



CITY OF NOVI CITY COUNCIL
JUNE 15, 2020

SUBJECT: Consideration of a resolution to authorize Budget Amendment #2020-7.

SUBMITTING DEPARTMENT: Finance

BACKGROUND INFORMATION: The pandemic caused by COVID-19 has affected the City in many ways. All City activities were canceled and per the Governor's Executive Order (2020-21) on March 24, 2020 and a statewide quarantine was instituted. Many of the City's operations were moved elsewhere or were adhering to the guidelines and reporting outlined by the Oakland County Executive order (2020-5). With these new operational norms, several of the City's revenues were significantly impacted and expenditure activities citywide needed to be adjusted to offset the revenue losses. In addition to the impact COVID has on the budget, the State's Budget Act requires that all expenditures be budgeted and to the extent a department is \$1 over the amended budget it is a violation of the Act and is written up by our auditors in the annual audit report. This is the last council meeting of the fiscal year and typically the amendments are just clean up items between departments to ensure the City complies with the Act.

The City continues to explore the possibility of receiving federal reimbursement for items related to COVID-19 for those who worked at the City during the pandemic including possible hazard pay, extra payouts of employee excess PTO time (inability to use and will lose if not used) and any other eligible costs. While the City has not paid any of these costs yet and is awaiting approval from the County and FEMA, the budget has an estimated amount of potential costs and the related federal reimbursement of 100%. The accounting rules require any payouts to be recorded in the period they were incurred, which in this case would be fiscal year 19/20 (even if paid in the next fiscal year). If an amendment was not prepared, most departments would show over budget for expenditures and would be in violation of the Budget Act if these costs are paid. The recording of these potential costs and the related reimbursement have no net impact on fund balance.

The General Fund police overtime and related pension contribution amendment increase of \$94,000 relates to security costs at Suburban mobile hospital through June 30, 2020 which will be submitted for 100% reimbursement from FEMA and the County.

The street funds amendment includes final adjustments to costs based on the projects to date along with a change to the allocation for the funds in Fund 403 from last year. The reallocation of Fund 403 funds has a net zero impact on the street funds as a whole and keeps all funds in the council approved fund balance percentage.

The Parks, Recreation, and Cultural Services Fund reviewed its revenues and expenditures for additional programs that have been canceled due to the pandemic. The attached budget amendment reflects additional revenue adjustments based on actual and projected receipts through the end of the fiscal year.

The library board passed a final amendment for both the Library and Library Contribution Funds. The proposed amendment reflects the adjustments the board made to their final budgets.

The Capital Improvement Fund (CIP) amendment reflects reductions in two projects' expenditures as they are coming in under budget.

The Water and Sewer Fund amendment reflects an overall increase in usage which has resulted in an increase in revenue of approximately \$835,000. The amendment also reduces several expenditures due to projects coming in under budget.

RECOMMENDED ACTION: Approval of a resolution to authorize Budget Amendment #2020-7.

RESOLUTION

NOW, THEREFORE BE IT RESOLVED that the following
Budget Amendment# 2020-7 is authorized:

	INCREASE (DECREASE)
GENERAL FUND	
REVENUES	
Property Tax Revenue	(25,000)
Interest Income	(610)
Federal Grants	765,000
TOTAL REVENUES	<u>\$ 739,390</u>
APPROPRIATIONS	
City Manager	-
Personnel Services	9,000
Financial Services - Finance Department	
Personnel Services	9,000
Integrated Solutions - Information Technology	
Personnel Services	15,000
Assessing Department	
Personnel Services	15,000
City Clerk	
Personnel Services	18,300
Supplies	12,000
Financial Services - Treasury Department	
Personnel Services	12,000
Integrated Solutions - Facility Management	
Personnel Services	9,000
Integrated Solutions - FM: Parks Maintenance	
Personnel Services	21,000
Human Resources	
Personnel Services	12,000
Other Services and Charges	3,000

