



CITY OF NOVI CITY COUNCIL
APRIL 17, 2023

SUBJECT: Approval of resolution to authorize Budget Amendment #2023-4

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 third quarter budget amendment resolution and budget amendment detail are attached. The following is a summary of the significant items proposed within this amendment:

GENERAL FUND

This budget amendment reflects a use of the General Fund fund balance in the amount of \$225,000 and keeps the fund within Council set limits. Therefore, the fund balance will be reduced to \$12,737,800 with revenues increasing \$526,170 and expenditures increasing \$751,170. The following are highlights of the significant items included in the proposed budget amendment:

Revenues:

- **Federal Grants** increase in the amount of \$100,070 to reflect the final payment of 2021 FEMA funds received in March 2023.
- **State Sources** increase in the amount of \$490,958 to reflect anticipated additional state-shared revenues to be received over and above the amended

budget based on the current estimate from the State of Michigan Department of Treasury.

- **Interest Income** decrease in the amount of \$73,228 to reflect the continued impact the Fed's interest rate increases have had on the market value of current investments (only one increase during the past quarter). There have been nine rate increases since last March. Overall actual rate increases have resulted in significant actual interest income but continue to be net with unrealized losses each time rates increase. Finance will continue to closely monitor this revenue and continue to amend as needed. The losses are "unrealized" as no actual loss will be incurred since the City intends to hold the investments to maturity.

Appropriations:

- **Personnel Services** increase in the amount of \$149,800 to reflect final leave time payouts in the amount of \$110,000 (mostly police department-related), vacancy savings in the amount of \$60,000 (City Manager and Assessor), and net increase in permanent salaries and insurance costs in the amount of \$97,800 from personnel changes throughout departments.
- **Other Services and Charges** increase in the amount of \$473,370 to reflect continued increases with human resource-related legal fees for ongoing negotiations and arbitration \$30,000, continued contractual services for private development site plan reviews during DPW position vacancies \$60,000, unanticipated vehicle maintenance in the fire department \$60,000, fire recruitment-related expenditures \$45,000, and \$22,000 for the Winter Fest (see capital outlay below). Also, there is an increase to DPW's storm response expenditure budget in the amount of \$225,000 to cover costs to date related to City Council's initiative to pick up tree branches due to the significance of the recent ice storms.
- **Capital Outlay** decrease in the amount of \$22,000 to reallocate savings from the postponed City Clerk Department remodel project to fund the additional expenditures spent on the Winter Fest over and above the amended budget within the Community Relations Department. Also, \$136,400 for two light-duty vehicles with plows are being reclassified from the DPW Fleet Asset Department to the Integrated Solutions Parks Maintenance budget resulting in no net effect.
- **Allocated to Other Funds** increase in the amount of \$150,000 to reflect lower than anticipated DPW labor and equipment allocations from the General Fund to the Major Streets, Local Streets, Municipal Streets, and Drain funds. This is a contra expenditure account. Allocations are running less than budget, however; activity is anticipated to be in line with the prior fiscal year.

MAJOR, LOCAL AND MUNICIPAL STREET FUNDS

The Major Street Fund amendment proposes to increase the pavement striping maintenance expenditure budget by \$125,600 which was awarded at the April 3rd

Council Meeting. The fund also proposes to increase expenditures by \$61,000 to cover design costs of the Wixom Road and Left Turn Lane (10Mile-city limits) project. Construction is scheduled for the fiscal year 2023-2024. ACT 51 revenues are being increased in the Major and Local Street funds per MDOT estimates: \$756,707 and \$222,437, respectively. Also, to keep the Major, Local, and Municipal Street Funds within Council set limits, the amendment includes transfers between the three street funds as well.

PARKS, RECREATION, AND CULTURAL SERVICES FUND

The budget amendment proposes a net zero effect to fund balance by increasing revenue and expenditure budgets each by \$218,960. Parks and recreation program revenues are trending higher than anticipated through the third quarter, so the budget amendment increases the program revenue budget by approximately \$164,380 and increases related program expenditure budgets by \$182,720. Also, the OAS fitness program is trending higher than last year, so revenue and expenditure budgets are being increased \$54,580 and \$14,740; respectively, to bring the budget in line with projected activity.

FORFEITURE FUND

The Forfeiture Fund amendment proposes to increase revenue and expenditure budgets by \$14,500 each with a zero net effect to fund balance to bring the revenue budget in line with actual activity to date.

