



**CITY of NOVI CITY COUNCIL**  
**Agenda Item 6**  
**May 6, 2019**

**SUBJECT:** Approval of resolution to authorize Budget Amendment #2019-3.

**SUBMITTING DEPARTMENT:** Finance

**CITY MANAGER APPROVAL:** 

**BACKGROUND INFORMATION:**

The City's budget is adopted annually at a function level (vs. line item) no later than the third Monday in May and is effective July 1<sup>st</sup>. In accordance with the State Budget Act, budget amendments are completed throughout the fiscal year in order to reflect the most current information available related to revenue and expenditure budgets. Amendments between line-items within the same budget function (that do not have any impact on fund balance) are managed at the administration level. Budget amendments that have a positive or negative impact on fund balance, or change the function total, are prepared for Council approval.

The third quarter budget amendment has been prepared for Council approval and is summarized below in addition to the attached resolution and line-item detail. Funds with minimum fund balance requirements include fund balance summaries that reflect all amendments approved by Council through April 15, 2019.

**GENERAL FUND**

The proposed General Fund budget amendment request reduces fund balance in the amount of \$338,775 for the third quarter ending March 31, 2019. Revenues are being increased \$109,676 and expenditures are being increased \$448,451. The amendment keeps fund balance within Council set limits with an ending fund balance of \$10,098,299 and a fund balance to total annual expenditures ratio of 28%. The net of the proposed adjustments is \$0 except for the purchase of the SCBA equipment. The following highlights some of the significant items included in the proposed amendment for this fund:

Revenues:

- Increase in interest revenue of \$100,676 to reflect better than anticipated unrealized gains to date.

Appropriations:

- Reallocation of funds within the personnel services expenditure budget throughout the General Fund departments to reflect current and anticipated activity for changes in health care coverage.
- Increase the capital outlay expenditure budget within the Public Safety Fire Department in the amount of \$338,775 in order to purchase SCBA Equipment replacements (originally budgeted in fiscal year 2020/21) per the action of City Council at their April 15, 2019 meeting.

- Reduce the Transfers Out expenditure budget to the Parks, Recreation, and Cultural Services Fund since the ITC Trailhead at 9 Mile Road and Garfield is planned to be reprogrammed to FY 2020-21 (see the Parks, Recreation, and Cultural Services Fund).
- Reallocation of expenditure funds in the amount of \$25,061 for the Wildlife Habitat Study from the Community Development – Building Department to the City Manager’s Office.
- Reallocation of expenditure funds in the amount of \$17,939 from the Human Resources Department to the Integrated Solutions-Information Technology Department to recognize unanticipated savings and complete the OnBase Product Document Imaging Project.
- Increase the allocated to other funds expenditure budget within the DPW Field Operations Department in the amount of \$82,000 to reflect lower than anticipated labor and equipment allocation activity-to-date.
- Increase the other services and charges expenditure budget within the Public Safety Police Department in the amount of \$25,000 for unanticipated bay door repairs and two HVAC motor failures.

### **MAJOR STREET FUND**

The proposed Major Street Fund budget amendment has a net zero effect on fund balance and keeps the fund within Council set limits. The amendment decreases both the Gas and Weight Tax revenue budget in the amount of \$85,000 and the equipment and labor allocation expenditure budgets in the amount of \$85,000 to adjust the budgets to anticipated activity. The budget amendment also decreases both the transfer from the Municipal Street Fund and transfer to the Local Street Fund in the amounts of \$1,700,000 to bring the street funds fund balances percentages in alignment throughout all three street funds (see Local and Municipal Street funds).

### **LOCAL STREET FUND**

The proposed Local Street Fund budget amendment has a net zero effect on fund balance and keeps the fund within Council set limits. The amendment decreases the Gas and Weight Tax revenue budget by \$50,000 and decreases the labor allocation expenditure budget by \$90,000 to adjust the budgets to anticipated activity. It also removes the contributions from local units revenue budget in the amount of \$205,656 since accounting rules dictate that the revenue cannot be recognized until the Flint Street Realignment/Reconstruction-Phase 1 Project is complete which is anticipated next fiscal year. The budget amendment decreases the transfer in from the Major Street Fund by \$1,700,000 and increases the transfer in from the Municipal Street Fund by \$1,865,656 to bring the street funds fund balance percentages in alignment throughout all three street funds (see Major and Municipal Street funds).

