



SUBJECT: Approval of resolution to authorize Budget Amendment #2023-5

SUBMITTING DEPARTMENT: Finance

BACKGROUND INFORMATION:

The City's annual budget is adopted by the third Monday in May each year and is effective July 1st each year. The budget is adopted at a function level (vs. line item). In accordance with the State Budget Act, budget amendments are completed throughout the fiscal year to reflect the most current information available related to revenue and expenditure budgets. Budget amendments that have a positive or negative impact on fund balance or change the function total are prepared for Council approval. Amendments between line-items within the same budget function (that do not have any impact on fund balance) are managed at the administration level. The amendments are based on actual and projected activity-to-date.

The fourth quarter budget amendment resolution and budget amendment detail are attached.

GENERAL FUND 101

The budget amendment proposes a decrease to fund balance in the amount of \$165,000 and keeps the fund within Council set limits. The decrease is specifically related to the final costs related to the storm cleanup (see below) use of fund balance. The ending fund balance estimate is \$12,572,800 based on recognizing net expenditure increases in the amount of \$165,000. Significant proposed adjustments are discussed below:

Revenues

- **Property Tax Revenue** decrease in the amount of \$70,000
 - Property tax revenue reflects \$70,000 in chargebacks related to final settlement of several property appeals.
- **Licenses, Permits, and Charges for Services** decrease in the amount of \$89,154
 - Building activities continue to be impacted by inflation and supply chain issues which continue to result in lower than anticipated revenues.
- **State Sources & Other Revenue** net increase in the amount of \$177,441
 - State-shared revenues are anticipated to come in approximately \$108,000 more than anticipated based on the State's most recent estimates and a new Public Safety Academy Assistance Grant Program resulted in an increase in revenues by \$67,832 to help cover upfront police academy salaries and enrollment costs.
- **Fines and Forfeitures** decrease in the amount of \$35,000

- Revenue the City receives from the District Court, mostly from the police department issuing traffic infraction tickets, is anticipated to be down \$150,000 from the adopted budget and \$70,000 lower than prior year receipts. As mentioned last fiscal year, court revenue continues to be on a steady decline since 2017 and is down nearly 50% in the past six years.

Expenditures

- **Personnel Services** increase in the amount of \$224,000
 - The increase in personnel services is requested mostly within the Department of Public Works in the amount of \$173,500. Personnel changes throughout other General Fund departments make up the remaining \$50,500 including vacancies, new hires, final payouts, and changes in insurance.
- **Other Services and Charges** increase in the amount of \$197,000
 - The increase in other services and charges is requested mostly to cover the remaining expenditures in the amount of \$165,000 related to the City Council's initiative to pick up tree branches due to the significance of the ice storms in March/April. Also included is \$75,000 for vehicle maintenance overages within the Fire Department and \$65,000 for overages within the Community Relations Department for the Community Newsletter Engage. These increases are offset by \$95,000 in anticipated legal fee savings within the City Attorney, Insurance, and Claims Department and \$14,000 in conference and workshops savings within the City Council budget.
- **Capital Outlay** decrease in the amount of \$256,000
 - The decrease in capital outlay recognizes the remaining savings from the postponed City Clerk Department remodel project.

MAJOR STREET FUND 202, LOCAL STREET FUND 203, & MUNICIPAL STREET FUND 204

The budget amendment proposes a net overall decrease to fund balance amongst the three road funds in the amount of \$70,963. Gas and Weight Tax revenue is projected to be \$241,500 greater than anticipated and Metro Act ROW revenue is \$51,966 greater than anticipated, Routine maintenance for joint/crack in the amount of \$117,700 needs to be moved from the Major Street Fund to the Local Street Fund to address additional sites on local streets since major street maintenance activity is finished and under budget. Also, the 2023 neighborhood road program-asphalt completed construction ahead of schedule so \$500,000 is needed begin the 2024 program ahead of schedule. Also, \$109,000 is needed to pay unanticipated design and ROW acquisition costs for the Ten Mile Road Rehabilitation and Operational Enhancements (Meadowbrook Road to Haggerty Road).

