



SUBJECT: Approval of resolution to authorize Budget Amendment #2022-5

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 an increase to fund balance of \$3,200,000 and keeps the fund within Council set limits. The ending fund balance estimate is \$15,130,677 based on recognizing revenue increases in the amount of \$3,477,181 and recognizing expenditure increases in the amount of \$277,181. Significant proposed adjustments are discussed below:

Revenues

- **State Sources** increase in the amount of approximately \$1.6 million (\$1 million census 2021)
The City received the additional retroactive constitutional state-shared revenue census adjustment payment from the State on April 29, 2022 which recognizes Novi's increase in population from 2010; increase to 66,243 from 55,224. \$1 million of the amendment request is related to fiscal year 2021 and will replenish fund balance for the following items that were either pulled forward using fund balance or newly budgeted using fund balance throughout the fiscal year (as previously summarized in June 2, 2022 administrative packet):
 - Edinborough property purchase \$249,000
 - Broadband study \$105,000
 - Masterplan for land use \$56,445
 - Fire station feasibility study \$134,000
 - Police elevator and mechanicals replacement \$173,800
 - Police command wage one-time stipend included in new contract \$100,100
 - Hybrid pension members life and disability insurance premium \$27,746

- Beck Road property purchase \$100,000
- Grand River property purchase and demo \$55,000
- **Licenses, Permits, and Charges for Services** decrease in the amount of \$270,000
 - Building activities continue to be impacted by the COVID-19 pandemic and the related supply chain issues which has resulted in lower than anticipated revenues this past fiscal year. A final amendment is requested to reduce the budget in the amount of \$230,000 to the various revenue line items. Cable Franchise Fees are also anticipated to be \$40,000 lower than budget and prior year.
- **Fines and Forfeitures** decrease in the amount of \$30,000
 - Revenue the City receives from the District Court is anticipated to be down \$60,000 from the original budgeted levels and from prior year. Court revenue continues to be on a steady decline since 2017 so this request recognizes an additional \$30,000 reduction to the budget. Most of the revenue in this account is from traffic infraction tickets issued by the police department.
- **Interest Income/Unrealized Gains (Loss)** decrease in the amount of \$344,784
 - Decrease in interest revenue is to reflect the unpredicted increase in unrealized losses on all City investments during the third quarter. While no actual losses have been incurred, the accounting rules require the City to annually reflect the market value of all investments. The significant rise in rates by the Fed's in the past few months has made the market value on all investments held fall substantially. Each month as each investment held gets closer to maturity the losses be reversed. The City continues to hold almost all investments to maturity.
- **Federal Grants** increase in the amount of \$2,500,000
 - Revenue related to the second and final installment of federal funding provided to Cities through the American Recovery Plan Act (ARPA) was received early June, so this request is to bring the budget in line with the revenue received.

Expenditures

- **Personnel Services net** increase in the amount of \$110,000
 - The increase in personnel services is requested due to additional funds needed mostly within the Police Department related to changes in health insurance and other fringe benefits for current employees and new hires.
- **Other Services and Charges** decrease in the amount of \$141,400
 - The decrease in other services and charges is requested due to a reduction in legal fee expenditures. Although the General Fund is recognizing savings due to less than anticipated expenditures, the Water and Sewer Fund has seen a significant increase in costs due a significant on-going lawsuit.
- **Transfers Out** increase in the amount of \$323,581
 - The increase in transfers out is requested for a contribution to the Forfeiture Fund. The Forfeiture Fund is anticipated to have an operating deficit at the end of this fiscal year due to significantly less forfeiture revenue received (backlog of court cases due to COVID). The annual replacement of numerous police vehicles is budgeted within the Forfeiture Fund and the vehicles will be received by June 30, 2022.

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

The budget amendment proposes a net overall increase to fund balance amongst the road funds in the amount of \$563,000. Gas and Weight Tax revenue is \$370,000 greater than anticipated, Metro Act ROW revenue is \$48,690 greater than anticipated, labor and equipment expenditure allocations are lower than anticipated in the amount of \$247,700, and an adjustment for unrealized losses on investments in the amount of approximately \$120,000.