### **MUNICIPAL STREET FUND**

The proposed Municipal Street Fund budget amendment increases fund balance by \$289,000 and keeps the fund within Council set limits. The amendment increases interest revenue by \$100,747 to reflect better than anticipated unrealized gains to date and decreases the 12 Mile Road/Novi Road Intersection Improvements Project capital outlay expenditure budget by \$353,909 due to additional tri-party funding reducing the City’s cost participation share. The budget amendment also decreases the transfer out to the Major Street Fund by \$1,700,000 and increases the transfer out to the Local Street Fund by \$1,865,656 to bring the street funds fund balance percentages in alignment throughout all three street funds (see Major and Local Street funds).

## **PARKS, RECREATION, & CULTURAL SERVICES FUND**

The proposed Parks, Recreation, & Cultural Services Fund budget amendment request increases fund balance in the amount of \$189,000 and keeps the fund within Council set limits. The amendment increases program revenues approximately \$71,000 to reflect better than anticipated actual year to date activity. It also decreases the transfer in from the General Fund by \$176,800 since the ITC Community Sports Park Pathway Resurfacing Project and the ITC Corridor Trailhead Project at 9 Mile Road and Garfield are both planned to be reprogrammed to FY 2020-21, eliminating the need for \$280,554 in the current capital outlay expenditure budget, in order to better align the projects with the timing of other park improvements.

### **Tree Fund**

The proposed Tree Fund budget amendment request increases fund balance by \$149,000. An increase of \$298,400 is needed to reflect actual tree fund revenue received and a \$20,600 increase is needed in interest revenue to reflect better than anticipated unrealized gains to date during the quarter. (The tree fund revenue received in the fund can vary from year to year contingent upon developments within the City resulting in the increase in the revenue budget.) The revenue increase is offset by an increase in capital outlay expenditure budgets in the amount of \$170,000. The DPW renovation project and Bosco Property Improvements Project both have unanticipated project scope changes requiring \$85,000 each for tree plantings and restoration.

### **Drain Fund**

The proposed Drain Fund budget amendment request has a net zero effect on fund balance. The amendment decreases capital outlay expenditure budgets in the amount of \$943,902 which is offset by a reduction to the transfer in from the Drain Perpetual Maintenance Fund in the amount of \$943,902. The Storm Sewer and Structure Rehab Project at South Lake Drive and the Thorton Creek Project at Center Street and 9 Mile Road both had project scope changes resulting in \$400,000 total savings. The Storm Drain Improvement Pilot Project is planned to be reprogrammed to FY 2020-21 to be better aligned with neighborhood road improvements so the \$543,902 expenditure budget is no longer needed this fiscal year.

### **Drain Perpetual Maintenance Fund**

The proposed Drain Perpetual Maintenance Fund budget amendment request increases fund balance by \$984,000 due to the Drain Fund needing less funding (see above) and an increase in interest income to reflect better than anticipated unrealized gains to date during the quarter.

### **Forfeiture Fund**

The proposed Forfeiture Fund budget amendment request has a net zero effect on fund balance. The amendment increases revenue by \$20,000 due to actual forfeiture revenue being higher than anticipated. The supplies expenditure budget needs \$20,000 to cover costs related to a K9 Officer promotion.

### **Library Fund**

The proposed Library Fund budget amendment request increases fund balance by \$74,095. The amendment increases revenue by \$10,325 and reduces the personnel expenditure budget by \$63,770 to reflect fiscal year-end budgets approved by the Library Board.

### **Library Contribution Fund**

The proposed Library Contribution Fund budget amendment request increases fund balance by \$45,750. The amendment decreases expenditures to reflect fiscal year-end budgets approved by the Library Board.