TREE FUND 213

The proposed budget amendment decreases fund balance by \$150,000. Tree Fund revenues are unpredictable and, like building activities within the General Fund, have continued to be impacted by high inflation and supply chain issues, with new developments continuing to show very slow growth.

FORFEITURE FUND 262

The budget amendment proposes a net zero effect on fund balance by increasing both revenues and expenditures by \$81,045 each. The unanticipated revenues will be used to pay vehicle purchase costs that without revenues would need to be paid by the General Fund. The Forfeiture Fund has doubled its revenue compared to last fiscal year, however; it is approximately 50% lower than what was collected in fiscal years 2016-17 and 2017-18.

LIBRARY FUND 271 AND LIBRARY CONTRIBUTION FUND 272

The proposed budget amendment increases the Library Fund fund balance by \$121,732 and increases the Library Contribution Fund fund balance by \$14,281. The Library Board approved fiscal year-end projection adjustments at their board meeting held June 22, 2023. This amendment is needed to bring the City's budget in alignment with the Board's projections.

GUN RANGE FACILITY FUND 409

The proposed budget amendment has a net zero effect on fund balance. It recognizes additional rental revenue received to date and increases the capital expenditure budget mostly to replace the entire filtration control panel at the range since the controller is no longer supported by the manufacturer and also since parts/access to repair the software problem with the unit are not readily available.

ICE ARENA FUND 570

The proposed budget amendment decreases fund balance by \$98,000 by increasing program revenues since they are better than anticipated and increasing expenditures primarily to cover the increased cost of building maintenance and staffing.

SENIOR HOUSING FUND 574

The proposed budget amendment increases fund balance by \$78,000. The Senior Housing (Meadowbrook Commons) Fund increases revenues by \$18,000 and has savings from postponed parking lot maintenance in the amount of \$24,770 and postponed replacement of the fire panel in the amount of \$15,440. Also, contingency savings from the roof replacement in the amount of \$26,706.

WATER AND SEWER FUND 592

The proposed budget amendment has a net zero effect on fund balance and recognizes \$55,000 in additional sewer tap connection revenue received and \$65,119 increase to the capital expenditure budget for Asbestos-Cement Water Main replacement project along 10 Mile (Meadowbrook to Haggerty).

RECOMMENDED ACTION: Approval of resolution to authorize Budget Amendment #2023-5

RESOLUTION

NOW, THEREFORE BE IT RESOLVED that the following
Budget Amendment# 2023-5 is authorized:

	INCREASE (DECREASE)
GENERAL FUND	
REVENUES	
Property Tax Revenue	(70,000)
State Sources	197,441
Licenses, Permits, and Charges for Services	(89,154)
Other Revenue	(20,000)
Fines and Forfeitures	(35,000)
Interest Income	(4,087)
State Grants	20,800
TOTAL REVENUES	\$ -
APPROPRIATIONS	
City Council	
Other Services and Charges	(14,000)
City Manager	
Personnel Services	(25,000)
City Clerk	
Capital Outlay	(256,000)
Integrated Solutions - Technology	
Personnel Services	12,000
Assessing Department	
Personnel Services	(10,000)
Other Services and Charges	(37,000)
Integrated Solutions - Facility Management	
Personnel Services	22,000
Integrated Solutions - FM: Parks Maintenance	
Personnel Services	25,500
City Attorney, Insurance, & Claims Department	
Other Services and Charges	(95,000)
Human Resources	
Personnel Services	17,000
Other Services and Charges	30,000
Fire Department	
Other Services and Charges	75,000

	INCREASE (DECREASE)
Community Development - Building	
Personnel Services	18,000
Department of Public Works - Administration	
Personnel Services	18,500
Department of Public Works - Engineering	
Personnel Services	40,000
Department of Public Works - Field Operations	
Personnel Services	115,000
Other Services and Charges	165,000
Community Relations - Admin	
Other Services and Charges	73,000
Novi Youth Assistance	
Personnel Services	(9,000)
TOTAL APPROPRIATIONS	<u><u>\$ 165,000</u></u>
Net Increase (Decrease) to Fund Balance	<u><u>\$ (165,000)</u></u>

