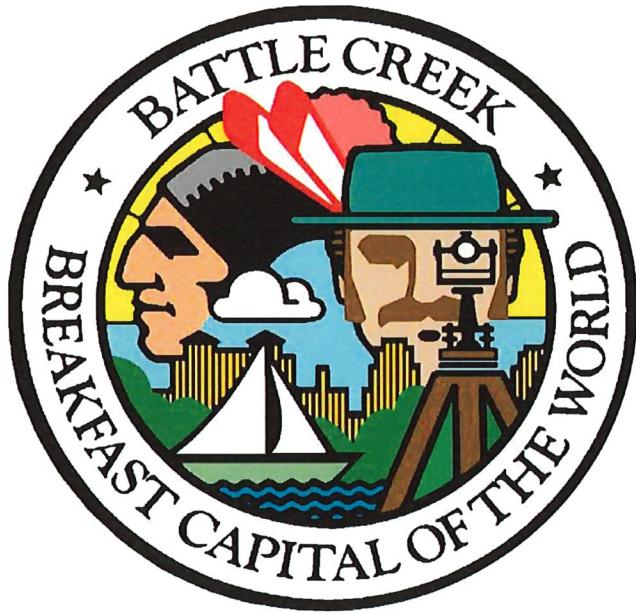


CITY OF BATTLE CREEK

FY 2021 BUDGET STATUS

PRELIMINARY THROUGH 6/30/21



August 16, 2021

BUDGET POSITION SUMMARY – AS OF JUNE 30, 2021

- *This presentation of the budget position is a PRELIMINARY look at the year end. We are still recording expenditures for the fiscal year as well as working through year-end reconciliations and adjustments in preparation for the annual audit that will begin in October. A final presentation of the audited financial statements will be made in late November or early December.*
- *This financial environment continues to constantly change, and impacts at the State level as well as to our residents and neighbors are reflected in these financial statements.*
- *The Current Adjusted Budget column includes the mid-year as well as the year-end approved general fund amendments.*

General Fund Revenue: Total revenues are 107.89% of budget, and the budget includes almost \$3million of federal pass through ONE TIME funding.

The budget for **State Shared Revenues** was increased with the mid-year budget amendment (\$252,539 for Statutory and \$866,449 for Constitutional). Even with those adjustments, the actual revenue for both components are higher than budget by a total of \$411,720. We have not yet received the August SSR payments, but these current year actual numbers are based upon estimates from the Michigan Department of Treasury. This over-budget situation reflects the State experience with sales tax that was not as bad as earlier estimates predicted. This holds true for the **City's Income Tax Revenue** as well. The income tax revenue budget of \$13,540,000 was a conservative 20% reduction from the prior year, and preliminary results show only a 12.57% reduction from the prior year actual. The \$1.9 million income tax revenue over budget (PRELIMINARY) is certainly unexpected based on the financial environment and remote work situations of many local employers.

The following table provides a comparison of *income tax collections* for the preliminary year ending June 30, 2021 compared to the same period last fiscal year.

	6/30/2020	6/30/2021	Difference	% Change
Personal & Partnership	\$16,739,844	\$15,730,524	(\$1,009,320)	-6.03%
Corporate	2,795,637	1,710,228	(1,085,409)	-38.83%
Refunds	(1,880,057)	(2,003,986)	(123,929)	6.59%
Total	\$17,655,424	\$15,436,766	(\$2,218,658)	-12.57%