### **Capital Improvement Program (CIP) Fund**

The proposed budget amendment request decreases fund balance in the amount of \$1,562,000. A \$3,499 increase in interest revenue to reflect better than anticipated unrealized gains during the quarter is offset by an increase in capital outlay expenditure budgets in the amount of \$1,565,499. The sidewalk project on the south side of Grand River from 6<sup>th</sup> Gate to Main is planned to be reprogrammed to FY 2020-21 to be better aligned with the timing of private development so the capital outlay expenditure budget needs to be removed in the amount of \$94,284. The BOSCO Property land purchase in the amount of \$759,783 and the 50% reallocation of the Ladder Truck budget from FY 2019-20 to FY 2018-19 in the amount of \$900,000 results in a net increase of \$1,659,783 to the capital outlay expenditure budget. The ladder truck will be purchased over two years utilizing interfund borrowing.

### **Water and Sewer Fund**

The proposed Water and Sewer Fund budget amendment has a net zero effect on fund balance. The amendment increases revenues in the amount of \$881,000 to reflect actual activity to date and increases the 8 Mile Equalization Basin Project capital outlay expenditure budget in the amount of \$881,000.

#### **RECOMMENDED ACTION:**

Approval of resolution to authorize Budget Amendment #2019-3

**RESOLUTION**

NOW, THEREFORE BE IT RESOLVED that the following  
Budget Amendment# 2019-3 is authorized:

<u>BUDGET</u> <u>CATEGORY</u>	<u>FUND</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>GENERAL FUND</b>		
<b>REVENUES</b>		
Interest Income		100,676
Federal Grants		9,000
<b>TOTAL REVENUES</b>		<b>\$ 109,676</b>
<b>APPROPRIATIONS</b>		
<b>City Council</b>		
Other Services and Charges		2,000
<b>City Manager</b>		
Other Services and Charges		1,212
<b>Financial Services - Finance</b>		
Personnel Services		(15,000)
<b>Integrated Solutions - Information Technology</b>		
Personnel Services		22,500
Supplies		6,500
Other Services and Charges		26,939
<b>Assessing Department</b>		
Other Services and Charges		(6,000)
<b>City Clerk</b>		
Personnel Services		3,000
<b>Financial Services - Treasury</b>		
Personnel Services		(2,000)
<b>Integrated Solutions - Facility Management</b>		
Personnel Services		(2,000)
<b>Integrated Solutions - FM: Parks Maintenance</b>		
Personnel Services		3,000
<b>Human Resources</b>		
Personnel Services		2,000
Capital Outlay		(17,939)
<b>Public Safety - Police Department</b>		
Personnel Services		136,325
Supplies		15,000
Other Services and Charges		45,000
<b>Public Safety - Fire Department</b>		
Personnel Services		5,000
Capital Outlay		338,775
<b>Community Development - Building</b>		
Personnel Services		4,000
Other Services and Charges		(25,061)
<b>Department of Public Works - Field Operations</b>		
Allocated to Other Funds		82,000

<u>BUDGET</u> <u>CATEGORY</u>	<u>FUND</u>	<u>INCREASE</u> <u>(DECREASE)</u>
Transfers to Other Funds		
Transfers Out		(176,800)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 448,451</b>

Net Increase (Decrease) to Fund Balance \$ (338,775)

Ending Fund Balance	\$10,098,299
Fund Balance as a % of total annual expenditures	28%

<b>MAJOR STREET FUND</b>
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<b>REVENUES</b>		
State Sources		(85,000)
Transfer In		(1,700,000)
<b>TOTAL REVENUES</b>		<b>\$ (1,785,000)</b>

<b>APPROPRIATIONS</b>		
Maintenance		(85,000)
Transfer Out		(1,700,000)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ (1,785,000)</b>

Net Increase (Decrease) to Fund Balance \$ -

Ending Fund Balance	\$612,654
Fund Balance as a % of total annual expenditures	11%

<b>LOCAL STREET FUND</b>
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<b>REVENUES</b>		
State Sources		(50,000)
Other Revenue		(205,656)
Transfers In		165,656
<b>TOTAL REVENUES</b>		<b>\$ (90,000)</b>

<b>APPROPRIATIONS</b>		
Maintenance		(90,000)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ (90,000)</b>

Net Increase (Decrease) to Fund Balance \$ -

Ending Fund Balance	\$714,297
Fund Balance as a % of total annual expenditures	11%