Ending Fund Balance	\$12,572,800
Fund Balance as a % of total annual expenditures	28%

MAJOR STREET FUND	
REVENUES	
State Sources	200,000
Transfers in	558,900
Interest Income	70,000
TOTAL REVENUES	<u><u>\$ 828,900</u></u>
APPROPRIATIONS	
Maintenance	(117,700)
TOTAL APPROPRIATIONS	<u><u>\$ (117,700)</u></u>
Net Increase (Decrease) to Fund Balance	<u><u>\$ 946,600</u></u>

Ending Fund Balance	\$1,851,514
Fund Balance as a % of total annual expenditures	24%

**INCREASE
(DECREASE)**

LOCAL STREET FUND

REVENUES

State Sources	41,500
Interest Income	30,937
Transfers In	767,700
TOTAL REVENUES	<u>\$ 840,137</u>

APPROPRIATIONS

Maintenance	117,700
Capital Outlay	500,000
TOTAL APPROPRIATIONS	<u>\$ 617,700</u>

Net Increase (Decrease) to Fund Balance **\$ 222,437**

Ending Fund Balance	\$1,092,443
Fund Balance as a % of total annual expenditures	12%

MUNICIPAL STREET FUND

REVENUES

State Sources	17,867
Property Tax Revenue	30,000
Licenses, Permits, and Charges for Services	62,305
Interest Income	33,462
Other Revenue	51,966
TOTAL REVENUES	<u>\$ 195,600</u>

APPROPRIATIONS

Capital Outlay	109,000
Transfers Out	1,326,600
TOTAL APPROPRIATIONS	<u>\$ 1,435,600</u>

Net Increase (Decrease) to Fund Balance **\$ (1,240,000)**

Ending Fund Balance	\$2,254,016
Fund Balance as a % of total annual expenditures	23%

**INCREASE
(DECREASE)**

PARKS, RECREATION, & CULTURAL SERVICES FUND
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REVENUES

Program Revenue	19,992
Older Adult Program Revenue	12,867
State Sources	3,700
Donations	(9,900)
Other Revenue	(3,700)

TOTAL REVENUES	\$ 22,959
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APPROPRIATIONS

752	Other Services and Charges	11,488
757	Older Adult Program Expenditures	11,471

TOTAL APPROPRIATIONS	\$ 22,959
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Net Increase (Decrease) to Fund Balance	\$ -
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Ending Fund Balance	\$1,165,859
Fund Balance as a % of total annual expenditures	33%

DRAIN FUND

REVENUES

Other Revenue	1,053
State Sources	6,272
Transfers in	20,000

TOTAL REVENUES	\$ 27,325
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APPROPRIATIONS

Maintenance	20,000
Capital Outlay	7,325

TOTAL APPROPRIATIONS	\$ 27,325
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Net Increase (Decrease) to Fund Balance	\$ -
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**INCREASE
(DECREASE)**

TREE FUND

REVENUES

Other Revenue	(142,943)
TOTAL REVENUES	\$ (142,943)

APPROPRIATIONS

Other Services and charges	7,057
TOTAL APPROPRIATIONS	\$ 7,057

Net Increase (Decrease) to Fund Balance	\$ (150,000)
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RUBBISH COLLECTION FUND

REVENUES

Licenses, Permits, and charges for services	(25,000)
TOTAL REVENUES	\$ (25,000)

APPROPRIATIONS

Other Services and charges	(25,000)
TOTAL APPROPRIATIONS	\$ (25,000)

Net Increase (Decrease) to Fund Balance	\$ -
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CORRIDOR IMPROVEMENT AUTHORITY FUND
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REVENUES

Property Tax Revenue	(35,170)
TOTAL REVENUES	\$ (35,170)

APPROPRIATIONS

Other Services and Charges	(35,170)
TOTAL APPROPRIATIONS	\$ (35,170)

Net Increase (Decrease) to Fund Balance	\$ -
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**INCREASE
(DECREASE)**

FORFEITURE FUND

REVENUES

Federal Grants	3,372
Fines and Forfeitures	77,045
Interest Income	628
TOTAL REVENUES	\$ 81,045

