

**FISCAL YEAR 2020**  
**2<sup>nd</sup> QUARTER PROPOSED BUDGET AMENDMENT**

	Current 2020 Budget	2nd Qtr Amendment	Proposed 2020 Budget
<b>Total Revenues</b>	<b>\$ 139,791,170</b>	<b>\$ (2,044,800)</b>	<b>\$ 137,746,370</b>
<i>Operating Expense</i>	<i>\$ 105,135,510</i>	<i>\$ (946,020)</i>	<i>\$ 104,189,490</i>
<i>Capital Outlay Expense</i>	<i>49,117,690</i>	<i>\$ (5,105,160)</i>	<i>44,012,530</i>
<i>Transfer-Out Expense</i>	<i>26,546,950</i>	<i>\$ (949,110)</i>	<i>25,597,840</i>
<b>Total Expenses</b>	<b>\$ 180,800,150</b>	<b>\$ (7,000,290)</b>	<b>\$ 173,799,860</b>
<b>To/(From) Fund Balance</b>	<b>\$ (41,008,980)</b>	<b>\$ 4,955,490</b>	<b>\$ (36,053,490)</b>

***Grand Total Citywide Revenue, Expense, and Fund Balance Impact:***

The FY 2020 2<sup>nd</sup> Quarter Budget Amendment proposes a decrease in total revenues of (\$2,044,800) and a decrease in total expenses of (\$7,000,290). The proposed decrease in revenues less the decrease in expenses will have a net impact on citywide fund balances and retained earnings of +\$4,955,490.

Some of the most significant financial items presented as part of this FY 2020 2<sup>nd</sup> Quarter Budget Amendment include:

- Decrease of (\$2,044,800) in Total Revenues
  - Primarily due to less funding for State Shared Revenue and Act 51 due to of COVID-19
- Decrease of (\$946,020) in operating expenditures
- Decrease of (\$5,105,160) in capital project funding due to capital projects deferred because of COVID-19, including:
  - (\$1,707,420) = Major Road Fund
  - (\$64,380) = Local Street Fund
  - +\$458,180 = Fire Capital Fund
  - +\$13,750 = Pathway Construction Fund
  - (\$2,391,540) = Water & Sewer Capital Fund
  - (\$575,950) = Facilities Fund
  - (\$600,000) = MIS Fund
  - (\$237,800) = Fleet Fund
- Decrease of (\$949,110) in Transfers-Out
  - Primarily due to a decrease in the Transfer-Out of (\$478,870) from the 402 – Fire Capital Fund and (\$690,020) from the 420 – Capital Improvement Fund to the 631 – Facilities Fund for capital projects.

***Summary by Fund***

***101 - General Fund***

General Fund revenues are proposed to decrease by (\$833,360) due to:

- Increase of +\$71,430 in actual tax revenue
- Decrease of (\$576,000) in projected State-Shared revenue due to of COVID-19
- Decrease of (\$270,050) in Sales and Rental Fees due to of COVID-19

General Fund expenditures are proposed to increase by +\$295,560 primarily due to:

- Decrease of (\$12,230) in Operating Expenditures
- Increase of +\$307,790 in Transfers-Out

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- Decrease of (\$1,482,230) to the 203 – Local Street Fund to set the 203 – Local Street fund balance at 25% of annual expenditures
- Decrease of (\$20,000) to the 244 – Water Resources Fund
- Increase of +\$1,810,020 to the 420 – Capital Improvement Fund to set 101 – General Fund balance at 80% of annual expenditures per Fund Balance Policy

The decrease in revenues plus the decrease in expenditures will have a net impact on fund balance of (\$1,128,920).