<u>BUDGET</u> <u>CATEGORY</u>	<u>FUND</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>MUNICIPAL STREET FUND</b>		
<b>REVENUES</b>		
Interest Income		100,747
<b>TOTAL REVENUES</b>		<b>\$ 100,747</b>
<b>APPROPRIATIONS</b>		
Capital Outlay		(353,909)
Transfers Out		165,656
<b>TOTAL APPROPRIATIONS</b>		<b>\$ (188,253)</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ 289,000</b>
<b>Ending Fund Balance</b> <span style="float: right;"><b>\$2,643,789</b></span>		
<b>Fund Balance as a % of total annual expenditures</b> <span style="float: right;"><b>39%</b></span>		

<b>PARKS, RECREATION, &amp; CULTURAL SERVICES FUND</b>		
<b>REVENUES</b>		
Transfers In		(176,800)
Interest Income		14,534
Program Revenue		67,152
Older Adult Program Revenue		3,560
<b>TOTAL REVENUES</b>		<b>\$ (91,554)</b>
<b>APPROPRIATIONS</b>		
691 Capital Outlay		(280,554)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ (280,554)</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ 189,000</b>
<b>Ending Fund Balance</b> <span style="float: right;"><b>\$664,779</b></span>		
<b>Fund Balance as a % of total annual expenditures</b> <span style="float: right;"><b>20%</b></span>		

<b>TREE FUND</b>		
<b>REVENUES</b>		
Other Revenue		298,400
Interest Income		20,600
<b>TOTAL REVENUES</b>		<b>\$ 319,000</b>
<b>APPROPRIATIONS</b>		
Capital Outlay		170,000
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 170,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ 149,000</b>

<u>BUDGET</u> <u>CATEGORY</u>	<u>FUND</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>DRAIN FUND</b>		
<b>REVENUES</b>		
Transfers In		(943,902)
<b>TOTAL REVENUES</b>		<u>\$ (943,902)</u>
<b>APPROPRIATIONS</b>		
Capital Outlay		(943,902)
<b>TOTAL APPROPRIATIONS</b>		<u>\$ (943,902)</u>
<b>Net Increase (Decrease) to Fund Balance</b>		<u>\$ -</u>
<b>DRAIN PERPETUAL MAINTENANCE FUND</b>		
<b>REVENUES</b>		
Interest Income		40,098
<b>TOTAL REVENUES</b>		<u>\$ 40,098</u>
<b>APPROPRIATIONS</b>		
Transfers Out		(943,902)
<b>TOTAL APPROPRIATIONS</b>		<u>\$ (943,902)</u>
<b>Net Increase (Decrease) to Fund Balance</b>		<u>\$ 984,000</u>
<b>FORFEITURE FUND</b>		
<b>REVENUES</b>		
Fines and Forfeitures		20,000
<b>TOTAL REVENUES</b>		<u>\$ 20,000</u>
<b>APPROPRIATIONS</b>		
Supplies		20,000
<b>TOTAL APPROPRIATIONS</b>		<u>\$ 20,000</u>
<b>Net Increase (Decrease) to Fund Balance</b>		<u>\$ -</u>
<b>LIBRARY FUND</b>		
<b>REVENUES</b>		
Fines and Forfeitures		17,795
Donations		4,000
Property Tax Revenue		(5,462)
Other Revenue		(6,008)
<b>TOTAL REVENUES</b>		<u>\$ 10,325</u>
<b>APPROPRIATIONS</b>		
Personnel Services		(63,770)
<b>TOTAL APPROPRIATIONS</b>		<u>\$ (63,770)</u>
<b>Net Increase (Decrease) to Fund Balance</b>		<u>\$ 74,095</u>



BUDGET CATEGORY	FUND	INCREASE (DECREASE)
<b>LIBRARY CONTRIBUTION FUND</b>		
<b>APPROPRIATIONS</b>		
Supplies		(8,800)
Capital Outlay		(36,950)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ (45,750)</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ 45,750</b>
<b>2008 LIBRARY CONSTRUCTION DEBT FUND</b>		
<b>REVENUES</b>		
Property Tax Revenue		250
<b>TOTAL REVENUES</b>		<b>\$ 250</b>
<b>APPROPRIATIONS</b>		
Debt Service		250
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 250</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ -</b>
<b>CAPITAL IMPROVEMENT PROGRAM (CIP) FUND</b>		
<b>REVENUES</b>		
Interest Income		3,499
<b>TOTAL REVENUES</b>		<b>\$ 3,499</b>
<b>APPROPRIATIONS</b>		
Capital Outlay		1,565,499
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,565,499</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ (1,562,000)</b>