PARK, RECREATION AND CULTURAL SERVICES FUND 208

The budget amendment proposes a net increase to fund balance of \$112,000 by recognizing revenue increases in the amount of \$274,000 and expenditure increases in the amount of \$162,000 mostly related to increased activity in both parks and older adult program registrations.

FORFEITURE FUND 266

The budget amendment proposes a net zero effect on fund balance by decreasing both revenues and expenditures by \$93,530 each. The Forfeiture Fund has seen little-to-no revenue activity this past fiscal year so a transfer in from the General Fund is recommended to avoid a deficit within the fund and to cover the expenditures related to annual purchase of police vehicles.

LIBRARY FUND 268 AND LIBRARY CONTRIBUTION FUND 269

The proposed budget amendment has a net zero effect on the Library Fund fund balance and decreases the Library Contribution Fund fund balance by \$25,995. The Library Board approved fiscal year-end projection adjustments at their board meeting held May 26, 2022. This amendment is needed to bring the City's budget in alignment with the Board's projections.

CAPITAL IMPROVEMENT PROGRAM (CIP) FUND 400

The proposed budget amendment increases fund balance by \$417,000. It recognizes cost-share revenue in the amount of \$26,099 related to the Wildlife Woods Park Sidewalk & Trail Connector project, \$100,000 expenditure savings related to the Water Tower Restoration Park Project, and \$289,000 interest expenditure reduction related to lower interfund borrowing balance during the year.

ICE ARENA FUND 590

The proposed budget amendment increases fund balance by \$50,000. The Ice Arena continues to budget conservatively due to uncertainties with the COVID-19 pandemic. Program revenues are better than anticipated so an adjustment to increase revenues is recommended.

WATER AND SEWER FUND 592

The proposed budget amendment decreases fund balance by \$880,000. This adjustment includes a \$305,000 interest on interfund borrowing revenue reduction (see CIP Fund above), \$425,000 net overall increase to operating and capital contributions revenue, and \$1,000,000 adjustment for unrealized losses on investments (see General Fund above).

SELF-INSURANCE HEALTHCARE FUND 677

The proposed budget amendment decreases fund balance by \$100,000. Healthcare costs during the current fiscal year are up from prior year coupled with more current employees switching to the self-insured HAP plan. Overall, the City is still expecting a favorable experience rate/return for the fiscal year 2022 and an increase in fund balance and related reserves.

RETIREE HEALTH CARE BENEFITS FUND 710

The proposed budget amendment decreases fund balance approximately \$2,500,000. The amendment records realized and unrealized loss on investments to date. The current estimated loss thru May 2020 is approximately 18%. Overall, this fund's net returns over the past five years have significantly exceeded actuarial assumptions and leave the fund nearly fully funded.

RECOMMENDED ACTION: Approval of resolution to authorize Budget Amendment #2022-5

RESOLUTION

NOW, THEREFORE BE IT RESOLVED that the following
Budget Amendment# 2022-5 is authorized:

	INCREASE (DECREASE)
GENERAL FUND	
REVENUES	
State Sources	1,621,965
Licenses, Permits, and Charges for Services	(270,000)
Fines and forfeitures	(30,000)
Interest Income	(344,784)
Federal Grants	2,500,000
TOTAL REVENUES	\$ 3,477,181
 APPROPRIATIONS	
City Council	
Other Services and Charges	(7,000)
City Manager	
Other Services and Charges	(9,000)
Finance Department	
Personnel Services	(9,000)
Integrated Solutions - Information Technology	
Other Services and Charges	(10,000)
Assessing Department	
Personnel Services	10,000
City Attorney, Insurance, & Claims Department	
Other Services and Charges	(156,900)
Capital Outlay	(35,000)
Treasury Department	
Supplies	3,000
Other Services and Charges	10,000
Integrated Solutions - FM: Parks Maintenance	
Personnel Services	20,000
Other Services and Charges	15,000
Human Resources	
Personnel Services	(9,000)
Other Services and Charges	(3,500)
Community Relations	
Personnel Services	(12,000)

