



## CITY of NOVI CITY COUNCIL

**Agenda Item 2**  
**April 18, 2016**

**SUBJECT:** Approval of Resolution for Fiscal-Year 2016-2017 Budget and Acknowledging the Multi-Year Budget, Including Projections of Future Fiscal-Years 2017-2018 and 2018-2019.

**SUBMITTING DEPARTMENT:** Finance

**CITY MANAGER APPROVAL:** 

### **BACKGROUND INFORMATION:**

Attached for your consideration is the adopting resolution for the Fiscal-Year 2016-2017 Budget and acknowledgement of the multi-year budget. The budget process started in August 2015 with development of the Capital Improvement Plan (CIP), continued with the early budget input session where City Council's strategic themes were discussed in January 2016, and finally multiple meetings were held with all departments in order to draft a budget that complied with the overall goals set by the Novi City Council.

In the attached budget document the General Fund Revenues for the FY 2016-2017 are expected to cover all the expenditures and transfers to other funds with a net zero effect to fund balance. Furthermore, the projected fund balance of the General Fund for the 2016-2017 fiscal year is estimated at 34% which exceeds the Fund Balance Policy of the City of Novi and City Council's objectives of 18% to 22%. All of the funds keep within the required fund balances of the City's aforementioned policy and most of the funds' budgets presented with this Resolution are projected to cover expenditures with incoming revenues. The Capital Improvement Program as approved by the City's Planning Commission and presented at the Public Hearing held on February 24, 2016, is incorporated in this budget document. There were no actions taken by City Council at the Special Budget Meeting held on April 6, 2016.

The City of Novi utilizes multi-year budgets as a planning tool to fulfill the City Council's strategic goals and objectives as well as operate within its means by maintaining a low tax burden on its citizens. The Multi-Year Budget balances future revenues with the corresponding expenditures and maintains the fund balances for the General Fund and Special Revenue Funds within the limits set by the City of Novi's Fund Balance Policy. Furthermore, the Multi-Year Budget also incorporates the long-range elements of the CIP as approved by the City's Planning Commission and presented to the Public Hearing on February 24, 2016.

**RECOMMENDED ACTION:** Approval of Resolution for Fiscal-Year 2016-2017 Budget and Acknowledging the Multi-Year Budget, Including Projections of Future Fiscal-Years 2017-2018 and 2018-2019.

	1	2	Y	N
<b>Mayor Gatt</b>				
<b>Mayor Pro Tem Staudt</b>				
<b>Council Member Burke</b>				
<b>Council Member Casey</b>				

	1	2	Y	N
<b>Council Member Markham</b>				
<b>Council Member Mutch</b>				
<b>Council Member Wrobel</b>				

**Resolution of Adoption Fiscal-Year 2016-2017 Budget and  
Acknowledging the Multi-Year Budget Including Projections of Future  
Fiscal-Years 2017-2018 and 2018-2019**

**WHEREAS**, the City Manager's recommended budget is based upon the January 11, 2016 City Council early budget input session where City Council's strategic themes were discussed, and the December 21, 2015 property tax projection presentation to City Council, and

**WHEREAS**, this budget has incorporated the CIP plan as approved by the City's Planning Commission at the public hearing held on February 24, 2016, and

**WHEREAS**, pursuant to Section 8.3 of the Novi City Charter, a detailed revenue and expenditure plan has been presented in accordance with all applicable City, State and Federal Statutes, and

**WHEREAS**, a public hearing was also held on April 18, 2016 on the proposed budget, and

**WHEREAS**, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2018-2019, and

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2016-17 attached budget is adopted and that the City Council acknowledges the Multi-Year Budget, Including Projections of Future Fiscal-Years 2017-2018 and 2018-2019 as part of this resolution.

I certify that the foregoing is a true and complete copy of a Resolution adopted by the City Council of the City of Novi at a regular Meeting held on this 18<sup>th</sup> day of April 2016.

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Maryanne Cornelius, City Clerk

**GENERAL FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED 2017-18	PROJECTED 2018-19
<b>ESTIMATED REVENUES</b>					
<b>PROPERTY TAX REVENUE</b>					
Property Tax Revenue - Current Levy	\$ 15,390,041	\$ 16,005,171	\$ 16,400,498	\$ 17,018,796	\$ 17,660,405
Property Tax Revenue- County Chargebacks	(5,868)	(74,211)	(56,914)	(108,580)	(100,000)
Property Tax Revenue - Tx Tribunal Accr	103,525	(1,463)	(10,000)	(15,000)	(10,000)
Property Tax Revenue -Brownfield Capture	(1,294)	(1,396)	(1,431)	(1,485)	(1,541)
Property Tax Revenue - C/Y Del PPT	(28,460)	(30,000)	(40,000)	(40,000)	(40,000)
Trailer fees	7,809	8,000	8,000	8,000	8,000
Penalty and interest	153,237	150,000	170,000	175,000	180,000
<b>PROPERTY TAX REVENUE</b>	<b>\$ 15,618,990</b>	<b>\$ 16,056,101</b>	<b>\$ 16,470,153</b>	<b>\$ 17,036,731</b>	<b>\$ 17,696,864</b>
<b>DONATIONS</b>					
Police Dept Donations	\$ -	\$ 1,400	\$ 1,000	\$ 1,000	\$ 1,000
Restricted Fire donations	-	600	500	500	500
<b>DONATIONS</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>LICENSES, PERMITS &amp; CHARGES FOR SVCS</b>					
Clerks Dept Fees (prior business regist)	\$ 24,457	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Liquor license fees	62,941	62,000	65,000	65,000	65,000
Engineering review fees	278,888	230,000	300,000	250,000	250,000
Plan and landscape review fees	123,558	120,000	130,000	130,000	130,000
Wet, Wood, Landscape insp/review fees	680,018	461,000	500,000	450,000	400,000
Grading permit fees	10,840	17,000	12,000	12,000	12,000
Building permits	995,041	623,000	727,000	800,000	775,000
Plan review fees	420,526	325,000	375,000	375,000	375,000
Refrigeration permits	45,922	41,000	55,000	55,000	55,000
Electrical permits	191,791	200,000	225,000	225,000	225,000
Heating permits	181,514	160,000	200,000	200,000	200,000
Plumbing permits	108,399	100,000	125,000	125,000	125,000
Other charges	363,361	425,000	425,000	425,000	425,000
Court abatement revenue	1,167	5,000	5,000	5,000	5,000
Soil erosion fees	33,398	30,000	30,000	30,000	30,000
Cable television fee	857,055	825,000	875,000	900,000	925,000
Weed cutting revenue	2,695	10,000	10,000	10,000	10,000
Board of appeals	19,928	21,000	21,000	21,000	21,000
Police department-miscellaneous revenue	158,537	139,000	139,000	139,000	139,000
Police dispatch service revenue	111,760	113,996	116,276	118,602	120,974
Police contracted services	34,453	25,000	25,000	25,000	25,000
Police OWI revenue	61,896	75,000	75,000	75,000	75,000
Police Department - Hosted Training	16,800	10,000	10,000	10,000	10,000
Administrative reimburse	118,898	125,000	140,000	140,000	140,000
Fire Station CEMS revenue	7,800	7,200	7,200	7,200	7,200
<b>LICENSES, PERMITS &amp; CHARGES FOR SVCS</b>	<b>\$ 4,911,643</b>	<b>\$ 4,175,196</b>	<b>\$ 4,617,476</b>	<b>\$ 4,617,802</b>	<b>\$ 4,570,174</b>
<b>FEDERAL GRANTS</b>					
Federal Grants	\$ 3,658	\$ -	\$ -	\$ -	\$ -
TIA Grant	9,823	8,000	8,000	8,000	8,000
Federal forfeitures-reimbursement only	28,605	30,000	30,000	30,000	30,000
SS Task Force Reimbursement	19,306	20,000	20,000	20,000	20,000
<b>FEDERAL GRANTS</b>	<b>\$ 61,392</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>

**GENERAL FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>FINES AND FORFEITURES</b>					
Court fees and fines	\$ 491,259	\$ 480,000	\$ 550,000	\$ 535,000	\$ 540,000
Motor carrier fines and fees	22,450	10,000	20,000	20,000	20,000
<b>FINES AND FORFEITURES</b>	<b>\$ 513,709</b>	<b>\$ 490,000</b>	<b>\$ 570,000</b>	<b>\$ 555,000</b>	<b>\$ 560,000</b>
<b>INTEREST INCOME</b>					
Interest on Investments	\$ 175,273	\$ 125,000	\$ 175,000	\$ 175,000	\$ 175,000
Unrealized gain (loss) on investments	11,686	150,000	150,000	150,000	150,000
Interest on Trust & Agency Funds	151,670	150,000	248,418	253,355	260,686
<b>INTEREST INCOME</b>	<b>\$ 338,629</b>	<b>\$ 425,000</b>	<b>\$ 573,418</b>	<b>\$ 578,355</b>	<b>\$ 585,686</b>
<b>OTHER REVENUE</b>					
Insurance Reimbursement	\$ 31,451	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Fire Department	9,996	10,000	10,000	10,000	10,000
Fire Department Hosted Training	1,500	-	-	-	-
Novi Youth Council	8,602	9,500	9,500	9,500	9,500
Miscellaneous income	166,664	159,000	245,000	245,000	245,000
Filming permit revenue	150	200	200	200	200
Library Network Charges	27,638	35,000	35,000	35,000	35,000
State of the City revenue	3,480	4,000	4,000	4,000	4,000
Novi Township assessment	15,373	16,000	15,000	15,000	15,000
RRRASOC Hosting Fees	16,000	16,000	16,000	16,000	16,000
Cell tower revenue	133,772	5,000	5,000	5,000	5,000
Municipal service charges	365,270	365,270	365,270	365,270	365,270
<b>OTHER REVENUE</b>	<b>\$ 779,896</b>	<b>\$ 639,970</b>	<b>\$ 714,970</b>	<b>\$ 714,970</b>	<b>\$ 714,970</b>
<b>STATE SOURCES</b>					
Police training grant	\$ 16,744	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
State revenue sharing	4,353,847	4,316,470	4,403,392	4,447,499	4,491,773
<b>STATE SOURCES</b>	<b>\$ 4,370,591</b>	<b>\$ 4,341,470</b>	<b>\$ 4,428,392</b>	<b>\$ 4,472,499</b>	<b>\$ 4,516,773</b>
<b>TRANSFERS IN</b>					
Transfer from Public Safety Fund	\$ 5,300,000	\$ 5,300,000	\$ 5,855,000	\$ 4,830,000	\$ 5,060,000
Transfer from Contributions Fund	11,364	-	-	-	-
Transfer from Library Fund	-	38,000	-	-	-
<b>TRANSFERS IN</b>	<b>\$ 5,311,364</b>	<b>\$ 5,338,000</b>	<b>\$ 5,855,000</b>	<b>\$ 4,830,000</b>	<b>\$ 5,060,000</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 31,906,214</b>	<b>\$ 31,525,737</b>	<b>\$ 33,288,909</b>	<b>\$ 32,864,857</b>	<b>\$ 33,763,967</b>