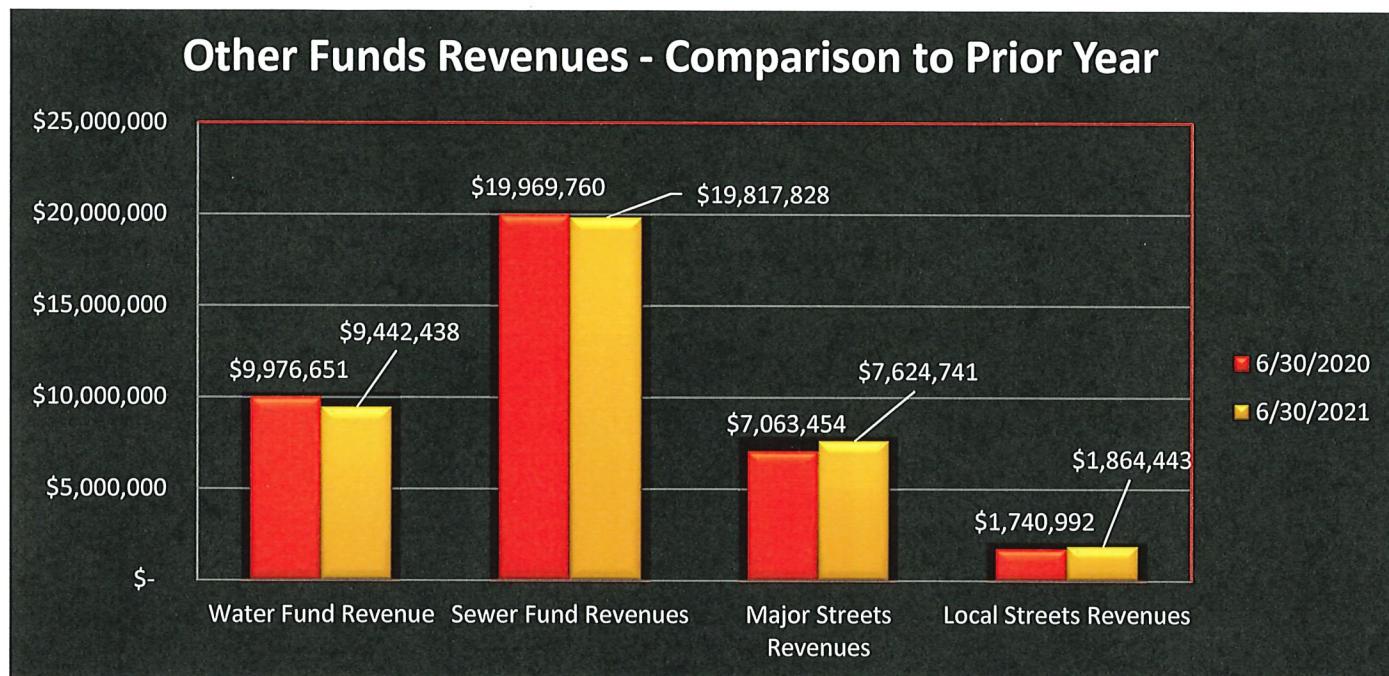
Property tax revenue for the year is \$189,789 under budget. There were minimal year-end budget adjustments to the property taxes, and that revenue source is the least impacted by the pandemic in the short term.

Recreation revenues for the year are 75.51% of budget. The pandemic impact was devastating to the department for the majority of the fiscal year. However, the golf course exceeded expectations with revenues over budget by \$190K. Of the \$1,792,004 charges for services for recreation, \$1,318,891 are from the golf course.

General Fund Expenditures: Total expenditures are 94.70% of budget, but accounts payable for the June 30, 2021 year continue to be processed through the end of next week. During this fiscal year departments postponed many expenditures and savings from position and departmental eliminations were more than anticipated due to timing of personnel movements.

Recreation expenditures reflect a 18.33% decrease from the same period one year ago, and are 83.35% of the current year budget. Of the \$2,510,079 recreation expenditures, \$1,279,135 are for the golf course. Preliminary net income for the golf course is \$39,756.

Other Funds Revenue Comparisons to Prior Years (PRELIMINARY): Water and Sewer fund revenues show declines from the prior year, but both major and local streets (gas and weight taxes passed through the State and other State revenues) have increases. Similar to the State Shared Revenue in the general fund, the State did not experience the predicted street-related revenue declines. This has resulted in a positive impact for the City's major and local streets revenues. Many year-end accounting processes have not yet been completed for 6/30/21 (allowances for doubtful accounts, asset capitalization and depreciation, revenue accruals, deferred revenue adjustments, etc.).



Federal Aid Package: As has been previously discussed, the American Rescue Plan Act of 2021 was signed into law on March 11, 2021. The City received the first half of the entitlement community allocation in May 2021 in the amount of \$15,272,670; the second half will be received in May 2022. No revenue from this allocation is recorded in these June 30, 2021 preliminary financial statements. A workshop with the City Commission has been scheduled for August 31, 2021 to plan for the expenditure of these funds. This is a true investment in local governments by the federal government, and we cannot overstate the significance of this for the City of Battle Creek.

