



TOWN OF ERIE

MEMORANDUM

TO: Board of Trustees
A.J. Krieger, Town Administrator

CC: Town Clerk

FROM: Steve Felten, Finance Director

DATE: December 12, 2017

SUBJECT: 2nd Supplemental Appropriation – 2017 Budget

We are pleased to present the 2017 2nd Supplemental Appropriation to amend the 2017 Budget.

Staff generally presents two supplemental appropriations during the course of a calendar year. The first, typically presented in the May/June timeframe, primarily consists of carryover appropriations that were approved for the prior year budget. The second, usually presented around November or December, includes various adjustments that could not be anticipated when the original budget was prepared.

Accompanying this memo are three schedules: 1.) a summary of the proposed revenue and expenditure changes; 2.) a detail list of each proposed change; and 3.) a summary of changes in fund balance/working capital by fund, reflecting the proposed revised budget. This memorandum and the attached schedules provide information on all significant changes. Changes are split out by new requests, requests previously approved by the Board, and transfers of existing appropriations between budget line items.

Summary of Supplemental Appropriation Changes/Requests:

Revenue & Other Sources of Funds Changes:

Total projected revenues and other sources of funds are being increased \$11.9 million. The largest change is a \$5.5 million transfer to the Storm Drainage Operating Fund from the Storm Drainage Impact Fund. In 2016 the method of accounting for impact fee-funded storm drainage capital projects was changed. Prior to 2016 such projects were accounted for in the

impact fee fund. Beginning in 2016 these capital projects are accounted for in the operating fund, with a transfer from the impact fee fund to the extent the project can be paid for from impact fees. The original 2017 budget was prepared under the old procedures. This change reflects the new process.

Other significant increases include \$4.8 million in development-related fees, of which \$3.5 million are multi-family/townhome related, and increases in utility fund revenues totaling \$862 thousand, primarily related to irrigation and development related usage.

Expenditure Requests:

Total requested expenditure changes reflect an increase of \$7.3 million, primarily related to the change in the accounting for impact fee-funded storm drainage projects discussed above, reflected as a \$5.5 million transfer from the Storm Drainage Impact Fund to the Storm Drainage Operating Fund.

Brief descriptions of significant additional expenditure requests follow.

Operations Expenditure Changes – There are a total of \$793 thousand in net personnel and operations expenditure requests (non-capital, non-debt), of which \$370 thousand have already been approved by the Board. There are a total of \$222 thousand in additional requests for various legal expenses, including for litigation, oil and gas, water projects and municipal court operations.

Capital Outlay Expenditures – Capital expenditure requests total \$996 thousand, of which \$947 thousand have already been approved by the Board, primarily related to Town Hall. There is a \$300 thousand request for additional Beacon meters due to more permits and replacements than budgeted. This request was largely offset by the elimination of a project in the parks improvement impact fund. There is also an appropriation request in the amount of \$10,000 for an economic-development related expenditure.

Other Fund Balance/Working Capital Changes:

In addition to revenues and expenditures, other items can effect fund balance or working capital. In preparing the original 2017 budget it was assumed that the Nine Mile project would result in a repayment of \$5 million of the advance from the URA to the General Fund. It is currently anticipated that this advance will be repaid in 2018/2019.

Summary – Fund Balance Rollforward:

The final schedule in the packet presents changes in fund balance or working capital for each fund, reflecting the original 2017 budget as revised. As can be seen from this rollforward, we do not anticipate any negative fund balances as a result of the 2017 2nd Supplemental Appropriation.

2017 2nd Supplemental - Summary of Changes by Fund:

	Expenditures & Other Uses					Change in Fund Balance	
	Revenues & Other Sources	New Requests	Rollovers	Previously Approved by the Board	Transfers		Total Expenditures
General Fund	1,173,000	320,200	-	369,900	-	690,100	482,900
Water Fund	3,047,000	401,500	-	-	-	401,500	2,645,500
Wastewater Fund	459,200	10,000	-	-	-	10,000	449,200
Storm Drainage Operating Fund	5,464,500	-	-	-	5,462,500	5,462,500	2,000
Airport Fund	157,500	-	-	114,400	-	114,400	43,100
Transportation Impact Fund	308,000	-	-	-	-	-	308,000
Public Facilities Impact Fund	228,000	-	-	832,500	-	832,500	(604,500)
Parks Improvement Impact Fund	400,600	(260,000)	-	-	-	(260,000)	660,600
Tree Impact Fund	51,800	-	-	-	-	-	51,800
Storm Drainage Impact Fund	218,000	5,462,500	-	-	(5,462,500)	-	218,000
Trails & Natural Areas Fund	358,900	-	-	-	-	-	358,900
Conservation Trust Fund	-	-	-	-	-	-	-
Cemetery Fund	10,000	-	-	-	-	-	10,000
Forfeiture & Seizure Fund	-	-	-	-	-	-	-
Total - All Funds	11,876,500	5,934,200	-	1,316,800	-	7,251,000	4,625,500