**GENERAL FUND**

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>APPROPRIATIONS</b>					
Dept 101.00-CITY COUNCIL					
PERSONNEL SERVICES	\$ 34,091	\$ 36,522	\$ 36,119	\$ 36,125	\$ 36,131
SUPPLIES	544	435	550	861	500
OTHER SERVICES AND CHARGES	7,801	15,000	14,450	10,000	10,000
TOTAL Dept 101.00-CITY COUNCIL	\$ 42,436	\$ 51,957	\$ 51,119	\$ 46,986	\$ 46,631
Dept 172.00-CITY MANAGER					
PERSONNEL SERVICES	\$ 425,377	\$ 507,439	\$ 487,627	\$ 505,175	\$ 519,702
SUPPLIES	1,777	1,450	1,500	1,500	1,500
OTHER SERVICES AND CHARGES	81,651	174,751	127,275	119,508	117,735
TOTAL Dept 172.00-CITY MANAGER	\$ 508,805	\$ 683,640	\$ 616,402	\$ 626,183	\$ 638,937
<i>Financial Services</i>					
Dept 201.00-FINANCE DEPARTMENT					
PERSONNEL SERVICES	\$ 784,310	\$ 889,093	\$ 885,009	\$ 913,823	\$ 939,256
SUPPLIES	12,296	18,000	13,200	13,200	13,200
OTHER SERVICES AND CHARGES	53,224	67,000	74,289	65,600	66,250
CAPITAL OUTLAY	6,879	8,358	-	-	-
TOTAL Dept 201.00-FINANCE DEPARTMENT	\$ 856,709	\$ 982,451	\$ 972,498	\$ 992,623	\$ 1,018,706
Dept 253.00-TREASURY					
PERSONNEL SERVICES	\$ 239,408	\$ 248,878	\$ 253,801	\$ 262,419	\$ 271,457
SUPPLIES	42,908	31,000	31,000	31,000	31,000
OTHER SERVICES AND CHARGES	38,317	53,496	61,607	53,934	54,050
TOTAL Dept 253.00-TREASURY	\$ 320,633	\$ 333,374	\$ 346,408	\$ 347,353	\$ 356,507
<i>Financial Services Total</i>	\$ 1,177,342	\$ 1,315,825	\$ 1,318,906	\$ 1,339,976	\$ 1,375,213
Dept 205.00-INFORMATION TECHNOLOGY DEPT					
PERSONNEL SERVICES	\$ 597,664	\$ 660,067	\$ 684,254	\$ 704,892	\$ 725,193
SUPPLIES	21,406	26,150	34,405	34,150	34,150
OTHER SERVICES AND CHARGES	104,284	199,689	172,812	184,064	176,164
CAPITAL OUTLAY	51,272	258,979	150,134	6,000	-
TOTAL Dept 205.00-INFO TECHNOLOGY DEPT	\$ 774,626	\$ 1,144,885	\$ 1,041,605	\$ 929,106	\$ 935,507
Dept 209.00-ASSESSING DEPARTMENT					
PERSONNEL SERVICES	\$ 506,019	\$ 581,944	\$ 633,367	\$ 655,255	\$ 679,287
SUPPLIES	10,373	14,700	25,200	26,200	27,200
OTHER SERVICES AND CHARGES	201,580	165,600	149,265	139,200	127,300
CAPITAL OUTLAY	-	25,000	25,000	-	-
TOTAL Dept 209.00-ASSESSING DEPARTMENT	\$ 717,972	\$ 787,244	\$ 832,832	\$ 820,655	\$ 833,787
Dept 210.00-CITY ATTORNEY, INSURANCE, & CLAIMS					
OTHER SERVICES AND CHARGES	\$ 699,485	\$ 760,000	\$ 761,000	\$ 783,500	\$ 807,000
CAPITAL OUTLAY	8,170	70,000	50,000	50,000	50,000
TOTAL Dept 210.00-CITY ATTORNEY, INSURANCE, & CLAIMS	\$ 707,655	\$ 830,000	\$ 811,000	\$ 833,500	\$ 857,000
Dept 215.00-CITY CLERK					
PERSONNEL SERVICES	\$ 546,563	\$ 567,971	\$ 566,850	\$ 582,005	\$ 606,700
SUPPLIES	38,730	48,930	40,741	42,816	42,000
OTHER SERVICES AND CHARGES	124,309	113,250	210,872	123,900	121,500
CAPITAL OUTLAY	-	-	-	11,300	-
TOTAL Dept 215.00-CITY CLERK	\$ 709,602	\$ 730,151	\$ 818,463	\$ 760,021	\$ 770,200

**GENERAL FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED 2017-18      2018-19	
<b>Dept 265.00-FACILITY MANAGEMENT</b>					
PERSONNEL SERVICES	\$ 352,857	\$ 280,884	\$ 311,741	\$ 320,138	\$ 329,140
SUPPLIES	13,846	22,500	23,500	17,500	17,500
OTHER SERVICES AND CHARGES	372,793	458,020	421,870	451,430	441,980
CAPITAL OUTLAY	392,482	27,964	143,439	10,000	41,400
<b>TOTAL Dept 265.00-FACILITY MANAGEMENT</b>	<b>\$ 1,131,978</b>	<b>\$ 789,368</b>	<b>\$ 900,550</b>	<b>\$ 799,068</b>	<b>\$ 830,020</b>
<b>Dept 265.10-FACILITY MANAGEMENT - PARKS MAINT</b>					
PERSONNEL SERVICES	\$ -	\$ 125,313	\$ 387,999	\$ 402,136	\$ 491,834
SUPPLIES	-	-	21,500	21,500	21,500
OTHER SERVICES AND CHARGES	-	-	294,650	291,250	291,250
CAPITAL OUTLAY	-	16,000	32,000	27,500	16,000
<b>TOTAL Dept 265.10-FAC MGMNT - PARKS MAINT</b>	<b>\$ -</b>	<b>\$ 141,313</b>	<b>\$ 736,149</b>	<b>\$ 742,386</b>	<b>\$ 820,584</b>
<b>Dept 270.00-HUMAN RESOURCES</b>					
PERSONNEL SERVICES	\$ 356,499	\$ 368,315	\$ 349,494	\$ 359,271	\$ 370,809
SUPPLIES	890	1,000	1,000	1,000	1,000
OTHER SERVICES AND CHARGES	65,429	133,050	131,363	131,000	130,300
CAPITAL OUTLAY	-	16,000	-	-	-
<b>TOTAL Dept 270.00-HUMAN RESOURCES</b>	<b>\$ 422,818</b>	<b>\$ 518,365</b>	<b>\$ 481,857</b>	<b>\$ 491,271</b>	<b>\$ 502,109</b>
<b>Dept 295.00-NEIGHBORHOOD &amp; BUSINESS RELATIONS GROUP</b>					
PERSONNEL SERVICES	\$ 399,264	\$ 372,973	\$ 359,052	\$ 372,503	\$ 386,229
SUPPLIES	9,504	10,400	10,900	10,900	10,900
OTHER SERVICES AND CHARGES	352,411	390,471	383,708	381,815	381,815
<b>TOTAL Dept 295.00-NEIGHBOR &amp; BUSINESS REL</b>	<b>\$ 761,179</b>	<b>\$ 773,844</b>	<b>\$ 753,660</b>	<b>\$ 765,218</b>	<b>\$ 778,944</b>
<i>Public Safety</i>					
<b>Dept 301.00-POLICE DEPARTMENT</b>					
PERSONNEL SERVICES	\$ 10,398,086	\$ 10,646,421	\$ 10,817,761	\$ 11,246,730	\$ 11,606,575
SUPPLIES	259,173	253,000	260,000	299,600	254,000
OTHER SERVICES AND CHARGES	974,117	1,123,790	1,112,952	1,114,405	1,120,405
CAPITAL OUTLAY	146,556	151,795	387,675	369,060	621,500
<b>TOTAL Dept 301.00-POLICE DEPARTMENT</b>	<b>\$ 11,777,932</b>	<b>\$ 12,175,006</b>	<b>\$ 12,578,388</b>	<b>\$ 13,029,795</b>	<b>\$ 13,602,480</b>
<b>Dept 337.00-FIRE DEPARTMENT</b>					
PERSONNEL SERVICES	\$ 3,971,776	\$ 4,187,422	\$ 4,407,691	\$ 4,738,803	\$ 4,932,410
SUPPLIES	142,837	155,724	156,845	147,500	147,500
OTHER SERVICES AND CHARGES	473,779	585,535	623,189	625,070	569,125
CAPITAL OUTLAY	154,416	149,706	535,820	63,200	432,100
<b>TOTAL Dept 337.00-FIRE DEPARTMENT</b>	<b>\$ 4,742,808</b>	<b>\$ 5,078,387</b>	<b>\$ 5,723,545</b>	<b>\$ 5,574,573</b>	<b>\$ 6,081,135</b>
<i>Public Safety Total</i>	<b>\$ 16,520,740</b>	<b>\$ 17,253,393</b>	<b>\$ 18,301,933</b>	<b>\$ 18,604,368</b>	<b>\$ 19,683,615</b>
<i>Community Development</i>					
<b>Dept 371.00-COMMUNITY DEVELOPMENT-BUILDING</b>					
PERSONNEL SERVICES	\$ 1,439,072	\$ 1,375,683	\$ 1,507,499	\$ 1,562,315	\$ 1,620,546
SUPPLIES	42,172	34,550	33,200	33,200	33,200
OTHER SERVICES AND CHARGES	93,991	263,112	145,893	116,779	109,779
CAPITAL OUTLAY	22,387	455,050	50,000	27,000	-
<b>TOTAL Dept 371.00-COMM DEVELOP-BUILDING</b>	<b>\$ 1,597,622</b>	<b>\$ 2,128,395</b>	<b>\$ 1,736,592</b>	<b>\$ 1,739,294</b>	<b>\$ 1,763,525</b>
<b>Dept 807.00-COMMUNITY DEVELOPMENT-PLANNING</b>					
PERSONNEL SERVICES	\$ 457,508	\$ 546,861	\$ 469,807	\$ 483,803	\$ 498,499
SUPPLIES	5,506	7,450	7,450	7,450	7,450
OTHER SERVICES AND CHARGES	44,901	313,649	89,567	48,450	45,550
CAPITAL OUTLAY	-	-	80,000	-	-
<b>TOTAL Dept 807.00-COMM DEVELOP-PLANNING</b>	<b>\$ 507,915</b>	<b>\$ 867,960</b>	<b>\$ 646,824</b>	<b>\$ 539,703</b>	<b>\$ 551,499</b>
<i>Community Development Total</i>	<b>\$ 2,105,537</b>	<b>\$ 2,996,355</b>	<b>\$ 2,383,416</b>	<b>\$ 2,278,997</b>	<b>\$ 2,315,024</b>

