
336.00 - FIRE DEPARTMENT	**7,761,555**	**7,199,326**	**8,122,191**	**8,200,064**	**101**	
Personnel services	1,935,822	1,844,235	2,052,584	2,052,567	100	
Supplies	16,376	37,200	16,552	16,550	100	
Other services and charges	215,001	214,960	198,238	196,924	99	
Capital outlay	58,242	-	9,262	9,262	-	
371.00 - COMMUNITY DEVELOPMENT-BUILDING	**2,225,441**	**2,096,395**	**2,276,636**	**2,275,303**	**100**	
Personnel services	417,568	416,984	420,819	420,814	100	
Supplies	12,503	12,100	15,270	15,268	100	
Other services and charges	189,397	206,578	214,789	214,780	100	
441.00 - DPW ADMINISTRATION DIVISION	**619,468**	**635,662**	**650,878**	**650,862**	**100**	
Personnel services	685,668	618,794	699,477	699,472	100	
Supplies	1,508	2,000	1,309	1,310	100	
Other services and charges	101,821	83,643	89,915	89,912	100	
Allocated to other funds	(371,784)	(371,780)	(371,780)	(371,784)	100	
441.10 - DPW ENGINEERING DIVISION	**417,213**	**332,657**	**418,921**	**418,910**	**100**	
Personnel services	2,135,277	2,150,327	2,327,629	2,327,623	100	
Allocated to other funds	(1,450,903)	(1,450,000)	(1,783,092)	(1,783,092)	100	
Supplies	116,927	154,500	170,839	170,835	100	
Other services and charges	738,059	787,001	833,540	833,536	100	
Capital outlay	32,017	621,048	431,190	221,219	51	I
441.20 - DPW FIELD OPERATIONS DIVISION	**1,571,377**	**2,262,876**	**1,980,106**	**1,770,121**	**89**	
Personnel services	522,354	477,686	568,371	568,366	100	
Supplies	21,248	26,000	27,276	27,275	100	
Other services and charges	353,950	349,449	652,566	652,187	100	
Capital outlay	25,535	419,298	394,480	151,349	38	J
Allocated to other funds	(88,698)	(100,000)	(85,935)	(85,935)	100	
441.30 - DPW FLEET ASSET DIVISION	**834,389**	**1,172,433**	**1,556,758**	**1,313,242**	**84**	
Personnel services	672,695	647,578	647,638	647,632	100	
Supplies	2,627	5,400	2,523	2,515	100	
Other services and charges	155,461	62,818	114,653	102,528	89	
Capital outlay	-	-	(47,505)	(31,601)	-	
701.00 - COMMUNITY DEVELOPMENT-PLANNING	**830,783**	**715,796**	**717,309**	**721,074**	**101**	
Personnel services	431,636	408,548	456,341	456,334	100	
Supplies	9,658	10,900	8,295	8,294	100	
Other services and charges	428,347	352,032	345,293	325,311	94	
Capital outlay	28,668	20,000	20,000	-	-	K
725.00 - COMMUNITY RELATIONS-ADMIN	**898,309**	**791,480**	**829,929**	**789,939**	**95**	
Personnel services	215,554	218,178	215,520	215,515	100	
Supplies	7,761	5,000	1,275	1,275	100	
Other services and charges	57,348	45,458	31,470	22,206	71	
725.10 - COMMUNITY RELATIONS-STUDIO 6	**280,663**	**268,636**	**248,265**	**238,996**	**96**	
Personnel services	137,025	29,084	-	-	-	
Supplies	46	-	-	-	-	
Other services and charges	31,579	43,794	-	-	-	
728.00 - ECONOMIC DEVELOPMENT	**168,650**	**72,878**	**-**	**-**	**-**	