APPROPRIATIONS

Capital Outlay	81,045
TOTAL APPROPRIATIONS	\$ 81,045

Net Increase (Decrease) to Fund Balance	\$ -
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LIBRARY FUND

REVENUES

Property tax revenue	(9,562)
State sources	28,664
Fines and forfeitures	1,128
Interest Income	38,372
Other Revenue	9,050
Donations	4,700
TOTAL REVENUES	\$ 72,352

APPROPRIATIONS

Personnel Services	(51,566)
Supplies	191
Other Services and Charges	1,995
TOTAL APPROPRIATIONS	\$ (49,380)

Net Increase (Decrease) to Fund Balance	\$ 121,732
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**INCREASE
(DECREASE)**

LIBRARY CONTRIBUTION FUND

REVENUES

Donations	7,423
TOTAL REVENUES	<u>\$ 7,423</u>

APPROPRIATIONS

Supplies	3,142
Capital Outlay	(10,000)
TOTAL APPROPRIATIONS	<u>\$ (6,858)</u>

Net Increase (Decrease) to Fund Balance **\$ 14,281**

GUN RANGE FACILITY FUND

REVENUES

Interest Income	782
Licenses, Permits, and Charges for Services	22,500
TOTAL REVENUES	<u>\$ 23,282</u>

APPROPRIATIONS

Capital Outlay	23,282
TOTAL APPROPRIATIONS	<u>\$ 23,282</u>

Net Increase (Decrease) to Fund Balance **\$ 23,282**

DRAIN PERPETUAL MAINTENANCE FUND

APPROPRIATIONS

Transfers Out	20,000
TOTAL APPROPRIATIONS	<u>\$ 20,000</u>

Net Increase (Decrease) to Fund Balance **\$ (20,000)**

**INCREASE
(DECREASE)**

ICE ARENA FUND

REVENUES

Program Revenue	162,000
TOTAL REVENUES	<u>\$ 162,000</u>

APPROPRIATIONS

Program expenditures	20,000
Other Services and Charges	240,000
TOTAL APPROPRIATIONS	<u>\$ 260,000</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ (98,000)</u></u>
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SENIOR HOUSING FUND

REVENUES

Operating Revenue	10,000
Other Revenue	8,000
TOTAL REVENUES	<u>\$ 18,000</u>

APPROPRIATIONS

Other Services and charges	(17,854)
Capital outlay	(42,146)
TOTAL APPROPRIATIONS	<u>\$ (60,000)</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 78,000</u></u>
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	INCREASE (DECREASE)
WATER & SEWER FUND	
REVENUES	
Special Assessment Interest	119
Interest Income	8,000
Other Revenue	2,000
Capital Contributions	55,000
TOTAL REVENUES	\$ 65,119
 APPROPRIATIONS	
Capital Outlay	65,119
TOTAL APPROPRIATIONS	\$ 65,119
 Net Increase (Decrease) to Fund Balance	 \$ -