CITY OF BATTLE CREEK, MICHIGAN
 Statement of Revenue, Expenditures and Changes in Fund Balance
 Budget and Actual
 General Fund
 For the Twelve Months Ending June 30, 2021

	Original Budget	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Revenue						
Taxes:						
City Income Tax	\$ 13,540,000	\$ 13,540,000	\$ 15,436,766	114.01%	\$ 17,655,424	-12.57%
Real Estate Taxes	\$ 14,020,187	\$ 14,020,187	\$ 13,652,915	97.38%	\$ 13,644,499	0.06%
Personal Property Taxes	\$ 1,734,224	\$ 1,734,224	\$ 1,911,707	110.23%	\$ 1,769,050	8.06%
Administrative Fees	\$ 700,127	\$ 700,127	\$ 701,531	100.20%	\$ 691,974	1.38%
Other Taxes	\$ 66,208	\$ 206,747	\$ 209,388	101.28%	\$ 72,145	190.23%
Total Taxes	\$ 30,060,746	\$ 30,201,285	\$ 31,912,307	105.67%	\$ 33,833,092	-5.68%
Licenses and Permits	\$ 856,731	\$ 876,731	\$ 1,078,089	122.97%	\$ 1,198,201	-10.02%
Intergovernmental:						
State Shared - Statutory	\$ 1,317,724	\$ 1,570,263	\$ 1,512,452	96.32%	\$ 1,260,375	20.00%
State Shared - Constitutional	\$ 3,634,824	\$ 4,501,273	\$ 4,970,804	110.43%	\$ 4,493,812	10.61%
Other	\$ 656,000	\$ 4,030,723	\$ 4,144,658	102.83%	\$ 1,121,979	269.41%
Total Intergovernmental	\$ 5,608,548	\$ 10,102,259	\$ 10,627,914	105.20%	\$ 6,876,166	54.56%
Charges for Services:						
Recreation	\$ 2,018,164	\$ 2,018,164	\$ 1,792,004	75.51%	\$ 1,649,006	8.67%
Police Services	\$ 1,350,126	\$ 1,350,126	\$ 1,405,708	104.12%	\$ 1,364,746	3.00%
Other	\$ 79,897	\$ 79,897	\$ 30,776	38.52%	\$ 142,560	-78.41%
Total Charges for Services	\$ 3,448,187	\$ 3,448,187	\$ 3,228,489	93.63%	\$ 3,156,311	2.29%
Fines and Forfeitures	\$ 110,000	\$ 110,000	\$ 58,055	52.78%	\$ 89,286	-34.98%
Investment Income	\$ 21,000	\$ 21,000	\$ 50,932	242.53%	\$ 440,513	-88.44%
Other:						
Rents and Leases	\$ 51,751	\$ 51,751	\$ 56,261	108.71%	\$ 54,001	4.19%
Contributions and Donations	\$ -	\$ -	\$ 8,815	0.00%	\$ 5,930	0.00%
Miscellaneous	\$ 49,395	\$ 94,246	\$ 186,375	197.75%	\$ 279,297	-33.27%
Administrative Reimbursements	\$ 2,481,795	\$ 2,440,505	\$ 2,440,505	100.00%	\$ 2,143,264	13.87%
Total Other Revenue	\$ 2,582,941	\$ 2,586,502	\$ 2,691,956	104.08%	\$ 2,482,493	8.44%
Total Revenue	\$ 42,688,153	\$ 47,345,964	\$ 49,647,742	104.86%	\$ 48,076,061	3.27%
Total Revenue Less Property Taxes	\$ 26,933,742	\$ 31,591,553	\$ 34,083,121	107.89%	\$ 32,662,512	4.35%

CITY OF BATTLE CREEK, MICHIGAN
 Statement of Revenue, Expenditures and Changes in Fund Balance
 Budget and Actual
 General Fund
 For the Twelve Months Ending June 30, 2021