2017 2nd Supplemental - Change Detail:				-	-	-	-			
			Budget							
			After 1st	New		Board	Transfers/	Total	Amended	
Fund	Account #	Name/Description	Supplemental	Revenues/ Requests	Rollovers	Approved	Deferrals	Proposed Changes	Budget	Comments
1	Revenues:									
2										
3	General	100-00-000-401000-000000	Sales Taxes - Non-Vehicles - Unrestricted	4,873,000	27,000	-	-	27,000	4,900,000	Revised projection
4	General	100-00-000-401100-000000	Sales Taxes - Vehicles - Unrestricted	2,085,000	115,000	-	-	115,000	2,200,000	Revised projection
5	General	100-00-000-402000-000000	Use Taxes - Residential - SF - New Constr.	2,185,500	14,500	-	-	14,500	2,200,000	Revised projection
6	General	100-00-000-402010-000000	Use Taxes - Residential - MF - New Constr.	-	336,000	-	-	336,000	336,000	Revised projection
7	General	100-00-000-402100-000000	Use Taxes - Residential - SF - Renovation	250,000	35,000	-	-	35,000	285,000	Revised projection
8	General	100-00-000-402200-000000	Use Taxes - Commercial - New Constr.	140,000	(60,000)	-	-	(60,000)	80,000	Revised projection
9	General	100-00-000-402300-000000	Use Taxes - Commercial - Renovation	15,000	10,000	-	-	10,000	25,000	Revised projection
10	General	100-00-000-404000-000000	Specific Ownership Taxes	275,000	25,000	-	-	25,000	300,000	Revised projection
11	General	100-00-000-410400-000000	Cigarette Taxes	7,000	(500)	-	-	(500)	6,500	Revised projection
12	General	100-00-000-410500-000000	Severance Taxes	85,000	(15,000)	-	-	(15,000)	70,000	Revised projection
13	General	100-00-000-410600-000000	Federal Mineral Lease Funds	72,000	(16,000)	-	-	(16,000)	56,000	Revised projection
14	General	100-00-000-412100-000000	Senior Citizens Grant - Weld	-	2,000	-	-	2,000	2,000	Revised projection
15	General	100-00-000-412200-000000	Miscellaneous Grants - Non-Capital	-	22,000	-	-	22,000	22,000	Revised projection
16	General	100-00-000-433000-000000	Landfill Fees	2,200,000	75,000	-	-	75,000	2,275,000	Revised projection
17	General	100-00-000-440010-000000	Bldg Permits - Residential - MF - New Constr.	-	225,000	-	-	225,000	225,000	Revised projection
18	General	100-00-000-440100-000000	Bldg Permits - Residential - SF - Renovation	225,000	55,000	-	-	55,000	280,000	Revised projection
19	General	100-00-000-441000-000000	Bldg Permits - Commercial - New Constr.	89,000	(35,000)	-	-	(35,000)	54,000	Revised projection
20	General	100-00-000-441100-000000	Bldg Permits - Commercial - Renovation	-	35,000	-	-	35,000	35,000	Revised projection
21	General	100-00-000-442000-000000	Reinspection Fees	7,000	(5,000)	-	-	(5,000)	2,000	Revised projection
22	General	100-00-000-442100-000000	Annexation, Subdivision, & Zoning Fees	100,000	55,000	-	-	55,000	155,000	Revised projection
23	General	100-00-000-442200-000000	Engineering Fees	75,000	15,000	-	-	15,000	90,000	Revised projection
24	General	100-00-000-442300-000000	Public Improvement Permits	350,000	180,000	-	-	180,000	530,000	Revised projection
25	General	100-00-000-442400-000000	Grading/Stormwater Quality Permits	5,000	5,000	-	-	5,000	10,000	Revised projection
26	General	100-00-000-442500-000000	Excavation Permits	1,000	10,000	-	-	10,000	11,000	Revised projection
27	General	100-00-000-450000-000000	Municipal Court Fines	250,000	(20,000)	-	-	(20,000)	230,000	Revised projection
28	General	100-00-000-450200-000000	Court Fines & Forfeitures	11,000	(5,000)	-	-	(5,000)	6,000	Revised projection
29	General	100-00-000-480000-000000	Investment Income - Pooled	150,000	25,000	-	-	25,000	175,000	Revised projection
30	General	100-00-000-481020-000000	Oil & Gas Royalties	50,000	15,000	-	-	15,000	65,000	Revised projection
31	General	100-00-000-481160-000000	Proceeds from Insurance Claims	-	25,000	-	-	25,000	25,000	Revised projection
32	General	100-00-000-489900-000000	Miscellaneous Income	27,000	23,000	-	-	23,000	50,000	Revised projection
33										
34				1,173,000	-	-	-	1,173,000		
35										
36										
37	Water	500-00-000-421000-000000	Water Tap Fees - Residential - SF	5,928,200	(50,000)	-	-	(50,000)	5,878,200	Revised projection
38	Water	500-00-000-421010-000000	Water Tap Fees - Residential - MF	-	606,000	-	-	606,000	606,000	Revised projection
39	Water	500-00-000-421050-000000	Water Tap Fees - Residential - Irrig	68,000	225,000	-	-	225,000	293,000	Revised projection
40	Water	500-00-000-421100-000000	Water Tap Fees - Commercial	175,000	80,000	-	-	80,000	255,000	Revised projection
41	Water	500-00-000-422010-000000	Water Rights Fees - Residential - MF	-	973,000	-	-	973,000	973,000	Revised projection
42	Water	500-00-000-422050-000000	Water Rights Fees - Residential - Irrig	-	269,000	-	-	269,000	269,000	Revised projection
43	Water	500-00-000-422100-000000	Water Rights Fees - Commercial	103,000	56,000	-	-	56,000	159,000	Revised projection
44	Water	500-00-000-430000-000000	Water Sales - Residential	6,411,000	(11,000)	-	-	(11,000)	6,400,000	Revised projection
45	Water	500-00-000-430050-000000	Water Sales - Irrigation	926,000	199,000	-	-	199,000	1,125,000	Revised projection
46	Water	500-00-000-430100-000000	Water Sales - Commercial	229,000	71,000	-	-	71,000	300,000	Revised projection
47	Water	500-00-000-430110-000000	Water Sales - Hydrant Sales	157,000	309,000	-	-	309,000	466,000	Revised projection
48	Water	500-00-000-430200-000000	Water Sales - Reuse	25,000	105,000	-	-	105,000	130,000	Revised projection
49	Water	500-00-000-430700-000000	Raw Water Lease Income	25,000	150,000	-	-	150,000	175,000	Revised projection
50	Water	500-00-000-430800-000000	Water Late Payment Penalties	20,000	(5,000)	-	-	(5,000)	15,000	Revised projection
51	Water	500-00-000-480000-000000	Investment Income - Pooled	150,000	60,000	-	-	60,000	210,000	Revised projection

2017 2nd Supplemental - Change Detail:				-	-	-	-			
			Budget	New		Board	Transfers/	Total	Amended	
	Fund	Account #	After 1st	Revenues/	Rollovers	Approved	Deferrals	Proposed	Budget	Comments
			Supplemental	Requests				Changes		
52	Water	500-00-000-480010-000000		10,000	-	-	-	10,000	10,000	Revised projection
53										
54				3,047,000	-	-	-	3,047,000		
55										
56										
57	Wastewater	510-00-000-423010-000000		270,000	-	-	-	270,000	270,000	Revised projection
58	Wastewater	510-00-000-430300-000000	4,054,000	46,000	-	-	-	46,000	4,100,000	Revised projection
59	Wastewater	510-00-000-470100-000000	273,000	8,000	-	-	-	8,000	281,000	Revised projection
60	Wastewater	510-00-000-470110-000000	123,800	116,200	-	-	-	116,200	240,000	Revised projection
61	Wastewater	510-00-000-470200-000000	21,000	4,000	-	-	-	4,000	25,000	Revised projection
62	Wastewater	510-00-000-480000-000000	120,000	15,000	-	-	-	15,000	135,000	Revised projection
63										
64				459,200	-	-	-	459,200		
65										
66										
67	Storm Drainage	520-00-000-430500-000000	707,000	(7,000)	-	-	-	(7,000)	700,000	Revised projection
68	Storm Drainage	520-00-000-480000-000000		9,000	-	-	-	9,000	9,000	Revised projection
69										
70				2,000	-	-	-	2,000		
71										
72										
73	Airport	530-00-000-411100-100168		352,900	-	-	-	352,900	352,900	Grant amount adjustment, correction of split Federal/State
74	Airport	530-00-000-411200-100168	250,000	(230,400)	-	-	-	(230,400)	19,600	Grant amount adjustment, correction of split Federal/State
75	Airport	530-00-000-481180-000000		35,000	-	-	-	35,000	35,000	Sale of surplus equipment
76										
77				157,500	-	-	-	157,500		
78										
79										
80	Transportation	300-00-000-420010-000000		214,000	-	-	-	214,000	214,000	Revised projection
81	Transportation	300-00-000-420020-000000	223,000	(157,000)	-	-	-	(157,000)	66,000	Revised projection
82	Transportation	300-00-000-424100-000000		226,000	-	-	-	226,000	226,000	Revised projection
83	Transportation	300-00-000-480000-000000		25,000	-	-	-	25,000	25,000	Revised projection
84										
85				308,000	-	-	-	308,000		
86										
87										
88	Public Facilities	310-00-000-420110-000000		260,000	-	-	-	260,000	260,000	Revised projection
89	Public Facilities	310-00-000-420120-000000	132,000	(32,000)	-	-	-	(32,000)	100,000	Revised projection
90										
91				228,000	-	-	-	228,000		
92										
93										
94	Parks Imp.	320-00-000-420210-000000		360,000	-	-	-	360,000	360,000	Revised projection
95	Parks Imp.	320-00-000-424000-000000	20,600	20,600	-	-	-	20,600	41,200	Revised projection
96	Parks Imp.	320-00-000-480000-000000	3,000	20,000	-	-	-	20,000	23,000	Revised projection
97										
98				400,600	-	-	-	400,600		
99										
100										