	INCREASE (DECREASE)
Police Department	
Personnel Services	70,000
Supplies	20,000
Other Services and Charges	20,000
Fire Department	
Personnel Services	50,000
Community Development - Building	
Other Services and Charges	(30,000)
Department of Public Works - Fleet Asset	
Other Services and Charges	30,000
Historical Commission	
Personnel Services	(10,000)
Supplies	(3,000)
Transfers to Other Funds	
Transfers Out	323,581
TOTAL APPROPRIATIONS	<u>\$ 277,181</u>
Net Increase (Decrease) to Fund Balance	<u>\$ 3,200,000</u>

Ending Fund Balance	\$15,130,677
Fund Balance as a % of total annual expenditures	38%

MAJOR STREET FUND	
REVENUES	
State Sources	300,000
Other Revenue	4,443
Interest Income	(20,943)
TOTAL REVENUES	<u>\$ 283,500</u>
APPROPRIATIONS	
Maintenance	(92,000)
Capital Outlay	(4,500)
Transfers Out	150,000
TOTAL APPROPRIATIONS	<u>\$ 53,500</u>
Net Increase (Decrease) to Fund Balance	<u>\$ 230,000</u>

Ending Fund Balance	\$2,625,481
Fund Balance as a % of total annual expenditures	53%

**INCREASE
(DECREASE)**

LOCAL STREET FUND

REVENUES

State Sources	70,000
Interest Income	(14,000)
Transfers In	(186,000)
TOTAL REVENUES	<u>\$ (130,000)</u>

APPROPRIATIONS

Maintenance	(130,000)
TOTAL APPROPRIATIONS	<u>\$ (130,000)</u>

Net Increase (Decrease) to Fund Balance	<u>\$ -</u>
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Ending Fund Balance	\$1,008,252
Fund Balance as a % of total annual expenditures	10%

MUNICIPAL STREET FUND

REVENUES

State Sources	7,610
Interest Income	(85,000)
Other Revenue	48,690
TOTAL REVENUES	<u>\$ (28,700)</u>

APPROPRIATIONS

Maintenance	(25,700)
Transfers Out	(336,000)
TOTAL APPROPRIATIONS	<u>\$ (361,700)</u>

Net Increase (Decrease) to Fund Balance	<u>\$ 333,000</u>
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Ending Fund Balance	\$1,278,572
Fund Balance as a % of total annual expenditures	14%

**INCREASE
(DECREASE)**

PARKS, RECREATION, & CULTURAL SERVICES FUND
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REVENUES

Program Revenue	247,000
Older Adult Program Revenue	40,500
State Sources	1,954
Interest Income	(15,454)
TOTAL REVENUES	<u>\$ 274,000</u>

APPROPRIATIONS

693 Program Expenditures	102,000
695 Older Adult Program Expenditures	60,000
TOTAL APPROPRIATIONS	<u>\$ 162,000</u>

Net Increase (Decrease) to Fund Balance **\$ 112,000**

Ending Fund Balance	\$1,014,572
Fund Balance as a % of total annual expenditures	35%

TREE FUND

REVENUES

Other Revenue	(285,000)
Interest Income	(86,000)
TOTAL REVENUES	<u>\$ (371,000)</u>

Net Increase (Decrease) to Fund Balance **\$ (371,000)**

DRAIN FUND

REVENUES

State Sources	3,200
Interest Income	(16,000)
TOTAL REVENUES	<u>\$ (12,800)</u>

APPROPRIATIONS

Maintenance	(12,800)
TOTAL APPROPRIATIONS	<u>\$ (12,800)</u>

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

	INCREASE (DECREASE)
DRAIN PERPETUAL MAINTENANCE FUND	
REVENUES	
Interest Income	(100,000)
TOTAL REVENUES	\$ (100,000)
 Net Increase (Decrease) to Fund Balance	\$ (100,000)

COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
REVENUES	
Federal Grants	30,000
TOTAL REVENUES	\$ 30,000
 APPROPRIATIONS	
Other Services and Charges	30,000
TOTAL APPROPRIATIONS	\$ 30,000
 Net Increase (Decrease) to Fund Balance	\$ -