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Personnel services	22,706	26,943	25,343	24,208	96	
Supplies	1,143	3,200	1,500	982	65	
773.00 - NOVI YOUTH ASSISTANCE	**23,849**	**30,143**	**26,843**	**25,190**	**94**	
Other services and charges	20,563	8,700	22,300	22,292	100	
803.00 - HISTORICAL COMMISSION	**20,563**	**8,700**	**22,300**	**22,292**	**100**	
Debt Service	76,434	-	**59,658**	**59,657**	-	
905.00 - Debt Service Dept	**76,434**	**-**	**59,658**	**59,657**	**-**	
Transfers out	2,333,777	200,000	372,000	**372,000**	**100**	
966.00 - TRANSFER TO OTHER FUNDS	**2,333,777**	**200,000**	**372,000**	**372,000**	**100**	
TOTAL EXPENDITURES	**45,482,727**	**42,441,417**	**44,359,392**	**43,866,438**	**99**	
Fund 101 - GENERAL						
TOTAL REVENUE	**43,121,724**	**43,186,528**	**44,921,868**	**44,680,313**	**99**	
TOTAL EXPENDITURES	**45,482,727**	**42,441,417**	**44,359,392**	**43,866,438**	**99**	
NET OF REVENUES & EXPENDITURES	**(2,361,003)**	**745,111**	**562,476**	**813,875**		L
BEGINNING FUND BALANCE	**14,445,394**	**12,084,391**	**12,084,391**	**12,084,391**		
ENDING FUND BALANCE	**12,084,391**	**12,829,502**	**12,646,867**	**12,898,266**		
Fund Balance as a % of Expenditures	**27%**	**30%**	**29%**	**29%**		M
SPECIAL REVENUE FUNDS						
Fund 202 - MAJOR STREET						
Revenue						
State sources	6,217,555	6,220,038	6,374,322	6,516,434	102	N
Interest income	294,545	76,251	125,027	273,037	218	
Other Revenue	127,457	-	249,924	124,962	50	
Federal grants	-	-	8,016	38,076	475	
Transfers in	843,630	2,806,000	2,075,106	-	-	O
TOTAL REVENUE	**7,483,187**	**9,102,289**	**8,832,395**	**6,952,509**	**79**	
Expenditures						
Other services and charges	1,298,633	1,729,215	1,948,020	1,661,681	85	
Capital outlay	4,743,335	7,609,074	12,770,735	7,514,004	59	P
TOTAL EXPENDITURES	**6,041,968**	**9,338,289**	**14,718,755**	**9,175,685**	**62**	
Fund 202 - MAJOR STREET						
TOTAL REVENUE	**7,483,187**	**9,102,289**	**8,832,395**	**6,952,509**	**79**	
TOTAL EXPENDITURES	**6,041,968**	**9,338,289**	**14,718,755**	**9,175,685**	**62**	
NET OF REVENUES & EXPENDITURES	**1,441,219**	**(236,000)**	**(5,886,360)**	**(2,223,176)**		
BEGINNING FUND BALANCE	**5,919,486**	**7,360,705**	**7,360,705**	**7,360,705**		
ENDING FUND BALANCE	**7,360,705**	**7,124,705**	**1,474,345**	**5,137,529**		
Fund Balance as a % of Expenditures	**122%**	**76%**	**10%**	**56%**		Q
Fund 203 - LOCAL STREET						
Revenue						
State sources	2,133,463	2,140,228	2,197,311	2,243,251	102	N
Interest income	37,418	28,547	56,464	95,936	170	
Transfers in	4,790,440	5,418,000	5,503,000	2,066,000	38	O
TOTAL REVENUE	**6,961,321**	**7,586,775**	**7,756,775**	**4,405,187**	**57**	
Expenditures						
Other services and charges	2,577,121	2,907,765	2,957,650	2,139,786	72	
Capital outlay	2,647,593	4,675,010	6,699,010	4,435,759	66	P
TOTAL EXPENDITURES	**5,224,714**	**7,582,775**	**9,656,660**	**6,575,545**	**68**	
Fund 203 - LOCAL STREET						
TOTAL REVENUE	**6,961,321**	**7,586,775**	**7,756,775**	**4,405,187**	**57**	
TOTAL EXPENDITURES	**5,224,714**	**7,582,775**	**9,656,660**	**6,575,545**	**68**	
NET OF REVENUES & EXPENDITURES	**1,736,607**	**4,000**	**(1,899,885)**	**(2,170,358)**		
BEGINNING FUND BALANCE	**1,092,449**	**2,829,056**	**2,829,056**	**2,829,056**		
ENDING FUND BALANCE	**2,829,056**	**2,833,056**	**929,171**	**658,698**		
Fund Balance as a % of Expenditures	**54%**	**37%**	**10%**	**10%**		Q

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Fund 204 - MUNICIPAL STREET						
Revenue						
Property tax revenue	6,532,886	6,963,067	6,963,067	6,919,837	99	
Licenses, permits & charges for services	108,077	20,000	20,000	120,764	604	
State Sources	294,614	30,000	316,000	334,920	106	
Other revenue	153,801	436,000	150,000	158,876	106	
Interest income	400,929	99,163	212,163	457,046	215	
TOTAL REVENUE	**7,490,307**	**7,548,230**	**7,661,230**	**7,991,443**	**104**	
Expenditures						
Transfers out	5,634,070	8,224,000	7,578,106	2,066,000	27	O
Other services and charges	529,681	684,700	688,102	595,043	86	
Capital outlay	345,800	548,530	2,828,462	1,131,102	40	P
TOTAL EXPENDITURES	**6,509,551**	**9,457,230**	**11,094,670**	**3,792,145**	**34**	
Fund 204 - MUNICIPAL STREET						
TOTAL REVENUE	**7,490,307**	**7,548,230**	**7,661,230**	**7,991,443**	**104**	
TOTAL EXPENDITURES	**6,509,551**	**9,457,230**	**11,094,670**	**3,792,145**	**34**	
NET OF REVENUES & EXPENDITURES	**980,756**	**(1,909,000)**	**(3,433,440)**	**4,199,298**		
BEGINNING FUND BALANCE	**4,543,566**	**5,524,322**	**5,524,322**	**5,524,322**		
ENDING FUND BALANCE	**5,524,322**	**3,615,322**	**2,090,882**	**9,723,620**		
Fund Balance as a % of Expenditures	**85%**	**38%**	**19%**	**256%**		Q
Fund 208 - PARKS, REC & CULTURAL SVCS						
Revenue						
Property tax revenue	1,678,638	1,771,762	1,771,762	1,778,071	100	
Other revenue	204,184	1,000	76,120	75,638	99	
Interest income	117,103	35,253	40,968	81,743	200	
Donations	103,189	500	16,965	4,457	26	
State Sources	8,885	8,000	12,860	12,858	100	
Transfers in	25,000	25,000	-	-		
Program revenue	1,755,445	1,564,770	1,646,180	1,755,524	107	
Older adult program revenue	302,536	222,600	294,400	259,842	88	
TOTAL REVENUE	**4,194,979**	**3,628,885**	**3,859,255**	**3,968,133**	**103**	
Expenditures						
Personnel services	1,547,543	1,516,426	1,678,553	1,678,505	100	
Supplies	64,412	90,250	47,707	46,858	98	
Other services and charges	1,909,151	1,615,599	1,617,806	1,651,930	102	
Capital outlay	596,723	536,610	668,095	180,009	27	R
Transfers out	706,211	-	-	-	-	
TOTAL EXPENDITURES	**4,824,040**	**3,758,885**	**4,012,161**	**3,557,302**	**89**	
Fund 208 - PARKS, REC & CULTURAL SVCS						
TOTAL REVENUE	**4,194,979**	**3,628,885**	**3,859,255**	**3,968,133**	**103**	
TOTAL EXPENDITURES	**4,824,040**	**3,758,885**	**4,012,161**	**3,557,302**	**89**	
NET OF REVENUES & EXPENDITURES	**(629,061)**	**(130,000)**	**(152,906)**	**410,831**		
BEGINNING FUND BALANCE	**1,693,649**	**1,064,588**	**1,064,588**	**1,064,588**		
ENDING FUND BALANCE	**1,064,588**	**934,588**	**911,682**	**1,475,419**		
Fund Balance as a % of Expenditures	**22%**	**25%**	**23%**	**41%**		