LIBRARY FUND AND LIBRARY CONTRIBUTION FUND

The proposed budget amendment decreases the Library Fund fund balance by \$117,711 and increases the Library Contribution Fund balance by \$116,819. The Library Board approved fiscal year-end projections at their board meeting held January 26, 2023. This amendment is needed to bring the City's budget in alignment with the Board's projections.

CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

The CIP Fund proposed budget amendment increases fund balance by \$408,282 to recognize savings in the amount of \$284,756 from sidewalk projects and reduce interest expense by \$193,621 to projected activity through year-end.

GUN RANGE FACILITY FUND

The Gun Range Facility Fund proposed budget amendment has a net zero effect on fund balance and increases revenues and expenditures each \$15,500. This amendment covers the unexpected wall and floor repair work that needed to be done and recognizes current and projected revenue activity.

SELF INSURANCE - HEALTH CARE FUND

The budget amendment proposes a net zero effect to fund balance by increasing the insurance revenue budget and claim expenditure budgets each by \$600,000 to bring the budget in line with current and projected activity. The City is required to pay all

claims first and then is reimbursed for all claims over the stop-loss deductible amount of \$100,000.

RECOMMENDED ACTION: Approval of resolution to authorize Budget Amendment #2023-4

RESOLUTION

NOW, THEREFORE BE IT RESOLVED that the following
Budget Amendment# 2023-4 is authorized:

	INCREASE (DECREASE)
GENERAL FUND	
REVENUES	
State Sources	490,958
Other Revenue	8,370
Interest Income	(73,228)
Federal Grants	100,070
TOTAL REVENUES	<u>\$ 526,170</u>
APPROPRIATIONS	
City Manager	
Personnel Services	(40,000)
City Clerk	
Capital Outlay	(22,000)
Integrated Solutions - Technology	
Personnel Services	40,000
Treasury Department	
Personnel Services	15,000
Assessing Department	
Personnel Services	(45,000)
Integrated Solutions - Facility Management	
Personnel Services	17,800
Integrated Solutions - FM: Parks Maintenance	
Capital Outlay	136,400
Human Resources	
Other Services and Charges	30,000
Police Department	
Personnel Services	75,000
Fire Department	
Personnel Services	2,000
Other Services and Charges	100,000
Community Development - Building	
Personnel Services	30,000

	INCREASE (DECREASE)
Department of Public Works - Administration	
Other Services and Charges	3,000
Department of Public Works - Engineering	
Personnel Services	10,000
Other Services and Charges	60,000
Department of Public Works - Field Operations	
Personnel Services	25,000
Allocated to Other Funds	150,000
Other Services and Charges	225,000
Department of Public Works - Fleet Asset	
Capital Outlay	(136,400)
Community Relations - Admin	
Other Services and Charges	55,370
Community Relations - Studio 6	
Personnel Services	20,000
TOTAL APPROPRIATIONS	<u><u>\$ 751,170</u></u>
Net Increase (Decrease) to Fund Balance	<u><u>\$ (225,000)</u></u>

Ending Fund Balance	\$12,737,800
Fund Balance as a % of total annual expenditures	29%

MAJOR STREET FUND	
REVENUES	
State Sources	756,707
Transfers in	(460,000)
TOTAL REVENUES	<u><u>\$ 296,707</u></u>
APPROPRIATIONS	
Capital Outlay	186,600
TOTAL APPROPRIATIONS	<u><u>\$ 186,600</u></u>
Net Increase (Decrease) to Fund Balance	<u><u>\$ 110,107</u></u>

Ending Fund Balance	\$1,204,914
Fund Balance as a % of total annual expenditures	17%

**INCREASE
(DECREASE)**

LOCAL STREET FUND

REVENUES

State Sources	222,437
Transfers In	(283,437)
TOTAL REVENUES	\$ (61,000)

APPROPRIATIONS

Maintenance	(61,000)
TOTAL APPROPRIATIONS	\$ (61,000)

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

Ending Fund Balance	\$870,006
Fund Balance as a % of total annual expenditures	10%

MUNICIPAL STREET FUND

REVENUES

State Sources	(3,470)
Other Revenue	33,993
TOTAL REVENUES	\$ 30,523

APPROPRIATIONS

Transfers Out	(743,437)
TOTAL APPROPRIATIONS	\$ (743,437)