FORFEITURE FUND	
REVENUES	
Federal Grants	(5,000)
Fines and Forfeitures	(409,243)
Interest Income	(2,868)
Transfers In	323,581
TOTAL REVENUES	\$ (93,530)
 APPROPRIATIONS	
Supplies	(20,000)
Capital Outlay	(73,530)
TOTAL APPROPRIATIONS	\$ (93,530)
 Net Increase (Decrease) to Fund Balance	\$ -

**INCREASE
(DECREASE)**

LIBRARY FUND

REVENUES

Property tax revenue	10,507
State sources	32,403
Interest Income	(90,000)
Other Revenue	8,805
Donations	800
TOTAL REVENUES	<u>\$ (37,485)</u>

APPROPRIATIONS

Personnel Services	(37,485)
TOTAL APPROPRIATIONS	<u>\$ (37,485)</u>

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

LIBRARY CONTRIBUTION FUND

REVENUES

Donations	3,525
Interest Income	(30,000)
TOTAL REVENUES	<u>\$ (26,475)</u>

APPROPRIATIONS

Supplies	(480)
TOTAL APPROPRIATIONS	<u>\$ (480)</u>

Net Increase (Decrease) to Fund Balance **\$ (25,995)**

2008 LIBRARY CONSTRUCTION DEBT FUND
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REVENUES

State Sources	6,955
TOTAL REVENUES	<u>\$ 6,955</u>

Net Increase (Decrease) to Fund Balance **\$ 6,955**

**INCREASE
(DECREASE)**

CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

REVENUES

Other Revenue	26,069
TOTAL REVENUES	<u>\$ 26,069</u>

APPROPRIATIONS

Debt Service	(289,269)
Capital Outlay	(101,662)
TOTAL APPROPRIATIONS	<u>\$ (390,931)</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 417,000</u></u>
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GUN RANGE FACILITY FUND

REVENUES

Interest Income	(1,000)
Licenses, Permits, and Charges for Services	30,000
TOTAL REVENUES	<u>\$ 29,000</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 29,000</u></u>
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PEG CABLE CAPITAL FUND

REVENUES

Licenses, Permits, and Charges for Services	(25,000)
TOTAL REVENUES	<u>\$ (25,000)</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ (25,000)</u></u>
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ICE ARENA FUND

REVENUES

Program Revenue	64,000
Interest Income	(25,000)
Other Revenue	11,000
TOTAL REVENUES	<u>\$ 50,000</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 50,000</u></u>
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**INCREASE
(DECREASE)**

WATER & SEWER FUND

REVENUES

Operating Revenue	600,000
Interest Income	(1,305,000)
Capital Contributions	(175,000)
TOTAL REVENUES	<u>\$ (880,000)</u>

Net Increase (Decrease) to Fund Balance **\$ (880,000)**

SENIOR HOUSING FUND

REVENUES

Interest Income	(21,000)
Other Revenue	7,000
TOTAL REVENUES	<u>\$ (14,000)</u>

APPROPRIATIONS

Other Services and charges	(10,000)
Capital outlay	27,000
TOTAL APPROPRIATIONS	<u>\$ 17,000</u>

Net Increase (Decrease) to Fund Balance **\$ (31,000)**

SELF INSURANCE - HEALTH CARE FUND
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REVENUES

Interest Income	(5,000)
Other Revenue	55,000
TOTAL REVENUES	<u>\$ 50,000</u>

APPROPRIATIONS

Personnel Services	150,000
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>

Net Increase (Decrease) to Fund Balance **\$ (100,000)**

	INCREASE (DECREASE)
RETIREE HEALTH CARE BENEFITS FUND	
REVENUES	
Interest Income	(2,500,000)
TOTAL REVENUES	\$ (2,500,000)
 APPROPRIATIONS	
Personnel Services	25,000
Other Services and Charges	11,000
TOTAL APPROPRIATIONS	\$ 36,000
 Net Increase (Decrease) to Fund Balance	 \$ (2,536,000)