### **202 - Major Road Fund**

Major Road Fund revenues are proposed to decrease by (\$704,500) due to:

- Decrease of (\$502,000) in Act 51 revenue due to of COVID-19
- Decrease of (\$200,000) in Transfer-In from the 848 – LDFA Fund as MR-60: Waterview Reconstruction P/E has been deferred to FY 2021

Major Road Fund expenditures are proposed to decrease by (\$1,832,920) due to:

- Decrease of (\$1,707,420) in capital projects:

Major Road Fund Capital Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmndent	2020 Amended Budget
MR-03A: Harding Avenue Rehabilitation	\$ 563,200	\$ 87,330	\$ 650,530
MR-05H: Adams Road Widening [Hamlin to Walton]	\$ -	\$ 250,000	\$ 250,000
MR-02K: Hamlin Road Rehabilitation [E of Adams to Crooks]	\$ -	\$ 320,000	\$ 320,000
MR-10B: Austin Avenue Improvements	\$ 1,110,000	\$ (746,680)	\$ 363,320
MR-12: Major Road Traffic Calming	\$ 20,000	\$ (5,000)	\$ 15,000
MR-13A: Dequindre Reconstruction [Auburn - South Blvd]	\$ 400,000	\$ (210,570)	\$ 189,430
MR-16A: Auburn Rd Corridor [Culbertson - Dequindre]	\$ 1,587,300	\$ 50,000	\$ 1,637,300
MR-16C: Auburn Road Rehab [Rochester - Culbertson]	\$ 1,298,000	\$ (1,223,000)	\$ 75,000
MR-60: Waterview Reconstruction P/E	\$ 200,000	\$ (200,000)	\$ -
PW-14: Yates Pathway	\$ 19,500	\$ (19,500)	\$ -
PW-14: Yates Pathway ROW	\$ 10,000	\$ (10,000)	\$ -
All Other Major Road Capital Projects	\$ 2,163,000	\$ -	\$ 2,163,000
<b>Capital Project Total</b>	<b>\$ 7,371,000</b>	<b>\$ (1,707,420)</b>	<b>\$ 5,663,580</b>

- Decrease of (\$125,500) in Transfer-Out due to:
  - Decrease of (\$125,500) in transfer-out to Local Street Fund set at 25% of Major Road Act 51 Revenue

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of +\$1,128,420.

### **203 – Local Street Fund**

Local Street Fund revenues are proposed to decrease by (\$1,804,660) due to:

- Increase of +\$65,550 in actual tax revenue
- Decrease of (\$177,000) in Act 51 revenue due to of COVID-19
- Decrease of (\$125,500) in Transfer-In Major Road Fund set at 25% of Major Road Act 51 Revenue
- Decrease of (\$72,980) in Transfer-In from 420 – Capital Improvement Fund for Michelson and Bolinger SAD projects
- Decrease of (\$1,482,230) in Transfer-In from 101 – General Fund to set 203 – Local Street fund balance at 25% of annual expenditures

Local Street Fund expenditures are proposed to decrease by (\$114,380) due to:

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- Decrease of (\$50,000) in operating expenses
- Decrease of (\$64,380) in capital projects:

Local Street Capital Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmment	2020 Amended Budget
LS-01: 2020 Local Street Rehab Program	\$ 5,220,000	\$ 33,600	\$ 5,253,600
LS-12: Local Street Traffic Calming Program	\$ 50,000	\$ (25,000)	\$ 25,000
LS-15: SAD Paving / Bolinger Street	\$ 501,830	\$ 30,690	\$ 532,520
LS-17: SAD Paving / Michelson [West of John R]	\$ 764,580	\$ (103,670)	\$ 660,910
All Other Local Street Capital Projects	\$ 395,060	\$ -	\$ 395,060
<b>Capital Project Total</b>	<b>\$ 6,931,470</b>	<b>\$ (64,380)</b>	<b>\$ 6,867,090</b>

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of (\$1,690,280).

**206 – Fire Fund**

Fire Fund revenues are proposed to increase by +\$112,810 due to:

- Increase of +\$19,810 in actual tax revenue
- Increase of +\$180,000 in FEMA Reimbursement for COVID Expenses
- Decrease of (\$87,000) in Charges for Services.