I hereby 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 June 26, 2023

Cortney Hanson
City Clerk

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
General Fund 101			
Revenues			
101-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	\$ (70,000)
101-000.00-492.200	Wet, Wood, Landscape insp/review fees	Licenses, permits and charges for services	(89,154)
101-000.00-540.350	State and Other Grants	State Grants	20,800
101-000.00-543.200	Police Training Grant	State Sources	67,832
101-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	21,322
101-000.00-574.000	State Revenue Sharing	State Sources	108,287
101-000.00-655.000	Court Fees and Fines	Fines and Forfeitures	(35,000)
101-000.00-665.000	Interest in investments	Interest Income	(4,087)
101-000.00-675.000	Miscellaneous Income	Other Revenue	(20,000)
			\$ -
Expenditures			
101-101.00-956.000	Conferences and workshops	Other services and charges	\$ (8,000)
101-101.00-956.101	Conferences and Workshops - Council Members	Other services and charges	(6,000)
101-172.00-704.000	Permanent Salaries	Personnel Services	(25,000)
101-215.00-976.097	Clerk Reno	Capital Outlay	(256,000)
101-228.00-704.000	Permanent Salaries	Personnel Services	12,000
101-257.00-716.000	Insurance	Personnel Services	(10,000)
101-257.00-807.000	Personal Property Auditor	Other services and charges	(3,000)
101-257.00-816.900	Tax tribunal appraisals	Other services and charges	(34,000)
101-265.00-704.000	Permanent Salaries	Personnel Services	12,000
101-265.00-716.000	Insurance	Personnel Services	10,000
101-265.10-705.020	Temporary Salaries	Personnel Services	10,000
101-265.10-706.000	Overtime	Personnel Services	5,500
101-265.10-716.000	Insurance	Personnel Services	10,000
101-266.00-806.000	Legal Fees	Other services and charges	(95,000)
101-270.00-704.000	Permanent Salaries	Personnel Services	17,000
101-270.00-806.600	Other legal fees	Other services and charges	20,000
101-270.00-882.337	Recruitment - Fire	Other services and charges	10,000
101-336.00-935.000	Vehicle Maintenance	Other services and charges	75,000
101-371.00-716.000	Insurance	Personnel Services	18,000
101-441.00-704.000	Permanent Salaries	Personnel Services	6,500
101-441.00-716.000	Insurance	Personnel Services	12,000
101-441.10-704.000	Permanent Salaries	Personnel Services	30,700
101-441.10-716.000	Insurance	Personnel Services	9,300
101-441.20-704.000	Permanent Salaries	Personnel Services	80,000
101-441.20-716.000	Insurance	Personnel Services	35,000
101-441.20-936.207	Forestry Maint - Storm response	Other services and charges	165,000
101-725.00-888.500	Community Newsletter (Engage)	Other services and charges	65,000
101-725.00-900.000	Printing and publishing	Other services and charges	5,000
101-725.00-956.000	Conferences and workshops	Other services and charges	3,000
101-773.00-705.000	Temporary Salaries	Personnel Services	(9,000)
			\$ 165,000
Net Increase (decrease) to fund balance			\$ (165,000)
Ending Fund Balance		\$12,572,800	
Fund Balance as a % of total annual expenditures		28%	

Major Street Fund 202			
Revenues			
202-000.00-546.000	Gas and weight tax	State Sources	\$ 200,000
202-000.00-665.000	Interest in investments	Interest Income	70,000
202-000.00-699.204	Transfer from Municipal Street Fund	Transfers in	558,900
			\$ 828,900
Expenditures			
202-449.20-866.010	Routine Maint - Joint/Crack Seal	Maintenance	\$ (54,000)
202-449.20-866.027	Routine Maint - TechCrete Road Repair	Maintenance	(63,700)
			\$ (117,700)
Net Increase (decrease) to fund balance			\$ 946,600
Ending Fund Balance		\$1,851,514	
Fund Balance as a % of total annual expenditures		24%	

GL #	Project/Item Description	Budget Category	Amount
Local Street Fund 203			
Revenues			
203-000.00-546.000	Gas and weight tax	State Sources	\$ 41,500
203-000.00-665.000	Interest in investments	Interest Income	30,937
203-000.00-699.204	Transfer from Municipal Street Fund	Transfers in	767,700
			\$ 840,137
Expenditures			
203-449.30-866.010	Routine Maint - Joint/Crack Seal	Maintenance	\$ 54,000
203-449.30-866.027	Routine Maint - TechCrete Road Repair	Maintenance	63,700
203.449.30-974.243	102-01 NRP 2023 - Asphalt (FY 2023-24)	Capital Outlay	500,000
			\$ 617,700
Net Increase (decrease) to fund balance			\$ 222,437

Ending Fund Balance	\$1,092,443
Fund Balance as a % of total annual expenditures	12%