	Original Budget	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Expenditures						
General Government:						
Administration:						
Mayor & Commission	\$ 129,603	\$ 129,603	\$ 124,685	96.21%	\$ 124,920	-0.19%
City Clerk	\$ 359,067	\$ 359,067	\$ 342,937	95.51%	\$ 343,006	-0.02%
City Manager	\$ 923,947	\$ 923,947	\$ 874,980	94.70%	\$ 918,147	-4.70%
City Hall	\$ 498,631	\$ 522,631	\$ 517,930	99.10%	\$ 505,820	2.39%
Neighborhood Code Compliance	\$ 295,633	\$ 299,633	\$ 295,105	98.49%	\$ 267,831	10.18%
Labor Relations	\$ 292,158	\$ 294,158	\$ 287,331	97.68%	\$ 346,139	-16.99%
Human Resources	\$ 367,953	\$ 367,953	\$ 293,416	79.74%	\$ 315,000	-6.85%
Legal Department	\$ 1,132,603	\$ 1,132,603	\$ 1,048,043	92.53%	\$ 1,008,696	3.90%
Elections	\$ 282,752	\$ 282,752	\$ 210,619	74.49%	\$ 141,581	48.76%
Civil Service	\$ 117,452	\$ 117,452	\$ 67,086	57.12%	\$ 40,360	66.22%
Total Administration	\$ 4,399,799	\$ 4,429,799	\$ 4,062,132	91.70%	\$ 4,011,500	1.26%
Community Development:						
City Planning	\$ 525,408	\$ 424,453	\$ 367,903	86.68%	\$ 525,445	-29.98%
Demolitions	\$ 119,800	\$ 119,800	\$ 100,408	83.81%	\$ 55,309	81.54%
Weed Control	\$ 75,839	\$ 71,839	\$ 51,926	72.28%	\$ 50,478	2.87%
Land Management	\$ 53,500	\$ 53,500	\$ 37,174	69.48%	\$ 36,960	0.58%
Total Community Development	\$ 774,547	\$ 669,592	\$ 557,410	83.25%	\$ 668,192	-16.58%
Revenue Services:						
Finance	\$ 1,126,024	\$ 1,089,854	\$ 982,807	90.18%	\$ 1,081,130	-9.09%
Assessing	\$ 940,564	\$ 940,564	\$ 782,856	83.23%	\$ 898,420	-12.86%
Purchasing	\$ 333,079	\$ 333,079	\$ 321,788	96.61%	\$ 313,474	2.65%
Treasurer's Office	\$ 358,311	\$ 343,883	\$ 342,700	99.66%	\$ 365,102	-6.14%
Income Tax Division	\$ 699,953	\$ 603,870	\$ 557,583	92.33%	\$ 618,851	-9.90%
Total Revenue Services	\$ 3,457,931	\$ 3,311,250	\$ 2,987,735	90.23%	\$ 3,276,977	-8.83%
Total General Government	\$ 8,632,277	\$ 8,410,641	\$ 7,607,277	90.45%	\$ 7,956,670	-4.39%

CITY OF BATTLE CREEK, MICHIGAN
 Statement of Revenue, Expenditures and Changes in Fund Balance
 Budget and Actual
 General Fund
 For the Twelve Months Ending June 30, 2021