Net Increase (Decrease) to Fund Balance **\$ 773,960**

Ending Fund Balance	\$5,458,829
Fund Balance as a % of total annual expenditures	66%

**INCREASE
(DECREASE)**

PARKS, RECREATION, & CULTURAL SERVICES FUND
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REVENUES

Program Revenue	164,380
Older Adult Program Revenue	54,580
TOTAL REVENUES	<u>\$ 218,960</u>

APPROPRIATIONS

756 Personnel Services	11,500
756 Program Expenditures	182,720
757 Personnel Services	10,000
757 Older Adult Program Expenditures	14,740
TOTAL APPROPRIATIONS	<u>\$ 218,960</u>

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

Ending Fund Balance	\$1,165,859
Fund Balance as a % of total annual expenditures	35%

TREE FUND

REVENUES

Donations	5,250
TOTAL REVENUES	<u>\$ 5,250</u>

APPROPRIATIONS

Other Services and charges	5,250
TOTAL APPROPRIATIONS	<u>\$ 5,250</u>

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

FORFEITURE FUND

REVENUES

Fines and Forfeitures	14,500
TOTAL REVENUES	<u>\$ 14,500</u>

APPROPRIATIONS

Capital Outlay	14,500
TOTAL APPROPRIATIONS	<u>\$ 14,500</u>

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

	INCREASE (DECREASE)
LIBRARY FUND	
REVENUES	
Property tax revenue	36,265
State sources	(1,000)
Fines and forfeitures	3,424
Other Revenue	(7,744)
TOTAL REVENUES	\$ 30,945
APPROPRIATIONS	
Personnel Services	74,264
Supplies	6,700
Other Services and Charges	67,780
Capital Outlay	(88)
TOTAL APPROPRIATIONS	\$ 148,656
Net Increase (Decrease) to Fund Balance	\$ (117,711)

LIBRARY CONTRIBUTION FUND	
REVENUES	
Donations	(1,123)
TOTAL REVENUES	\$ (1,123)
APPROPRIATIONS	
Supplies	358
Capital Outlay	(118,300)
TOTAL APPROPRIATIONS	\$ (117,942)
Net Increase (Decrease) to Fund Balance	\$ 116,819

COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
REVENUES	
Federal Grants	19,726
TOTAL REVENUES	\$ 19,726
Net Increase (Decrease) to Fund Balance	\$ 19,726

**INCREASE
(DECREASE)**

2008 LIBRARY CONSTRUCTION DEBT FUND
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REVENUES

Property Tax Revenue	3,645
State Sources	(3,165)
TOTAL REVENUES	<u>\$ 480</u>

APPROPRIATIONS

Debt Service	480
TOTAL APPROPRIATIONS	<u>\$ 480</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ -</u></u>
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CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

APPROPRIATIONS

Debt Service	(193,621)
Capital Outlay	(214,661)
TOTAL APPROPRIATIONS	<u>\$ (408,282)</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 408,282</u></u>
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GUN RANGE FACILITY FUND

REVENUES

Licenses, Permits, and Charges for Services	15,500
TOTAL REVENUES	<u>\$ 15,500</u>

APPROPRIATIONS

Capital Outlay	15,500
TOTAL APPROPRIATIONS	<u>\$ 15,500</u>

Net Increase (Decrease) to Fund Balance	<u><u>\$ 15,500</u></u>
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	INCREASE (DECREASE)
SELF INSURANCE - HEALTH CARE FUND	
REVENUES	
Other Revenue	450,000
Licenses, permits, and charges for services	150,000
TOTAL REVENUES	\$ 600,000
APPROPRIATIONS	
Personnel Services	600,000
TOTAL APPROPRIATIONS	\$ 600,000
Net Increase (Decrease) to Fund Balance	\$ -

RETIREE HEALTH CARE BENEFITS FUND	
REVENUES	
Other Revenue	200
TOTAL REVENUES	\$ 200
APPROPRIATIONS	
Personnel Services	200
TOTAL APPROPRIATIONS	\$ 200
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 April 17, 2023