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 20, 2022

Cortney Hanson
City Clerk

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
General Fund			
Revenues			
101-000.00-478.000	Building Permits	Licenses, Permits & charges for services	\$ (40,000)
101-000.00-478.300	Plan review fees	Licenses, Permits & charges for services	(20,000)
101-000.00-480.000	Electrical permits	Licenses, Permits & charges for services	(20,000)
101-000.00-484.000	Other Charges	Licenses, Permits & charges for services	(150,000)
101-000.00-528.100	Federal Grants - ARPA	Federal Grants	2,500,000
101-000.00-573.000	State Grants - Local Comm Stab Share	State Sources	11,270
101-000.00-574.000	State Revenue Sharing	State Sources	1,610,695
101-000.00-604.000	Cable Franchise Fees	Licenses, Permits & charges for services	(40,000)
101-000.00-655.000	Court Fees and Fines	Fines and Forfeitures	(30,000)
101-000.00-664.500	Unrealized gain (loss) on investments	Interest income	(344,784)
			\$ 3,477,181
Expenditures			
101-101.00-956.101	Conferences & Workshops-Council Members	Other Services and charges	\$ (7,000)
101-172.00-956.000	Conferences & Workshops	Other Services and charges	(9,000)
101-201.00-716.000	Insurance	Personnel Services	(9,000)
101-205.00-943.000	Equipment rental/lease	Other Services and charges	(10,000)
101-209.00-704.250	Final payout	Personnel Services	10,000
101-210.00-806.000	Legal Fees	Other Services and charges	(120,000)
101-210.00-810.000	Other legal fees	Other Services and charges	(5,000)
101-210.00-910.000	Property & Liability Insurance	Other Services and charges	(6,900)
101-210.00-910.001	Insurance deductibles/Uninsured claims	Other Services and charges	(25,000)
101-210.00-971.000	Land acquisition	Capital outlay	(35,000)
101-253.00-740.300	Supplies - tax bill processing	Supplies	3,000
101-253.00-802.100	Bank service charges	Other Services and charges	10,000
101-265.10-716.000	Insurance	Personnel Services	20,000
101-265.10-939.208	Park building maintenance	Other Services and charges	15,000
101-270.00-718.200	Pension - Defined Contribution	Personnel Services	(9,000)
101-270.00-957.000	Tuition & other reimbursements	Other Services and charges	(3,500)
101-295.00-716.000	Insurance	Personnel Services	(12,000)
101-301.00-716.000	Insurance	Personnel Services	70,000
101-301.00-740.012	COVID-19 Crisis	Supplies	20,000
101-301.00-806.000	Legal Fees	Other Services and charges	20,000
101-337.00-706.000	Overtime	Personnel Services	15,000
101-337.00-716.000	Insurance	Personnel Services	35,000
101-371.00-816.007	Building, Trade & Plan Review	Other Services and charges	(30,000)
101-442.30-861.000	Gasoline and oil	Other Services and charges	30,000
101-665.00-705.000	Temporary Salaries	Personnel Services	(10,000)
101-665.00-740.000	Operating Supplies	Supplies	(3,000)
101-940.00-965.266	Transfer to Forfeiture Fund	Transfers out	323,581
			\$ 277,181
Net Increase (decrease) to fund balance			\$ 3,200,000

Ending Fund Balance	\$15,130,677
Fund Balance as a % of total annual expenditures	38%

Major Street Fund			
Revenues			
202-000.00-546.000	Gas and Weight Tax	State Sources	\$ 300,000
202-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(20,943)
202-000.00-665.000	Miscellaneous Income	Other revenue	4,443
			\$ 283,500
Expenditures			
202-000.00-965.203	Transfer to Local Street Fund	Transfers Out	\$ 150,000
202-202.00-862.050	ROW-Beck Road widening	Capital Outlay	(4,500)
202-202.00-866.060	Labor Allocation	Maintenance	(70,000)
202-202.00-867.055	Traffic Services - Equipment Alloc	Maintenance	(10,000)
202-202.07-866.060	Labor Allocation	Maintenance	(12,000)
			\$ 53,500
Net Increase (decrease) to fund balance			\$ 230,000

Ending Fund Balance	\$2,625,481
Fund Balance as a % of total annual expenditures	53%