	Original Budget	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Expenditures (continued)						
Public Safety:						
Police Department:						
Administration	\$ 1,107,634	\$ 1,130,965	\$ 893,742	79.02%	\$ 1,106,959	-19.26%
Crime Lab	\$ 1,036,713	\$ 1,036,713	\$ 969,907	93.56%	\$ 968,815	0.11%
Investigation	\$ 1,800,472	\$ 1,732,966	\$ 1,548,418	89.35%	\$ 1,754,292	-11.74%
Fleet Management/Vehicle Inspection	\$ 377,426	\$ 369,426	\$ 265,712	71.93%	\$ 194,149	36.86%
Special Investigative Unit	\$ 1,433,352	\$ 1,433,352	\$ 1,292,125	90.15%	\$ 1,252,693	3.15%
Fusion Center	\$ 635,822	\$ 635,822	\$ 613,587	96.50%	\$ 565,007	0.00%
Records Management System	\$ 192,252	\$ 192,252	\$ 198,583	103.29%	\$ 195,380	1.64%
Management Services	\$ 863,599	\$ 863,599	\$ 787,743	91.22%	\$ 804,133	-2.04%
Animal Control	\$ 504,460	\$ 504,460	\$ 412,935	81.86%	\$ 427,831	-3.48%
Patrol	\$ 9,891,813	\$ 9,835,105	\$ 9,986,328	101.54%	\$ 10,202,244	-2.12%
Community Service	\$ 393,931	\$ 487,026	\$ 435,420	89.40%	\$ 438,060	-0.60%
Police Contracts	\$ 667,546	\$ 667,546	\$ 724,204	108.49%	\$ 749,073	-3.32%
Officer Training	\$ 343,730	\$ 327,468	\$ 304,728	93.06%	\$ 259,137	17.59%
Detention Center	\$ 189,048	\$ 189,048	\$ 132,521	70.10%	\$ 138,502	-4.32%
Total Police Department	\$ 19,437,798	\$ 19,405,748	\$ 18,565,952	95.67%	\$ 19,056,275	-2.57%
Fire Department:						
Administration	\$ 1,263,750	\$ 1,254,334	\$ 1,253,414	99.93%	\$ 1,340,839	-6.52%
Fire Fighting	\$ 10,089,235	\$ 10,428,651	\$ 10,378,801	99.52%	\$ 10,112,005	2.64%
Total Fire Department	\$ 11,352,985	\$ 11,682,985	\$ 11,632,215	99.57%	\$ 11,452,844	1.57%
Dispatch	\$ 939,239	\$ 994,239	\$ 993,688	99.94%	\$ 848,031	17.18%
Emergency Services	\$ 254,007	\$ 254,007	\$ 221,741	87.30%	\$ 233,820	-5.17%
Total Public Safety	\$ 31,984,029	\$ 32,336,979	\$ 31,413,596	97.14%	\$ 31,590,970	-0.56%
Public Works:						
Storm Cleanup/Extraordinary Event	\$ -	\$ -	\$ 0	0.00%	\$ 57,040	-100.00%
Parks Building & Maint	\$ 497,308	\$ 497,308	\$ 478,769	96.27%	\$ 518,664	-7.69%
Willard Beach	\$ 41,428	\$ 41,428	\$ 32,522	78.50%	\$ 32,410	0.34%
Linear Park Maint & Development	\$ 66,269	\$ 66,269	\$ 63,747	96.19%	\$ 40,647	56.83%
Downtown Maintenance	\$ 692,217	\$ 748,217	\$ 615,958	82.32%	\$ 587,279	4.88%
Engineering	\$ -	\$ -	\$ -	0.00%	\$ 117,341	-100.00%
Retention Basin Rehabilitation	\$ 79,465	\$ 100,465	\$ 83,794	83.41%	\$ 45,062	85.95%
Street Lighting	\$ 1,405,000	\$ 1,405,000	\$ 1,271,367	90.49%	\$ 1,258,835	1.00%
Outside Services	\$ 48,272	\$ 48,272	\$ 78,846	163.34%	\$ 86,721	-9.08%
Total Public Works	\$ 2,829,959	\$ 2,906,959	\$ 2,625,004	90.30%	\$ 2,744,000	-4.34%

CITY OF BATTLE CREEK, MICHIGAN
 Statement of Revenue, Expenditures and Changes in Fund Balance
 Budget and Actual
 General Fund
 For the Twelve Months Ending June 30, 2021

	Original Budget	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Expenditures (Continued)						
Recreation:						
Administration	\$ 434,638	\$ 434,638	\$ 243,970	56.13%	\$ 401,706	-39.27%
Sports	\$ 661,834	\$ 661,834	\$ 341,374	51.58%	\$ 599,112	-43.02%
Binder Park Golf Course	\$ 1,228,349	\$ 1,228,349	\$ 1,279,135	104.13%	\$ 1,070,134	19.53%
Youth Center & Water Park	\$ 874,090	\$ 686,801	\$ 645,600	94.00%	\$ 1,002,578	-35.61%
Total Recreation	\$ 3,198,911	\$ 3,011,622	\$ 2,510,079	83.35%	\$ 3,073,531	-18.33%
Unallocated:						
Other	\$ 1,026,525	\$ 1,046,525	\$ 1,027,961	98.23%	\$ 1,003,108	2.48%
Total Unallocated	\$ 1,026,525	\$ 1,046,525	\$ 1,027,961	98.23%	\$ 1,003,108	2.48%
Total Expenditures	\$ 47,671,701	\$ 47,712,726	\$ 45,183,916	94.70%	\$ 46,368,278	-2.55%
Revenue Over Expenditures	\$ (4,983,548)	\$ (366,762)	\$ 4,463,826		\$ 1,707,784	
Other Financing Sources (Uses):						
Operating Transfers Out:						
2013 Capital Improvement Bonds	\$ (706,972)	\$ (706,972)	\$ (706,972)	100.00%	\$ (702,068)	0.70%
2016 Capital Improvement Bonds	\$ (1,050,600)	\$ (1,050,600)	\$ (1,050,600)	100.00%	\$ (1,057,000)	-0.61%
Transit Subsidy	\$ (229,995)	\$ (229,995)	\$ (229,995)	100.00%	\$ (319,115)	-27.93%
General Capital Improvement	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Budget Stabilization Fund	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other	\$ (95,830)	\$ (215,830)	\$ (215,827)	100.00%	\$ (91,658)	135.47%
Transfers From Component Units	\$ 1,974,851	\$ 2,030,851	\$ 1,898,592	93.49%	\$ 1,835,282	3.45%
Sale of Fixed Assets	\$ 5,000	\$ 5,000	\$ 2,698	0.00%	\$ 21,358	-87.37%
Transfer from Other	\$ 117,269	\$ 179,980	\$ 179,980	100.00%	\$ 109,342	64.60%
Total Other Financing Sources (Uses)	\$ 13,723	\$ 12,434	\$ (122,124)	-982.18%	\$ (203,860)	-40.09%
Revenue and Other Sources Over (Under) Expenditures and Other Uses	\$ (4,969,825)	\$ (354,328)	\$ 4,341,702		\$ 1,503,924	
Fund Balance, Beginning of Year	\$ 9,463,359	\$ 9,463,359	\$ 8,026,054			
Fund Balance (Deficit), End of Period	\$ 4,493,534	\$ 9,109,031	\$ 12,367,756			