Cortney Hanson
City Clerk

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
General Fund 101			
Revenues			
101-000.00-508.301	Federal Grants - FEMA	Federal grants	\$ 100,070
101-000.00-574.000	State Revenue Sharing	State Sources	490,958
101-000.00-665.000	Interest income	Interest Income	(73,228)
101-000.00-675.350	State of the City revenue	Other Revenue	6,870
101-000.00-675.351	City Superhero Showcase/Ethnic Taste & Tune Revenue	Other Revenue	1,500
			\$ 526,170
Expenditures			
101-172.00-704.000	Permanent salaries	Personnel Services	\$ (30,000)
101-172.00-716.000	Insurance	Personnel Services	(10,000)
101-215.00-976.097	Department Remodel - City Clerk	Capital outlay	(22,000)
101-228.00-704.000	Permanent salaries	Personnel Services	20,000
101-228.00-716.000	Insurance	Personnel Services	20,000
101-253.00-716.000	Insurance	Personnel Services	15,000
101-257.00-704.000	Permanent salaries	Personnel Services	(30,000)
101-257.00-716.000	Insurance	Personnel Services	(15,000)
101-265.00-704.000	Permanent salaries	Personnel Services	15,000
101-265.00-716.000	Insurance	Personnel Services	2,800
101-265.10-983.067	LDV023 LDV w/ plow (replace #697)	Capital outlay	68,200
101-265.10-983.072	LDV015 LDV w/plow (replace #651)	Capital outlay	68,200
101-270.00-806.600	Other legal fees	Other services and charges	30,000
101-301.00-704.250	Final Payout	Personnel Services	75,000
101-336.00-704.200	Wages - Stipend	Personnel Services	2,000
101-336.00-861.000	Gasoline and oil	Other services and charges	20,000
101-336.00-882.300	Recruitment - Paid on Call	Other services and charges	20,000
101-336.00-935.000	Vehicle maintenance	Other services and charges	60,000
101-371.00-704.000	Permanent salaries	Personnel Services	10,000
101-371.00-704.250	Final Payout	Personnel Services	20,000
101-441.00-802.400	Data Processing Fiber Connection	Other services and charges	3,000
101-441.10-716.000	Insurance	Personnel Services	10,000
101-441.10-816.021	Professional Services - Private Dvlpmnt Site Plan Review	Other services and charges	60,000
101-441.20-704.250	Final Payout	Personnel Services	15,000
101-441.20-716.000	Insurance	Personnel Services	10,000
101-441.20-936.207	Storm Response	Other services and charges	225,000
101-441.20-969.100	Allocated to other funds	Allocated to Other Funds	150,000
101-441.30-983.067	LDV023 LDV w/ plow (replace #697)	Capital outlay	(68,200)
101-441.30-983.072	LDV015 LDV w/plow (replace #651)	Capital outlay	(68,200)
101-725.00-728.000	Postage (fire recruiting flyers)	Other services and charges	25,000
101-725.00-880.650	Winter Fest	Other services and charges	22,000
101-725.00-881.350	State of the City	Other services and charges	6,870
101-725.00-881.500	Spring into Novi/Ethnic Taste & Tune	Other services and charges	1,500
101-725.10-716.000	Insurance	Personnel Services	20,000
			\$ 751,170
		Net Increase (decrease) to fund balance	\$ (225,000)

Ending Fund Balance	\$12,737,800
Fund Balance as a % of total annual expenditures	29%

Major Street Fund 202			
Revenues			
202-000.00-546.000	Gas and Weight Tax	State Sources	\$ 756,707
202-000.00-699.204	Transfer in from Municipal Street Fund	Transfers in	(460,000)
			\$ 296,707
Expenditures			
202-449.20-866.030	Routine Maint - Pavement Striping	Capital outlay	\$ 125,600
202-449.20-975.214	ENG058 Wixom Road&Lft Turn Lane (10 Mile-CL)	Capital outlay	61,000
			\$ 186,600
		Net Increase (decrease) to fund balance	\$ 110,107

Ending Fund Balance	\$1,204,914
Fund Balance as a % of total annual expenditures	17%