2017 2nd Supplemental - Change Detail:				-	-	-	-				
				Budget After 1st Supplemental	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments
101	Tree Impact	330-00-000-420410-000000	Tree Impact Fees - MF	-	49,000	-	-	-	49,000	49,000	Revised projection
102	Tree Impact	330-00-000-480000-000000	Investment Income - Pooled	200	2,800	-	-	-	2,800	3,000	Revised projection
103											
104					51,800	-	-	-	51,800		
105											
106											
107											
108	Storm Dr. Imp.	340-00-000-420310-000000	Storm Drainage Impact Fees - Res - MF	-	213,000	-	-	-	213,000	213,000	Revised projection
109	Storm Dr. Imp.	340-00-000-420320-000000	Storm Drainage Impact Fees - Cml	38,000	(20,000)	-	-	-	(20,000)	18,000	Revised projection
110	Storm Dr. Imp.	340-00-000-480000-000000	Investment Income - Pooled	-	25,000	-	-	-	25,000	25,000	Revised projection
111											
112					218,000	-	-	-	218,000		
113											
114											
115	Trails	210-00-000-424300-000000	Cash In Lieu - Open Space	-	358,900	-	-	-	358,900	358,900	Revised projection
116											
117					358,900	-	-	-	358,900		
118											
119											
120	Cemetery	280-00-000-433200-000000	Cemetery Fees	15,000	10,000	-	-	-	10,000	25,000	Revised projection
121											
122					10,000	-	-	-	10,000		
128											
129											
130			Total Revenue changes		6,414,000	-	-	-	6,414,000		
131											
132											
133											
134											
135	Transfers In:										
136											
137	Storm - Oper.	520-00-000-495340-000000	Transfers from Storm Drainage Impact Fund	-	5,462,500	-	-	-	5,462,500	5,462,500	New accounting procedure
138											
139			Total Transfers In changes		5,462,500	-	-	-	5,462,500		
140											
141											
151											

2017 2nd Supplemental - Change Detail:				-	-	-	-			
			Budget							
			After 1st	New		Board	Transfers/	Total	Amended	
	Fund	Account #	Supplemental	Revenues/	Rollovers	Approved	Deferrals	Proposed	Budget	Comments
				Requests				Changes		
152										
153	Personnel Expenditures:									
154										
155	General - TA	100-20-110-503000-000000	-	-	-	-	1,200	1,200	1,200	Transfer
156	General - TA	100-20-510-503100-000000	10,000	-	-	-	5,300	5,300	15,300	Transfer
157	General - P&R	100-50-820-500100-201050	23,900	-	-	-	5,600	5,600	29,500	Transfer
158	General - P&R	100-50-820-500100-201300	297,500	-	-	-	(8,100)	(8,100)	289,400	Transfer
159	General - P&R	100-50-820-500100-201600	179,000	-	-	-	(8,200)	(8,200)	170,800	Transfer
160	General - P&R	100-50-820-500100-201650	190,900	-	-	-	5,000	5,000	195,900	Transfer
161	General - P&R	100-50-820-500100-201700	276,400	-	-	-	5,700	5,700	282,100	Transfer
162	General - P&R	100-50-820-500100-202800	63,300	-	-	-	20,700	20,700	84,000	Transfer
163	General - P&R	100-50-820-500300-201050	-	-	-	-	200	200	200	Transfer
164	General - P&R	100-50-820-500300-201300	6,800	-	-	-	(200)	(200)	6,600	Transfer
165	General - P&R	100-50-820-500300-201600	2,800	-	-	-	(200)	(200)	2,600	Transfer
166	General - P&R	100-50-820-500300-201650	-	-	-	-	200	200	200	Transfer
167	General - PS	100-60-610-500000-000000	73,800	-	-	-	9,300	9,300	83,100	Transfer
168	General - PS	100-60-610-501000-000000	31,100	-	-	-	7,600	7,600	38,700	Transfer
169	General - PS	100-60-620-500000-000000	158,600	-	-	-	172,100	172,100	330,700	Transfer
170	General - PS	100-60-620-500300-000000	20,000	7,500	-	-	5,000	12,500	32,500	Increase in calls, et al
171	General - PS	100-60-630-500000-000000	1,552,700	-	-	-	(181,400)	(181,400)	1,371,300	Transfer
172	General - PS	100-60-630-500300-000000	63,000	7,500	-	-	(5,000)	2,500	65,500	Increase in calls, et al
173	General - PS	100-60-630-501000-000000	501,800	-	-	-	(7,600)	(7,600)	494,200	Transfer
174	General - PW	100-70-450-500300-000000	500	-	-	-	600	600	1,100	Transfer
175	General - CC	100-80-110-502100-000000	1,848,800	-	-	-	(1,000)	(1,000)	1,847,800	Transfer
176	General - CC	100-80-110-502280-000000	8,500	-	-	-	1,000	1,000	9,500	Transfer
177										
178				15,000	-	-	27,800	42,800		
184										
185										
186	Wastewater	510-70-730-500300-000000	15,400	-	-	-	(800)	(800)	14,600	Transfer
187										
188				-	-	-	(800)	(800)		
194										
195										
196				Total Personnel Expenditure Changes				42,000		
197										
198										
199										