Fire Fund expenditures are proposed to increase by +\$370,580 due to:

- Increase of +\$199,840 in Operating Expenses due to COVID related expenses
- Increase of +\$170,740 in Transfer Out:
  - Increase of \$170,740 to 402 – Fire Capital Fund to set 206 – Fire Operating fund balance at 25% of annual operating expenditures per Fund Balance Policy

The increase in revenues less the increase in expenditures will have a net impact on fund balance of (\$257,770).

**207 – Special Police Fund**

Special Police Fund revenues are proposed to decrease by (\$188,920) due to:

- Primarily due to decrease of (\$188,920) in Charge for Services – Mini Contracts and Fines – District Court due to the COVID19 shutdown.

The decrease in revenues will have a net impact on fund balance of (\$188,920).

**213 – RARA Millage Fund**

RARA Millage Fund revenues are proposed to increase by +\$11,220 due to:

- Increase of +\$11,220 in actual tax revenue

RARA Millage Fund expenditures are proposed to increase by +\$11,220 due to:

- Increase of +\$11,220 in Transfers-Out to RARA to balance

The increase in revenues less the increase in expenditures has no net impact on fund balance.

**214 – Pathway Maintenance Fund**

Pathway Maintenance Fund revenues are proposed to increase by +\$10,610 due to:

- Increase of +\$10,610 in actual tax revenue

Pathway Maintenance Fund expenditures are proposed to increase by +\$38,940 due to:

- Decrease of (\$5,000) in operating expenditures
- Increase of +\$43,940 in Transfers-Out to the 403 – Pathway Construction Fund to set 214 – Pathway Maintenance fund balance at 25% of annual operating expenditures per Fund Balance Policy

The increase in revenues less the increase in expenditures has a net impact on fund balance of (\$28,330).

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**226 – Solid Waste Fund**

Solid Waste Fund revenues are proposed to decrease by (\$662,200) due to:

- Decrease of (\$662,200) due to moving revenue to new fund 596

Solid Waste Fund expenditures are proposed to decrease by (\$572,350) due to:

- Decrease of (\$662,200) in operating expenditures moving to new fund 596
- Increase of +\$89,850 in Transfer-Out to new Solid Waste Fund (596)

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of (\$89,850) and will close the 226 – Solid Waste (Special Revenue) Fund and move all funding, revenues, and expenditures to the new 596 – Solid Waste (Enterprise) Fund

**232 – Tree Fund**

Tree Fund expenditures are proposed to decrease by (\$7,000) due to:

- Decrease of (\$7,000) in operating expenditures

The decrease in expenditures will have a net on fund balance of +\$7,000.

**244 – Water Resources Fund**

Water Resources Fund revenues are proposed to decrease by (\$20,000) due to:

- Decrease of (\$20,000) in Transfer-In from General Fund to balance

Water Resources Fund expenditures are proposed to decrease by (\$20,000) due to:

- Decrease of (\$20,000) in operating expenditures

The decrease in revenues less the decrease in expenditures has no net impact on fund balance.

**265 – OPC Millage Fund**

OPC Millage Fund revenues are proposed to increase by +\$19,570 due to:

- Increase of +\$19,570 in actual tax revenue

OPC Millage Fund expenditures are proposed to increase by +\$19,570 due to:

- Increase of +\$19,570 in Transfers-Out OPC to balance

The increase in revenues less the increase in expenditures has no net impact on fund balance.

**299 – Green Space Operating Fund**

Green Space Operating Fund revenues are proposed to decrease by (\$10,800) due to:

- Decrease of (\$10,800) in Transfer In from 761 – Green Space Trust Fund to set the 299 – Green Space Operating fund balance at 25% of annual operating expenditures per Fund Balance Policy

The decrease in revenues will have a net impact on fund balance of (\$10,800)

**331 – Drain Debt Millage Fund**

Drain Debt Millage Fund revenues are proposed to increase by +\$5,900 due to:

- Increase of +\$5,900 in actual tax revenue

The increase in revenues will have a net impact on fund balance of +\$5,900.