Municipal Street Fund 204			
Revenues			
204-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	\$ 30,000
204-000.00-491.000	Sidewalk Contrib in lieu of construction	Licenses, permits and charges for services	62,305
204-000.00-546.048	Metro Act ROW restricted revenue	Other Revenue	51,966
204-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	17,867
204-000.00-665.000	Interest in investments	Interest Income	33,462
			\$ 195,600
Expenditures			
204-000.00-995.202	Transfer to Major Street Fund	Transfers out	\$ 558,900
204-000.00-995.203	Transfer to Local Street Fund	Transfers out	767,700
204-446.00-975.187	ENG060 10 Mile Rd & Oper Enhance RCOO	Capital Outlay	109,000
			\$ 1,435,600
Net Increase (decrease) to fund balance			\$ (1,240,000)

Ending Fund Balance	\$2,254,016
Fund Balance as a % of total annual expenditures	23%

Parks, Recreation, and Cultural Services Fund 208			
Revenues			
208-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	\$ 3,700
208-000.00-653.998	Miscellaneous Program Revenue - OAS	Older Adult Program Revenue	12,867
208-000.00-653.999	Miscellaneous Program Revenue	Program Revenue	19,992
208-000.00-674.999	Contributions - Misc	Donations	(9,900)
208-000.00-675.000	Miscellaneous Income	Other revenue	(3,700)
			\$ 22,959
Expenditures			
208-752.00-802.100	Bank Service Charges	Other services and charges	\$ 11,488
208-757.00-960.998	Older Adults - Misc Program Expenditures	Older Adult Program Expenditures	11,471
			\$ 22,959
Net Increase (decrease) to fund balance			\$ -

Ending Fund Balance	\$1,165,859
Fund Balance as a % of total annual expenditures	33%

Drain Fund 211			
Revenues			
211-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	\$ 6,272
211-000.00-675.000	Miscellaneous Income	Other Revenue	1,053
211-000.00-699.152	Transfer from Drain Perpetual Maintenance Fund	Transfers In	20,000
			\$ 27,325
Expenditures			
211-445.00-936.127	Storm sewer maint - labor allocation	Maintenance	\$ 20,000
211-445.00-977.038	ENG084 Ped Tunnel replace - Lakeshore Park	Capital Outlay	7,325
			\$ 27,325
Net Increase (decrease) to fund balance			\$ -

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Tree Fund 213			
Revenues			
213-000.00-674.260	Tree Fund revenue	Other Revenue	\$ (142,943)
			<u>\$ (142,943)</u>
Expenditures			
213-000.00-819.100	Trees - Fall & spring plantings	Other services and charges	\$ 7,057
			<u>\$ 7,057</u>
		Net Increase (decrease) to fund balance	\$ (150,000)
Rubbish Collection Fund 226			
Revenues			
226-000.00-607.000	Charges for service - rubbish collections	Licenses, permits and charges for services	\$ (25,000)
			<u>\$ (25,000)</u>
Expenditures			
226-000.00-808.100	Rubbish monthly	Other services and charges	\$ (25,000)
			<u>\$ (25,000)</u>
		Net Increase (decrease) to fund balance	\$ -
Corridor Improvement Authority (CIA) Fund 246			
Revenues			
246-000.00-402.000	Property Tax Revenue - Current Levy	Property Tax Revenue	\$ (35,170)
			<u>\$ (35,170)</u>
Expenditures			
246-000.00-963.000	Miscellaneous Expense	Other services and charges	\$ (35,170)
			<u>\$ (35,170)</u>
		Net Increase (decrease) to fund balance	\$ -
Forfeiture Fund 262			
Revenues			
262-000.00-505.330	FBI task force revenue	Federal Grants	\$ 3,372
262-000.00-655.500	DEA federal forfeiture funds	Fines and Forfeitures	77,045
262-000.00-665.000	Interest in investments	Interest Income	628
			<u>\$ 81,045</u>
Expenditures			
262-302.00-983.000	Vehicles-federal forfeitures	Capital Outlay	\$ 81,045
			<u>\$ 81,045</u>
		Net Increase (decrease) to fund balance	\$ -