2017 2nd Supplemental - Change Detail:				-	-	-	-				
			Budget								
			After 1st	New			Board	Transfers/	Total	Amended	
Fund	Account #	Name/Description	Supplemental	Revenues/	Rollovers	Approved	Deferrals	Proposed	Changes	Budget	Comments
				Requests							
200											
201	Operations Expenditures:										
202											
203	General - LEG	100-10-110-530120-000000	Office Supplies	2,500	-	-	(200)	(200)	2,300	Transfer	
204	General - LEG	100-10-110-560340-000000	Printing & Copy Services	-	-	-	200	200	200	Transfer	
205	General - LEG	100-10-110-573100-000000	Special Events	20,200	-	-	(2,600)	(2,600)	17,600	Transfer	
206	General - LEG	100-10-110-575000-000000	Economic Development	68,200	-	-	2,600	2,600	70,800	Transfer	
207	General - LEG	100-10-110-575110-000000	Historical Preservation Commission	10,000	15,000	-	-	15,000	25,000	Offset by grant revenue	
208	General - LEG	100-10-110-575120-000000	Grants to Erie Chamber of Commerce	92,000	-	-	3,000	3,000	95,000	Transfer	
209	General - LEG	100-10-110-575140-000000	Grants to Other Outside Agencies	91,000	-	-	(3,000)	(3,000)	88,000	Transfer	
210	General - LEG	100-20-110-573020-000000	Travel & Conferences	10,900	-	-	(1,200)	(1,200)	9,700	Transfer	
211	General - TA	100-20-210-560000-500002	Legal Services - Oil and Gas	-	50,000	-	-	50,000	50,000	Additional work at request of Board	
212	General - TA	100-20-210-560040-000000	Legal Services - Litigation	30,000	-	-	(30,000)	(30,000)	-	Transfer	
213	General - TA	100-20-210-560040-500000	Legal Services - Litigation - Harber	-	-	-	30,000	30,000	30,000	Transfer	
214	General - TA	100-20-210-560040-500004	Legal Services - Litigation - City of Lafayette	-	160,000	-	-	160,000	160,000	Litigation costs - reimbursement expected	
215	General - TA	100-20-210-560060-000000	Legal Services - Other	80,000	(40,000)	-	-	(40,000)	40,000	Revised projection	
216	General - TA	100-20-510-530120-000000	Office Supplies	2,500	-	-	4,000	4,000	6,500	Transfer	
217	General - TA	100-20-510-560000-000000	Legal Services	17,500	-	-	(12,300)	(12,300)	5,200	Transfer	
218	General - TA	100-20-510-560100-000000	Consultation Services	6,500	8,000	-	-	8,000	14,500	Employee survey/personnel-related project	
219	General - TA	100-20-510-560340-000000	Printing & Copy Services	2,800	-	-	(1,000)	(1,000)	1,800	Transfer	
220	General - TA	100-20-510-573020-000000	Travel & Conferences	4,700	1,500	-	1,000	2,500	7,200	Increase in staff	
221	General - TA	100-20-510-573120-000000	Advertising & Publishing	15,600	1,000	-	3,000	4,000	19,600	Increase in # of positions/turnover	
222	General - TA	100-20-550-570000-000000	Program Operations	14,100	-	-	1,000	1,000	15,100	Transfer	
223	General - TA	100-20-550-573000-000000	Training & Tuition	10,000	-	-	(1,000)	(1,000)	9,000	Transfer	
224	General - TA	100-20-910-560100-000000	Consultation Services	200,000	-	-	(100,000)	(100,000)	100,000	Transfer	
225	General - TA	100-20-910-560100-100282	Consultation Services - I-25/Erie Parkway Master Plan	-	-	350,000	100,000	450,000	450,000	Agenda item 17-405 - 11/14/17	
226	General - FIN	100-40-520-530120-000000	Office Supplies	2,900	-	-	1,000	1,000	3,900	Transfer	
227	General - FIN	100-40-520-560100-000000	Consultation Services	-	10,400	-	-	10,400	10,400	Penalties from 2015 IRS employee tax audit	
228	General - FIN	100-40-520-573000-000000	Training & Tuition	1,500	-	-	1,500	1,500	3,000	Transfer	
229	General - FIN	100-40-520-573020-000000	Travel & Conferences	4,400	-	-	(2,500)	(2,500)	1,900	Transfer	
230	General - P&R	100-50-110-560100-000000	Consultation Services	47,000	-	-	25,000	25,000	72,000	Transfer	
231	General - P&R	100-50-110-560340-000000	Printing & Copy Services	1,000	-	-	1,500	1,500	2,500	Transfer	
232	General - P&R	100-50-110-560360-000000	Courier Services	300	-	-	100	100	400	Transfer	
233	General - P&R	100-50-110-573000-000000	Training & Tuition	2,500	-	-	1,000	1,000	3,500	Transfer	
234	General - P&R	100-50-110-573020-000000	Travel & Conferences	8,800	-	-	3,700	3,700	12,500	Transfer	
235	General - P&R	100-50-110-573120-000000	Advertising & Publishing	10,000	-	-	(6,300)	(6,300)	3,700	Transfer	
236	General - P&R	100-50-810-510800-000000	Utilities - Reimbursable	2,300	-	-	300	300	2,600	Transfer	
237	General - P&R	100-50-810-520100-000000	Bldgs/Grounds Maint Services	17,700	-	-	(200)	(200)	17,500	Transfer	
238	General - P&R	100-50-810-521400-000000	Sprinkler Syst Maint Services	16,300	3,900	-	(1,400)	2,500	18,800	Offset in insurance proceeds	
239	General - P&R	100-50-810-521500-000000	Sprinkler Syst Maint Services - Reimb.	2,400	2,400	-	700	3,100	5,500	Offset in insurance proceeds	
240	General - P&R	100-50-810-521800-000000	Water Feature Maint Services	2,000	-	-	1,900	1,900	3,900	Transfer	
241	General - P&R	100-50-810-522100-000000	Equipment Maint Services	3,800	-	-	(800)	(800)	3,000	Transfer	
242	General - P&R	100-50-810-530120-000000	Office Supplies	2,000	-	-	400	400	2,400	Transfer	
243	General - P&R	100-50-810-530160-000000	Tools & Equipment	3,000	-	-	2,100	2,100	5,100	Transfer	
244	General - P&R	100-50-810-530180-000000	Safety Supplies	4,800	-	-	1,000	1,000	5,800	Transfer	
245	General - P&R	100-50-810-531000-000000	Park Maint Supplies	29,500	-	-	100	100	29,600	Transfer	
246	General - P&R	100-50-810-531020-000000	Open Space/Trails Maint Supplies	26,500	-	-	(5,100)	(5,100)	21,400	Transfer	
247	General - P&R	100-50-810-531080-000000	Forestry Maint Supplies	10,000	-	-	2,500	2,500	12,500	Transfer	
248	General - P&R	100-50-810-531100-000000	Sprinkler Syst Maint Supplies	26,800	-	-	(1,000)	(1,000)	25,800	Transfer	
249	General - P&R	100-50-810-531180-000000	Water Feature Maint Supplies	2,500	-	-	(1,100)	(1,100)	1,400	Transfer	
250	General - P&R	100-50-810-534000-000000	Vehicle Maint Supplies	500	-	-	2,800	2,800	3,300	Transfer	
251	General - P&R	100-50-810-560100-000000	Consultation Services	25,400	-	-	(25,000)	(25,000)	400	Transfer	