**369 – OPC Building Refunding Millage Fund**

OPC Building Refunding Millage Fund revenues are proposed to increase by +\$32,530 due to:

- Increase of +\$32,530 in actual tax revenue

The increase in revenues will have a net impact on fund balance of +\$32,530.

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### **402 – Fire Capital Fund**

Fire Capital Fund revenues are proposed to increase by +\$170,740 due to:

- Increase of +\$170,740 transferred in from 206 – Fire Operating Fund

Fire Capital Fund expenditures are proposed to decrease by (\$20,690) due to:

- Increase of +\$458,180 in capital projects:

Fire Capital Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmdent	2020 Amended Budget
IS-04G: Heart Monitor Replacement Schedule	\$ 88,000	\$ (88,000)	\$ -
Chest Compression Device	\$ 40,000	\$ (8,000)	\$ 32,000
Firefighter Rehab Trailer	\$ 38,000	\$ (38,000)	\$ -
Decontamination Units	\$ -	\$ 75,180	\$ 75,180
IS-08: Ambulance	\$ -	\$ 308,500	\$ 308,500
IS-08: Ambulance	\$ -	\$ 308,500	\$ 308,500
Public Safety Education Trailer	\$ 100,000	\$ (100,000)	\$ -
All Other Fire Capital Projects	\$ 1,480,000	\$ -	\$ 1,480,000
<b>Capital Project Total</b>	<b>\$ 1,746,000</b>	<b>\$ 458,180</b>	<b>\$ 2,204,180</b>

- Decrease of (\$478,870) in Transfer-Out due to less funding to Facilities Fund for projects deferred to FY 2021+

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$191,430.

### **403 – Pathway Construction Fund**

Pathway Construction Fund revenues are proposed to increase by +\$57,690 due to:

- Increase of +\$43,940 transferred in from 214 – Pathway Maintenance Fund
- Increase of +\$13,750 transferred in from 848 – LDFA Fund for PW-07D: Adams @ CRT Pathway Crossing P/E

Pathway Construction Fund expenditures are proposed to increase by +\$13,750 due to:

- Increase of +\$13,750 in capital projects:

Pathway Construction Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmdent	2020 Amended Budget
PW-07D: Adams @ CRT Pathway Crossing P/E	\$ -	\$ 13,750	\$ 13,750
All Other Pathway Construction Projects	\$ 508,000	\$ -	\$ 508,000
<b>Capital Project Total</b>	<b>\$ 508,000</b>	<b>\$ 13,750</b>	<b>\$ 521,750</b>

The increase in revenues less the increase in expenditures will have a net impact on fund balance of +\$43,940.

### **420 – Capital Improvement Fund**

Capital Improvement Fund revenues are proposed to increase by +\$1,810,020 due to:

- Increase in Transfer In from 101 – General Fund

Capital Improvement Fund expenditures are proposed to decrease by (\$763,000) due to:

- Decrease of (\$763,000) in Transfers-Out:
  - Decrease of (\$72,980) to 203 – Local Street Fund
  - Decrease of (\$690,020) to 631 – Facilities Fund

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$2,573,020.

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### **510 – Sewer Division**

Sewer Department revenues are proposed to increase by +\$500 due to:

- Increase of +\$500 in charges for service

Sewer Department expenditures are proposed to decrease by (\$82,800) due to:

- Decrease of (\$55,000) in operating expenses
- Decrease of (\$27,800) in Transfers-Out:
  - Decrease of (\$27,800) to the 595 – W&S Debt Service Fund as less principal and interest is required for the new Refunded OMID Series 2019 that replaced OMID Series 2010B

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$83,300.

### **530 – Water Department**

Water Department expenditures are proposed to decrease by (\$30,000) due to:

- Decrease of (\$30,000) in operating expenses

The decrease in expenses will have a net impact on retained earnings of +\$30,000.