	INCREASE (DECREASE)
Community Relations	
Personnel Services	12,000
Other Services and Charges	(22,271)
Economic Development	
Other Services and Charges	(1,809)
Public Safety - Police Department	
Personnel Services	375,000
Supplies	4,170
Other Services and Charges	72,000
Public Safety - Fire Department	
Personnel Services	87,000
Supplies	(20,000)
Capital Outlay	(20,000)
Community Development - Building	
Personnel Services	48,000
Community Development - Planning	
Personnel Services	12,000
Other Services and Charges	(10,000)
Department of Public Works - Administration	
Personnel Services	9,000
Department of Public Works - Engineering	
Personnel Services	15,000
Department of Public Works - Field Operations	
Personnel Services	65,000
Department of Public Works - Fleet Asset	
Personnel Services	12,000
Other Services and Charges	(24,000)
Transfers to Other Funds	
Transfers Out	(9,000)
TOTAL APPROPRIATIONS	<u>\$ 739,390</u>
Net Increase (Decrease) to Fund Balance	<u><u>\$ -</u></u>
Ending Fund Balance	\$9,955,667
Fund Balance as a % of total annual expenditures	27%

INCREASE
(DECREASE)

MAJOR STREET FUND	
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REVENUES

TOTAL REVENUES	-
	<u>\$ -</u>

APPROPRIATIONS

Capital Outlay	298,911
Transfers Out	(278,911)
TOTAL APPROPRIATIONS	<u>\$ 20,000</u>

Net Increase (Decrease) to Fund Balance	<u>\$ (20,000)</u>
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Ending Fund Balance	\$467,881
Fund Balance as a % of total annual expenditures	10%

LOCAL STREET FUND	
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REVENUES

Transfers In	(278,911)
TOTAL REVENUES	<u>\$ (278,911)</u>

APPROPRIATIONS

Capital Outlay	(260,911)
TOTAL APPROPRIATIONS	<u>\$ (260,911)</u>

Net Increase (Decrease) to Fund Balance	<u>\$ (18,000)</u>
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Ending Fund Balance	\$1,719,311
Fund Balance as a % of total annual expenditures	21%

INCREASE
(DECREASE)

MUNICIPAL STREET FUND

REVENUES

Property Tax Revenue	(14,000)
Other Revenue	34,299
TOTAL REVENUES	\$ 20,299

APPROPRIATIONS

Maintenance	68,424
Capital Outlay	311,875
TOTAL APPROPRIATIONS	\$ 380,299

Net Increase (Decrease) to Fund Balance	\$ (360,000)
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Ending Fund Balance	\$1,524,321
Fund Balance as a % of total annual expenditures	18%

PARKS, RECREATION, & CULTURAL SERVICES FUND

REVENUES

Federal Grants	24,000
Program Revenue	(35,750)
TOTAL REVENUES	\$ (11,750)

APPROPRIATIONS

691 Personnel Services	9,000
693 Personnel Services	9,000
695 Personnel Services	6,000
TOTAL APPROPRIATIONS	\$ 24,000

Net Increase (Decrease) to Fund Balance	\$ (35,750)
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Ending Fund Balance	\$420,733
Fund Balance as a % of total annual expenditures	12%

	INCREASE (DECREASE)
TREE FUND	
REVENUES	
Other Revenue	(4,575)
Interest on Investments	4,575
TOTAL REVENUES	\$ -
APPROPRIATIONS	
	-
TOTAL APPROPRIATIONS	\$ -
Net Increase (Decrease) to Fund Balance	\$ -

DRAIN FUND	
REVENUES	
Property Tax Revenue	(6,000)
Interest Income	988
Other Revenue	(8,980)
Transfers In	(43,000)
TOTAL REVENUES	\$ (56,992)
APPROPRIATIONS	
Capital Outlay	(56,992)
TOTAL APPROPRIATIONS	\$ (56,992)
Net Increase (Decrease) to Fund Balance	\$ -

DRAIN PERPETUAL MAINTENANCE FUND	
REVENUES	
Interest Income	50,000
TOTAL REVENUES	\$ 50,000
APPROPRIATIONS	
Transfers Out	(43,000)
TOTAL APPROPRIATIONS	\$ (43,000)
Net Increase (Decrease) to Fund Balance	\$ 93,000

