Budget Amendment# 2023-5 - June 26, 2023

GL #	Project/Item Description	Budget Category	Amount
General Fund 101			
Revenues			
101-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	$ (70,000)
101-000.00-492.200	Wet, Wood, Landscape insp/review fees	Licenses, permits and charges for services	(89,154)
101-000.00-540.350	State and Other Grants	State Grants	20,800
101-000.00-543.200	Police Training Grant	State Sources	67,832
101-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	21,322
101-000.00-574.000	State Revenue Sharing	State Sources	108,287
101-000.00-655.000	Court Fees and Fines	Fines and Forfeitures	(35,000)
101-000.00-665.000	Interest in investments	Interest Income	(4,087)
101-000.00-675.000	Miscellaneous Income	Other Revenue	(20,000)
			$ -
Expenditures			
101-101.00-956.000	Conferences and workshops	Other services and charges	$ (8,000)
101-101.00-956.101	Conferences and Workshops - Council Members	Other services and charges	(6,000)
101-172.00-704.000	Permanent Salaries	Personnel Services	(25,000)
101-215.00-976.097	Clerk Reno	Capital Outlay	(256,000)
101-228.00-704.000	Permanent Salaries	Personnel Services	12,000
101-257.00-716.000	Insurance	Personnel Services	(10,000)
101-257.00-807.000	Personal Property Auditor	Other services and charges	(3,000)
101-257.00-816.900	Tax tribunal appraisals	Other services and charges	(34,000)
101-265.00-704.000	Permanent Salaries	Personnel Services	12,000
101-265.00-716.000	Insurance	Personnel Services	10,000
101-265.10-705.020	Temporary Salaries	Personnel Services	10,000
101-265.10-706.000	Overtime	Personnel Services	5,500
101-265.10-716.000	Insurance	Personnel Services	10,000
101-266.00-806.000	Legal Fees	Other services and charges	(95,000)
101-270.00-704.000	Permanent Salaries	Personnel Services	17,000
101-270.00-806.600	Other legal fees	Other services and charges	20,000
101-270.00-882.337	Recruitment - Fire	Other services and charges	10,000
101-336.00-935.000	Vehicle Maintenance	Other services and charges	75,000
101-371.00-716.000	Insurance	Personnel Services	18,000
101-441.00-704.000	Permanent Salaries	Personnel Services	6,500
101-441.00-716.000	Insurance	Personnel Services	12,000
101-441.10-704.000	Permanent Salaries	Personnel Services	30,700
101-441.10-716.000	Insurance	Personnel Services	9,300
101-441.20-704.000	Permanent Salaries	Personnel Services	80,000
101-441.20-716.000	Insurance	Personnel Services	35,000
101-441.20-936.207	Forestry Maint - Storm response	Other services and charges	165,000
101-725.00-888.500	Community Newsletter (Engage)	Other services and charges	65,000
101-725.00-900.000	Printing and publishing	Other services and charges	5,000
101-725.00-956.000	Conferences and workshops	Other services and charges	3,000
101-773.00-705.000	Temporary Salaries	Personnel Services	(9,000)
			$ 165,000
		Net Increase (decrease) to fund balance	**$ (165,000)**
	Ending Fund Balance	**$12,572,800**	
	Fund Balance as a % of total annual expenditures	**28%**	
Major Street Fund 202			
Revenues			
202-000.00-546.000	Gas and weight tax	State Sources	$ 200,000
202-000.00-665.000	Interest in investments	Interest Income	70,000
202-000.00-699.204	Transfer from Municipal Street Fund	Transfers in	558,900
			$ 828,900
Expenditures			
202-449.20-866.010	Routine Maint - Joint/Crack Seal	Maintenance	$ (54,000)
202-449.20-866.027	Routine Maint - TechCrete Road Repair	Maintenance	(63,700)
			$ (117,700)
		Net Increase (decrease) to fund balance	**$ 946,600**
	Ending Fund Balance	**$1,851,514**	
	Fund Balance as a % of total annual expenditures	**24%**	

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GL #	Project/Item Description	Budget Category		Amount
	Local Street Fund 203			
Revenues				
203-000.00-546.000	Gas and weight tax	State Sources	$	41,500
203-000.00-665.000	Interest in investments	Interest Income		30,937
203-000.00-699.204	Transfer from Municipal Street Fund	Transfers in		767,700
			$	840,137
Expenditures				
203-449.30-866.010	Routine Maint - Joint/Crack Seal	Maintenance	$	54,000
203-449.30-866.027	Routine Maint - TechCrete Road Repair	Maintenance		63,700
203.449.30-974.243	102-01 NRP 2023 - Asphalt (FY 2023-24)	Capital Outlay		500,000
			$	617,700
		Net Increase (decrease) to fund balance	**$**	**222,437**
	Ending Fund Balance	**$1,092,443**		
	Fund Balance as a % of total annual expenditures	**12%**		
	Municipal Street Fund 204			
Revenues				
204-000.00-415.000	Property Tax Revenue - County Chargebacks	Property Tax Revenue	$	30,000
204-000.00-491.000	Sidewalk Contrib in lieu of construction	Licenses, permits and charges for services		62,305
204-000.00-546.048	Metro Act ROW restricted revenue	Other Revenue		51,966
204-000.00-573.000	State Grants - Local Comm Stabilization	State Sources		17,867
204-000.00-665.000	Interest in investments	Interest Income		33,462
			$	195,600
Expenditures				
204-000.00-995.202	Transfer to Major Street Fund	Transfers out	$	558,900
204-000.00-995.203	Transfer to Local Street Fund	Transfers out		767,700
204-446.00-975.187	ENG060 10 Mile Rd & Oper Enhance RCOC	Capital Outlay		109,000
			$	1,435,600
		Net Increase (decrease) to fund balance	**$**	**(1,240,000)**
	Ending Fund Balance	**$2,254,016**		
	Fund Balance as a % of total annual expenditures	**23%**		
	Parks, Recreation, and Cultural Services Fund 208			
Revenues				
208-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	$	3,700
208-000.00-653.998	Miscellaneous Program Revenue - OAS	Older Adult Program Revenue		12,867
208-000.00-653.999	Miscellaneous Program Revenue	Program Revenue		19,992
208-000.00-674.999	Contributions - Misc	Donations		(9,900)
208-000.00-675.000	Miscellaneous Income	Other revenue		(3,700)
			$	22,959
Expenditures				
208-752.00-802.100	Bank Service Charges	Other services and charges	$	11,488
208-757.00-960.998	Older Adults - Misc Program Expenditures	Older Adult Program Expenditures		11,471
			$	22,959
		Net Increase (decrease) to fund balance	**$**	**-**
	Ending Fund Balance	**$1,165,859**		
	Fund Balance as a % of total annual expenditures	**33%**		
	Drain Fund 211			
Revenues				
211-000.00-573.000	State Grants - Local Comm Stabilization	State Sources	$	6,272
211-000.00-675.000	Miscellaneous Income	Other Revenue		1,053
211-000.00-699.152	Transfer from Drain Perpetual Maintenance Fund	Transfers In		20,000
			$	27,325
Expenditures				
211-445.00-936.127	Storm sewer maint - labor allocation	Maintenance	$	20,000
211-445.00-977.038	ENG084 Ped Tunnel replace - Lakeshore Park	Capital Outlay		7,325
			$	27,325
		Net Increase (decrease) to fund balance	**$**	**-**

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

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

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

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