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Local Street Fund			
Revenues			
203-000.00-546.000	Gas and Weight Tax	State Sources	\$ 70,000
203-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(14,000)
203-000.00-676.202	Transfer from Major Street Fund	Transfers in	150,000
203-000.00-676.204	Transfer from Municipal Street Fund	Transfers in	(336,000)
			\$ (130,000)
Expenditures			
203-203.00-866.055	Equipment Usage Allocation	Maintenance	\$ (30,000)
203-203.00-866.060	Labor Allocation	Maintenance	(20,000)
203-203.00-867.055	Traffic Services - Equipment Alloc	Maintenance	(30,000)
203-203.00-867.060	Traffic Services - Labor Allocation	Maintenance	(20,000)
203-203.07-866.055	Equipment Usage Allocation	Maintenance	(10,000)
203-203.07-866.060	Labor Allocation	Maintenance	(20,000)
			\$ (130,000)
Net Increase (decrease) to fund balance			\$ -
Ending Fund Balance		\$1,008,252	
Fund Balance as a % of total annual expenditures		10%	

Municipal Street Fund			
Revenues			
204-000.00-573.000	State Grants - Local Comm Stab	State sources	\$ 7,610
204-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(85,000)
204-000.00-665.048	Metro Act ROW restricted revenue	Other revenue	48,690
			\$ (28,700)
Expenditures			
204-000.00-965.203	Transfer to Local Street Fund	Transfers Out	\$ (336,000)
204-204.00-866.060	Labor Allocation	Maintenance	(7,000)
204-204.07-866.055	Equipment Usage Allocation	Maintenance	(16,000)
204-204.07-866.060	Labor Allocation	Maintenance	(2,700)
			\$ (361,700)
Net Increase (decrease) to fund balance			\$ 333,000
Ending Fund Balance		\$1,278,572	
Fund Balance as a % of total annual expenditures		14%	

Parks, Recreation, and Cultural Services Fund			
Revenues			
208-000.00-573.000	State Grants - Local Comm Stab Share	State Sources	\$ 1,954
208-000.00-653.509	Contracted Camp Programs	Program Revenue	150,000
208-000.00-653.512	Camp Lakeshore	Program Revenue	51,000
208-000.00-653.551	Older Adults - Golf League	Older Adult Program Revenue	7,500
208-000.00-653.555	Older Adults - Travel Program	Older Adult Program Revenue	8,000
208-000.00-653.557	Older Adults - Transportation	Older Adult Program Revenue	25,000
208-000.00-653.642	Dance Programs	Program Revenue	46,000
208-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(15,454)
			\$ 274,000
Expenditures			
208-693.00-960.010	Youth soccer league	Program expenditures	\$ 7,000
208-693.00-960.509	Sports camps/clinics	Program expenditures	70,000
208-693.00-960.642	Dance Programs	Program expenditures	25,000
208-695.00-960.557	Older Adults - Transportation	Older Adult Program Expenditures	45,000
208-695.00-960.570	Older Adults - SOS	Older Adult Program Expenditures	15,000
			\$ 162,000
Net Increase (decrease) to fund balance			\$ 112,000
Ending Fund Balance		\$1,014,572	
Fund Balance as a % of total annual expenditures		35%	

Tree Fund			
Revenues			
209-000.00-664.500	Unrealized gain (loss) on investments	Interest income	\$ (86,000)
209-000.00-665.260	Tree Fund Revenue	Other revenue	(285,000)
			\$ (371,000)
Net Increase (decrease) to fund balance			\$ (371,000)