INCREASE
(DECREASE)

RUBBISH COLLECTION FUND

REVENUES

Licenses, Permits, & Charges for Services	6,093
Interest Income	3,382
Transfers In	(9,000)
TOTAL REVENUES	<u><u>\$ 475</u></u>

APPROPRIATIONS

Other Services and Charges	475
TOTAL APPROPRIATIONS	<u><u>\$ 475</u></u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ -</u></u>
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SPECIAL ASSESSMENT REVOLVING FUND

REVENUES

Interest Income	57,100
TOTAL REVENUES	<u><u>\$ 57,100</u></u>

APPROPRIATIONS

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TOTAL APPROPRIATIONS	<u><u>\$ -</u></u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 57,100</u></u>
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CORRIDOR IMPROVEMENT AUTHORITY (CIA) FUND

REVENUES

Other Revenue	-
TOTAL REVENUES	<u><u>\$ -</u></u>

APPROPRIATIONS

Debt service	57,100
TOTAL APPROPRIATIONS	<u><u>\$ 57,100</u></u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ (57,100)</u></u>
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**INCREASE
(DECREASE)**

PEG CABLE FUND	
REVENUES	
Interest Income	6,400
TOTAL REVENUES	\$ 6,400
APPROPRIATIONS	
	-
TOTAL APPROPRIATIONS	\$ -
Net Increase (Decrease) to Fund Balance	\$ 6,400

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND	
REVENUES	
Federal Grants	50,000
TOTAL REVENUES	\$ 50,000
APPROPRIATIONS	
Other Services and Charges	50,000
TOTAL APPROPRIATIONS	\$ -
Net Increase (Decrease) to Fund Balance	\$ 50,000

FORFEITURE FUND	
REVENUES	
Fines and Forfeitures	(25,000)
TOTAL REVENUES	\$ (25,000)
APPROPRIATIONS	
	-
TOTAL APPROPRIATIONS	\$ -
Net Increase (Decrease) to Fund Balance	\$ (25,000)

**INCREASE
(DECREASE)**

LIBRARY FUND

REVENUES

Property Tax Revenue	12,140
State Grants	4,384
Fines and Forfeitures	(9,038)
Donations	990
Other Revenue	(9,950)
TOTAL REVENUES	<u>\$ (1,474)</u>

APPROPRIATIONS

Personnel Services	(21,000)
Supplies	(3,300)
Other Services and Charges	25,397
TOTAL APPROPRIATIONS	<u>\$ 1,097</u>

Net Increase (Decrease) to Fund Balance	<u>\$ (2,571)</u>
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LIBRARY CONTRIBUTION FUND

REVENUES

-	-
TOTAL REVENUES	<u>\$ -</u>

APPROPRIATIONS

Capital Outlay	(34,750)
TOTAL APPROPRIATIONS	<u>\$ (34,750)</u>

Net Increase (Decrease) to Fund Balance	<u>\$ 34,750</u>
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2008 LIBRARY CONSTRUCTION DEBT FUND

REVENUES

Property Tax Revenue	(3,700)
Interest Income	210
TOTAL REVENUES	<u>\$ (3,490)</u>

APPROPRIATIONS

Debt Service	(45)
TOTAL APPROPRIATIONS	<u>\$ (45)</u>

Net Increase (Decrease) to Fund Balance	<u>\$ (3,445)</u>
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INCREASE
(DECREASE)

CAPITAL IMPROVEMENT (CIP) FUND	
REVENUES	
TOTAL REVENUES	-
	\$ -
APPROPRIATIONS	
Capital Outlay	(800,000)
TOTAL APPROPRIATIONS	\$ (800,000)
Net Increase (Decrease) to Fund Balance	\$ 800,000