2017 2nd Supplemental - Change Detail:											
				Budget							
				After 1st	New		Board	Transfers/	Total	Amended	
Fund	Account #	Name/Description	Supplemental	Revenues/	Rollovers	Approved	Deferrals	Proposed	Changes	Budget	Comments
				Requests							
252	General - P&R	100-50-810-560340-000000	Printing & Copy Services	500	-	-	-	200	200	700	Transfer
253	General - P&R	100-50-810-570240-000000	Mosquito Control Program	16,000	-	-	-	(3,500)	(3,500)	12,500	Transfer
254	General - P&R	100-50-810-573020-000000	Travel & Conferences	4,500	-	-	-	500	500	5,000	Transfer
255	General - P&R	100-50-810-573170-000000	Equipment/Vehicle Rental - Operating Lease	11,000	-	-	-	600	600	11,600	Transfer
256	General - P&R	100-50-820-520100-000000	Bldgs/Grounds Maint Services	8,500	-	-	-	3,800	3,800	12,300	Transfer
257	General - P&R	100-50-820-531220-000000	ECP Concession Supplies	24,500	-	-	-	3,000	3,000	27,500	Transfer
258	General - P&R	100-50-820-531240-000000	Pool Chemicals/Maint Supplies	26,300	-	-	-	(1,000)	(1,000)	25,300	Transfer
259	General - P&R	100-50-820-531260-000000	Fitness Equip Maint Supplies	21,500	-	-	-	(500)	(500)	21,000	Transfer
260	General - P&R	100-50-820-560340-000000	Printing & Copy Services	11,500	-	-	-	(1,000)	(1,000)	10,500	Transfer
261	General - P&R	100-50-820-562020-000000	Background Screening	1,900	-	-	-	1,600	1,600	3,500	Transfer
262	General - P&R	100-50-820-570000-201050	Program Operations - Active Adults	27,200	2,000	-	-	-	2,000	29,200	Offset in grant revenue
263	General - P&R	100-50-820-570000-201100	Program Operations - Adult Basketball	4,000	-	-	-	(2,700)	(2,700)	1,300	Transfer
264	General - P&R	100-50-820-570000-201150	Program Operations - Adult Softball	28,700	-	-	-	(6,400)	(6,400)	22,300	Transfer
265	General - P&R	100-50-820-570000-201200	Program Operations - Adult Sports Misc	5,400	-	-	-	(3,000)	(3,000)	2,400	Transfer
266	General - P&R	100-50-820-570000-201250	Program Operations - Adult Volleyball	2,700	-	-	-	(1,500)	(1,500)	1,200	Transfer
267	General - P&R	100-50-820-570000-201300	Program Operations - Aquatics Operations	10,200	-	-	-	(500)	(500)	9,700	Transfer
268	General - P&R	100-50-820-570000-201400	Program Operations - Camp Erie	51,100	-	-	-	(11,500)	(11,500)	39,600	Transfer
269	General - P&R	100-50-820-570000-201450	Program Operations - Climbing Operations	1,500	-	-	-	400	400	1,900	Transfer
270	General - P&R	100-50-820-570000-201500	Program Operations - ECC Operations	2,300	-	-	-	100	100	2,400	Transfer
271	General - P&R	100-50-820-570000-201600	Program Operations - Fitness Operations	23,500	-	-	-	(3,400)	(3,400)	20,100	Transfer
272	General - P&R	100-50-820-570000-201650	Program Operations - General Recreation	66,900	-	-	-	10,100	10,100	77,000	Transfer
273	General - P&R	100-50-820-570000-202450	Program Operations - Silver Sneakers	1,200	-	-	-	100	100	1,300	Transfer
274	General - P&R	100-50-820-570000-202600	Program Operations - Youth Baseball/Softball	28,100	-	-	-	(7,000)	(7,000)	21,100	Transfer
275	General - P&R	100-50-820-570000-202650	Program Operations - Youth Basketball	16,400	-	-	-	(800)	(800)	15,600	Transfer
276	General - P&R	100-50-820-570000-202700	Program Operations - Youth Football	9,800	-	-	-	(4,000)	(4,000)	5,800	Transfer
277	General - P&R	100-50-820-570000-202800	Program Operations - Youth Sports Misc	20,700	-	-	-	3,600	3,600	24,300	Transfer
278	General - P&R	100-50-820-570000-202850	Program Operations - Youth Volleyball	4,300	-	-	-	(1,500)	(1,500)	2,800	Transfer
279	General - P&R	100-50-820-573000-000000	Training & Tuition	4,400	-	-	-	100	100	4,500	Transfer
280	General - P&R	100-50-820-573020-000000	Travel & Conferences	5,100	-	-	-	700	700	5,800	Transfer
281	General - P&R	100-50-820-573080-000000	Membership Dues	600	-	-	-	200	200	800	Transfer
282	General - PS	100-60-110-573020-000000	Travel & Conferences	3,000	-	-	-	(2,400)	(2,400)	600	Transfer
283	General - PS	100-60-250-560000-000000	Legal Services	85,000	12,000	-	-	-	12,000	97,000	Increase in prosecuting attorney activity
284	General - PS	100-60-610-570000-000000	Program Operations	5,500	-	-	-	2,400	2,400	7,900	Transfer
285	General - PW	100-70-110-560140-000000	Engineering Services	12,100	-	-	-	(1,800)	(1,800)	10,300	Transfer
286	General - PW	100-70-110-573000-000000	Training & Tuition	4,100	-	-	-	800	800	4,900	Transfer
287	General - PW	100-70-110-573020-000000	Travel & Conferences	1,500	-	-	-	1,000	1,000	2,500	Transfer
288	General - PW	100-70-440-510200-000000	Utilities - Waste Disposal Service	14,300	9,600	-	-	-	9,600	23,900	Underbudgeted cost of recycling services
289	General - PW	100-70-440-510300-000000	Utilities - Water Service	26,700	7,000	-	-	-	7,000	33,700	Additional usage
290	General - PW	100-70-440-520000-000000	Maintenance Contracts	188,200	15,000	-	-	-	15,000	203,200	Additional cost for janitorial contract
291	General - PW	100-70-440-522100-000000	Equipment Maint Services	33,600	27,100	-	19,900	-	47,000	80,600	New request - HVAC expenses; Agenda item 17-174 (5/9/17)
292	General - PW	100-70-440-530000-000000	Bldgs/Grounds Maint Supplies	63,900	8,000	-	-	4,000	12,000	75,900	Increase of in-house projects
293	General - PW	100-70-440-530100-000000	Office Equipment	-	2,300	-	-	-	2,300	2,300	Various additional requests
294	General - PW	100-70-440-530160-000000	Tools & Equipment	3,900	-	-	-	1,000	1,000	4,900	Transfer
295	General - PW	100-70-440-534020-000000	Equipment Maint Supplies	16,300	-	-	-	(4,000)	(4,000)	12,300	Transfer
296	General - PW	100-70-440-573000-000000	Training & Tuition	1,000	-	-	-	(100)	(100)	900	Transfer
297	General - PW	100-70-440-573020-000000	Travel & Conferences	200	-	-	-	100	100	300	Transfer
298	General - PW	100-70-450-522000-000000	Vehicle Maint Services	23,000	-	-	-	(9,500)	(9,500)	13,500	Transfer
299	General - PW	100-70-450-522000-307420	Vehicle Maint Services - Engineering	4,300	-	-	-	1,500	1,500	5,800	Transfer
300	General - PW	100-70-450-522000-307760	Vehicle Maint Services - Drainage Operations	300	-	-	-	1,000	1,000	1,300	Transfer
301	General - PW	100-70-450-522000-307770	Vehicle Maint Services - Meters	1,700	-	-	-	1,000	1,000	2,700	Transfer
302	General - PW	100-70-450-522100-000000	Equipment Maint Services	35,000	-	-	-	(35,000)	(35,000)	-	Transfer
303	General - PW	100-70-450-522100-305810	Equipment Maint Services - Parks Maint	15,100	-	-	-	4,000	4,000	19,100	Transfer