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Drain Fund			
Revenues			
210-000.00-573.000	State Grants- Local Comm Stab	State sources	\$ 3,200
210-000.00-664.500	Unrealized gain (loss) on investments	Interest income	(16,000)
			\$ (12,800)
Expenditures			
210-211.00-872.060	Storm Sewer Maint - Labor Allocation	Maintenance	\$ (12,800)
			\$ (12,800)
		Net Increase (decrease) to fund balance	\$ -
Drain Perpetual Maintenance Fund			
Revenues			
211-000.00-664.500	Unrealized gain (loss) on investments	Interest income	\$ (100,000)
			\$ (100,000)
		Net Increase (decrease) to fund balance	\$ (100,000)
Community Development Block Grant Fund			
Revenues			
264-000.00-502.100	HCD Programs Reimbursement	Federal grants	\$ 30,000
			\$ 30,000
Expenditures			
264-264.00-891.000	HCD	Other Services and Charges	\$ 30,000
			\$ 30,000
		Net Increase (decrease) to fund balance	\$ -
Forfeiture Fund			
Revenues			
266-000.00-632.320	SS Task Force Federal Forfeiture Funds	Federal grants	\$ (5,000)
266-000.00-655.301	OWI forfeiture program revenue	Fines and forfeitures	(5,000)
266-000.00-655.500	DEA federal forfeiture funds	Fines and forfeitures	(300,353)
266-000.00-655.600	Forfeiture funds - State	Fines and forfeitures	(100,000)
266-000.00-655.700	Forfeiture funds - Local	Fines and forfeitures	(3,890)
266-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(2,868)
266-000.00-676.101	Transfer in from General Fund	Transfers in	323,581
			\$ (93,530)
Expenditures			
266-266.00-740.245	Drug forfeiture supplies - State	Supplies	\$ (10,000)
266-266.00-740.250	Operating supplies-local forfeitures	Supplies	(5,000)
266-266.00-740.260	Operating supplies-OWI	Supplies	(5,000)
266-266.00-983.100	Vehicles - Federal Forfeitures	Capital outlay	(73,530)
			\$ (93,530)
		Net Increase (decrease) to fund balance	\$ -

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Library Fund			
Revenues			
268-000.00-403.000	Tax Revenue - Current Levy	Property tax revenue	\$ (3,968)
268-000.00-403.001	Tax Revenue - Cnty Chargebacks	Property tax revenue	(1,336)
268-000.00-403.003	Tax Revenue - Brownfield 2008	Property tax revenue	235
268-000.00-403.006	Tax Revenue - Brownfield 2015	Property tax revenue	3,341
268-000.00-403.008	Tax Revenue - CIA Cap 2018	Property tax revenue	9,929
268-000.00-418.000	PPT Reimbursement	Property tax revenue	2,055
268-000.00-420.000	Tax Revenue - C/Y Del PPT	Property tax revenue	251
268-000.00-567.000	State Aid	State sources	32,403
268-000.00-664.500	Unrealized gains (losses) on investments	Interest income	(90,000)
268-000.00-665.000	Miscellaneous income	Other revenue	1,000
268-000.00-665.100	Copier	Other revenue	(115)
268-000.00-665.290	Library Fundraising	Other revenue	3,807
268-000.00-665.300	Meeting Room	Other revenue	4,113
268-000.00-665.400	Gifts and donations	Donations	800
			\$ (37,485)
Expenditures			
268-000.00-704.000	Permanent Salaries	Personnel Services	\$ (19,312)
268-000.00-705.000	Temporary Salaries	Personnel Services	(19,173)
268-000.00-706.000	Overtime	Personnel Services	1,000
268-000.00-718.010	Pension - DB normal cost	Personnel Services	5,105
268-000.00-718.200	Pension - Defined Contribution	Personnel Services	(5,105)
268-000.00-727.000	Office Supplies	Supplies	(150)
268-000.00-741.000	Uniforms	Supplies	150
268-000.00-802.100	Bank Service Charges	Other services and charges	1,000
268-000.00-816.000	Professional Services	Other services and charges	5,700
268-000.00-818.000	TLN Central Services	Other services and charges	50
268-000.00-880.000	Community Promotion	Other services and charges	(1,500)
268-000.00-880.271	Adult Programs	Other services and charges	(4,000)
268-000.00-900.000	Printing, Graphic Design, & Publishing	Other services and charges	(500)
268-000.00-935.000	Vehicle Maintenance	Other services and charges	250
268-000.00-956.000	Conferences and workshops	Other services and charges	(1,000)
			\$ (37,485)
	Net Increase (decrease) to fund balance		\$ -
Library Contribution Fund			
Revenues			
269-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	\$ (30,000)
269-000.00-665.230	Collections/Materials Revenue	Donations	200
269-000.00-665.231	Buildings/Ground/Furniture Revenue	Donations	1,525
269-000.00-665.232	Programming Revenue	Donations	1,500
269-000.00-665.233	Technology Library Revenue	Donations	50
269-000.00-665.234	Undesignated Misc. Donations	Donations	250
			\$ (26,475)
Expenditures			
269-000.00-742.229	Raising a Reader	Supplies	\$ 20
269-000.00-742.230	Collections/Materials Expenditures	Supplies	500
269-000.00-742.233	Technology Library Expenditures	Supplies	(1,500)
269-000.00-742.236	Staff Recognition	Supplies	500
			\$ (480)
	Net Increase (decrease) to fund balance		\$ (25,995)
2008 Library Construction Debt Fund			
Revenues			
317-000.00-573.000	State Grants - Local Comm Stab Share	State Sources	\$ 6,955
			\$ 6,955
	Net Increase (decrease) to fund balance		\$ 6,955