WATER & SEWER FUND	
REVENUES	
Operating Revenue	835,000
Federal grants	42,000
Capital Contributions	54,000
TOTAL REVENUES	\$ 931,000
APPROPRIATIONS	
Personnel Services	42,000
Capital Outlay	(407,000)
TOTAL APPROPRIATIONS	\$ (365,000)
Net Increase (Decrease) to Fund Balance	\$ 1,296,000

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 15, 2020

Cortney Hanson
City Clerk

Budget Amendment# 2020-7 - June 15, 2020

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
General Fund			
Revenues			
101-000.00-403.001	Property Tax Revenue - County Chargeback	Property Tax Revenue	(25,000)
101-000.00-508.450	Federal grant revenue - COVID	Federal grants	636,000
101-000.00-508.450	Federal grant revenue - COVID	Federal grants	129,000
101-000.00-664.000	Interest on investments	Interest Income	(610)
			\$ 739,390
Appropriations			
101-172.00-704.012	COVID-19 Crisis	Personnel services	9,000
101-201.00-704.012	COVID-19 Crisis	Personnel services	9,000
101-205.00-704.012	COVID-19 Crisis	Personnel services	15,000
101-209.00-704.012	COVID-19 Crisis	Personnel services	15,000
101-215.00-704.012	COVID-19 Crisis	Personnel services	15,000
101-215.00-705.000	Temporary salaries	Personnel services	3,300
101-215.00-729.000	Election Supplies	Supplies	5,000
101-215.00-728.000	Postage	Supplies	7,000
101-253.00-704.012	COVID-19 Crisis	Personnel services	12,000
101-265.00-704.012	COVID-19 Crisis	Personnel services	9,000
101-265.10-704.012	COVID-19 Crisis	Personnel services	21,000
101-270.00-704.012	COVID-19 Crisis	Personnel services	12,000
101-270.00-810.000	Other Legal Fees	Other Services and Charges	3,000
101-295.00-704.012	COVID-19 Crisis	Personnel services	12,000
101-295.00-888.500	Community Newsletter (Engage)	Other Services and Charges	(22,271)
101-296.00-956.000	Conferences and workshops	Other Services and Charges	(1,809)
101-301.00-704.000	Permanent salaries	Personnel services	8,000
101-301.00-704.012	COVID-19 Crisis	Personnel services	273,000
101-301.00-706.330	Overtime - COVID-19	Personnel services	70,000
101-301.00-718.010	Pension - DB Unfunded Accrued Liab -COVID-19	Personnel services	24,000
101-301.00-740.301	Restricted/Donated Fund - Supplies	Supplies	4,170
101-301.00-838.000	COVID 1% Reduction	Other Services and Charges	40,000
101-301.00-851.000	Telephone	Other Services and Charges	25,000
101-301.00-922.000	Electricity	Other Services and Charges	7,000
101-337.00-704.012	COVID-19 Crisis	Personnel services	87,000
101-337.00-740.012	COVID-19 Crisis	Supplies	(20,000)
101-337.00-980.000	Communications equipment	Capital outlay	(20,000)
101-371.00-704.012	COVID-19 Crisis	Personnel services	48,000
101-442.00-704.012	COVID-19 Crisis	Personnel services	9,000
101-442.10-704.012	COVID-19 Crisis	Personnel services	15,000
101-442.20-704.012	COVID-19 Crisis	Personnel services	51,000
101-442.20-716.000	Insurance	Personnel services	14,000
101-442.30-704.012	COVID-19 Crisis	Personnel services	12,000
101-442.30-861.000	Gasoline and oil	Other Services and Charges	(24,000)
101-807.00-704.012	COVID-19 Crisis	Personnel services	12,000
101-807.00-816.034	Document Imaging/Scanning	Other Services and Charges	(10,000)
101-940.00-965.226	Transfer to Rubbish Collection Fund	Transfers Out	(9,000)
			\$ 739,390
Net Increase (decrease) to fund balance			\$ -
Ending Fund Balance		\$9,955,667	
Fund Balance as a % of total annual expenditures		27%	