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
Local Street Fund 203			
Revenues			
203-000.00-546.000	Gas and Weight Tax	State sources	\$ 222,437
203-000.00-699.204	Transfer from Municipal Street Fund	Transfers in	(283,437)
			\$ (61,000)
Expenditures			
203-451.00-868.100	Winter Maintenance - Contractual Snow removal	Maintenance	\$ (61,000)
			\$ (61,000)
		Net Increase (decrease) to fund balance	\$ -
	Ending Fund Balance	\$870,006	
	Fund Balance as a % of total annual expenditures	10%	
Municipal Street Fund 204			
Revenues			
204-000.00-573.000	State Grants - Local Comm Stb Share	State sources	\$ (3,470)
204-000.00-678.000	Trunkline Maintenance Revenue	Other revenue	33,993
			\$ 30,523
Expenditures			
204-000.00-995.202	Transfers to Major Street Fund	Transfers out	\$ (460,000)
204-000.00-995.203	Transfers to Local Street Fund	Transfers out	(283,437)
			\$ (743,437)
		Net Increase (decrease) to fund balance	\$ 773,960
	Ending Fund Balance	\$5,458,829	
	Fund Balance as a % of total annual expenditures	66%	
Parks, Recreation, and Cultural Services Fund 208			
Revenues			
208-000.00-653.998	Fitness Program Revenue - OAS	Older Adult Program Revenue	\$ 54,580
208-000.00-653.999	Miscellaneous Program Revenue	Program Revenue	164,380
			\$ 218,960
Expenditures			
208-756.00-704.250	Final Payout	Personnel Services	\$ 11,500
208-756.00-960.999	Miscellaneous Program Expenditures	Program Expenditures	182,720
208-757.00-716.000	Insurance	Personnel Services	10,000
208-757.00-960.998	Older Adults - Fitness Expenditures	Older Adult Program Expenditures	14,740
			\$ 218,960
		Net Increase (decrease) to fund balance	\$ -
	Ending Fund Balance	\$1,165,859	
	Fund Balance as a % of total annual expenditures	35%	
Tree Fund 213			
Revenues			
213-000.00-674.000	Contributions and donations	Donations	\$ 5,250
			\$ 5,250
Expenditures			
213-000.00-936.210	Invasive Species Removal	Other services and charges	\$ 5,250
			\$ 5,250
		Net Increase (decrease) to fund balance	\$ -
Forfeiture Fund 262			
Revenues			
262-000.00-655.500	DEA federal forfeiture funds	Fines and forfeitures	\$ 14,500
			\$ 14,500
Expenditures			
262-302.00-983.000	Vehicles-federal forfeitures	Capital outlay	\$ 14,500
			\$ 14,500
		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	\$ 23,593
271-000.00-404.003	Property Tax Revenue-Brownfld Cap B1 08	Property Tax Revenue	(324)
271-000.00-404.006	Property Tax Revenue-Brownfld Cap B2 15	Property Tax Revenue	3,788
271-000.00-404.008	Property Tax Revenue - CIA Cap C1 2018	Property Tax Revenue	(245)
271-000.00-414.000	Property Tax Rev - Tax Tribunal Accr	Property Tax Revenue	1,000
271-000.00-415.000	Property Tax Revenue- County Chargebacks	Property Tax Revenue	(9,547)
271-000.00-567.000	State aid	Property Tax Revenue	18,000
271-000.00-658.000	State penal fines	Fines and forfeitures	4,224
271-000.00-659.000	Library book fines	Fines and forfeitures	(800)
271-000.00-675.100	Copier	State Sources	(1,000)
271-000.00-675.300	Meeting room	Other Revenue	(2,000)
271-000.00-675.404	Novi Township assessment	Other Revenue	256
271-000.00-675.650	Library Cafe	Other Revenue	(6,000)
			\$ 30,945
Expenditures			
271-000.00-704.000	Permanent salaries	Personnel Services	\$ 37,508
271-000.00-704.100	Severance/Incentive Pay	Personnel Services	14,000
271-000.00-704.210	Vacation Payout	Personnel Services	1,057
271-000.00-704.250	Final Payout	Personnel Services	10,000
271-000.00-705.000	Temporary salaries	Personnel Services	(20,000)
271-000.00-715.000	Social security	Personnel Services	3,000
271-000.00-718.010	Pension - DB Unfunded Accrued Lia	Personnel Services	28,699
271-000.00-728.000	Postage	Supplies	2,000
271-000.00-734.000	Computer supplies, software & licensing	Supplies	4,500
271-000.00-741.000	Supplies - Uniforms	Supplies	200
271-000.00-806.000	Legal fees	Other services and charges	1,000
271-000.00-816.000	Professional services	Other services and charges	12,000
271-000.00-817.000	Custodial services	Other services and charges	(1,000)
271-000.00-818.000	TLN Central Services	Other services and charges	(5)
271-000.00-820.001	Insurance deductibles/Uninsured claims	Other services and charges	1,980
271-000.00-851.000	Telephone	Other services and charges	10,000
271-000.00-855.000	TLN Automation Services	Other services and charges	9,000
271-000.00-921.000	Heat	Other services and charges	2,000
271-000.00-922.000	Electricity	Other services and charges	3,000
271-000.00-923.000	Water and sewer	Other services and charges	500
271-000.00-934.000	Building maintenance	Other services and charges	29,305
271-000.00-976.100	Parking lot improvements	Capital outlay	(88)
			\$ 148,656
		Net Increase (decrease) to fund balance	\$ (117,711)