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Library Fund 271			
Revenues			
271-000.00-402.000	Property Tax Revenue - Current Levy	Property Tax Revenue	\$ (2,015)
271-000.00-404.006	Property Tax Revenue-Brownfld Cap B2 15	Property Tax Revenue	3,343
271-000.00-404.007	Property Tax Revenue-Brownfld Cap B3 17	Property Tax Revenue	(11,204)
271-000.00-404.008	Property Tax Revenue - CIA Cap C1 2018	Property Tax Revenue	185
271-000.00-404.009	Property Tax Revenue-Brownfld Cap B4 21	Property Tax Revenue	(331)
271-000.00-404.010	Property Tax Revenue-Brownfld Cap B4X 21	Property Tax Revenue	(94)
271-000.00-412.000	Property Tax Revenue - C/Y Del PPT	Property Tax Revenue	(1,193)
271-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	1,747
271-000.00-567.000	State aid	State Sources	15,292
271-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	13,372
271-000.00-658.000	State penal fines	Fines and Forfeitures	3
271-000.00-659.000	Library book fees	Fines and Forfeitures	1,125
271-000.00-665.000	Interest in investments	Interest Income	28,500
271-000.00-669.500	Unrealized gain (loss) on investments	Interest Income	9,872
271-000.00-674.289	Adult programs	Donations	2,700
271-000.00-674.400	Gifts and donations	Donations	2,000
271-000.00-674.290	Library fund raising revenue	Other Revenue	(2,000)
271-000.00-675.000	Miscellaneous Income	Other Revenue	4,500
271-000.00-675.100	Copier	Other Revenue	50
271-000.00-675.300	Meeting room	Other Revenue	6,500
			\$ 72,352
Expenditures			
271-000.00-704.100	Severance/Incentive Pay	Personnel Services	\$ (2,000)
271-000.00-704.200	Wages - Stipend	Personnel Services	2,000
271-000.00-704.250	Final Payout	Personnel Services	5,000
271-000.00-705.000	Temporary Salaries	Personnel Services	(60,000)
271-000.00-706.000	Overtime	Personnel Services	(366)
271-000.00-715.000	Social security	Personnel Services	(8,000)
271-000.00-716.000	Insurance	Personnel Services	13,000
271-000.00-716.200	HSA - employer contribution	Personnel Services	(3,500)
271-000.00-716.999	Insurance - Employee Reimbursement	Personnel Services	3,426
271-000.00-717.000	Workers compensation	Personnel Services	(534)
271-000.00-718.000	Pension - DB Normal Cost	Personnel Services	(1,095)
271-000.00-718.200	Pension - defined contribution	Personnel Services	6,500
271-000.00-719.000	Unemployment insurance	Personnel Services	(5,997)
271-000.00-726.400	Supplies - Cash over/short	Supplies	(9)
271-000.00-728.000	Postage	Supplies	1,000
271-000.00-741.000	Supplies - Uniforms	Supplies	(300)
271-000.00-742.100	Library Books - Fines	Supplies	(500)
271-000.00-804.000	Medical service	Other services and charges	1,000
271-000.00-806.000	Legal Fees	Other services and charges	1,000
271-000.00-820.001	Insurance deductibles/Uninsured claims	Other services and charges	(10,000)
271-000.00-862.000	Mileage	Other services and charges	500
271-000.00-900.000	Printing, graphic design and publishing	Other services and charges	(6,000)
271-000.00-921.000	Heat	Other services and charges	4,000
271-000.00-922.000	Electricity	Other services and charges	14,500
271-000.00-934.000	Building Maintenance	Other services and charges	(5)
271-000.00-956.000	Conferences and workshops	Other services and charges	(3,000)
			\$ (49,380)
Net Increase (decrease) to fund balance			\$ 121,732