**GENERAL FUND**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<i>Department of Public Services</i>					
Dept 442.00-DPS ADMINISTRATION DIVISION					
PERSONNEL SERVICES	\$ 266,649	\$ 293,600	\$ 298,695	\$ 308,010	\$ 317,390
SUPPLIES	11,589	11,200	11,200	11,200	11,200
OTHER SERVICES AND CHARGES	362,914	361,522	419,766	438,896	421,396
CAPITAL OUTLAY	30,724	266,464	136,524	875,438	21,638
<b>TOTAL Dept 442.00-DPS ADMINISTRATION</b>	<b>\$ 671,876</b>	<b>\$ 932,786</b>	<b>\$ 866,185</b>	<b>\$ 1,633,544</b>	<b>\$ 771,624</b>
Dept 442.10-DPS ENGINEERING DIVISION					
PERSONNEL SERVICES	\$ 117,822	\$ 144,412	\$ 142,418	\$ 157,729	\$ 171,521
SUPPLIES	2,652	1,930	2,000	2,000	2,000
OTHER SERVICES AND CHARGES	97,391	134,674	158,500	132,604	132,604
CAPITAL OUTLAY	91,259	507,263	316,206	314,842	143,110
<b>TOTAL Dept 442.10-DPS ENGINEERING DIVISION</b>	<b>\$ 309,124</b>	<b>\$ 788,279</b>	<b>\$ 619,124</b>	<b>\$ 607,175</b>	<b>\$ 449,235</b>
Dept 442.20-DPS FIELD OPERATIONS DIVISION					
PERSONNEL SERVICES	\$ 222,856	\$ 511,086	\$ 323,935	\$ 385,055	\$ 449,020
SUPPLIES	78,704	83,500	89,500	84,500	84,500
OTHER SERVICES AND CHARGES	440,354	503,000	332,441	326,450	327,450
CAPITAL OUTLAY	13,480	531,067	464,500	1,054,100	585,000
<b>TOTAL Dept 442.20-DPS FIELD OPERATIONS</b>	<b>\$ 758,394</b>	<b>\$ 1,628,653</b>	<b>\$ 1,210,376</b>	<b>\$ 1,850,105</b>	<b>\$ 1,445,970</b>
Dept 442.30-DPS FLEET ASSET DIVISION					
PERSONNEL SERVICES	\$ 290,649	\$ 302,357	\$ 396,401	\$ 410,320	\$ 423,430
SUPPLIES	28,436	23,750	26,000	25,000	25,000
OTHER SERVICES AND CHARGES	330,594	392,450	396,600	440,200	405,200
CAPITAL OUTLAY		177,400	206,000	-	-
<b>TOTAL Dept 442.30-DPS FLEET ASSET DIVISION</b>	<b>\$ 649,679</b>	<b>\$ 895,957</b>	<b>\$ 1,025,001</b>	<b>\$ 875,520</b>	<b>\$ 853,630</b>
<i>Department of Public Services Total</i>	<b>\$ 2,389,073</b>	<b>\$ 4,245,675</b>	<b>\$ 3,720,686</b>	<b>\$ 4,966,344</b>	<b>\$ 3,520,459</b>
Dept 665.00-NOVI YOUTH ASSISTANCE					
PERSONNEL SERVICES	\$ 31,013	\$ 46,271	\$ 46,689	\$ 47,136	\$ 47,295
SUPPLIES	6,234	9,642	9,642	9,642	9,642
<b>TOTAL Dept 665.00-NOVI YOUTH ASSISTANCE</b>	<b>\$ 37,247</b>	<b>\$ 55,913</b>	<b>\$ 56,331</b>	<b>\$ 56,778</b>	<b>\$ 56,937</b>
Dept 803.00-HISTORICAL COMMISSION					
OTHER SERVICES AND CHARGES	\$ 5,917	\$ 14,525	\$ 14,000	\$ 14,000	\$ 14,000
<b>TOTAL Dept 803.00-HISTORICAL COMMISSION</b>	<b>\$ 5,917</b>	<b>\$ 14,525</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
Dept 940.00-TRANSFER TO OTHER FUNDS					
TRANSFERS OUT	\$ 1,025,654	\$ 361,020	\$ 450,000	\$ 1,390,000	\$ 1,385,000
<b>TOTAL Dept 940.00-TRANSFER TO OTHER FUNDS</b>	<b>\$ 1,025,654</b>	<b>\$ 361,020</b>	<b>\$ 450,000</b>	<b>\$ 1,390,000</b>	<b>\$ 1,385,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,038,582</b>	<b>\$ 32,693,473</b>	<b>\$ 33,288,909</b>	<b>\$ 35,464,857</b>	<b>\$ 35,363,967</b>
NET OF REVENUES/APPROPRIATIONS	\$ 2,867,632	\$ (1,167,736)	\$ -	\$ (2,600,000)	\$ (1,600,000)
BEGINNING FUND BALANCE	9,490,015	12,357,647	11,189,911	11,189,911	8,589,911
<b>ENDING FUND BALANCE</b>	<b>\$ 12,357,647</b>	<b>\$ 11,189,911</b>	<b>\$ 11,189,911</b>	<b>\$ 8,589,911</b>	<b>\$ 6,989,911</b>



## GENERAL FUND

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>Fund balance as a percentage of total annual expenditures</b>	43%	34%	34%	24%	20%
Ending Fund Balance (18% min)	\$ 5,226,945	\$ 5,884,825	\$ 5,992,004	\$ 6,383,674	\$ 6,365,514
Funds above / (below) 18% min	\$ 7,130,702	\$ 5,305,086	\$ 5,197,907	\$ 2,206,237	\$ 624,397
Ending Fund Balance (22% max)	\$ 6,388,488	\$ 7,192,564	\$ 7,323,560	\$ 7,802,269	\$ 7,780,073
Funds above / (below) 22% max	\$ 5,969,159	\$ 3,997,347	\$ 3,866,351	\$ 787,642	\$ (790,162)
<b>Estimated Change in Fund Balance</b>	30%	-9%	0%	-23%	-19%

\* **Total Appropriations** include service improvements, capital outlay, vehicles, and capital improvements. The level of such expenditures is dictated by available funds from accumulated fund balance and anticipated revenue above annual expenditures in conjunction with the targeted fund balance.

## MAJOR STREET FUND

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Transfers in	\$ -	\$ 4,409,570	\$ 755,000	\$ 1,195,000	\$ 390,000
State sources	2,831,461	3,025,713	3,411,852	3,669,926	3,973,458
Other revenue	7,908	5,000	-	-	-
Interest income	1,050	10,000	2,730	2,732	3,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,840,419</b>	<b>\$ 7,450,283</b>	<b>\$ 4,169,582</b>	<b>\$ 4,867,658</b>	<b>\$ 4,366,958</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 1,479,662	\$ 1,527,434	\$ 1,479,490	\$ 1,539,590	\$ 1,539,690
Capital outlay	450,866	6,001,725	2,834,792	3,327,600	2,152,060
Transfers out	673,736	-	-	-	675,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,604,264</b>	<b>\$ 7,529,159</b>	<b>\$ 4,314,282</b>	<b>\$ 4,867,190</b>	<b>\$ 4,366,750</b>
NET OF REVENUES/APPROPRIATIONS - FUND 202	\$ 236,155	\$ (78,876)	\$ (144,700)	\$ 468	\$ 208
BEGINNING FUND BALANCE	596,502	832,658	753,782	609,082	609,550
<b>ENDING FUND BALANCE</b>	<b>\$ 832,657</b>	<b>\$ 753,782</b>	<b>\$ 609,082</b>	<b>\$ 609,550</b>	<b>\$ 609,758</b>
<b>Fund balance as a percentage of total annual expenditures</b>	32%	10%	14%	13%	14%
Ending Fund Balance (10% minimum)	\$ 260,426	\$ 752,916	\$ 431,428	\$ 486,719	\$ 436,675
Funds above / (below) 10% minimum	\$ 572,231	\$ 866	\$ 177,654	\$ 122,831	\$ 173,083
Ending Fund Balance (20% maximum)	\$ 520,853	\$ 1,505,832	\$ 862,856	\$ 973,438	\$ 873,350
Funds above / (below) 20% maximum	\$ 311,804	\$ (752,050)	\$ (253,774)	\$ (363,888)	\$ (263,592)
<b>Estimated Change in Fund Balance</b>	40%	-9%	-19%	0%	0%

**LOCAL STREET FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Transfers in	\$ 3,085,700	\$ 2,554,640	\$ 2,755,000	\$ 3,165,000	\$ 3,700,000
State sources	1,015,955	1,071,805	1,191,854	1,282,328	1,388,887
Other revenue	9,206	-	-	-	-
Interest income	5,429	2,000	3,846	3,400	3,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 4,116,290</b>	<b>\$ 3,628,445</b>	<b>\$ 3,950,700</b>	<b>\$ 4,450,728</b>	<b>\$ 5,092,387</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 1,369,059	\$ 1,702,663	\$ 1,450,040	\$ 1,480,140	\$ 1,481,240
Capital outlay	-	2,219,181	2,500,000	2,970,000	3,609,812
Transfers out	2,815,466	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,184,525</b>	<b>\$ 3,921,844</b>	<b>\$ 3,950,040</b>	<b>\$ 4,450,140</b>	<b>\$ 5,091,052</b>
NET OF REVENUES/APPROPRIATIONS - FUND 203	\$ (68,235)	\$ (293,399)	\$ 660	\$ 588	\$ 1,335
BEGINNING FUND BALANCE	914,371	846,137	552,738	553,398	553,986
<b>ENDING FUND BALANCE</b>	<b>\$ 846,136</b>	<b>\$ 552,738</b>	<b>\$ 553,398</b>	<b>\$ 553,986</b>	<b>\$ 555,321</b>