2017 2nd Supplemental - Change Detail:				Budget							
Fund	Account #	Name/Description	After 1st Supplemental	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments	
304	General - PW	100-70-450-522100-307450	Equipment Maint Services - Fleet Maintenance	600	-	-	1,000	1,000	1,600	Transfer	
305	General - PW	100-70-450-522100-307710	Equipment Maint Services - Street Maintenance	34,200	-	-	14,000	14,000	48,200	Transfer	
306	General - PW	100-70-450-522100-307730	Equipment Maint Services - Collection	4,800	-	-	2,000	2,000	6,800	Transfer	
307	General - PW	100-70-450-530100-000000	Office Equipment	2,600	-	-	(1,600)	(1,600)	1,000	Transfer	
308	General - PW	100-70-450-530160-000000	Tools & Equipment	11,200	-	-	17,000	17,000	28,200	Transfer	
309	General - PW	100-70-450-534040-303860	Vehicle Fuel - Building Inspection	2,100	-	-	2,000	2,000	4,100	Transfer	
310	General - PW	100-70-450-534040-306630	Vehicle Fuel - Patrol	74,600	-	-	(2,500)	(2,500)	72,100	Transfer	
311	General - PW	100-70-450-534040-307440	Vehicle Fuel - Building Maintenance	500	-	-	500	500	1,000	Transfer	
312	General - PW	100-70-450-565040-000000	Shop Services	6,100	-	-	4,000	4,000	10,100	Transfer	
313	General - PW	100-70-710-510300-000000	Utilities - Water Service	2,100	-	-	(500)	(500)	1,600	Transfer	
314	General - PW	100-70-710-523000-000000	Street Maint Services	480,000	-	-	(2,000)	(2,000)	478,000	Transfer	
315	General - PW	100-70-710-523100-000000	Street Striping Services	166,600	-	-	300	300	166,900	Transfer	
316	General - PW	100-70-710-523500-000000	Dust Abatement Services	9,800	-	-	200	200	10,000	Transfer	
317	General - PW	100-70-710-560100-000000	Consultation Services	10,000	-	-	2,000	2,000	12,000	Transfer	
318	General - CC	100-80-110-510400-000000	Utilities - Telecom Service	80,200	-	-	400	400	80,600	Transfer	
319	General - CC	100-80-110-520200-000000	Office Equipment Maint Services	43,800	-	-	700	700	44,500	Transfer	
320	General - CC	100-80-110-530100-000000	Office Equipment	33,000	-	-	400	400	33,400	Transfer	
321	General - CC	100-80-110-560340-000000	Printing & Copy Services	2,800	-	-	(1,100)	(1,100)	1,700	Transfer	
322											
323				295,200	-	369,900	(26,800)	638,300			
324											
325											
326	Water	500-70-110-560000-000000	Legal Services	131,400	40,000	-	-	40,000	171,400	Additional work for Windy Gap Firing Project	
327	Water	500-70-110-560360-000000	Courier Services	-	-	-	100	100	100	Transfer	
328	Water	500-70-110-573040-000000	Postage	12,000	6,500	-	-	6,500	18,500	Additional cycle/more stuffers	
329	Water	500-70-110-573060-000000	Books, Publications & Reference Materials	200	-	-	(100)	(100)	100	Transfer	
330	Water	500-70-110-573320-000000	Bank Charges	40,000	10,000	-	-	10,000	50,000	Underbudgeted - increase to approximate 2016 level	
331	Water	500-70-110-573440-000000	Lease - Water	175,000	25,000	-	-	25,000	200,000	Additional payment pursuant to lease agreement	
332	Water	500-70-720-530160-000000	Tools & Equipment	2,000	-	-	(1,200)	(1,200)	800	Transfer	
333	Water	500-70-720-536060-000000	Distribution Maint Supplies	19,700	-	-	1,000	1,000	20,700	Transfer	
334	Water	500-70-720-573020-000000	Travel & Conferences	2,700	-	-	200	200	2,900	Transfer	
335	Water	500-70-740-510200-000000	Utilities - Waste Disposal Service	1,500	-	-	800	800	2,300	Transfer	
336	Water	500-70-740-510300-000000	Utilities - Water Service	4,600	-	-	2,000	2,000	6,600	Transfer	
337	Water	500-70-740-520000-000000	Maintenance Contracts	37,600	-	-	(15,000)	(15,000)	22,600	Transfer	
338	Water	500-70-740-520100-000000	Bldgs/Grounds Maint Services	52,400	-	-	(12,000)	(12,000)	40,400	Transfer	
339	Water	500-70-740-521300-000000	Mowing Services	4,000	-	-	(1,800)	(1,800)	2,200	Transfer	
340	Water	500-70-740-524400-000000	Water Storage Maint Services	22,500	-	-	10,000	10,000	32,500	Transfer	
341	Water	500-70-740-536020-000000	Biosolids	-	20,000	-	-	20,000	20,000	Additional hauling costs	
342	Water	500-70-740-536100-000000	Pump Station Maint Supplies	8,000	-	-	12,000	12,000	20,000	Transfer	
343	Water	500-70-740-536120-000000	Treatment Supplies	46,700	-	-	5,000	5,000	51,700	Transfer	
344	Water	500-70-740-560360-000000	Courier Services	1,400	-	-	(1,000)	(1,000)	400	Transfer	
345	Water	500-70-770-530160-000000	Tools & Equipment	2,000	-	-	(500)	(500)	1,500	Transfer	
346	Water	500-70-770-560340-000000	Printing & Copy Services	800	-	-	500	500	1,300	Transfer	
347											
348				101,500	-	-	-	101,500			
349											
350											
351	Wastewater	510-70-110-573020-000000	Travel & Conferences	5,300	-	-	(400)	(400)	4,900	Transfer	
352	Wastewater	510-70-110-573320-000000	Bank Charges	40,000	10,000	-	-	10,000	50,000	Underbudgeted - increase to approximate 2016 level	
353	Wastewater	510-70-110-573360-000000	Permits, Licenses & Other Fees	13,300	-	-	400	400	13,700	Transfer	
354	Wastewater	510-70-730-510000-000000	Utilities - Electric Service	100	-	-	100	100	200	Transfer	
355	Wastewater	510-70-730-524000-000000	Collection Maint Services	66,400	-	-	800	800	67,200	Transfer	