<u>BUDGET</u> <u>CATEGORY</u>	<u>FUND</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>WATER &amp; SEWER FUND</b>		
<b>REVENUES</b>		
Federal Grants		59,338
Interest Income		400,825
Capital Contributions		420,837
<b>TOTAL REVENUES</b>		<b>\$ 881,000</b>
<b>APPROPRIATIONS</b>		
Capital Outlay		881,000
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 881,000</b>
<b>Net Increase (Decrease) to Fund Balance</b>		<b>\$ -</b>

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 May 6, 2019

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Cortney Hanson  
City Clerk

Budget Amendment# 2019-3 - May 6, 2019

<u>GL #</u>	<u>GL Description</u>	<u>Budget Category</u>	<u>Amount</u>
<b>General Fund</b>			
<b>Revenues</b>			
101-000.00-632.321	FBI - OT Reimbursement	Federal Grants	9,000
101-000.00-664.000	Interest on Investments	Interest Income	100,676
			\$ 109,676
<b>Expenditures</b>			
101-101.00-956.000	Conferences and workshops	Other Services and Charges	2,000
101-172.00-816.014	Corridor Improvement Authority	Other Services and Charges	(13,849)
101-172.00-816.029	Wildlife Habitat Study - future develop	Other Services and Charges	25,061
101-172.00-956.200	City-wide training and workshops	Other Services and Charges	(10,000)
101-201.00-716.000	Insurance	Personnel Services	(15,000)
101-205.00-704.000	Permanent Salaries	Personnel Services	15,000
101-205.00-716.000	Insurance	Personnel Services	7,500
101-205.00-740.000	Operating Supplies	Supplies	6,500
101-205.00-850.000	Internal Technology	Other Services and Charges	9,000
101-205.00-850.005	OnBase Product Doc Imag (Fin, Cty Clrk, Eng)	Other Services and Charges	17,939
101-209.00-807.000	Personal Property Auditor	Other Services and Charges	(6,000)
101-215.00-716.000	Insurance	Personnel Services	3,000
101-253.00-716.000	Insurance	Personnel Services	(2,000)
101-265.00-716.000	Insurance	Personnel Services	(2,000)
101-265.10-716.000	Insurance	Personnel Services	3,000
101-270.00-716.000	Insurance	Personnel Services	2,000
101-270.00-986.000	Capital Outlay - HR Scanning Project	Capital Outlay	(17,939)
101-301.00-706.304	Overtime - Dispatch	Personnel Services	7,325
101-301.00-706.321	Overtime - FBI	Personnel Services	9,000
101-301.00-716.000	Insurance	Personnel Services	120,000
101-301.00-741.000	Supplies - Uniforms	Supplies	15,000
101-301.00-861.000	Gasoline and oil	Other Services and Charges	5,000
101-301.00-934.000	Building Maintenance	Other Services and Charges	25,000
101-301.00-957.100	Education & training - 302 - city-share	Other Services and Charges	5,000
101-301.00-957.500	Education & training - grant	Other Services and Charges	10,000
101-337.00-716.000	Insurance	Personnel Services	5,000
101-337.00-982.000	Misc Equipment (SCBA Equipment replacement)	Capital Outlay	338,775
101-371.00-716.000	Insurance	Personnel Services	4,000
101-371.00-816.029	Wildlife Habitat Study - future develop	Other Services and Charges	(25,061)
101-442.20-997.100	Allocated to other funds	Allocated to other funds	82,000
101-940.00-965.208	Transfer to Parks, Rec and Cultural Serv Fund	Transfers Out	(176,800)
			\$ 448,451
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ (338,775)</b>

<b>Ending Fund Balance</b>	<b>\$10,098,299</b>
<b>Fund Balance as a % of total annual expenditures</b>	<b>28%</b>