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Capital Improvement Program (CIP) Fund			
Revenues			
400-000.00-666.000	Contributions	Other revenue	\$ 26,069
			\$ 26,069
Expenditures			
400-000.00-995.000	Interest Expense	Debt Service	\$ (289,269)
400-691.00-977.013	PRC031 Lakeshore Park	Capital Outlay	(1,662)
400-691.00-977.035	PRC044 Water Tower Restoration	Capital Outlay	(100,000)
			\$ (390,931)
Net Increase (decrease) to fund balance			\$ 417,000
Gun Range Facility Fund			
Revenues			
402-000.00-632.200	Police-firearms range rental	Licenses, Permits & charges for services	\$ 30,000
402-000.00-664.500	Unrealized gain (loss) on investments	Interest income	(1,000)
			\$ 29,000
Net Increase (decrease) to fund balance			\$ 29,000
PEG Cable - Capital Fund			
Revenues			
463-000.00-604.100	Cable PEG fees	Licenses, Permits & charges for services	\$ (25,000)
			\$ (25,000)
Ice Arena Fund			
Revenues			
590-000.00-653.805	Learn to skate	Program Revenue	\$ 25,000
590-000.00-653.822	Leagues (adult) & tournaments	Program Revenue	39,000
590-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(25,000)
590-000.00-665.592	Cell tower revenue	Other revenue	11,000
			\$ 50,000
Net Increase (decrease) to fund balance			\$ 50,000
Water and Sewer Fund			
Revenues			
592-000.00-410.000	Sewer Service Charges	Operating Revenue	\$ 400,000
592-000.00-411.000	Water Sales	Operating Revenue	200,000
592-000.00-664.400	Interest on interfund borrowing	Interest Income	(305,000)
592-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	(1,000,000)
592-000.00-666.002	Sewer tap connection fees	Capital Contributions	(100,000)
592-000.00-666.003	Water tap connection fees	Capital Contributions	(75,000)
			\$ (880,000)
Net Increase (decrease) to fund balance			\$ (880,000)
Senior Housing Fund			
Revenues			
594-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	\$ (21,000)
594-000.00-665.000	Miscellaneous income	Other revenue	7,000
			\$ (14,000)
Expenditures			
594-000.00-802.594	Data processing - Sr Housing	Other services and charges	\$ (5,000)
594-000.00-808.000	Rubbish	Other services and charges	(5,000)
594-000.00-969.031	SNR009 Roof Replace (Main Bldg & Sr Center)	Capital Outlay	27,000
			\$ 17,000
Net Increase (decrease) to fund balance			\$ (31,000)

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Self Insurance - Health Care Fund			
Revenues			
677-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	\$ (5,000)
677-000.00-676.677	Reimbursement - Stop Loss	Other revenue	55,000
			\$ 50,000
Expenditures			
677-677.00-837.000	Health Insurance Claims	Personnel Services	\$ 100,000
677-677.00-837.001	Pharmacy Claims	Personnel Services	50,000
			\$ 150,000
		Net Increase (decrease) to fund balance	\$ (100,000)
Retiree Health Care Benefits Fund			
Revenues			
710-000.00-664.500	Unrealized gain (loss) on investments	Interest Income	\$ (2,500,000)
			\$ (2,500,000)
Expenditures			
710-000.00-716.000	Insurance	Personnel Services	\$ 25,000
710-000.00-869.009	Administration - UBS	Other services and charges	11,000
			\$ 36,000
		Net Increase (decrease) to fund balance	\$ (2,536,000)