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Fund 211 - DRAIN						
Revenue						
Property tax revenue	2,813,024	2,969,236	2,969,236	2,982,882	100	
Other revenue	9,933	10,000	10,000	10,202	102	
State sources	14,873	13,000	13,000	21,547	166	
Interest income	76,961	25,028	25,028	64,910	259	
Transfers in	320,947	2,777,096	4,775,947	-	-	S
TOTAL REVENUE	**3,235,738**	**5,794,360**	**7,793,211**	**3,079,541**	**40**	
Expenditures						
Other services and charges	1,386,799	1,384,693	1,856,265	1,630,634	88	
Capital outlay	2,378,118	4,409,667	5,936,946	728,607	12	S
TOTAL EXPENDITURES	**3,764,917**	**5,794,360**	**7,793,211**	**2,359,241**	**30**	
Fund 211 - DRAIN						
TOTAL REVENUE	**3,235,738**	**5,794,360**	**7,793,211**	**3,079,541**	**40**	
TOTAL EXPENDITURES	**3,764,917**	**5,794,360**	**7,793,211**	**2,359,241**	**30**	
NET OF REVENUES & EXPENDITURES	**(529,179)**	**-**	**-**	**720,300**		
Fund 213 - TREE						
Revenue						
Other revenue	178,175	315,000	315,000	268,557	85	
Donations	1,175	-	-	-	-	
Interest income	116,477	71,471	71,471	90,913	127	
TOTAL REVENUE	**295,827**	**386,471**	**386,471**	**359,470**	**93**	
Expenditures						
Personnel services	94,413	105,563	105,658	82,771	78	
Supplies	209	1,000	1,000	876	88	
Other services and charges	478,647	485,848	485,753	429,667	88	
Capital outlay	489,439	44,060	-	-	-	
TOTAL EXPENDITURES	**1,062,708**	**636,471**	**592,411**	**513,314**	**87**	
Fund 213 - TREE						
TOTAL REVENUE	**295,827**	**386,471**	**386,471**	**359,470**	**93**	
TOTAL EXPENDITURES	**1,062,708**	**636,471**	**592,411**	**513,314**	**87**	
NET OF REVENUES & EXPENDITURES	**(766,881)**	**(250,000)**	**(205,940)**	**(153,844)**		T
Fund 226 - RUBBISH COLLECTION						
Revenue						
Licenses, permits & charges for services	2,122,213	2,297,000	2,297,000	2,184,861	95	
Interest income	523	-	-	5,196	100	
TOTAL REVENUE	**2,122,736**	**2,297,000**	**2,297,000**	**2,190,057**	**95**	
Expenditures						
Other services and charges	2,122,736	2,297,000	2,297,000	2,190,057	95	
TOTAL EXPENDITURES	**2,122,736**	**2,297,000**	**2,297,000**	**2,190,057**	**95**	
Fund 226 - RUBBISH COLLECTION						
TOTAL REVENUE	**2,122,736**	**2,297,000**	**2,297,000**	**2,190,057**	**95**	
TOTAL EXPENDITURES	**2,122,736**	**2,297,000**	**2,297,000**	**2,190,057**	**95**	
NET OF REVENUES & EXPENDITURES	**-**	**-**	**-**	**-**		

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED
Fund 262 - FORFEITURE					U
Revenue					
Fines and forfeitures	222,632	347,990	324,490	94,869	29
Interest income	3,167	-	-	-	-
Other revenue	-	33,000	56,500	70,836	125
Federal grants	37,342	-	-	101,453	-
Transfers in	-	150,000	-	-	-
TOTAL REVENUE	**263,141**	**530,990**	**380,990**	**267,158**	**70**
Expenditures					
Supplies	23,077	20,000	20,000	5,526	28
Capital outlay	304,711	510,990	386,510	234,687	61
TOTAL EXPENDITURES	**327,788**	**530,990**	**406,510**	**240,213**	**59**
Fund 262 - FORFEITURE					
TOTAL REVENUE	**263,141**	**530,990**	**380,990**	**267,158**	**70**
TOTAL EXPENDITURES	**327,788**	**530,990**	**406,510**	**240,213**	**59**
NET OF REVENUES & EXPENDITURES	**(64,647)**	**-**	**(25,520)**	**26,945**	
Fund 271 - LIBRARY					
Revenue					
Property tax revenue	3,360,599	3,547,534	3,566,934	3,559,557	100
State sources	85,123	65,000	78,049	95,688	123
Other revenue	57,540	44,950	64,808	68,579	106
Fines and forfeitures	98,413	88,000	99,626	100,085	100
Interest income	211,206	54,000	132,000	181,500	138
Donations	14,453	9,500	19,956	20,135	101
TOTAL REVENUE	**3,827,334**	**3,808,984**	**3,961,373**	**4,025,544**	**102**
Expenditures					
Personnel services	2,448,749	2,781,800	2,762,293	2,720,353	98
Supplies	641,277	774,300	756,000	708,758	94
Other services and charges	670,067	739,450	718,541	673,261	94
Capital outlay	34,074	37,000	37,000	29,276	79
Transfer Out	35,238	-	-	-	-
TOTAL EXPENDITURES	**3,829,405**	**4,332,550**	**4,273,834**	**4,131,648**	**97**
Fund 271 - LIBRARY					
TOTAL REVENUE	**3,827,334**	**3,808,984**	**3,961,373**	**4,025,544**	**102**
TOTAL EXPENDITURES	**3,829,405**	**4,332,550**	**4,273,834**	**4,131,648**	**97**
NET OF REVENUES & EXPENDITURES	**(2,071)**	**(523,566)**	**(312,461)**	**(106,104)**	