GL #	Project/Item Description	Budget Category	Amount
Major Street Fund			
Revenues			
			-
			\$ -
Appropriations			
202-000.00-965.203	Transfer to Local Street Fund	Transfers Out	(278,911)
202-202.00-863.024	ENG023 & ENG024 Sig Mod 14/Hag & Bck/PTr	Capital Outlay	(52,964)
202-202.00-865.177	132-27 11 Mile Rd Rehab (Taft to Clark)	Capital Outlay	(3,656)
202-202.00-865.181	132-26 11 Mile Rehab (Beck to Wixom)	Capital Outlay	(5,902)
202-202.00-865.182	082-30 11 Mile Rehab (Taft to Beck)	Capital Outlay	(5,902)
202-202.00-865.403	Construction - Allocated to Fund 403	Capital Outlay	367,335
			\$ 20,000
Net Increase (decrease) to fund balance			\$ (20,000)

Ending Fund Balance	\$467,881
Fund Balance as a % of total annual expenditures	10%

Local Street Fund			
Revenues			
203-000.00-676.202	Transfer From Major Street Fund	Transfers In	(278,911)
			\$ (278,911)
Appropriations			
203-203.00-864.201	102-01 NRP 2019 - Concrete (FY 2019-20)	Capital Outlay	(5,398)
203-203.00-985.004	ENG002 2019 CPR Prog FY1920	Capital Outlay	(1,563)
203-203.00-865.403	Construction - Allocated to Fund 403	Capital Outlay	(672,159)
203-203.00-865.600	COVID - Estimated Rollover	Capital Outlay	418,209
			\$ (260,911)
Net Increase (decrease) to fund balance			\$ (18,000)

Ending Fund Balance	\$1,719,311
Fund Balance as a % of total annual expenditures	21%

Municipal Street Fund			
Revenues			
204-000.00-403.001	Property Tax Revenue - County Chargeback	Property Tax Revenue	(14,000)
204-000.00-633.100	Insurance Reimbursement	Other Revenue	34,299
			\$ 20,299
Appropriations			
204-204.00-866.000	Routine Maintenance	Maintenance	68,424
204-204.00-865.403	Construction - Allocated to Fund 403	Capital Outlay	69,175
204-204.00-974.476	ENG027 Boardwalk Repair/Replace	Capital Outlay	7,051
204-204.00-974.403	Construction - Allocated to Fund 403	Capital Outlay	235,649
			\$ 380,299
Net Increase (decrease) to fund balance			\$ (360,000)

Ending Fund Balance	\$1,524,321
Fund Balance as a % of total annual expenditures	18%

GL #	Project/Item Description	Budget Category	Amount
Parks, Recreation, and Cultural Services Fund			
Revenues			
208-000.00-508.450	Federal grant revenue - COVID	Federal grants	24,000
208-000.00-653.010	Youth soccer league	Program revenue	(15,000)
208-000.00-653.026	National tournament revenue	Program revenue	(6,750)
208-000.00-653.509	Sports camps/clinics (previously soccer)	Program revenue	4,000
208-000.00-653.512	Camp Lakeshore (prior Novi Day Camp)	Program revenue	(10,000)
208-000.00-653.001	Adult softball league	Program revenue	(8,000)
			\$ (11,750)
Appropriations			
208-691.00-704.012	COVID-19 Crisis	Personnel services	9,000
208-693.00-704.012	COVID-19 Crisis	Personnel services	9,000
208-695.00-704.012	COVID-19 Crisis	Personnel services	3,000
208-695.00-704.012	COVID-19 Crisis	Personnel services	3,000
			\$ 24,000
	Net Increase (decrease) to fund balance	\$	(35,750)
Ending Fund Balance		\$420,733	
Fund Balance as a % of total annual expenditures		12%	

Tree Fund			
Revenues			
209-000.00-664.000	Interest on Investments	Interest Income	4,575
209-000.00-665.261	Tree fund maintenance revenue	Other Revenue	(4,575)
			\$ -
Appropriations			
			\$ -
	Net Increase (decrease) to fund balance	\$	-