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Library Contribution Fund 272			
Revenues			
272-000.00-674.046	Makerspace Renovation Revenue	Donations	\$ 250
272-000.00-674.230	Collections/Materials Revenue	Donations	1,100
272-000.00-674.231	Buildings/Ground/ Furniture Revenue	Donations	125
272-000.00-674.232	Programming Revenue	Donations	2,448
272-000.00-674.233	Technology Library Revenue	Donations	1,000
272-000.00-674.234	Undesignated Misc Donations	Donations	1,750
272-000.00-674.235	Marketing Sponsorships	Donations	750
			\$ 7,423
Expenditures			
272-000.00-742.230	Collections/Materials Expense	Supplies	\$ 1,000
272-000.00-742.232	Programming Expense	Supplies	1,642
272-000.00-742.236	Staff Recognition	Supplies	500
272-000.00-976.046	Makerspace Renovation	Capital Outlay	(3,000)
272-000.00-976.140	Automated Return System	Capital Outlay	3,000
272-000.00-976.141	Main Entrance Design	Capital Outlay	(10,000)
			\$ (6,858)
Net Increase (decrease) to fund balance			\$ 14,281
Gun Range Facility Fund 409			
Revenues			
409-000.00-632.200	Police-firearms range rental revenue	Licenses, permits and charges for services	\$ 22,500
409-000.00-665.000	Interest in investments	Interest Income	782
			\$ 23,282
Expenditures			
409-303.00-976.000	Building Improvements	Capital Outlay	\$ 15,000
409-303.00-982.000	Miscellaneous Equipment	Capital Outlay	8,282
			\$ 23,282
Net Increase (decrease) to fund balance			\$ -
Drain Perpetual Maintenance Fund 152			
Expenditures			
152-000.00-995.211	Transfer to Drain Fund	Transfers out	\$ 20,000
			\$ 20,000
Net Increase (decrease) to fund balance			\$ (20,000)
Ice Arena Fund 570			
Revenues			
570-000.00-653.805	Learn to Skate	Program Revenue	\$ 81,000
570-000.00-653.807	Figure Skating	Program Revenue	28,000
570-000.00-653.822	Leagues (adult) & tournaments	Program Revenue	25,000
570-000.00-653.824	Ice Dancing	Program Revenue	28,000
			\$ 162,000
Expenditures			
570-000.00-802.000	Data processing	Other services and charges	\$ 10,520
570-000.00-802.100	Bank Service Charges	Other services and charges	8,000
570-000.00-817.100	Management contract-staff costs	Other services and charges	47,480
570-000.00-850.029	SIP050 Server Replace - Cameras	Other services and charges	7,000
570-000.00-921.000	Heat	Other services and charges	15,000
570-000.00-934.000	Building Maintenance	Other services and charges	150,000
570-000.00-956.000	Conferences and workshops	Other services and charges	2,000
570-000.00-960.805	Program costs	Program Expenditures	5,000
570-000.00-960.822	Adult league	Program Expenditures	15,000
			\$ 260,000
Net Increase (decrease) to fund balance			\$ (98,000)

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Senior Housing Fund 574			
Revenues			
574-000.00-667.100	Rental income-vacancies, etc. (contra)	Operating Revenue	\$ 10,000
574-000.00-675.000	Miscellaneous Income	Other Revenue	2,000
574-000.00-675.594	Carport, parking fees, etc.	Other Revenue	1,000
574-000.00-675.595	Laundry income	Other Revenue	4,000
574-000.00-675.596	Commercial rent (salon, etc.)	Other Revenue	1,000
			\$ 18,000
Expenditures			
574-000.00-820.000	Property & liability insurance	Other services and charges	6,916
574-000.00-931.000	Parking Lot Maintenance	Other services and charges	(24,770)
574-000.00-976.170	SNR012 Fire Panel Replacement	Capital Outlay	(15,440)
574-000.00-976.173	SNR013 Roof Replace (4 of 9 ranch bldgs)	Capital Outlay	(26,706)
			\$ (60,000)
	Net Increase (decrease) to fund balance		\$ 78,000
Water and Sewer Fund 592			
Revenues			
592-000.00-445.592	Interest and penalties	Other revenue	\$ 2,000
592-000.00-665.000	Interest in investments	Interest Income	8,000
592-000.00-665.148	Interest on SAD 148 Salow's Walnut	Special assessment interest	119
592-000.00-674.362	Sewer tap connection fees	Capital contributions	55,000
			\$ 65,119
Expenditures			
592-536.00-976.111	WTS040 Asb-Cement WM repl 10Mi(mdw-hag)	Capital Outlay	\$ 65,119
			\$ 65,119
	Net Increase (decrease) to fund balance		\$ -