Library Contribution Fund 272			
Revenues			
272-000.00-674.036	Diversity, Equity, & Inclusion	Donations	\$ (1,000)
272-000.00-674.229	Raising a Reader in Novi Sponsors	Donations	(1,000)
272-000.00-674.230	Collections/Materials Revenue	Donations	4,250
272-000.00-674.231	Buildings/Ground/ Furniture Revenue	Donations	(725)
272-000.00-674.232	Programming Revenue	Donations	352
272-000.00-674.233	Technology Library Revenue	Donations	(2,500)
272-000.00-674.234	Undesignated Misc Donations	Donations	(500)
			\$ (1,123)
Expenditures			
272-000.00-742.036	Diversity, Equity, & Inclusion	Supplies	\$ (1,000)
272-000.00-742.230	Collections/Materials Expense	Supplies	500
272-000.00-742.232	Programming Expense	Supplies	858
272-000.00-976.044	Auto Lending Library	Capital outlay	(2,500)
272-000.00-976.140	Automated Return System	Capital outlay	(115,800)
			\$ (117,942)
		Net Increase (decrease) to fund balance	\$ 116,819

Community Development Block Grant (CDBG) Fund 274			
Revenues			
274-000.00-522.100	HCD Programs reimbursement	Federal grants	\$ 19,726
			\$ 19,726
		Net Increase (decrease) to fund balance	\$ 19,726

<u>GL #</u>	<u>Project/Item Description</u>	<u>Budget Category</u>	<u>Amount</u>
2008 Library Construction Debt Fund 371			
Revenues			
371-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	\$ 3,645
371-000.00-573.000	State Grants - Local Comm Stab Share	State Sources	(3,165)
			\$ 480
Expenditures			
371-000.00-994.000	Interest Expense	Debt Service	\$ 480
			\$ 480
		Net Increase (decrease) to fund balance	\$ -
Capital Improvement Program (CIP) Fund 401			
Expenditures			
401-000.00-994.000	Interest expense	Debt service	\$ (193,621)
401-446.00-974.469	135-70 Seg 70 Meadow Gatew to 11 Mile	Capital outlay	(91,135)
401-446.00-974.478	2019 Pathways & ADA Improve	Capital outlay	(123,526)
			\$ (408,282)
		Net Increase (decrease) to fund balance	\$ 408,282
Gun Range Facility Fund 409			
Revenues			
409-000.00-632.200	Police-firearms range rental revenue	Licenses, Permits & Charges for Services	\$ 15,500
			\$ 15,500
Expenditures			
409-303.00-976.000	Building Improvements	Capital outlay	\$ 15,500
			\$ 15,500
		Net Increase (decrease) to fund balance	\$ -
Self Insurance - Health Care Fund 677			
Revenues			
677-000.00-613.000	Insurance - charges for services	Licenses, Permits & Charges for Services	\$ 150,000
677-000.00-676.677	Reimbursement-Stop Loss	Other Revenue	450,000
			\$ 600,000
Expenditures			
677-677.00-716.002	Health Insurance Claims	Personnel Services	\$ 600,000
			\$ 600,000
		Net Increase (decrease) to fund balance	\$ -
Retiree Health Care Benefits Fund 737			
Revenues			
737-000.00-675.000	Miscellaneous Income	Other Revenue	\$ 200
			\$ 200
Expenditures			
737-000.00-716.000	Insurance	Personnel Services	\$ 200
			\$ 200
		Net Increase (decrease) to fund balance	\$ -