<b>Fund balance as a percentage of total annual expenditures</b>	<b>20%</b>	<b>14%</b>	<b>14%</b>	<b>12%</b>	<b>11%</b>
Ending Fund Balance (10% minimum)	\$ 418,453	\$ 392,184	\$ 395,004	\$ 445,014	\$ 509,105
Funds above / (below) 10% minimum	\$ 427,684	\$ 160,554	\$ 158,394	\$ 108,972	\$ 46,216
Ending Fund Balance (20% maximum)	\$ 836,905	\$ 784,369	\$ 790,008	\$ 890,028	\$ 1,018,210
Funds above / (below) 20% maximum	\$ 9,231	\$ (231,631)	\$ (236,610)	\$ (336,042)	\$ (462,889)
<b>Estimated Change in Fund Balance</b>	<b>-7%</b>	<b>-35%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

**MUNICIPAL STREET FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 4,754,081	\$ 4,747,442	\$ 4,864,695	\$ 5,009,486	\$ 5,256,162
Special assessments levied	19,339	16,000	15,200	14,400	14,400
Transfers in	389,012	190,100	-	-	-
Licenses, permits & charges for services	10,700	96,940	25,000	25,000	25,000
Federal grants	10,814	-	-	-	-
Other revenue	512,878	317,800	255,000	255,000	255,000
Interest income	48,599	30,000	45,000	45,000	45,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 5,745,423</b>	<b>\$ 5,398,282</b>	<b>\$ 5,204,895</b>	<b>\$ 5,348,886</b>	<b>\$ 5,595,562</b>
<b>APPROPRIATIONS</b>					
Transfers out	\$ 3,174,847	\$ 6,964,210	\$ 3,510,000	\$ 4,360,000	\$ 3,415,000
Other services and charges	413,444	523,575	596,575	636,575	587,675
Capital outlay	(6,648)	2,907,396	1,429,262	295,541	1,640,818
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,581,643</b>	<b>\$ 10,395,181</b>	<b>\$ 5,535,837</b>	<b>\$ 5,292,116</b>	<b>\$ 5,643,493</b>
NET OF REVENUES/APPROPRIATIONS - FUND 204	\$ 2,163,780	\$ (4,996,899)	\$ (330,942)	\$ 56,770	\$ (47,931)
BEGINNING FUND BALANCE	3,929,108	6,092,887	1,095,988	765,046	821,816
<b>ENDING FUND BALANCE</b>	<b>\$ 6,092,888</b>	<b>\$ 1,095,988</b>	<b>\$ 765,046</b>	<b>\$ 821,816</b>	<b>\$ 773,885</b>

<b>Fund balance as a percentage of total annual expenditures</b>	<b>170%</b>	<b>11%</b>	<b>14%</b>	<b>16%</b>	<b>14%</b>
Ending Fund Balance (10% minimum)	\$ 358,164	\$ 1,039,518	\$ 553,584	\$ 529,212	\$ 564,349
Funds above / (below) 10% minimum	\$ 5,734,724	\$ 56,470	\$ 211,462	\$ 292,604	\$ 209,536
Ending Fund Balance (20% maximum)	\$ 716,329	\$ 2,079,036	\$ 1,107,167	\$ 1,058,423	\$ 1,128,699
Funds above / (below) 20% maximum	\$ 5,376,559	\$ (983,048)	\$ (342,121)	\$ (236,607)	\$ (354,814)
<b>Estimated Change in Fund Balance</b>	<b>55%</b>	<b>-82%</b>	<b>-30%</b>	<b>7%</b>	<b>-6%</b>

**PUBLIC SAFETY FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 4,390,579	\$ 4,528,692	\$ 4,623,317	\$ 4,782,720	\$ 5,009,916
Interest income	51,451	60,000	46,683	47,280	50,084
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 4,442,030</b>	<b>\$ 4,588,692</b>	<b>\$ 4,670,000</b>	<b>\$ 4,830,000</b>	<b>\$ 5,060,000</b>
<b>APPROPRIATIONS</b>					
Transfers out	5,300,000	5,300,000	5,855,000	4,830,000	5,060,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,300,000</b>	<b>\$ 5,300,000</b>	<b>\$ 5,855,000</b>	<b>\$ 4,830,000</b>	<b>\$ 5,060,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 205	\$ (857,970)	\$ (711,308)	\$ (1,185,000)	\$ -	\$ -
BEGINNING FUND BALANCE	2,754,279	1,896,308	1,185,000	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 1,896,309</b>	<b>\$ 1,185,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	36%	22%	0%	0%	0%
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Estimated Change in Fund Balance	-31%	-38%	-100%	0%	0%
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**PARKS, RECREATION & CULTURAL SERVICES FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 1,185,648	\$ 1,215,154	\$ 1,240,051	\$ 1,277,191	\$ 1,335,836
Donations	59,900	141,000	23,000	23,000	23,000
Program revenue	1,133,490	1,234,150	1,129,004	1,136,589	1,136,589
Older adult program revenue	170,125	181,650	181,650	181,650	181,650
State grants	-	385,000	-	-	-
Transfers in	978,768	361,020	450,000	1,390,000	1,385,000
Federal grants	32,654	-	-	-	-
Other revenue	10,459	40,400	7,400	7,400	7,400
Interest income	(2,484)	5,000	25,531	13,636	13,238
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,568,560</b>	<b>\$ 3,563,374</b>	<b>\$ 3,056,636</b>	<b>\$ 4,029,466</b>	<b>\$ 4,082,713</b>
<b>APPROPRIATIONS</b>					
Personnel services	\$ 995,433	\$ 1,184,506	\$ 1,134,443	\$ 1,169,678	\$ 1,190,255
Supplies	42,582	120,061	92,180	61,180	61,180
Other services and charges	1,293,831	1,393,363	1,404,900	1,417,378	1,417,478
Capital outlay	413,598	1,765,187	790,113	1,354,230	1,371,800
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,745,444</b>	<b>\$ 4,463,117</b>	<b>\$ 3,421,636</b>	<b>\$ 4,002,466</b>	<b>\$ 4,040,713</b>
NET OF REVENUES/APPROPRIATIONS - FUND 208	\$ 823,116	\$ (899,743)	\$ (365,000)	\$ 27,000	\$ 42,000
BEGINNING FUND BALANCE	895,244	1,718,364	818,621	453,621	480,621
<b>ENDING FUND BALANCE</b>	<b>\$ 1,718,360</b>	<b>\$ 818,621</b>	<b>\$ 453,621</b>	<b>\$ 480,621</b>	<b>\$ 522,621</b>

Fund balance as a percentage of total annual expenditures	63%	18%	13%	12%	13%
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Ending Fund Balance (12% minimum)	\$ 329,453	\$ 535,574	\$ 410,596	\$ 480,296	\$ 484,886
Funds above / (below) 12% minimum	\$ 1,388,907	\$ 283,047	\$ 43,025	\$ 325	\$ 37,735

Ending Fund Balance (22% maximum)	\$ 603,998	\$ 981,886	\$ 752,760	\$ 880,543	\$ 888,957
Funds above / (below) 22% maximum	\$ 1,114,362	\$ (163,265)	\$ (299,139)	\$ (399,922)	\$ (366,336)

Estimated Change in Fund Balance	92%	-52%	-45%	6%	9%
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**TREE FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Other revenue	\$ 1,065,275	\$ 287,000	\$ 340,000	\$ 345,000	\$ 345,000
Interest income	10,654	39,184	55,415	50,557	52,253
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,075,929</b>	<b>\$ 326,184</b>	<b>\$ 395,415</b>	<b>\$ 395,557</b>	<b>\$ 397,253</b>
<b>APPROPRIATIONS</b>					
Personnel services	\$ -	\$ 98,851	\$ 91,749	\$ 93,412	\$ 95,108
Supplies	-	5,000	1,000	1,000	1,000
Other services and charges	159,191	176,008	302,666	301,145	301,145
Capital outlay	-	4,133	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 159,191</b>	<b>\$ 283,992</b>	<b>\$ 395,415</b>	<b>\$ 395,557</b>	<b>\$ 397,253</b>
NET OF REVENUES/APPROPRIATIONS - FUND 209	\$ 916,738	\$ 42,192	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,578,060	2,494,798	2,536,990	2,536,990	2,536,990
<b>ENDING FUND BALANCE</b>	<b>\$ 2,494,798</b>	<b>\$ 2,536,990</b>	<b>\$ 2,536,990</b>	<b>\$ 2,536,990</b>	<b>\$ 2,536,990</b>

Fund balance as a percentage of total annual expenditures	1567%	893%	642%	641%	639%
Ending Fund Balance (\$500,000 minimum)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Funds above / (below) \$500,000 minimum	\$ 1,994,798	\$ 2,036,990	\$ 2,036,990	\$ 2,036,990	\$ 2,036,990
Estimated Change in Fund Balance	58%	2%	0%	0%	0%

**DRAIN FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 9,920	\$ (8,026)	\$ 1,412,623	\$ 2,184,812	\$ 2,184,812
Other revenue	18,119	10,000	10,000	10,000	10,000
Interest income	90,788	40,000	50,000	60,000	60,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 118,827</b>	<b>\$ 41,974</b>	<b>\$ 1,472,623</b>	<b>\$ 2,254,812</b>	<b>\$ 2,254,812</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 553,328	\$ 747,988	\$ 827,968	\$ 819,868	\$ 807,668
Capital outlay	188,521	3,435,452	1,174,146	857,880	1,224,200
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 741,849</b>	<b>\$ 4,183,440</b>	<b>\$ 2,002,114</b>	<b>\$ 1,677,748</b>	<b>\$ 2,031,868</b>
NET OF REVENUES/APPROPRIATIONS - FUND 210	\$ (623,022)	\$ (4,141,466)	\$ (529,491)	\$ 577,064	\$ 222,944
BEGINNING FUND BALANCE	5,305,266	4,682,241	540,775	11,284	588,348
<b>ENDING FUND BALANCE</b>	<b>\$ 4,682,244</b>	<b>\$ 540,775</b>	<b>\$ 11,284</b>	<b>\$ 588,348</b>	<b>\$ 811,292</b>

Fund balance as a percentage of total annual expenditures	631%	13%	1%	35%	40%
Estimated Change in Fund Balance	-12%	-88%	-98%	5114%	38%