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED
Fund 272 - LIBRARY CONTRIBUTION					
Revenue					
Interest income	90,758	22,500	57,448	83,142	145
Donations	30,692	9,500	36,827	71,476	194
Transfer in	35,238	-	-	-	-
TOTAL REVENUE	**156,688**	**32,000**	**94,275**	**154,618**	**164**
Expenditures					
Supplies	100,278	8,500	24,527	21,784	89
Capital outlay	111,046	247,000	137,084	134,037	98
TOTAL EXPENDITURES	**211,324**	**255,500**	**161,611**	**155,821**	**96**
Fund 272 - LIBRARY CONTRIBUTION					
TOTAL REVENUE	**156,688**	**32,000**	**94,275**	**154,618**	**164**
TOTAL EXPENDITURES	**211,324**	**255,500**	**161,611**	**155,821**	**96**
NET OF REVENUES & EXPENDITURES	**(54,636)**	**(223,500)**	**(67,336)**	**(1,203)**	
Fund 274 - COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue					
Federal grants	176,833	131,000	157,281	98,393	63
TOTAL REVENUE	**176,833**	**131,000**	**157,281**	**98,393**	**63**
Expenditures					
Other services and charges	187,536	131,000	131,000	81,135	62
TOTAL EXPENDITURES	**187,536**	**131,000**	**131,000**	**81,135**	**62**
Fund 274 - COMMUNITY DEVELOPMENT BLOCK GRANT					
TOTAL REVENUE	**176,833**	**131,000**	**157,281**	**98,393**	**63**
TOTAL EXPENDITURES	**187,536**	**131,000**	**131,000**	**81,135**	**62**
NET OF REVENUES & EXPENDITURES	**(10,703)**	**-**	**26,281**	**17,258**	
Fund 281 - STREET LIGHTING - WEST OAKS ST					
Revenue					
Special assessments levied	7,529	7,529	7,529	4,000	53
TOTAL REVENUE	**7,529**	**7,529**	**7,529**	**4,000**	**53**
Expenditures					
Other services and charges	5,146	5,229	5,229	5,145	98
TOTAL EXPENDITURES	**5,146**	**5,229**	**5,229**	**5,145**	**98**
Fund 281 - STREET LIGHTING - WEST OAKS ST					
TOTAL REVENUE	**7,529**	**7,529**	**7,529**	**4,000**	**53**
TOTAL EXPENDITURES	**5,146**	**5,229**	**5,229**	**5,145**	**98**
NET OF REVENUES & EXPENDITURES	**2,383**	**2,300**	**2,300**	**(1,145)**	
Fund 284 - OPIOID SETTLEMENT FUND					
Revenue					
Other revenue	69,779	50,610	50,610	33,704	67
TOTAL REVENUE	**69,779**	**50,610**	**50,610**	**33,704**	**67**
Expenditures					
Personnel services	-	50,610	50,610	-	-
TOTAL EXPENDITURES	**-**	**50,610**	**50,610**	**-**	**-**
Fund 284 - OPIOID SETTLEMENT FUND					
TOTAL REVENUE	**69,779**	**50,610**	**50,610**	**33,704**	**67**
TOTAL EXPENDITURES	**-**	**50,610**	**50,610**	**-**	**-**
NET OF REVENUES & EXPENDITURES	**69,779**	**-**	**-**	**33,704**	