2017 2nd Supplemental - Change Detail:				-	-	-	-			
			Budget	New				Total		
			After 1st	Revenues/		Board	Transfers/	Proposed	Amended	
Fund	Account #	Name/Description	Supplemental	Requests	Rollovers	Approved	Deferrals	Changes	Budget	Comments
356	Wastewater	510-70-730-530120-000000	Office Supplies	700	-	-	100	100	800	Transfer
357	Wastewater	510-70-730-536040-000000	Collection Maint Supplies	3,100	-	-	(200)	(200)	2,900	Transfer
358	Wastewater	510-70-750-510300-000000	Utilities - Water Service	20,000	-	-	5,000	5,000	25,000	Transfer
359	Wastewater	510-70-750-520100-000000	Bldgs/Grounds Maint Services	80,600	-	-	(20,000)	(20,000)	60,600	Transfer
360	Wastewater	510-70-750-536120-000000	Treatment Supplies	34,400	-	-	20,000	20,000	54,400	Transfer
361	Wastewater	510-70-750-560300-000000	Staffing Services	5,000	-	-	(5,000)	(5,000)	-	Transfer
362										
363				10,000	-	-	800	10,800		
364										
365										
366	Storm Oper.	520-70-110-560360-000000	Courier Services	3,700	-	-	(600)	(600)	3,100	Transfer
367	Storm Oper.	520-70-110-572120-000000	P&L Insurance Allocation	900	-	-	300	300	1,200	Transfer
368	Storm Oper.	520-70-110-573320-000000	Bank Charges	100	-	-	300	300	400	Transfer
369	Storm Oper.	520-70-760-510200-000000	Utilities - Waste Disposal Service	7,200	-	-	(6,000)	(6,000)	1,200	Transfer
370	Storm Oper.	520-70-760-524000-000000	Collection Maint Services	61,400	-	-	10,000	10,000	71,400	Transfer
371	Storm Oper.	520-70-760-530120-000000	Office Supplies	400	-	-	300	300	700	Transfer
372	Storm Oper.	520-70-760-536040-000000	Collection Maint Supplies	6,500	-	-	(3,300)	(3,300)	3,200	Transfer
373	Storm Oper.	520-70-760-573020-000000	Travel & Conferences	1,000	-	-	(1,000)	(1,000)	-	Transfer
374										
375										
386										
387										
388			Total Operations expenditure changes	406,700	-	369,900	(26,000)	750,600		
389										
390										
391										

2017 2nd Supplemental - Change Detail:				Budget								
	Fund	Account #	Name/Description	After 1st Supplemental	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments	
392												
393	Capital Outlay:											
394												
395	General - PW	100-30-420-605000-100170	Traffic Calming	50,000	-	-	-	(31,000)	(31,000)	19,000	Transfer	
396	General - PW	100-50-820-600120-000000	Recreation Equipment	44,000	-	-	-	(600)	(600)	43,400	Transfer	
397	General - PW	100-50-820-605000-100201	Pool Re-Plaster	59,000	-	-	-	600	600	59,600	Transfer	
398	General - PW	100-70-440-600200-000000	Furniture	-	-	-	-	7,000	7,000	7,000	Transfer	
399	General - PW	100-70-440-605000-100171	Security Alarms at LAWSC	9,000	-	-	-	(1,000)	(1,000)	8,000	Transfer	
400	General - PW	100-70-440-605000-100172	Card Access at LAWSC	34,200	-	-	-	24,000	24,000	58,200	Transfer	
401	General - PW	100-80-110-604000-100281	Land - Option	-	10,000	-	-	-	10,000	10,000	Economic development	
402												
403					10,000	-	-	(1,000)	9,000			
404												
405												
406	Water	500-70-110-603000-100001	Water Meters & Yokes - Replacements	457,500	300,000	-	-	-	300,000	757,500	Additional Beacon meters due to more permits/replacements	
407	Water	500-70-110-603500-100007	Raw Water Acquisitions - NISP	650,000	-	-	-	8,000	8,000	658,000	Transfer	
408	Water	500-70-110-605000-100005	Windy Gap Firing Project	1,424,200	-	-	-	(22,000)	(22,000)	1,402,200	Transfer	
409	Water	500-70-110-605000-100030	SWRF Lagoon Upgrade to Reuse	110,000	-	-	-	(1,000)	(1,000)	109,000	Transfer	
410	Water	500-70-110-605000-100119	Erie Lake Bypass	-	-	-	-	1,000	1,000	1,000	Transfer	
411	Water	500-70-110-605000-100135	Zone 3 Waterline Ext. Phase 1	2,245,200	-	-	-	(40,000)	(40,000)	2,205,200	Transfer	
412	Water	500-70-110-605000-100136	Non-Potable Water System Phase 1	1,487,700	-	-	-	1,021,300	1,021,300	2,509,000	Transfer	
413	Water	500-70-110-605000-100139	SCADA System Master Plan Update	44,700	-	-	-	(20,000)	(20,000)	24,700	Transfer	
414	Water	500-70-110-605000-100140	Xeriscape Landscaping at WTF	127,800	-	-	-	20,000	20,000	147,800	Transfer	
415	Water	500-70-110-605000-100188	Demo Strieby House	60,000	-	-	-	34,000	34,000	94,000	Transfer	
416	Water	500-70-110-605000-100227	Non-Potable Water System	1,100,000	-	-	-	(1,100,000)	(1,100,000)	-	Transfer	
417	Water	500-70-110-605000-100229	Water Treatment Facility Improvements	800,000	-	-	-	(72,000)	(72,000)	728,000	Transfer	
418	Water	500-70-110-605000-100230	Zone 4A Water Transmission Pipeline	407,100	-	-	-	98,700	98,700	505,800	Transfer	
419	Water	500-70-110-605000-100277	WTF Rooftop HVAC Unit	-	-	-	-	12,000	12,000	12,000	Transfer	
420	Water	500-70-110-605000-100278	WTF PH Control Improvements	-	-	-	-	10,000	10,000	10,000	Transfer	
421	Water	500-70-110-605000-100279	Replace 4.0 MG Water Tank Hatches	-	-	-	-	50,000	50,000	50,000	Transfer	
422												
423					300,000	-	-	-	300,000			
424												
425												
426	Wastewater	510-70-110-605000-100190	NWRF Yard Paving	150,000	-	-	-	(37,000)	(37,000)	113,000	Transfer	
427	Wastewater	510-70-110-605000-100192	NWRF Security Upgrades	60,000	-	-	-	62,000	62,000	122,000	Transfer	
428	Wastewater	510-70-110-605000-100232	New Influent Monitoring Location	25,000	-	-	-	(25,000)	(25,000)	-	Transfer	
429												
430												
431												
432												
433	Storm Oper.	340-70-110-605000-100059	Prince Lake #2 Improvements	-	-	-	-	578,000	578,000	578,000	From impact fee fund - new accounting procedure	
434	Storm Oper.	340-70-110-605000-100061	Prince Tributary Drainage Imp.	-	-	-	-	109,500	109,500	109,500	From impact fee fund - new accounting procedure	
435	Storm Oper.	340-70-110-605000-100062	Coal Creek Improvements	-	-	-	-	1,800,000	1,800,000	1,800,000	From impact fee fund - new accounting procedure	
436	Storm Oper.	340-70-110-605000-100181	County Line to Kenosha	-	-	-	-	550,000	550,000	550,000	From impact fee fund - new accounting procedure	
437	Storm Oper.	340-70-110-605000-100224	Update OSP East of Coal Creek	-	-	-	-	150,000	150,000	150,000	From impact fee fund - new accounting procedure	
438	Storm Oper.	340-70-110-605000-100225	Coal Creek from Levee to RR Tracks	-	-	-	-	275,000	275,000	275,000	From impact fee fund - new accounting procedure	
439	Storm Oper.	340-70-110-606000-110400	Reimb. Capital Projects - Colliers Hill	-	-	-	-	2,000,000	2,000,000	2,000,000	From impact fee fund - new accounting procedure	
440												
441								5,462,500	5,462,500			
442												
443												