**PEG CABLE FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Transfers in	\$ 272,654	\$ -	\$ -	\$ -	\$ -
Licenses, permits & charges for services	248,108	180,000	258,000	259,000	262,000
Interest income	(411)	1,000	2,418	2,421	2,438
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 520,351</b>	<b>\$ 181,000</b>	<b>\$ 260,418</b>	<b>\$ 261,421</b>	<b>\$ 264,438</b>
<b>APPROPRIATIONS</b>					
Personnel services	\$ 14,358	\$ 21,691	\$ 221,718	\$ 228,421	\$ 235,438
Other services and charges	98,535	90,000	31,700	26,000	22,000
Capital outlay	-	7,000	7,000	7,000	7,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 112,893</b>	<b>\$ 118,691</b>	<b>\$ 260,418</b>	<b>\$ 261,421</b>	<b>\$ 264,438</b>
NET OF REVENUES/APPROPRIATIONS - FUND 263	\$ 407,458	\$ 62,309	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	407,458	469,767	469,767	469,767
<b>ENDING FUND BALANCE</b>	<b>\$ 407,458</b>	<b>\$ 469,767</b>	<b>\$ 469,767</b>	<b>\$ 469,767</b>	<b>\$ 469,767</b>

Fund balance as a percentage of total annual expenditures	361%	396%	180%	180%	178%
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Estimated Change in Fund Balance	0%	15%	0%	0%	0%
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**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Federal grants	\$ 53,000	\$ 93,353	\$ 75,000	\$ 75,000	\$ 75,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 53,000</b>	<b>\$ 93,353</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 68,848	\$ 77,505	\$ 75,000	\$ 75,000	\$ 75,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 68,848</b>	<b>\$ 77,505</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 264	\$ (15,848)	\$ 15,848	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(15,848)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ (15,848)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	-23%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	-100%	0%	0%	0%
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**FORFEITURE FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Federal grants	\$ 5,027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other revenue	37,816	16,347	3,000	3,000	3,000
Fines and forfeitures	62,220	66,100	66,000	66,000	66,000
Interest income	890	2,500	2,500	2,500	2,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 105,953</b>	<b>\$ 89,947</b>	<b>\$ 76,500</b>	<b>\$ 76,500</b>	<b>\$ 76,500</b>
<b>APPROPRIATIONS</b>					
Supplies	\$ 30,889	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Other services and charges	73,698	500	500	525	525
Capital outlay	138,316	244,876	20,000	20,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 242,903</b>	<b>\$ 255,376</b>	<b>\$ 35,500</b>	<b>\$ 35,525</b>	<b>\$ 15,525</b>
NET OF REVENUES/APPROPRIATIONS - FUND 266	\$ (136,950)	\$ (165,429)	\$ 41,000	\$ 40,975	\$ 60,975
BEGINNING FUND BALANCE	436,313	299,364	133,935	174,935	215,910
<b>ENDING FUND BALANCE</b>	<b>\$ 299,363</b>	<b>\$ 133,935</b>	<b>\$ 174,935</b>	<b>\$ 215,910</b>	<b>\$ 276,885</b>

Fund balance as a percentage of total annual expenditures

123%      52%      493%      608%      1783%

Estimated Change in Fund Balance

-31%      -55%      31%      23%      28%

**LIBRARY FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Donations	\$ 22,052	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Property tax revenue	2,372,929	2,408,281	2,491,457	2,572,462	2,671,194
State sources	32,841	27,000	29,000	29,000	29,000
Other revenue	57,548	60,900	65,269	65,491	65,491
Fines and forfeitures	148,215	147,000	153,000	153,000	153,000
Interest income	36,565	24,000	30,000	30,000	30,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,670,150</b>	<b>\$ 2,673,181</b>	<b>\$ 2,774,726</b>	<b>\$ 2,855,953</b>	<b>\$ 2,954,685</b>
<b>APPROPRIATIONS</b>					
Personnel services	\$ 1,839,830	\$ 1,895,945	\$ 1,784,000	\$ 1,827,900	\$ 1,873,004
Supplies	516,402	566,000	601,300	595,800	595,800
Other services and charges	433,453	479,600	523,700	518,200	518,300
Capital outlay	7,020	146,200	109,400	26,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,796,705</b>	<b>\$ 3,087,745</b>	<b>\$ 3,018,400</b>	<b>\$ 2,967,900</b>	<b>\$ 2,987,104</b>
NET OF REVENUES/APPROPRIATIONS - FUND 268	\$ (126,555)	\$ (414,564)	\$ (243,674)	\$ (111,947)	\$ (32,419)
BEGINNING FUND BALANCE	1,845,976	1,719,423	1,304,859	1,061,185	949,238
<b>ENDING FUND BALANCE</b>	<b>\$ 1,719,421</b>	<b>\$ 1,304,859</b>	<b>\$ 1,061,185</b>	<b>\$ 949,238</b>	<b>\$ 916,819</b>

Fund balance as a percentage of total annual expenditures

61%      42%      35%      32%      31%

Estimated Change in Fund Balance

-7%      -24%      -19%      -11%      -3%

**LIBRARY CONTRIBUTION FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Donations	\$ 32,331	\$ 41,700	\$ 12,000	\$ 12,000	\$ 12,000
Interest income	31,696	-	20,000	20,000	20,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 64,027</b>	<b>\$ 41,700</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>
<b>APPROPRIATIONS</b>					
Supplies	\$ 25,091	\$ 39,600	\$ 32,000	\$ 32,000	\$ 32,000
Other services and charges	92	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 25,183</b>	<b>\$ 39,600</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 269	\$ 38,844	\$ 2,100	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,590,761	1,629,605	1,631,705	1,631,705	1,631,705
<b>ENDING FUND BALANCE</b>	<b>\$ 1,629,605</b>	<b>\$ 1,631,705</b>	<b>\$ 1,631,705</b>	<b>\$ 1,631,705</b>	<b>\$ 1,631,705</b>

Fund balance as a percentage of total annual expenditures	6471%	4120%	5099%	5099%	5099%
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Estimated Change in Fund Balance	2%	0%	0%	0%	0%
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**STREET LIGHTING (WEST OAKS STREET) FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Special assessments levied	\$ -	\$ -	\$ 7,529	\$ 7,529	\$ 7,529
Interest income	117	100	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 117</b>	<b>\$ 100</b>	<b>\$ 7,629</b>	<b>\$ 7,629</b>	<b>\$ 7,629</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 8,860	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,860</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 854	\$ (8,743)	\$ (9,900)	\$ (2,371)	\$ (2,371)	\$ (2,371)
BEGINNING FUND BALANCE	60,129	51,385	41,485	39,114	36,743
<b>ENDING FUND BALANCE</b>	<b>\$ 51,386</b>	<b>\$ 41,485</b>	<b>\$ 39,114</b>	<b>\$ 36,743</b>	<b>\$ 34,372</b>

Fund balance as a percentage of total annual expenditures	580%	415%	391%	367%	344%
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Estimated Change in Fund Balance	-15%	-19%	-6%	-6%	-6%
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**STREET LIGHTING (WEST LAKE DRIVE) FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Special assessments levied	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Interest income	8	10	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,308</b>	<b>\$ 3,310</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 3,459	\$ 3,310	\$ 3,300	\$ 3,300	\$ 3,300
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,459</b>	<b>\$ 3,310</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>
NET OF REVENUES/APPROPRIATIONS - FUND 855	\$ (151)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,319	2,168	2,168	2,168	2,168
<b>ENDING FUND BALANCE</b>	<b>\$ 2,168</b>	<b>\$ 2,168</b>	<b>\$ 2,168</b>	<b>\$ 2,168</b>	<b>\$ 2,168</b>

Fund balance as a percentage of total annual expenditures

63%      65%      66%      66%      66%

Estimated Change in Fund Balance

-7%      0%      0%      0%      0%

**STREET LIGHTING (TOWN CENTER STREET) FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Special assessments levied	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Interest income	84	50	50	50	50
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 15,084</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 2,003	\$ 15,050	\$ 15,050	\$ 15,050	\$ 15,050
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,003</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>	<b>\$ 15,050</b>
NET OF REVENUES/APPROPRIATIONS - FUND 856	\$ 13,081	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	27,583	40,665	40,665	40,665	40,665
<b>ENDING FUND BALANCE</b>	<b>\$ 40,664</b>	<b>\$ 40,665</b>	<b>\$ 40,665</b>	<b>\$ 40,665</b>	<b>\$ 40,665</b>

Fund balance as a percentage of total annual expenditures

2030%      270%      270%      270%      270%

Estimated Change in Fund Balance

47%      0%      0%      0%      0%



**2008 LIBRARY CONSTRUCTION DEBT FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 1,141,260	\$ 1,283,900	\$ 1,482,113	\$ 1,537,516	\$ 1,595,046
Interest income	540	225	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,141,800</b>	<b>\$ 1,284,125</b>	<b>\$ 1,482,613</b>	<b>\$ 1,538,016</b>	<b>\$ 1,595,546</b>
<b>APPROPRIATIONS</b>					
Debt service	\$ 1,107,000	\$ 1,088,625	\$ 1,314,250	\$ 1,284,250	\$ 1,254,250
Other services and charges	400	500	500	500	500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,107,400</b>	<b>\$ 1,089,125</b>	<b>\$ 1,314,750</b>	<b>\$ 1,284,750</b>	<b>\$ 1,254,750</b>
NET OF REVENUES/APPROPRIATIONS - FUND 317	\$ 34,400	\$ 195,000	\$ 167,863	\$ 253,266	\$ 340,796
BEGINNING FUND BALANCE	58,254	92,653	287,653	455,516	708,782
<b>ENDING FUND BALANCE</b>	<b>\$ 92,654</b>	<b>\$ 287,653</b>	<b>\$ 455,516</b>	<b>\$ 708,782</b>	<b>\$ 1,049,578</b>