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED
Fund 286 - STREET LIGHTING - WEST LAKE DRIVE					
Revenue					
Special assessments levied	3,300	3,300	3,300	3,300	100
TOTAL REVENUE	**3,300**	**3,300**	**3,300**	**3,300**	**100**
Expenditures					
Other services and charges	3,157	3,300	3,300	3,157	96
TOTAL EXPENDITURES	**3,157**	**3,300**	**3,300**	**3,157**	**96**
Fund 286 - STREET LIGHTING - WEST LAKE DRIVE					
TOTAL REVENUE	**3,300**	**3,300**	**3,300**	**3,300**	**100**
TOTAL EXPENDITURES	**3,157**	**3,300**	**3,300**	**3,157**	**96**
NET OF REVENUES & EXPENDITURES	**143**	**-**	**-**	**143**	
Fund 287 - STREET LIGHTING - TOWN CENTER ST					
Revenue					
Special assessments levied	25,000	25,000	25,000	20,000	80
TOTAL REVENUE	**25,000**	**25,000**	**25,000**	**20,000**	**80**
Expenditures					
Other services and charges	20,988	22,300	22,300	20,970	94
TOTAL EXPENDITURES	**20,988**	**22,300**	**22,300**	**20,970**	**94**
Fund 287 - STREET LIGHTING - TOWN CENTER ST					
TOTAL REVENUE	**25,000**	**25,000**	**25,000**	**20,000**	**80**
TOTAL EXPENDITURES	**20,988**	**22,300**	**22,300**	**20,970**	**94**
NET OF REVENUES & EXPENDITURES	**4,012**	**2,700**	**2,700**	**(970)**	
DEBT SERVICE FUND					
Fund 371 - 2008 LIBRARY CONSTRUCTION DEBT					
Revenue					
Property tax revenue	1,606,068	1,695,913	1,695,913	1,699,863	100
State Sources	31,624	25,000	25,000	12,234	49
Interest income	8,211	287	287	10,107	3,522
TOTAL REVENUE	**1,645,903**	**1,721,200**	**1,721,200**	**1,722,204**	**100**
Expenditures					
Other services and charges	408	500	500	389	78
Debt service	1,412,900	1,416,700	1,417,200	1,417,200	100
TOTAL EXPENDITURES	**1,413,308**	**1,417,200**	**1,417,700**	**1,417,589**	**100**
Fund 371 - 2008 LIBRARY CONSTRUCTION DEBT					
TOTAL REVENUE	**1,645,903**	**1,721,200**	**1,721,200**	**1,722,204**	**100**
TOTAL EXPENDITURES	**1,413,308**	**1,417,200**	**1,417,700**	**1,417,589**	**100**
NET OF REVENUES & EXPENDITURES	**232,595**	**304,000**	**303,500**	**304,615**	

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
CAPITAL PROJECT FUNDS						
Fund 401 - CAPITAL IMPROVEMENT PRGRM (CIP)						
Revenue						
Property tax revenue	4,377,501	4,613,359	4,617,408	4,637,002	100	
State sources	200,000	-	33,535	33,534	100	
Other Revenue	-	-	68,000	-	-	
Interest income	46,061	3,641	3,641	579	16	
Donations	-	400,000	347,431	347,431	100	
TOTAL REVENUE	**4,623,562**	**5,017,000**	**5,070,015**	**5,018,546**	**99**	
Expenditures						
Other services and charges	815	1,000	777	777	100	
Debt service	153,512	206,000	206,000	150,482	73	
Capital outlay	9,825,271	-	3,428,525	1,134,397	33	V
TOTAL EXPENDITURES	**9,979,598**	**207,000**	**3,635,302**	**1,285,656**	**35**	
Fund 401 - CAPITAL IMPROVEMENT PRGRM (CIP)						
TOTAL REVENUE	**4,623,562**	**5,017,000**	**5,070,015**	**5,018,546**	**99**	
TOTAL EXPENDITURES	**9,979,598**	**207,000**	**3,635,302**	**1,285,656**	**35**	
NET OF REVENUES & EXPENDITURES	**(5,356,036)**	**4,810,000**	**1,434,713**	**3,732,890**		
Fund 409 - GUN RANGE FACILITY						
Revenue						
Licenses, permits & charges for services	126,400	71,000	113,000	126,000	112	
Interest income	26,660	5,000	16,000	30,665	192	
TOTAL REVENUE	**153,060**	**76,000**	**129,000**	**156,665**	**121**	
Expenditures						
Capital outlay	38,599	28,000	28,000	8,956	32	
TOTAL EXPENDITURES	**38,599**	**28,000**	**28,000**	**8,956**	**32**	
Fund 409 - GUN RANGE FACILITY						
TOTAL REVENUE	**153,060**	**76,000**	**129,000**	**156,665**	**121**	
TOTAL EXPENDITURES	**38,599**	**28,000**	**28,000**	**8,956**	**32**	
NET OF REVENUES & EXPENDITURES	**114,461**	**48,000**	**101,000**	**147,709**		
Fund 418 - SPECIAL ASSESSMENT REVOLVING						
Revenue						
Interest income	188,086	66,525	66,525	201,545	303	
TOTAL REVENUE	**188,086**	**66,525**	**66,525**	**201,545**	**303**	
Expenditures						
Other services and charges	-	525	525	407	**78**	
TOTAL EXPENDITURES	**-**	**525**	**525**	**407**	**-**	
Fund 418 - SPECIAL ASSESSMENT REVOLVING						
TOTAL REVENUE	**188,086**	**66,525**	**66,525**	**201,545**	**303**	
TOTAL EXPENDITURES	**-**	**525**	**525**	**407**	**78**	
NET OF REVENUES & EXPENDITURES	**188,086**	**66,000**	**66,000**	**201,138**		
Fund 445 - PUBLIC IMPROVEMENT						
Revenue						
Interest Income	-	-	-	122,135	100	W
Transfers in	3,014,988	-	347,000	347,000	-	X
TOTAL REVENUE	**3,014,988**	**-**	**347,000**	**469,135**	**100**	
Expenditures						
Supplies	-	-	55,000	54,968	100	
Other services and charges	17,749	-	82,573	45,787	55	
Capital Outlay	563,763	-	2,295,902	1,510,325	66	
TOTAL EXPENDITURES	**581,512**	**-**	**2,433,475**	**1,611,080**	**66**	
Fund 445 - PUBLIC IMPROVEMENT						
TOTAL REVENUE	**3,014,988**	**-**	**347,000**	**469,135**	**100**	
TOTAL EXPENDITURES	**581,512**	**-**	**2,433,475**	**1,611,080**	**66**	
NET OF REVENUES & EXPENDITURES	**2,433,476**	**-**	**(2,086,475)**	**(1,141,945)**		