CITY OF BATTLE CREEK, MICHIGAN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Special Revenue Funds
 For the Twelve Months Ending June 30, 2021

	Major Street and Trunkline Maintenance Fund					
	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual	
Revenue						
Intergovernmental Revenue	\$ 6,216,000	\$ 7,582,141	121.98%	\$ 7,005,351	8.23%	
Charges for Service - Other	\$ -	\$ 275	0.00%	\$ -	0.00%	
Interest	\$ -	\$ (262)	0.00%	\$ 49,961	-100.52%	
Rents and Leases	\$ 18,000	\$ 23,085	128.25%	\$ 4,684	392.84%	
Loan Collection (Distribution) and Other	\$ 500	\$ 19,502	<u>3900.48%</u>	\$ 3,457	<u>0.00%</u>	
Total Revenue	<u>\$ 6,234,500</u>	<u>\$ 7,624,741</u>	<u>122.30%</u>	<u>\$ 7,063,454</u>	<u>7.95%</u>	
Expenditures						
Highways and Streets	\$ 5,024,709	\$ 4,204,074	83.67%	\$ 4,574,962	-8.11%	
Total Expenditures	<u>\$ 5,024,709</u>	<u>\$ 4,204,074</u>	<u>83.67%</u>	<u>\$ 4,574,962</u>	<u>-8.11%</u>	
Revenue Over (Under) Expenditures	<u>\$ 1,209,791</u>	<u>\$ 3,420,667</u>		<u>\$ 2,488,492</u>		
Other Financing Sources (Uses)						
Operating Transfers Out:						
Local Streets Fund	\$ (2,010,000)	\$ (2,010,000)	100.00%	\$ (2,000,000)	0.50%	
Major Street Const. Fund	\$ -	\$ -	0.00%	\$ (500,000)	-100.00%	
Auto Parking Fund	\$ (9,000)	\$ (9,000)	100.00%	\$ (9,000)	0.00%	
Other	\$ -	\$ -	<u>0.00%</u>	\$ -	<u>0.00%</u>	
Total Other Financing Sources (Uses)	<u>\$ (2,019,000)</u>	<u>\$ (2,019,000)</u>	<u>100.00%</u>	<u>\$ (2,509,000)</u>	<u>0.00%</u>	
Revenue and Other Sources Over (Under) Expenditures and Other Uses	\$ (809,209)	\$ 1,401,667		\$ (20,508)		
Fund Balance, Beginning of Year	<u>\$ 3,019,164</u>	<u>\$ 3,019,164</u>				
Fund Balance (Deficit), End of Period	<u>\$ 2,209,955</u>	<u>\$ 4,420,831</u>				

CITY OF BATTLE CREEK, MICHIGAN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Special Revenue Funds
 For the Twelve Months Ending June 30, 2021