<u>GL #</u>	<u>GL Description</u>	<u>Budget Category</u>	<u>Amount</u>
<b>Major Street Fund</b>			
<b>Revenues</b>			
202-000.00-546.000	Gas Weight Tax	State Sources	(85,000)
202-000.00-676.204	Transfer from Muncipal Street Fund	Transfer In	(1,700,000)
			\$ (1,785,000)
<b>Expenditures</b>			
202-000.00-965.203	Transfer to Local Street Fund	Transfer Out	(1,700,000)
202-202.00-866.060	Labor Allocation	Maintenance	(50,000)
202-202.00-867.055	Traffic Services - Equipment Allocation	Maintenance	(35,000)
			\$ (1,785,000)
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$612,654</b>
<b>Fund Balance as a % of total annual expenditures</b>	<b>11%</b>

<b>Local Street Fund</b>			
<b>Revenues</b>			
203-000.00-546.000	Gas Weight Tax	State Sources	(50,000)
203-000.00-581.000	Contributions from Local Units	Other Revenue	(205,656)
203-000.00-676.202	Transfer from Major Street Fund	Transfer In	(1,700,000)
203-000.00-676.204	Transfer from Municipal Street Fund	Transfer In	1,865,656
			\$ (90,000)
<b>Expenditures</b>			
203-203.00-866.060	Labor Allocation	Maintenance	(90,000)
			\$ (90,000)
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$714,297</b>
<b>Fund Balance as a % of total annual expenditures</b>	<b>11%</b>

<b>Municipal Street Fund</b>			
<b>Revenues</b>			
204-000.00-664.000	Interest on Investments	Interest Income	100,747
			\$ 100,747
<b>Expenditures</b>			
204-000.00-965.202	Transfer to Major Street Fund	Transfer Out	(1,700,000)
204-000.00-965.203	Transfer to Local Street Fund	Transfer Out	1,865,656
204-204.00-865.032	12Mile/Novi Road Intersection Improvements	Capital Outlay	(353,909)
			\$ (188,253)
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ 289,000</b>

<b>Ending Fund Balance</b>	<b>\$2,643,789</b>
<b>Fund Balance as a % of total annual expenditures</b>	<b>39%</b>

<u>GL #</u>	<u>GL Description</u>	<u>Budget Category</u>	<u>Amount</u>
<b>Parks, Recreation, and Cultural Services Fund</b>			
<b>Revenues</b>			
208-000.00-653.998	Misc Older Adult Program Revenue	Older Adult Program Revenue	3,560
208-000.00-653.999	Misc Program Revenue	Program Revenue	67,152
208-000.00-664.000	Interest on Investments	Interest Income	14,534
208-000.00-676.101	Transfer From General Fund	Transfers In	(176,800)
			<u>\$ (91,554)</u>
<b>Expenditures</b>			
208-691.00-977.001	100-05 ITC Comm Sports Park Path Resurf	Capital Outlay	(103,754)
208-691.00-977.022	ENG004 Trailhead (9 & Garfield) ITC Corridor	Capital Outlay	(176,800)
			<u>\$ (280,554)</u>
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ 189,000</b>

<b>Ending Fund Balance</b>	<b>\$664,779</b>
<b>Fund Balance as a % of total annual expenditures</b>	<b>20%</b>

<b>Tree Fund</b>			
<b>Revenues</b>			
209-000.00-664.000	Interest on Investments	Interest Income	20,600
209-000.00-665.260	Tree Fund Revenue	Other Revenue	298,400
			<u>\$ 319,000</u>
<b>Expenditures</b>			
209-442.00-976.401	DPS001 DPW Expansion/Improvement Project	Capital Outlay	85,000
209-691.00-977.028	Bosco Property Improvements	Capital Outlay	85,000
			<u>\$ 170,000</u>
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ 149,000</b>

<b>Drain Fund</b>			
<b>Revenues</b>			
210-000.00-676.211	Transfer from Drain Perpetual Maintenance Fund	Transfers In	(943,902)
			<u>\$ (943,902)</u>
<b>Expenditures</b>			
210-211.00-865.052	Storm Sewer & Structure Rehab (S Lake Dr)	Capital Outlay	(165,000)
210-211.00-865.144	Storm Drain Improv Pilot Project	Capital Outlay	(543,902)
210-211.00-865.150	ENG32 Thorton Creek (Center Street & 9 Mile)	Capital Outlay	(235,000)
			<u>\$ (943,902)</u>
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ -</b>