Drain Fund			
Revenues			
210-000.00-403.001	Property Tax Revenue - County Chargeback	Property Tax Revenue	(6,000)
210-000.00-664.000	Interest on Investments	Interest Income	988
210-000.00-665.000	Miscellaneous Revenue	Other Revenue	(8,980)
210-000.00-676.211	Transfer from Drain Perpetual Maintenance Fund	Transfers In	(43,000)
			\$ (56,992)
Appropriations			
210-211.00-865.143	133-05 Streambank Stab -Ingersol Creek	Capital Outlay	(37,992)
210-211.00-865.150	ENG032 Thornton Crk (Cntr St&9 mile)	Capital Outlay	(19,000)
			\$ (56,992)
	Net Increase (decrease) to fund balance	\$	-

Drain Perpetual Maintenance Fund			
Revenues			
211-000.00-664.000	Interest on Investments	Interest Income	50,000
			\$ 50,000
Appropriations			
211-000.00-965.210	Transfer to Drain Fund	Transfers Out	(43,000)
			\$ (43,000)
	Net Increase (decrease) to fund balance	\$	93,000

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Rubbish Collection Fund			
Revenues			
226-000.00-607.000	Charges for Services - Rubbish Collection	Licenses, permits and charges for services	6,093
226-000.00-664.000	Interest on Investments	Interest Income	3,382
226-000.00-676.101	Transfer from General Fund	Transfers In	(9,000)
			<u>\$ 475</u>
Appropriations			
226-226.00-808.100	Rubbish Monthly	Other Services and Charges	475
			<u>\$ 475</u>
	Net Increase (decrease) to fund balance		\$ -
Special Assessment Revolving Fund			
Revenues			
235-000.00-664.246	Interest on interfund borrow - CIA Fund	Interest income	\$ 57,100
			<u>\$ 57,100</u>
	Net Increase (decrease) to fund balance		\$ 57,100
Corridor Improvement Authority (CIA) Fund			
Revenues			
			-
			<u>\$ -</u>
Appropriations			
246-000.00-995.000	Interest expense	Debt service	57,100
			<u>\$ 57,100</u>
	Net Increase (decrease) to fund balance		\$ (57,100)
PEG Cable Fund			
Revenues			
263-000.00-664.000	Interest on investments	Interest Income	6,400
			<u>\$ 6,400</u>
Appropriations			
			-
			<u>\$ -</u>
	Net Increase (decrease) to fund balance		\$ 6,400
CDBG Fund			
Revenues			
264-000.00-502.100	HCD Programs reimbursement	Federal grants	50,000
			<u>\$ 50,000</u>
Appropriations			
264-264.00-891.000	HCD	Other services and charges	50,000
			<u>\$ 50,000</u>
	Net Increase (decrease) to fund balance		\$ -
Forfeiture Fund			
Revenues			
266-000.00-655.500	DEA Federal Forfeiture Funds	Fines and forfeitures	(25,000)
			<u>\$ (25,000)</u>
Appropriations			
			-
			<u>\$ -</u>
	Net Increase (decrease) to fund balance		\$ (25,000)