	Local Street Fund				
	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Revenue					
Intergovernmental Revenue	\$ 1,485,000	\$ 1,861,126	125.33%	\$ 1,694,555	9.83%
Charges for Services	\$ -	\$ 275	0.00%	\$ -	0.00%
Interest	\$ -	\$ (1,290)	0.00%	\$ 43,614	-102.96%
Loan Collection (Distribution) and Other	<u>500</u>	<u>4,332</u>	<u>866.35%</u>	<u>2,823</u>	<u>0.00%</u>
Total Revenue	<u>1,485,500</u>	<u>1,864,443</u>	<u>125.51%</u>	<u>1,740,992</u>	<u>7.09%</u>
Expenditures					
Highways and Streets	\$ 3,744,738	\$ 3,548,999	94.77%	\$ 3,310,871	7.19%
Total Expenditures	<u>3,744,738</u>	<u>3,548,999</u>	<u>94.77%</u>	<u>3,310,871</u>	<u>7.19%</u>
Revenue Over (Under) Expenditures	<u>(2,259,238)</u>	<u>(1,684,556)</u>		<u>(1,569,879)</u>	
Other Financing Sources (Uses)					
Operating Transfers In:					
Major Street, General Fund and Other	\$ 2,010,000	\$ 2,010,000	100.00%	\$ 2,000,000	0.50%
Total Other Financing Sources (Uses)	<u>2,010,000</u>	<u>2,010,000</u>	<u>100.00%</u>	<u>2,000,000</u>	<u>0.50%</u>
Revenue and Other Sources Over (Under) Expenditures and Other Uses	\$ (249,238)	\$ 325,444		\$ 430,121	
Fund Balance, Beginning of Year	<u>852,522</u>	<u>852,522</u>			
Fund Balance (Deficit), End of Period	<u>603,284</u>	<u>1,177,967</u>			

CITY OF BATTLE CREEK, MICHIGAN
 Statement of Revenue, Expenditures and Changes in Working Capital
 Budget Basis
 Sanitary Sewer and Wastewater Plant Fund
 For the Twelve Months Ending June 30, 2021

	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Revenues					
Charges for Services:					
Residential	\$ 6,545,000	\$ 5,731,620	87.57%	\$ 5,869,353	-2.35%
Commercial	\$ 3,775,000	\$ 3,185,804	84.39%	\$ 3,242,680	-1.75%
Industrial	\$ 6,820,000	\$ 7,639,550	112.02%	\$ 7,136,176	7.05%
Pennfield	\$ 720,000	\$ 603,539	83.82%	\$ 622,752	-3.09%
Emmett	\$ 1,315,000	\$ 1,304,868	99.23%	\$ 1,202,641	8.50%
Springfield	\$ 670,000	\$ 714,152	106.59%	\$ 502,982	41.98%
Bedford	\$ 280,000	\$ 247,023	88.22%	\$ 259,229	-4.71%
East Leroy	\$ 15,000	\$ 15,338	102.25%	\$ 13,978	9.73%
Sewer Service	\$ 25,000	\$ 28,115	112.46%	\$ 32,494	13.48%
Other Intergovernmental Revenue	\$ -	\$ -	0.00%	\$ 430,048	0.00%
Miscellaneous	<u>\$ 195,000</u>	<u>\$ 349,289</u>	<u>179.12%</u>	<u>\$ 423,442</u>	<u>-17.51%</u>
 Total Revenue	 <u>\$ 20,380,500</u>	 <u>\$ 19,817,828</u>	 <u>97.24%</u>	 <u>\$ 19,969,760</u>	 <u>-0.76%</u>
 Expenses					
Utility Administration	\$ 916,864	\$ 796,430	86.86%	\$ 704,554	13.04%
Collection	\$ 3,117,420	\$ 2,556,223	82.00%	\$ 7,812,212	-67.28%
Operations	\$ 6,352,992	\$ 6,704,600	105.53%	\$ 6,173,691	8.60%
Maintenance	\$ 3,177,452	\$ 2,892,775	91.04%	\$ 2,884,478	0.29%
Laboratory Services	\$ 758,093	\$ 684,597	90.31%	\$ 589,746	16.08%
Sanitary Sewer Program	\$ 1,002,727	\$ 855,394	85.31%	\$ 2,928,247	-70.79%
Meter Replacement	\$ 100,000	\$ 52,625	52.62%	\$ 52,548	0.15%
Headworks Project	\$ -	\$ -	0.00%	\$ -	#DIV/0!
Solids Handling Rehab	\$ 1,089,836	\$ 1,041,141	95.53%	\$ 323,365	221.97%
WWTP Rehabilitation	\$ 493,827	\$ 17,400	3.52%	\$ 65,270	-73.34%
Other Projects	\$ -	\$ -	0.00%	\$ -	0.00%
Debt Service	\$ 2,032,324	\$ 1,723,521	84.81%	\$ 483,779	0.00%
Operating Transfers Out	\$ 100,000	\$ 100,000	100.00%	\$ 100,000	0.00%
Capital Outlay	<u>\$ 52,500</u>	<u>\$ 86,082</u>	<u>163.97%</u>	<u>\$ (2,872,252)</u>	<u>-103.00%</u>
 Total Expenses	 <u>\$ 19,194,035</u>	<u>\$ 17,510,788</u>	<u>91.23%</u>	<u>\$ 19,245,639</u>	<u>-9.01%</u>
Revenue Over (Under) Expenses	<u>\$ 1,186,465</u>	<u>\$ 2,307,040</u>		<u>\$ 724,121</u>	
Working Capital, Beginning of Year	<u>\$ 6,605,905</u>	<u>\$ 6,605,905</u>			
 Working Capital, End of Period	 <u>\$ 7,792,370</u>	<u>\$ 8,912,945</u>			