<b>Drain Perpetual Maintenance Fund</b>			
<b>Revenues</b>			
211-000.00-664.000	Interest on Investments	Interest Income	40,098
			<u>\$ 40,098</u>
<b>Expenditures</b>			
211-000.00-965.210	Transfer to Drain Fund	Transfers Out	(943,902)
			<u>\$ (943,902)</u>
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ 984,000</b>

Budget Amendment# 2019-3 - May 6, 2019

<u>GL #</u>	<u>GL Description</u>	<u>Budget Category</u>	<u>Amount</u>
<b>Forfeiture Fund</b>			
<b>Revenues</b>			
266-000.00-655.500	DEA Federal Forfeiture Funds	Fines and forfeitures	20,000
			<u>\$ 20,000</u>
<b>Expenditures</b>			
266-266.00-740.245	Drug Forfeiture Supplies - State	Supplies	20,000
			<u>\$ 20,000</u>
<b>Net Increase (decrease) to fund balance</b>			<b>\$ -</b>
<b>Library Fund</b>			
<b>Revenues</b>			
268-000.00-403.000	Property Tax Revenue - Current Levy	Property Tax Revenue	(5,462)
268-000.00-658.000	State Penal Fines	Fines and Forfeitures	17,795
268-000.00-665.300	Meeting Room	Other Revenue	(6,008)
268-000.00-665.400	Gifts and Donations	Donations	4,000
			<u>\$ 10,325</u>
<b>Expenditures</b>			
268-000.00-705.000	Temporary Salaries	Personnel Services	(63,770)
			<u>\$ (63,770)</u>
<b>Net Increase (decrease) to fund balance</b>			<b>\$ 74,095</b>
<b>Library Contribution Fund</b>			
<b>Expenditures</b>			
269-000.00-742.233	Technology Library Expenditures	Supplies	(9,500)
269-000.00-742.236	Staff Recognition	Supplies	700
269-000.00-976.044	Auto Lending Library	Capital Outlay	(32,250)
269-000.00-976.045	LED Lighting Conversion project	Capital Outlay	5,000
269-000.00-976.046	Makerspace Renovation	Capital Outlay	(9,700)
			<u>\$ (45,750)</u>
<b>Net Increase (decrease) to fund balance</b>			<b>\$ 45,750</b>
<b>2008 Library Construction Debt Fund</b>			
<b>Revenues</b>			
317-000.00-403.001	Property Tax Revenue - County Chargebacks	Property Tax Revenue	250
			<u>\$ 250</u>
<b>Expenditures</b>			
317-000.00-995.000	Interest Expense	Debt Service	250
			<u>\$ 250</u>
<b>Net Increase (decrease) to fund balance</b>			<b>\$ -</b>
<b>Capital Improvement Program (CIP) Fund</b>			
<b>Revenues</b>			
400-000.00-664.000	Interest on investments	Interest Income	3,499
			<u>\$ 3,499</u>
<b>Expenditures</b>			
400-204.00-974.473	ENG030 Segment 66 Grand River (South side; 6th Gate to Main)	Capital Outlay	(94,284)
400-337.00-979.003	Ladder Truck (replace # 312; 2001 Freightliner)	Capital Outlay	900,000
400-901.00-971.009	Land Purchase - BOSCO 25805 Beck Rd.	Capital Outlay	759,783
			<u>\$ 1,565,499</u>
<b>Net Increase (decrease) to fund balance</b>			<b>\$ (1,562,000)</b>

Budget Amendment# 2019-3 - May 6, 2019

<u>GL #</u>	<u>GL Description</u>	<u>Budget Category</u>	<u>Amount</u>
<b>Water and Sewer Fund</b>			
<b>Revenues</b>			
592-000.00-508.451	Federal Grants - SAW Grant	Federal Grants	59,338
592-000.00-664.000	Interest on investments	Interest Income	400,825
592-000.00-666.002	Sewer Tap Connection Fees	Capital Contributions	282,673
592-000.00-666.003	Water Tap Connection Fees	Capital Contributions	138,164
			\$ 881,000
<b>Expenditures</b>			
592-592.00-976.014	WTS007 8 Mile Equalization Basin Project	Capital Outlay	881,000
			\$ 881,000
		<b>Net Increase (decrease) to fund balance</b>	<b>\$ -</b>