Fund balance as a percentage of total annual expenditures	8%	26%	35%	55%	84%
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Estimated Change in Fund Balance	59%	210%	58%	56%	48%
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**2002 STREET & REFUNDING BOND DEBT FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 1,134,897	\$ 1,040,192	\$ 736,652	\$ (5,000)	\$ -
Interest income	1,074	597	800	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,135,971</b>	<b>\$ 1,040,789</b>	<b>\$ 737,452</b>	<b>\$ (5,000)</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>					
Debt service	\$ 750,906	\$ 781,860	\$ 752,169	\$ 749,763	\$ -
Other services and charges	400	500	500	525	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 751,306</b>	<b>\$ 782,360</b>	<b>\$ 752,669</b>	<b>\$ 750,288</b>	<b>\$ -</b>
NET OF REVENUES/APPROPRIATIONS - FUND 397	\$ 384,665	\$ 258,429	\$ (15,217)	\$ (755,288)	\$ -
BEGINNING FUND BALANCE	127,411	512,076	770,505	755,288	-
<b>ENDING FUND BALANCE</b>	<b>\$ 512,076</b>	<b>\$ 770,505</b>	<b>\$ 755,288</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	68%	98%	100%	0%	0%
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Estimated Change in Fund Balance	302%	50%	-2%	-100%	0%
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**SPECIAL ASSESSMENT REVOLVING FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Interest income	\$ 23,194	\$ 60,100	\$ 65,000	\$ 65,000	\$ 65,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 23,194</b>	<b>\$ 60,100</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 235	\$ 22,794	\$ 59,600	\$ 64,500	\$ 64,500	\$ 64,500
BEGINNING FUND BALANCE	3,783,360	3,806,154	3,865,754	3,930,254	3,994,754
<b>ENDING FUND BALANCE</b>	<b>\$ 3,806,154</b>	<b>\$ 3,865,754</b>	<b>\$ 3,930,254</b>	<b>\$ 3,994,754</b>	<b>\$ 4,059,254</b>

Fund balance as a percentage of total annual expenditures	951539%	773151%	786051%	798951%	811851%
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Estimated Change in Fund Balance	1%	2%	2%	2%	2%
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**GUN RANGE FACILITY FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Licenses, permits & charges for services	\$ 110,425	\$ 130,800	\$ 110,000	\$ 110,000	\$ 110,000
Interest income	120	1,793	2,000	1,500	1,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 110,545</b>	<b>\$ 132,593</b>	<b>\$ 112,000</b>	<b>\$ 111,500</b>	<b>\$ 111,000</b>
<b>APPROPRIATIONS</b>					
Capital outlay	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 402	\$ 110,545	\$ 132,593	\$ 112,000	\$ (53,500)	\$ (54,000)
BEGINNING FUND BALANCE	-	110,545	243,138	355,138	301,638
<b>ENDING FUND BALANCE</b>	<b>\$ 110,545</b>	<b>\$ 243,138</b>	<b>\$ 355,138</b>	<b>\$ 301,638</b>	<b>\$ 247,638</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	183%	150%
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Estimated Change in Fund Balance	0%	120%	46%	-15%	-18%
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**STREET IMPROVEMENT FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Interest income	\$ (492)	\$ -	\$ -	\$ -	\$ -
Transfers in	3,578,349	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,577,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>					
Capital outlay	\$ 5,232,490	\$ 3,093,259	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,232,490</b>	<b>\$ 3,093,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ (1,654,633)	\$ (3,093,259)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	4,747,892	3,093,259	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 3,093,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	59%	0%	0%	0%	0%
Estimated Change in Fund Balance	-35%	-100%	0%	0%	0%

**DRAIN PERPETUAL MAINTENANCE FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Tap-in fees	\$ 24,252	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest income	173,064	100,000	135,000	135,000	135,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 197,316</b>	<b>\$ 125,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 211	\$ 197,316	\$ 125,000	\$ 160,000	\$ 160,000	\$ 160,000
BEGINNING FUND BALANCE	6,323,983	6,521,300	6,646,300	6,806,300	6,966,300
<b>ENDING FUND BALANCE</b>	<b>\$ 6,521,299</b>	<b>\$ 6,646,300</b>	<b>\$ 6,806,300</b>	<b>\$ 6,966,300</b>	<b>\$ 7,126,300</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	3%	2%	2%	2%	2%

**ICE ARENA FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Program revenue	\$ 2,076,400	\$ 1,990,915	\$ 2,012,310	\$ 2,025,945	\$ 2,037,252
Other revenue	76,610	89,300	89,300	89,300	89,300
Interest income	42,860	9,000	20,000	20,000	20,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,195,870</b>	<b>\$ 2,089,215</b>	<b>\$ 2,121,610</b>	<b>\$ 2,135,245</b>	<b>\$ 2,146,552</b>
<b>APPROPRIATIONS</b>					
Debt service	\$ 422,925	\$ 556,220	\$ 585,420	\$ 563,660	\$ 562,140
Supplies	22,439	14,150	12,150	12,400	12,600
Other services and charges	1,643,799	1,352,801	1,346,017	1,374,903	1,404,727
Capital outlay	-	209,000	209,500	220,000	27,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,089,163</b>	<b>\$ 2,132,171</b>	<b>\$ 2,153,087</b>	<b>\$ 2,170,963</b>	<b>\$ 2,006,467</b>
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ 106,707	\$ (42,956)	\$ (31,477)	\$ (35,718)	\$ 140,085
BEGINNING FUND BALANCE	3,367,957	3,474,664	3,431,708	3,400,231	3,364,513
<b>ENDING FUND BALANCE</b>	<b>\$ 3,474,664</b>	<b>\$ 3,431,708</b>	<b>\$ 3,400,231</b>	<b>\$ 3,364,513</b>	<b>\$ 3,504,598</b>

Fund balance as a percentage of total annual expenditures	166%	161%	158%	155%	175%
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Estimated Change in Fund Balance	3%	-1%	-1%	-1%	4%
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**WATER AND SEWER FUND**

	ACTUAL 2014-15	ESTIMATED 2015-16	BUDGET 2016-17	PROJECTED	
				2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Capital contributions	\$ 6,764,585	\$ 2,550,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000
Operating revenue	21,311,142	23,281,000	23,336,000	24,491,000	25,549,125
Federal Grants	-	1,470,167	-	-	-
Other revenue	212,919	215,473	215,345	219,637	215,100
Interest income	989,715	620,000	800,000	900,000	1,000,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 29,278,361</b>	<b>\$ 28,136,640</b>	<b>\$ 27,201,345</b>	<b>\$ 28,460,637</b>	<b>\$ 29,614,225</b>
<b>APPROPRIATIONS</b>					
Personnel services	\$ 1,253,620	\$ 1,294,121	\$ 1,353,159	\$ 1,393,893	\$ 1,430,048
Supplies	62,321	58,200	76,125	61,600	61,600
Other services and charges	23,077,415	21,857,697	18,392,946	19,581,956	20,842,106
Capital outlay	84	5,774,072	1,490,212	2,980,519	3,177,719
Debt service	19,525	170,185	159,563	153,750	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,412,965</b>	<b>\$ 29,154,275</b>	<b>\$ 21,472,005</b>	<b>\$ 24,171,718</b>	<b>\$ 25,511,473</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592	\$ 4,865,396	\$ (1,017,635)	\$ 5,729,340	\$ 4,288,919	\$ 4,102,752
BEGINNING FUND BALANCE	171,267,107	175,033,896	174,016,261	179,745,601	184,034,520
FUND BALANCE ADJUSTMENTS	(1,098,609)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 175,033,894</b>	<b>\$ 174,016,261</b>	<b>\$ 179,745,601</b>	<b>\$ 184,034,520</b>	<b>\$ 188,137,272</b>

Fund balance as a percentage of total annual expenditures	717%	597%	837%	761%	737%
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Estimated Change in Fund Balance	3%	-1%	3%	2%	2%
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## SENIOR HOUSING FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Operating revenue	\$ 1,987,088	\$ 1,996,255	\$ 2,011,791	\$ 2,026,890	\$ 2,044,280
Other revenue	22,322	17,400	19,200	19,200	19,200
Interest income	22,805	8,500	15,000	10,000	10,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,032,215</b>	<b>\$ 2,022,155</b>	<b>\$ 2,045,991</b>	<b>\$ 2,056,090</b>	<b>\$ 2,073,480</b>
<b>APPROPRIATIONS</b>					
Debt service	\$ 487,677	\$ 1,120,110	\$ 1,053,028	\$ 1,053,220	\$ 1,048,010
Supplies	9,138	11,475	11,475	11,475	11,475
Other services and charges	1,053,745	770,678	927,017	839,625	832,306
Capital outlay	10,425	103,905	1,131,000	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,560,985</b>	<b>\$ 2,006,168</b>	<b>\$ 3,122,520</b>	<b>\$ 1,904,320</b>	<b>\$ 1,891,791</b>
NET OF REVENUES/APPROPRIATIONS - FUND 594	\$ 471,230	\$ 15,987	\$ (1,076,529)	\$ 151,770	\$ 181,689
BEGINNING FUND BALANCE	2,409,960	2,881,193	2,897,180	1,820,651	1,972,421
<b>ENDING FUND BALANCE</b>	<b>\$ 2,881,190</b>	<b>\$ 2,897,180</b>	<b>\$ 1,820,651</b>	<b>\$ 1,972,421</b>	<b>\$ 2,154,110</b>

Fund balance as a percentage of total annual expenditures	185%	144%	58%	104%	114%
Estimated Change in Fund Balance	20%	1%	-37%	8%	9%

## RETIREE HEALTHCARE BENEFITS FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Contributions-Employer	\$ 975,196	\$ 871,702	\$ 617,207	\$ 613,678	\$ 700,000
Other revenue	2,529	5,000	5,000	5,000	5,000
Interest income	690,889	(66,702)	750,000	1,100,000	1,600,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,668,614</b>	<b>\$ 810,000</b>	<b>\$ 1,372,207</b>	<b>\$ 1,718,678</b>	<b>\$ 2,305,000</b>
<b>APPROPRIATIONS</b>					
Personnel Services	\$ 704,208	\$ 800,000	\$ 826,990	\$ 909,690	\$ 1,000,659
Other services and charges	8,576	50,000	10,000	10,000	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 712,784</b>	<b>\$ 850,000</b>	<b>\$ 836,990</b>	<b>\$ 919,690</b>	<b>\$ 1,010,659</b>
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ 955,830	\$ (40,000)	\$ 535,217	\$ 798,988	\$ 1,294,341
BEGINNING FUND BALANCE	23,483,733	24,439,562	24,399,562	24,934,779	25,733,767
<b>ENDING FUND BALANCE</b>	<b>\$ 24,439,563</b>	<b>\$ 24,399,562</b>	<b>\$ 24,934,779</b>	<b>\$ 25,733,767</b>	<b>\$ 27,028,108</b>

Fund balance as a percentage of total annual expenditures	3429%	2871%	2979%	2798%	2674%
Estimated Change in Fund Balance	4%	0%	2%	3%	5%

## Long-Range Financial Plan – Multi-Year Budget 2016-2019

The City of Novi has long recognized the need for planning to provide quality services to its residents. This is evident in the work performed by the elected officials, City staff and various committees and boards. The City has conducted many studies and has developed plans, policies and procedures that have guided the City in making sound decisions regarding infrastructure and services.