CITY OF BATTLE CREEK, MICHIGAN
Statement of Revenue, Expenditures and Changes in Working Capital
Budget Basis
Water Fund
For the Twelve Months Ending June 30, 2021

	Current Adjusted Budget	Current Year Actual	% CY Actual of Current Adjusted Budget	Prior Year Actual	% CY Actual Over (Under) PY Actual
Revenues					
Charges for Services:					
Residential	\$ 3,780,000	\$ 3,419,501	90.46%	\$ 3,953,830	-13.51%
Commercial	\$ 2,150,000	\$ 2,080,693	96.78%	\$ 2,140,818	-2.81%
Industrial	\$ 1,730,000	\$ 1,721,834	99.53%	\$ 1,777,862	-3.15%
Pennfield	\$ 41,000	\$ 66,205	161.48%	\$ 44,912	47.41%
Emmett	\$ 640,000	\$ 708,136	110.65%	\$ 693,906	2.05%
Springfield	\$ 230,000	\$ 285,116	123.96%	\$ 162,726	75.21%
Bedford	\$ 107,000	\$ 98,996	92.52%	\$ 108,217	-8.52%
East Leroy	\$ 12,500	\$ 13,719	109.75%	\$ 13,086	4.84%
Water Service	\$ 280,000	\$ 354,024	126.44%	\$ 318,287	11.23%
Interest Income	\$ 28,000	\$ 2,633	9.40%	\$ 234,463	-98.88%
Miscellaneous	<u>\$ 567,482</u>	<u>\$ 691,581</u>	<u>121.87%</u>	<u>\$ 528,543</u>	<u>30.85%</u>
Total Revenue	<u>\$ 9,565,982</u>	<u>\$ 9,442,438</u>	<u>98.71%</u>	<u>\$ 9,976,651</u>	<u>-5.35%</u>
Expenses					
Utility Administration	\$ 1,913,474	\$ 1,667,438	87.14%	\$ 1,836,682	-9.21%
Billing and Collections	\$ 219,252	\$ 158,078	72.10%	\$ 218,277	-27.58%
Field Services	\$ 2,315,523	\$ 2,428,941	104.90%	\$ 3,846,005	-36.85%
Meter Shop	\$ 183,245	\$ 226,908	123.83%	\$ 270,648	-16.16%
Verona Pumping station	\$ 1,569,601	\$ 1,879,513	119.74%	\$ 1,573,716	19.43%
Wellhead Protection	\$ 67,182	\$ 45,748	68.10%	\$ 35,023	30.62%
Watermain Program	\$ 1,043,938	\$ 1,448,080	138.71%	\$ 1,304,647	10.99%
Other Projects	\$ 1,933,376	\$ 1,290,826	66.77%	\$ 3,573,424	-63.88%
Operating Transfers Out	\$ 72,000	\$ 72,000	100.00%	\$ 72,000	0.00%
Capital Outlay	<u>\$ 14,700</u>	<u>\$ 3,570</u>	<u>24.28%</u>	<u>\$ (4,517,316)</u>	<u>-100.08%</u>
Total Expenses	<u>\$ 9,332,291</u>	<u>\$ 9,221,102</u>	<u>98.81%</u>	<u>\$ 8,213,106</u>	<u>12.27%</u>
Revenue Over (Under) Expenses	<u>\$ 233,691</u>	<u>\$ 221,336</u>		<u>\$ 1,763,545</u>	
Working Capital, Beginning of Year	<u>\$ 9,662,574</u>	<u>\$ 9,662,574</u>			
Working Capital, End of Period	<u>\$ 9,896,265</u>	<u>\$ 9,883,910</u>			