2017 2nd Supplemental - Change Detail:											
				Budget After 1st Supplemental	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments
444	Airport	530-70-110-605000-100168	Pavement Maintenance	277,800	-	-	114,400	-	114,400	392,200	Agenda item 17-312 (8/22/17)
445											
446					-	-	114,400	-	114,400		
452											
453											
454	Public Fac. Imp.	310-70-110-605000-100199	Town Hall Expansion	61,000	-	-	832,500	-	832,500	893,500	Agenda items 17-406 (11/14/17) & 17-328 (9/12/17)
455											
456					-	-	832,500	-	832,500		
457											
458											
459	Parks Imp.	320-50-110-605000-100220	Enclose Outdoor Play Area at ECC	260,000	(260,000)	-	-	-	(260,000)	-	Project eliminated
460											
461					(260,000)	-	-	-	(260,000)		
467											
468											
469	Storm Dr. Imp.	340-70-110-605000-100059	Prince Lake #2 Improvements	578,000	-	-	-	(578,000)	(578,000)	-	To operating fund - new accounting procedure
470	Storm Dr. Imp.	340-70-110-605000-100061	Prince Tributary Drainage Imp.	109,500	-	-	-	(109,500)	(109,500)	-	To operating fund - new accounting procedure
471	Storm Dr. Imp.	340-70-110-605000-100062	Coal Creek Improvements	1,800,000	-	-	-	(1,800,000)	(1,800,000)	-	To operating fund - new accounting procedure
472	Storm Dr. Imp.	340-70-110-605000-100181	County Line to Kenosha	550,000	-	-	-	(550,000)	(550,000)	-	To operating fund - new accounting procedure
473	Storm Dr. Imp.	340-70-110-605000-100224	Update OSP East of Coal Creek	150,000	-	-	-	(150,000)	(150,000)	-	To operating fund - new accounting procedure
474	Storm Dr. Imp.	340-70-110-605000-100225	Coal Creek from Levee to RR Tracks	275,000	-	-	-	(275,000)	(275,000)	-	To operating fund - new accounting procedure
475	Storm Dr. Imp.	340-70-110-606000-110400	Reimb. Capital Projects - Colliers Hill	2,000,000	-	-	-	(2,000,000)	(2,000,000)	-	To operating fund - new accounting procedure
476											
477					-	-	-	(5,462,500)	(5,462,500)		
478											
479											
480	Trails	210-50-110-604500-000000	Land - Open Space Acquisition	1,997,000	-	-	-	(111,000)	(111,000)	1,886,000	Transfer
481	Trails	210-50-110-605000-100016	Construction - S. Coal Creek Trail Extension	134,600	-	-	-	63,700	63,700	198,300	Transfer
482	Trails	210-50-110-605000-100196	Open Space Management Plan	75,000	-	-	-	47,300	47,300	122,300	Transfer
483											
484					-	-	-	-	-		
490											
491											
492			Total Capital Outlay expenditure changes		50,000	-	946,900	(1,000)	995,900		
493											
494											

2017 2nd Supplemental - Change Detail:				-	-	-	-				
			Budget After 1st Supplemental	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments	
Fund	Account #	Name/Description									
518	Transfers Out:										
519											
520											
526	Storm - Impact	340-70-110-800520-000000		5,462,500	-	-	-	5,462,500	5,462,500	New accounting procedure	
527											
528				5,462,500	-	-	-	5,462,500			
529											
530											
531				5,462,500	-	-	-	5,462,500			
532											
533											
534			Summary of expenditure changes:								
535				New Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Changes			
536											
537				15,000	-	-	27,000	42,000			
538				406,700	-	369,900	(26,000)	750,600			
539				50,000	-	946,900	(1,000)	995,900			
540				-	-	-	-	-			
541				5,462,500	-	-	-	5,462,500			
542											
543				5,934,200	-	1,316,800	-	7,251,000			
544											
545											

Summary - Fund Balance Rollforward - 2nd Supplemental

Changes in Fund Balances/Working Capital:	Beginning Balance	Revenues	Expenditures	Net Increase/ Decrease	Other Changes	Ending Balance
General Fund	\$ 12,496,083	\$ 23,893,900	\$ 22,565,100	\$ 1,328,800	\$ (424,468)	\$ 13,400,415
Trails & Natural Areas Fund	2,664,481	1,509,900	2,642,500	(1,132,600)	-	1,531,881
Conservation Trust Fund	573,076	171,000	151,400	19,600	-	592,676
Cemetery Fund	141,528	25,100	-	25,100	-	166,628
Forfeiture & Seizure Fund	6,263	-	-	-	-	6,263
Total special revenue funds	3,385,348	1,706,000	2,793,900	(1,087,900)	-	2,297,448
Transportation Impact Fund	2,277,924	3,032,300	4,306,900	(1,274,600)	-	1,003,324
Public Facilities Impact Fund	1,394,642	1,220,700	1,419,700	(199,000)	-	1,195,642
Parks Improvement Impact Fund	2,382,810	2,779,400	3,965,900	(1,186,500)	-	1,196,310
Tree Impact Fund	353,139	191,500	166,400	25,100	-	378,239
Storm Drainage Impact Fund	5,239,185	952,800	5,462,500	(4,509,700)	-	729,485
Total impact fee funds	11,647,700	8,176,700	15,321,400	(7,144,700)	-	4,503,000
Water Fund	28,273,936	28,984,400	37,142,100	(8,157,700)	481,000	20,597,236
Wastewater Fund	15,915,452	7,713,000	8,627,600	(914,600)	-	15,000,852
Storm Drainage Operating Fund	1,174,074	6,281,500	6,893,800	(612,300)	-	561,774
Airport Fund	72,310	879,700	871,200	8,500	-	80,810
Total enterprise funds	45,435,772	43,858,600	53,534,700	(9,676,100)	481,000	36,240,672
Totals (for memorandum purposes only)	\$ 72,964,903	\$ 77,635,200	\$ 94,215,100	\$ (16,579,900)	\$ 56,532	\$ 56,441,535