The City has focused on long-term financial planning since the 1990's and as a result, continues its strong financial position. Since 2004 the City has prepared a three-year budget, going beyond the requirement for adoption of an annual budget. The City of Novi continues its strong financial position as a result of long-term financial planning; maintaining responsible fund balances in conformance with GFOA recommended practices and low debt obligations, as well as complying with the City's own fund balance policies.

Under Michigan law, the maximum debt Novi can issue is \$370,448,876. The City's current debt applicable to this limit is \$27,705,000 or 7.5% of the amount allowed. The City had twelve debt issues in 1999 and currently has two debt issues (excluding the debt reported in the enterprise funds and special assessment bonds). In addition to paying down debt thru annual debt services payments, the City has taken advantage of both the decline in interest rates and its excellent credit rating (AAA) to obtain more favorable rates through refinancing – lowering interest expenditures and paying off debt sooner than anticipated.

The City's long-range financial plans, which are defined throughout this budget document, include focuses and investments on the following:

- Investing in public safety; including increasing the number of police officers and fire protection officers,
- Investing in roads, intersections & signals, and sidewalks & pathways,
- Improvements to existing parks and cultural services,
- Developing CIP-like plans for financial obligations (pension fund, etc.)
- Increasing community engagement (residential, commercial, and neighboring communities).

These long range financial plans link to the entity's strategic goals, which have been mentioned in the Budget Overview section, and are illustrated in the matrix on the next page:

Strategic Goals/Long-Range Financial Plans Matrix	
Strategic Goals	Long-Range Financial Plans
N Nurture public services that residents want and value.	invest in roads and sidewalks & pathways; facilitate Main Street development; evaluate need for additional senior citizen housing
O Operate a world-class and sustainable local government.	manage operational equipment and buildings for turnover, etc.; develop CIP-like plans for financial obligations (pension fund, etc.); analyze land uses through rezoning in order to generate property tax revenue
V Value and build a desirable and vibrant community for residents and businesses alike now and into the future.	create a plan for commercial corridors; improvements to existing parks and cultural services; increase community engagement (residential, commercial, and neighboring communities); drain millage analysis
I Invest properly in being a Safe Community at all times for all people.	increase the number of police officers; improve public safety facilities and possible relocation of fire stations; evaluate overnight fire department staffing; improvements to top 10 high crash intersections

The 2016-17 budgets include the following items related to the goals and plans above:

- \$6.6 million investment in capital projects related to road, pathways, sidewalks and intersections within the three street funds
- \$955k investment in water and sewer infrastructure
- \$861k investment in storm sewer and drainage
- \$650k investment in capital projects in the various parks, including a park shelter at Lakeshore Park
- \$1.1 million investment in the parking lot /roadway improvements at Meadowbrook Commons
- \$4.0 million multi-year investment in expanding the DPS building and Gun Range Facility
- \$433k investment in a Tanker Truck for the Fire Department
- \$100k investment in Transportation Software for the Older Adult Services Department
- Hiring of five additional full-time staff: 2 police Officers, 1 Fire Protection Officer, 1 Fleet Asset Manager, and a Personal Property Auditor.
- Increase in defined benefits contributions of \$250k more than 2015-16, including \$100K over the ARC

The 2017-18 and 2018-19 budgets include the following items related to the goals and plans above:

- \$12.5 million investment in capital projects related to road, pathways, sidewalks and intersections within the three street funds
- \$5.0 million investment in water and sewer infrastructure over the two year period

- \$1.4 million investment in storm sewer and drainage
- \$2.6 million investment in capital projects in the various parks
- \$4.0 million multi-year investment in expanding the DPS building and Gun Range Facility
- \$400k investment in a Truck Mounted Combination (Jet and Vacuum) Sewer Cleaner
- Hiring of three additional full-time staff: 1 Police Officer, 1 Fire Protection Officer, and 1 Park Maintenance Worker
- Continue the Increase in defined benefits contributions of \$400k more than 2015-16, including \$100K over the ARC

The annual 2016-17 budget is to be adopted by Council in April. The Council will also acknowledge the multi-year budget in the form of a resolution. The City prepares the multi-year projection based on the best data available at the time. The research includes obtaining data from the County and the State of Michigan. This future outlook allows the City to plan rather than react to anticipated financial conditions. Significant revenue and expenditure assumptions for the 2016/2017 fiscal year budget and the subsequent two years are included at the end of this section.



## Major Revenue Sources, Assumptions, and Trends

Revenue forecasting is a standard practice for the City of Novi. Individual revenue line-items are reviewed for their historical trends in order to project revenues over the next three years. The forecast is also based on economic factors, as well as information provided by the State and County. In order to be prepared for unexpected events and lower than anticipated revenues or higher than anticipated expenditures, the City budgets conservatively. The following are summaries of revenue sources including underlying assumptions and significant trends.

### Property Tax Revenue

The maximum allowable millage rates are used for all funds except the Drain Fund. Taxable value projections are as of March 7, 2016. The 2016 taxable value increased approximately \$58,000,000 for net new construction. The future property values for 2017 and beyond include approximately \$92,000,000 in cumulative net new construction. Penalties and interest are based on historical collections, not most recent years. Inflation for 2016 tax year was 0.3% but due to new construction, the City anticipates an overall net increase (see loss of personal property taxes discussed below) in revenue of 2.5%.

The current millage rate is at 10.2 mills. A significant factor that has been taken into account for the future year's taxable value is the expected decrease in the personal property tax, per the new State of Michigan law (SB 10) that erases the personal property tax on the industrial property and other businesses with equipment less than \$40,000.

### Licenses, Permits & Charges for Services

This revenue includes fees for various services and licenses. Revenues also include estimated fees paid by developers and contractors for the plan review, inspection of commercial, industrial and residential construction which partially covers the cost of the Community Development Department. This revenue is difficult to project since it is directly related to construction activity. The City's building activity is projected to remain strong with a 1% increase in fees projected each for the next fiscal years. The remaining revenue relates to liquor licenses and other fees collected by the Clerks Department.

### Transfers In

The General Fund receives a transfer from the Public Safety Fund annually which represents a portion of the dedicated property tax levy collected by that fund used to offset a portion of the overall costs for running the police and fire department. The transfer was increased in fiscal year 2016-17 to offset additional personnel and the new fire station #3 staffing model. The entire amount of the levy is expected to be transferred in all future years. The transfers in the special revenue funds represent transfers between the three street funds to cover construction costs as detailed in the six year CIP plan. The primary source of the transfers is a dedicated road millage in the Municipal Road Fund.

## State Sources

**State Revenue Sharing** The State Shared Revenue program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues on a per capita basis (2010 Census population for Novi was 55,224). The distribution of funds is authorized by the State Revenue Sharing Act, Public Act 140 of 1971, as amended (MCL 141.901). For fiscal year (FY) 2016, the legislature established the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). Each eligible local unit must meet all of the requirements of Accountability and Transparency in order to receive the full CVTRS payments. A Consolidation of Services Plan and an Unfunded Accrued Liability Plan are not required under the CVTRS program. The City estimates a 2% increase in overall revenue sharing in fiscal year 16/17 and a 1% increase in 17/18 and 18/19.

**MDOT Act 51** The City receives monthly payments from the State of Michigan, Department of Transportation for their share of the motor fuels taxes collected that are earmarked specifically for use on the roads. The distribution is based on the number of miles of road within the city. The City anticipates an annual increase in this revenue of 1%.

## Interest on Investments

This revenue is from investing available cash balances based on cash flow forecasts, capital reserves, and fund balance reserves. Interest rates are budgeted to remain constant over the next few years resulting in little or no growth in overall earnings.

## Program Revenue/Older Adult Program Revenue

This revenue source is from the many programs offered by the Parks, Recreation, and Cultural Services department and Ice Arena. The Parks, Recreation, and Cultural Services Fund has approximately half its revenue funded from a dedicated property tax levy and the balance funded by program revenue. Program revenue is anticipated to remain flat for all future years.

## Operating Revenue

This revenue represents charges to customers for water and sewer usage as well as fees collected at the ice arena and rents collected at the senior housing facility. Operating revenue in the Water and Sewer Fund is anticipated to decrease 5% in 16/17 and future annual increases of 5% annually based on projections and anticipated new customers. Ice arena and senior housing revenues are anticipating 1-2% annual inflationary increases.

The revenues discussed above are the major revenue categories as identified by the City and make up the majority of the total revenues of all appropriated funds, including enterprise funds. The schedule on the following page summarizes total revenue for all fund types of the City.

**Revenues FY 2016-17 Budget**

	Governmental Funds							TOTAL FY 2016-17 BUDGET	% of Total Revenues	% of Total Revenues (discussed)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	PERMANENT FUNDS	ENTERPRISE FUNDS	FIDUCIARY FUNDS			
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET			
	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17			
<b>ESTIMATED REVENUES</b>										
Property tax revenue	\$ 16,470,153	\$ 14,632,143	\$ 2,218,765	\$ -	\$ -	\$ -	\$ -	\$ 33,321,061	35%	35%
Special Assessments Levied	-	41,029	-	-	-	-	-	\$ 41,029	0%	
Licenses, permits, and charges for services	4,617,476	283,000	-	110,000	-	-	-	\$ 5,010,476	5%	5%
Federal grants	58,000	80,000	-	-	-	-	-	\$ 138,000	0%	
Fines and forfeitures	570,000	219,000	-	-	-	-	-	\$ 789,000	1%	
Donations	1,500	41,000	-	-	-	-	-	\$ 42,500	0%	
Interest income	573,418	284,273	1,300	67,000	135,000	835,000	750,000	\$ 2,645,991	3%	3%
Program Revenue	-	1,129,004	-	-	-	2,012,310	-	\$ 3,141,314	3%	3%
Older adult program revenue	-	181,650	-	-	-	-	-	\$ 181,650	0%	0%
Other revenue	714,970	680,669	-	-	-	323,845	5,000	\$ 1,724,484	2%	
State grants	-	-	-	-	-	-	-	\$ -	0%	
State sources	4,428,392	4,632,706	-	-	-	-	-	\$ 9,061,098	10%	10%
Operating Revenue	-	-	-	-	-	25,347,791	-	\$ 25,347,791	27%	27%
Contributions-Employer	-	-	-	-	-	-	617,207	\$ 617,207	1%	
Capital Contributions	-	-	-	-	-	2,850,000	-	\$ 2,850,000	3%	
Tap In Fees	-	-	-	-	25,000	-	-	\$ 25,000	0%	
Transfers in	5,855,000	3,960,000	-	-	-	-	-	\$ 9,815,000	10%	10%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 33,288,909</b>	<b>\$ 26,164,474</b>	<b>\$ 2,220,065</b>	<b>\$ 177,000</b>	<b>\$ 160,000</b>	<b>\$ 31,368,946</b>	<b>\$ 1,372,207</b>	<b>\$ 94,751,601</b>	<b>100%</b>	<b>93%</b>