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Fund 463 - PEG CABLE - CAPITAL						
Revenue						
Licenses, permits & charges for services	291,987	305,000	305,000	212,595	70	
Interest income	48,282	2,000	12,000	42,158	351	
TOTAL REVENUE	**340,269**	**307,000**	**317,000**	**254,753**	**80**	
Expenditures						
Capital outlay	848,030	-	57,885	47,234	82	
TOTAL EXPENDITURES	**848,030**	**-**	**57,885**	**47,234**	**82**	
Fund 463 - PEG CABLE - CAPITAL						
TOTAL REVENUE	**340,269**	**307,000**	**317,000**	**254,753**	**80**	
TOTAL EXPENDITURES	**848,030**	**-**	**57,885**	**47,234**	**82**	
NET OF REVENUES & EXPENDITURES	**(507,761)**	**307,000**	**259,115**	**207,519**		
PERMANENT FUND						
Fund 152 - DRAIN PERPETUAL MAINT						
Revenue						
Interest income	378,543	130,000	130,000	363,527	280	
Tap-in fees	-	5,000	5,000	6,096	122	
TOTAL REVENUE	**378,543**	**135,000**	**135,000**	**369,623**	**274**	
Expenditures						
Transfers out	320,947	2,777,096	4,775,947	-	-	
TOTAL EXPENDITURES	**320,947**	**2,777,096**	**4,775,947**	**-**	**-**	
Fund 152 - DRAIN PERPETUAL MAINT						
TOTAL REVENUE	**378,543**	**135,000**	**135,000**	**369,623**	**274**	
TOTAL EXPENDITURES	**320,947**	**2,777,096**	**4,775,947**	**-**	**-**	
NET OF REVENUES & EXPENDITURES	**57,596**	**(2,642,096)**	**(4,640,947)**	**369,623**		
ENTERPRISE FUNDS						
Fund 570 - ICE ARENA						
Revenue						
Other revenue	50,727	41,200	41,200	48,659	118	
Interest income	148,147	24,667	24,667	134,051	543	
Program revenue	2,030,225	1,874,001	2,102,001	2,148,172	102	
TOTAL REVENUE	**2,229,099**	**1,939,868**	**2,167,868**	**2,330,882**	**108**	
Expenditures						
Supplies	31,037	49,440	30,950	23,514	76	
Program expenditures	185,520	197,231	189,109	202,756	107	
Other services and charges	1,958,405	1,433,697	1,646,697	1,756,497	107	**Y**
Capital outlay	-	198,500	1,084,749	693,281	64	**Z**
Debt service	11,440	-	-	-	-	
TOTAL EXPENDITURES	**2,186,402**	**1,878,868**	**2,951,505**	**2,676,048**	**91**	
Fund 570 - ICE ARENA						
TOTAL REVENUE	**2,229,099**	**1,939,868**	**2,167,868**	**2,330,882**	**108**	
TOTAL EXPENDITURES	**2,186,402**	**1,878,868**	**2,951,505**	**2,676,048**	**91**	
NET OF REVENUES & EXPENDITURES	**42,697**	**61,000**	**(783,637)**	**(345,166)**		

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED	
Fund 574 - SENIOR HOUSING						
Revenue						
Other revenue	4,879	27,400	27,400	26,692	97	
Federal grants	150,000	-	-	-	-	
Interest income	69,667	26,730	26,730	49,222	184	
Operating revenue	2,181,957	2,180,220	2,180,220	2,187,801	100	
Donations	-	250,000	250,000	-	-	
TOTAL REVENUE	**2,406,503**	**2,484,350**	**2,484,350**	**2,263,715**	91	
Expenditures						
Supplies	10,258	8,875	8,875	9,461	107	
Other services and charges	1,415,364	885,347	950,930	1,032,388	109	AA
Capital outlay	3,850	129,200	209,200	49,200	24	
Debt service	51,868	1,035,558	1,035,558	1,029,083	99	
TOTAL EXPENDITURES	**1,481,340**	**2,058,980**	**2,204,563**	**2,120,132**	**96**	
Fund 574 - SENIOR HOUSING						
TOTAL REVENUE	**2,406,503**	**2,484,350**	**2,484,350**	**2,263,715**	**91**	
TOTAL EXPENDITURES	**1,481,340**	**2,058,980**	**2,204,563**	**2,120,132**	**96**	
NET OF REVENUES & EXPENDITURES	**925,163**	**425,370**	**279,787**	**143,583**		
Fund 592 - WATER AND SEWER						
Revenue						
Other revenue	193,960	220,000	250,390	240,520	96	
Interest income	1,372,722	698,906	698,906	991,862	142	
Special assessment interest	25,413	22,714	22,714	70	0	
Operating revenue	26,184,106	28,155,625	28,155,625	28,013,132	99	
Capital contributions	3,953,534	1,100,000	1,100,000	642,212	58	
TOTAL REVENUE	**31,729,735**	**30,197,245**	**30,227,635**	**29,887,796**	**99**	
Expenditures						
Personnel services	1,646,108	1,737,622	1,753,310	1,753,268	100	
Supplies	83,272	79,750	88,875	88,867	100	
Other services and charges	30,933,260	27,544,967	28,685,044	26,066,498	91	
Capital outlay	-	9,034,906	18,567,105	7,937,751	43	
TOTAL EXPENDITURES	**32,662,640**	**38,397,245**	**49,094,334**	**35,846,384**	**73**	
Fund 592 - WATER AND SEWER						
TOTAL REVENUE	**31,729,735**	**30,197,245**	**30,227,635**	**29,887,796**	**99**	
TOTAL EXPENDITURES	**32,662,640**	**38,397,245**	**49,094,334**	**35,846,384**	**73**	
NET OF REVENUES & EXPENDITURES	**(932,905)**	**(8,200,000)**	**(18,866,699)**	**(5,958,588)**		
INTERNAL SERVICE FUND						
Fund 677 - SELF INSURANCE - HEALTH CARE						
Revenue						
Licenses, permits & charges for services	3,786,654	3,554,000	4,164,000	3,693,583	89	
Other revenue	290,483	400,000	410,000	574,157	140	
Interest income	112,725	51,000	151,000	245,916	163	
TOTAL REVENUE	**4,189,862**	**4,005,000**	**4,725,000**	**4,513,656**	**96**	
Expenditures						
Personnel services	3,206,603	3,332,000	4,600,600	4,568,270	99	
Other services and charges	3,600	3,000	9,400	8,800	94	
TOTAL EXPENDITURES	**3,210,203**	**3,335,000**	**4,610,000**	**4,577,070**	**99**	
Fund 677 - SELF INSURANCE - HEALTH CARE						
TOTAL REVENUE	**4,189,862**	**4,005,000**	**4,725,000**	**4,513,656**	**96**	
TOTAL EXPENDITURES	**3,210,203**	**3,335,000**	**4,610,000**	**4,577,070**	**99**	
NET OF REVENUES & EXPENDITURES	**979,659**	**670,000**	**115,000**	**(63,414)**		