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Library Fund			
Revenues			
268-000.00-403.000	Property Tax Revenue - Current Levy	Property tax revenue	18,535
268-000.00-403.008	Property Tax Revenue - CIA Cap 2018	Property tax revenue	(6,395)
268-000.00-567.000	State aid	State sources	4,384
268-000.00-665.289	Adult programs	Donations	1,590
268-000.00-665.400	Gifts and donations	Donations	(600)
268-000.00-657.000	Library book fines	Fines and forfeitures	(9,038)
268-000.00-633.100	Insurance Reimbursement	Other revenue	13,159
268-000.00-665.000	Miscellaneous income	Other revenue	(7,900)
268-000.00-665.100	Copier	Other revenue	500
268-000.00-665.290	Library fund raising revenue	Other revenue	100
268-000.00-665.300	Meeting room	Other revenue	(16,000)
268-000.00-665.404	Novi Township assessment	Other revenue	191
			\$ (1,474)
Appropriations			
268-000.00-704.000	Permanent salaries	Personnel services	(20,000)
268-000.00-705.000	Temporary salaries	Personnel services	(18,000)
268-000.00-715.000	Social security	Personnel services	8,000
268-000.00-716.200	HSA - employer contribution	Personnel services	1,700
268-000.00-716.999	Insurance - Employee Reimbursement	Personnel services	5,000
268-000.00-718.200	Pension - defined contribution	Personnel services	2,300
268-000.00-727.000	Office supplies	Supplies	(3,000)
268-000.00-728.000	Postage	Supplies	(300)
268-000.00-803.000	Independent audit	Other services and charges	335
268-000.00-804.000	Medical service	Other services and charges	(400)
268-000.00-806.000	Legal fees	Other services and charges	3,000
268-000.00-816.000	Professional services	Other services and charges	(4,500)
268-000.00-817.000	Custodial services	Other services and charges	(3,300)
268-000.00-818.000	TLN Central Services	Other services and charges	4,000
268-000.00-880.000	Community promotion	Other services and charges	3,000
268-000.00-900.000	Printing, graphic design and publishing	Other services and charges	(3,000)
268-000.00-910.001	Insurance deductibles/Uninsured claims	Other services and charges	23,159
268-000.00-922.000	Electricity	Other services and charges	(3,000)
268-000.00-934.000	Building maintenance	Other services and charges	18,000
268-000.00-935.000	Vehicle maintenance	Other services and charges	(200)
268-000.00-941.000	Grounds maintenance	Other services and charges	(5,900)
268-000.00-956.000	Conferences and workshops	Other services and charges	(3,500)
268-000.00-986.000	Internal Technology - Capital Outlay	Other services and charges	500
268-000.00-986.000	Data Proc - camera replacement	Other services and charges	(2,797)
			\$ 1,097
		Net Increase (decrease) to fund balance	\$ (2,571)
Library Contribution Fund			
Revenues			
			-
			\$ -
Appropriations			
269-000.00-976.044	Auto Lending Library	Capital outlay	(34,750)
			\$ (34,750)
		Net Increase (decrease) to fund balance	\$ 34,750
2008 Library Construction Debt Fund			
Revenues			
317-000.00-403.001	Property Tax Revenue - County Chargebacks	Property Tax Revenue	(3,700)
317-000.00-664.000	Interest on Investments	Interest Income	210
			\$ (3,490)
Appropriations			
317-000.00-995.000	Interest Expense	Debt Service	(45)
			\$ (45)
		Net Increase (decrease) to fund balance	\$ (3,445)

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Capital Improvement Program (CIP) Fund			
Revenues			
			-
			<u>\$ -</u>
Appropriations			
400-691.00-977.020	PRC040 ITC Trl (Garfield/9 Mi to 11 Mi)	Capital Outlay	(600,000)
400-691.00-977.028	Bosco Property Improvements	Capital Outlay	(200,000)
			<u>\$ (800,000)</u>
Net Increase (decrease) to fund balance			\$ 800,000
Water and Sewer Fund			
Revenues			
592-000.00-410.000	Sewer service charges	Operating revenue	355,000
592-000.00-411.000	Water sales	Operating revenue	480,000
592-000.00-508.450	Federal grant revenue - COVID	Federal grants	42,000
592-000.00-666.002	Sewer tap connection fees	Capital Contributions	30,000
592-000.00-666.003	Water tap connection fees	Capital Contributions	24,000
			<u>\$ 931,000</u>
Appropriations			
592-592.00-704.012	COVID-19 Crisis	Personnel services	42,000
592-592.00-865.183	ENG008 Lee BeGole Dr (11Mile-Terminus)	Capital Outlay	(242,000)
592-592.00-976.053	WTS026 San Lift Station Access Dr Rehab	Capital Outlay	(100,000)
592-592.00-982.026	WTS014 Fixed Ntwrk -AMI Prj Ph1 antennas	Capital Outlay	(65,000)
			<u>\$ (365,000)</u>
Net Increase (decrease) to fund balance			\$ 1,296,000