## Revenue Trends

The following is a historical look at projected and actual taxable values as well as the property tax revenue and mileage rates (assuming no rollback) required based on the estimated taxable values:

CITY OF NOVI TAXABLE VALUE, MILLAGE RATE AND PROPERTY TAX REVENUE HISTORY, BUDGET AND PROJECTIONS											
ACTUAL (as billed, excluding adjustments for tribunals, write-off of accounts receivable, etc.)											
Property Tax Year Fiscal Year	2009	2010	2011	2012	2013	2014	Estimated	BUDGET	PROJECTED		
	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	2015 FY 2015-16	2016 FY 2016-17	2017 FY 2017-18	2018 FY 2018-19	
Taxable Value - Real - Res	\$ 3,321,773,470	\$ 2,984,101,470	\$ 2,758,932,940	\$ 2,699,988,360	\$ 2,748,382,830	\$ 1,984,120,840	\$ 2,087,604,500	\$ 2,117,685,520	\$ 2,223,569,796	\$ 2,334,748,286	
Taxable Value - Real - Com/Ind						861,684,810	878,128,690	875,675,377	919,459,146	956,237,512	
Taxable Value - Personal Property	233,170,160	220,466,950	220,678,540	220,345,290	223,698,750	225,066,560	239,836,740	233,885,690	220,000,000	200,000,000	
Taxable Value - New Construction								<b>57,558,303</b>	<b>46,000,000</b>	<b>46,000,000</b>	
Total Taxable Value	\$ 3,554,943,630	\$ 3,204,568,420	\$ 2,979,611,480	\$ 2,920,333,650	\$ 2,972,081,580	\$ 3,070,872,210	\$ 3,205,569,930	\$ 3,284,804,890	\$ 3,409,028,942	\$ 3,536,985,797	
% Change in total taxable value from the prior year without new construction estimate								0.7%	1.7%	1.4%	
% Change in total taxable value from the prior year	-0.8%	-9.9%	-7.0%	-2.0%	1.8%	3.3%	4.4%	2.5%	3.8%	3.8%	
Less various allowances					(40,000,000)	35,000,000	(57,000,000)	(35,000,000)	(55,000,000)	(50,000,000)	
<b>Adjusted Taxable Value*</b>	<b>\$ 3,554,943,630</b>	<b>\$ 3,204,568,420</b>	<b>\$ 2,979,611,480</b>	<b>\$ 2,920,333,650</b>	<b>\$ 2,932,081,580</b>	<b>\$ 3,105,872,210</b>	<b>\$ 3,148,569,930</b>	<b>\$ 3,249,804,890</b>	<b>\$ 3,354,028,942</b>	<b>\$ 3,486,985,797</b>	
<b>Millage Rate **</b>											
General Fund	4.9027	5.0182	5.0182	5.0182	5.0182	5.0182	5.0056	4.9925	4.9925	4.9925	
Municipal Street Fund	0.7719	0.7719	0.7719	0.7719	1.5000	1.5000	1.4962	1.4923	1.4923	1.4923	
Police and Fire Fund	1.4282	1.4282	1.4282	1.4282	1.4282	1.4282	1.4246	1.4208	1.4208	1.4208	
Parks and Recreation Fund	0.3857	0.3857	0.3857	0.3857	0.3857	0.3857	0.3847	0.3836	0.3836	0.3836	
Drain Revenue Fund	0.1765	0.0885	0.2642	0.3435	0.1057	-	-	0.4620	0.6890	0.6890	
Library Fund	0.7719	0.7719	0.7719	0.7719	0.7719	0.7719	0.7699	0.7678	0.7678	0.7678	
<b>Total Operating Millage</b>	<b>8.4369</b>	<b>8.4644</b>	<b>8.6401</b>	<b>8.7194</b>	<b>9.2097</b>	<b>9.1040</b>	<b>9.0810</b>	<b>9.5190</b>	<b>9.7460</b>	<b>9.7460</b>	
2000 Street Debt Fund	0.3234	0.2254	-	-	-	-	-	-	-	-	
Library Construction Debt Fund	0.2039	0.2008	0.1930	0.3281	0.3852	0.3716	0.4566	0.4540	0.4540	0.4540	
1993 Refunding Debt Fund	0.2291	-	-	-	-	-	-	-	-	-	
2010 Refunding Debt Fund	-	0.0629	0.3843	0.3698	0.3487	0.3462	0.3374	-	-	-	
2003 Refunding Debt Fund	0.2760	0.2891	0.3459	0.3488	-	-	-	-	-	-	
2002 Street & Refunding Debt Fund	1.0723	1.2990	0.9783	0.4339	0.2564	0.3782	0.3250	0.2270	-	-	
<b>Total Debt Millage</b>	<b>2.1047</b>	<b>2.0772</b>	<b>1.9015</b>	<b>1.4806</b>	<b>0.9903</b>	<b>1.0960</b>	<b>1.1190</b>	<b>0.6810</b>	<b>0.4540</b>	<b>0.4540</b>	
<b>Total City Millage Rate</b>	<b>10.5416</b>	<b>10.5416</b>	<b>10.5416</b>	<b>10.2000</b>	<b>10.2000</b>	<b>10.2000</b>	<b>10.2000</b>	<b>10.2000</b>	<b>10.2000</b>	<b>10.2000</b>	
<b>Tax Revenue</b>										Expiration Year	
General Fund	\$ 17,428,822	\$ 16,081,000	\$ 14,952,000	\$ 14,463,208	\$ 14,699,475	\$ 15,618,990	\$ 15,898,000	\$ 16,292,000	\$ 16,854,000	\$ 17,509,000	
Municipal Street Fund	2,744,061	2,474,000	2,300,000	2,226,168	4,293,742	4,754,081	4,747,000	4,865,000	5,009,000	5,256,000	
Police and Fire Fund	5,077,170	4,577,000	4,255,000	4,119,209	4,211,853	4,390,579	4,469,000	4,623,000	4,783,000	5,010,000	
Parks and Recreation Fund	1,371,142	1,236,000	1,149,000	1,112,311	1,137,385	1,185,648	1,215,000	1,240,000	1,277,000	1,336,000	
Drain Revenue Fund	627,448	284,000	787,000	982,539	315,771	9,920	(8,000)	1,413,000	2,185,000	2,185,000	
Library Fund	2,744,061	2,474,000	2,300,000	2,226,168	2,276,337	2,372,929	2,408,000	2,491,000	2,572,000	2,671,000	
2000 Street Debt Fund	1,149,669	722,310	-	-	-	-	-	-	-	-	
Library Construction Debt Fund	724,853	643,477	575,065	943,480	1,134,064	1,141,259	1,284,000	1,482,000	1,538,000	1,595,000	2027-28
1993 Refunding Debt Fund	814,438	-	-	-	-	-	-	-	-	-	
2010 Refunding Debt Fund	-	201,567	1,145,065	1,063,856	1,029,037	1,065,166	1,061,000	-	-	-	2015-16
2003 Refunding Debt Fund	981,164	926,441	1,030,648	1,018,612	-	-	-	-	-	-	
2002 Street & Refunding Debt Fund	3,811,966	4,162,734	2,914,954	1,330,622	780,142	1,134,897	1,040,000	737,000	-	-	2017-18
<b>Total City Property Tax Revenue</b>	<b>\$ 37,474,794</b>	<b>\$ 33,782,530</b>	<b>\$ 31,408,731</b>	<b>\$ 29,486,173</b>	<b>\$ 29,877,806</b>	<b>\$ 31,673,469</b>	<b>\$ 32,114,000</b>	<b>\$ 33,143,000</b>	<b>\$ 34,218,000</b>	<b>\$ 35,562,000</b>	
<i>*Includes reduction for Personal Property tax write-off, Tax Tribunals Adjustments and chargebacks</i>											
<i>** No Headlee rollback has been assumed for fiscal years 2017 and 2018</i>											
<b>Note:</b> Fiscal 2016 taxable values have incorporated board of review adjustments through December 2015											

Additional revenue trends for property taxes, revenue sharing, MDOT Act 51 and overall revenue by fund is available in the Budget Overview section.

# Expenditure Analysis

## Personnel Services

The City of Novi budgets for full employment, maintaining a strong staff position control and budgeting system. Any additional cost savings as a result of vacancies, or positions filled at lower than budgeted amounts increases the fund balance, and is used in planning for the subsequent year's budget.

Personnel cost increases and decreases are pursuant to each of the current collective bargaining agreements. An increase of 0-2% each year, using 2015-16 as base year, is assumed based on total personnel costs. Defined benefit pension contributions are assumed to be flat for 16/17 (paying more than 100% of the ARC) and remain at that level for the subsequent two years (actual required contribution will decrease due to change in MERS assumptions but City will continue to pay extra toward unfunded liability). Employee health insurance costs are assumed to increase at 7% annually. The personnel assumptions are based on the number of staff as presented in the Budget Overview - Personnel Summary section for the fiscal year 2015-16.

## Supplies, Maintenance, and Other Services and Charges

Most expenditures range from 0%-3% increase; certain maintenance items increased based on historical median rate (i.e. road maintenance items). Liability and property and workers compensation insurance are assumed to increase 6-8% annually.

## Capital Outlay, Non-Recurring Items, & Technology

The Capital Outlay and/or non-recurring items are based on actual budget requests from departments. The City of Novi has a track record of replacing and maintaining assets, which not unlike businesses, allows the City flexibility in deferring capital purchases for a period of time during financially tight years.

Certain programs like PC replacement are included in 2016-17 budgets and while department allocation may change, total estimated replacement remains the same plus inflationary adjustment of 3%.

## Capital Improvements

The General, Major Street, Local Street, Municipal Street, Drain, and Parks, Recreation and Cultural Services funds reflect anticipated expenditures for each year based on the Capital Improvement Program.