BUDGET CATEGORY	AUDITED 06/30/2024 NORMAL (ABNORMAL)	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 6/30/2025 Unaudited	% BDGT USED
FIDUCIARY FUND					
Fund 737 - RETIREE HEALTH CARE BENEFITS					
Revenue					
Interest income	4,428,615	2,400,000	2,400,000	3,489,433	145
Other revenue	-	-	-	-	-
TOTAL REVENUE	**4,428,615**	**2,400,000**	**2,400,000**	**3,489,433**	**145**
Expenditures					
Personnel services	1,394,268	1,434,000	1,434,000	1,429,319	100
Other services and charges	268,582	304,000	304,000	367,211	121
TOTAL EXPENDITURES	**1,662,850**	**1,738,000**	**1,738,000**	**1,796,530**	**103**
Fund 737 - RETIREE HEALTH CARE BENEFITS					
TOTAL REVENUE	**4,428,615**	**2,400,000**	**2,400,000**	**3,489,433**	**145**
TOTAL EXPENDITURES	**1,662,850**	**1,738,000**	**1,738,000**	**1,796,530**	**103**
NET OF REVENUES & EXPENDITURES	**2,765,765**	**662,000**	**662,000**	**1,692,903**	
COMPONENT UNITS					
Fund 244 - ECONOMIC DEVELOPMENT					
Revenue					
Interest Income	4,271	-	-	-	-
Transfers in	25,000	50,000	50,000	25,000	50
TOTAL REVENUE	**29,271**	**50,000**	**50,000**	**25,000**	**50**
Expenditures					
Personnel Services	-	-	11,350	11,233	
Supplies	-	-	5,850	3,643	
Other services and charges	17,225	80,000	62,800	37,323	59
TOTAL EXPENDITURES	**17,225**	**80,000**	**80,000**	**52,199**	**65**
Fund 244 - ECONOMIC DEVELOPMENT					
TOTAL REVENUE	**29,271**	**50,000**	**50,000**	**25,000**	**50**
TOTAL EXPENDITURES	**17,225**	**80,000**	**80,000**	**52,199**	**65**
NET OF REVENUES & EXPENDITURES	**12,046**	**(30,000)**	**(30,000)**	**(27,199)**	
Fund 246 - COORIDOR IMPROVEMENT AUTHORITY (CIA)					
Revenue					
Property tax revenue	716,752	720,675	770,490	845,595	110
TOTAL REVENUE	**716,752**	**720,675**	**770,490**	**845,595**	**110**
Expenditures					
Other services and charges	-	25,000	25,000	-	-
Debt service	74,183	695,675	695,675	52,092	7
TOTAL EXPENDITURES	**74,183**	**720,675**	**720,675**	**52,092**	**7**
Fund 246 - COORIDOR IMPROVEMENT AUTHORITY (CIA)					
TOTAL REVENUE	**716,752**	**720,675**	**770,490**	**845,595**	**110**
TOTAL EXPENDITURES	**74,183**	**720,675**	**720,675**	**52,092**	**7**
NET OF REVENUES & EXPENDITURES	**642,569**	**-**	**49,815**	**793,503**	

A State sources is slightly lower than budget due to $104,000 of State grant money not being received within 60 days of year end. Revenue cannot be recognized if it is not earned or received with 60 days of year end.

A1 Cable franchise fees for the last quarter (received in August for the time period of April - June 2025) were higher than originally budgeted.

B Court fines and forfeitures were slightly lower than the expected budget by $30,300. Fines have steadily decreased over the last 10 years.

06/30/2016	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023	06/30/2024
549,841	455,447	490,091	425,556	303,797	343,461	272,163	237,470	224,299

C Budget will be rolled over into FY 2026 for Plante Moran Realpoint services as well as the 2050 long range strategic plan.

D Furniture replacement for the watch room will not arrive until FY 2026. Funds will be rolled over into FY 2026.

E HVAC auto controls at the civic center and fire station 1 and 3 generator projects will have a rollovers as the projects will not be finalized until fall of FY 2026.

F The electric gator purchased with grant funds has not arrived as of FY 2025. Funds will be rolled over into FY 26.

G Police personnel is overbudget due to a final pay of an officer who left employment which was not budgeted nor expected. In addition, dispatch overtime was higher than expected due to 1 dispatcher being off on medical leave and 2 openings due to resignations the last part of the fiscal year. Police overtime trended higher than the original budget throughout the year. The original budget was based off of actual overtime experienced in fiscal year 2023. The department was fully staff in November 2024, however the officers were in various stages of mandated Field Training Officer program preventing their full deployment. This situation necessitated ongoing reliance on an overtime for patrol shift coverage. The detective bureau overtime also increased significantly due to complex cases during the fiscal year. Special events during the year also caused OT. Events included: Michigan State Fair, Macabbi Games, PGA STore events, ITC infrastructure exercises, Trumps visit, Community Fest, Police/Fire Leadership Academy, Citizens Police Academy, Memorial Day ceremonies, Comic Con traffic control, funeral coverage and events.

H Fire personnel is overbudget due to the additional hiring of auxiliary firefighters. The new officers are not fully trained and therefore, the fire shifts have been doubled up with staffing with the fully trained officers training the new hires. Eventually, these costs will come down when all officers are fully trained.

I The replacement of the salt dome at DPW will be continued into FY 2026. Funds will be rolled over

J One dump truck and one plow are in the process of being built. The funds will be rolled over into FY 2026.

K The City's wayfinding signage project will be rolled over into FY 2026.

L Significant budget adjustments to Fund Balance:

General Fund

Meeting Date	Post Date	BA#	Budget Description / BA Description	$ Amt
			Original Budget - Use of Fund Balance	745,111
3/10/2025	3/10/2025	2025-4	Futurist Consultant	(25,000)
3/10/2025	3/10/2025	2025-4	2050 Community Strategic Plan	(50,000)
3/10/2025	3/10/2025	2025-4	Plante RealPoint Owners Rep	(110,000)
6/23/2025	6/23/2025	2025-6	State Shared Revenue Estimate	60,000
6/23/2025	6/23/2025	2025-6	Interest Income	367,490
6/23/2025	6/23/2025	2025-6	Finance Dept Payout & Services	(32,500)
6/23/2025	6/23/2025	2025-6	Fire Dept Personnel Increases	(306,625)
6/23/2025	6/23/2025	2025-6	Fire Dept Recruiting Costs	(86,000)
			Ending Use of Fund Balance	$ 562,476

M Fund balance to current year expenditure ratio is expected to be 29% which is within the City Council Fund balance policy, see chart below.

FB as % of expenses	
25% or below	Action Required
26%	
27%	
28%	
29%	Target Range
30%	
31%	
32%	
33% or greater	Action Required

Reconciliation of Fund Balance

Actual Net Revenues over Expenditures	$	813,875	
Less Rollovers		(605,712)	M2
Grant funds received in FY 2026		104,000	A
Adjusted net revenues over expenditures		312,163	
Budgeted revenues over expenditures		562,476	
Change		(250,313)	

Major reasons for change:

Interest income lower than expected	$	(116,500)	M1
Police personnel overage		(57,455)	G
Fire personnel overage		(78,118)	H
	$	(252,073)	

M1 Interest income was adjusted during the 4th quarter budget amendment to reflect activity year to date. Interest income for the last two m of the year were lower than the trends seen earlier in the year.

M2 Amount of capital not started or not completed by the end of FY 2025. It will be recommended these dollars be rolled over into FY 202 complete the projects.

N Additional funding provided by the State of Michigan.

O Due to timing of capital outlay projects, funding from the Municipal Street Fund was less than budgeted in the current year.

P Capital projects have been started but due to timing of the construction season verses the city's year end, these projects will continue into the new fiscal year and funds will be rolled over into FY 2026

Q City council fund balance policy for all three road funds is a fund balance to expenditure ratio of no less than 10%. The fund is within the policy set.

R Asphalt path and drain project at Power Park and the Villa Barr pathway projects are continuing projects. These funds will be rolled over into PY 2025.

S Due to timing of the projects in the Drian fund, a transfer form the Perpetual Drain Fund was noted needed in the current year. Capital project budgets will be rolled over into FY 2026.

T Estimated June 30, 2025 ending fund balance of $1.6 Million. City council fund balance policy is to maintain a fund balance of $500,000.

U The Forfeiture Fund used available funds to purchase three vehicles and install equipment. The General Fund covered the cost for the remaining costs for vehicles. A significant number of forfeiture cases with millions of possible forfeiture continue to be held up by the court system. However, there is no indication of when these funds will be released.

V The City is awaiting the arrival of two fire engines, both have been ordered in prior years. In addition the Villa Barr pathway has not been started. These three capital projects will be rolled over into FY 2026.

W The Public Improvement Fund was created in the current year to set aside those projects budgeted in the General Fund and Parks and Rec Fund which did not take place during FY 2024 and were rolled into FY 2025.
The Fund earned $122,135 of interest income which is available to spend on any future capital projects.
In addition, several vehicles were ordered but not received by year end and the budgets will be rolled over into FY 2026.
Parks and Rec also has several projects that will continue into FY 2026.

X During the year, the General Fund had additional operating interest income. Council proposed moving these funds from the General Fund to the Public Improvement Fund to assist in funding future capital projects.

Y Ice Arena incurred significant building repairs during the fiscal year: rubber flooring in bleachers $6000, top end rebuild on compressor $10,000, rental of generator $11,000, dehumidifier repairs $11,000, and hot water repairs $12,000, just to name a few.

Z Several capital projects were not started during the fiscal year or were not completed but will be rolled over into FY 2026: dehumidification unity, fire detection replacement, elevator room, roof top unit hvac, door replacement and the HVAC system is wrapping up.

AA Majority of overage relates to concrete repair needed throughout the entire community that was not planned nor budgeted.