### **593 – Water & Sewer Capital Fund**

Water & Sewer Capital Fund expenses are proposed to decrease by (\$2,391,540) due to:

- Decrease of (\$2,391,540) in capital projects including:

Water & Sewer Capital Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmndent	2020 Amended Budget
WS-15: Michelson Road Watermain Extension	\$ 750,000	\$ (750,000)	\$ -
SS-11: Oakland Maccomb Interceptor Drain Imp. [NEPS]	\$ 5,096,220	\$ 1,650,000	\$ 6,746,220
SS-10B: Wimberly Drive Sanitary Sewer Repairs	\$ 175,000	\$ (150,000)	\$ 25,000
WS-16: Bedford Square Apts/Tieknen Ct WM Replacement	\$ 2,424,900	\$ (1,154,000)	\$ 1,270,900
WS-08: Tienken Manor Subdivision WM Replacement	\$ 214,500	\$ (214,500)	\$ -
WS-34: Glidewell Subdivision WM Replacement	\$ 5,344,000	\$ (1,613,040)	\$ 3,730,960
DPS Garage ERV #1 Replacement	\$ 34,000	\$ (34,000)	\$ -
DPS Garage ERV #2 Replacement	\$ 126,000	\$ (126,000)	\$ -
All Other Water & Sewer Capital Projects	\$ 1,664,540	\$ -	\$ 1,664,540
<b>Capital Project Total</b>	<b>\$ 15,829,160</b>	<b>\$ (2,391,540)</b>	<b>\$ 13,437,620</b>

The decrease in expenditures will have a net impact on retained earnings of +\$2,391,540.

### **595 – Water & Sewer Debt Service Fund**

W&S Debt Service Fund revenues are proposed to decrease by (\$27,800) due to:

- Decrease of (\$27,800) in transfer in from the Sewer Division (510) as less principle and interest is required for the new Refunded OMID Series 2019 that replaced OMID Series 2010B

W&S Debt Service Fund expenditures are proposed to decrease by (\$27,800) due to:

- Decrease of (\$27,800) in operating expenses as less principle and interest is required for the new Refunded OMID Series 2019 that replaced OMID Series 2010B

The decrease in revenues less the decrease in expenses will have no impact on retained earnings.

### **596 – Solid Waste Fund (NEW)**

At the recommendation of our auditors, the current Solid Waste Fund (226) is moving to a new Enterprise Fund – 596 Solid Waste Fund.

Solid Waste Fund revenues are proposed to increase by +\$752,050 due to:

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- Increase of +\$662,200 in charges for service
- Increase of +\$89,850 in transfer in from the existing Solid Waste Fund (226)

Solid Waste Fund expenditures are proposed to increase by +\$662,200 due to:

- Increase of +\$662,200 in operating expenses for professional and contractual services

The increase in revenues less the increase in expenses will have a net impact on retained earnings of +\$89,850.

### **631 - Facilities Fund**

Facilities Fund revenues are proposed to decrease by (\$1,128,860) due to:

- Increase of +\$40,030 in Refund & Rebates
- Decrease of (\$478,870) in Transfer-In from 402 – Fire Capital Fund for City projects that are deferred to FY 2021
- Decrease of (\$690,020) in Transfer-In from 420 – Capital Improvement Fund for City projects that are deferred to FY 2021

Facilities Fund expenses are proposed to decrease by (\$1,433,320) due to:

- Decrease of (\$857,370) in operating expenses
  - Due to maintenance projects deferred to FY 2021+
- Decrease of (\$575,950) in capital projects:

Facilities Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmdent	2020 Amended Budget
PK-05G: Various Parks: Court Renovations	\$ 367,080	\$ (347,080)	\$ 20,000
FA-02L: Fire Station #1 Carports P/E	\$ 28,870	\$ (28,870)	\$ -
FA-02M: Training Tower Gas-Fired Prop	\$ 200,000	\$ (200,000)	\$ -
All Other Facilities Capital Projects	\$ 10,727,360	\$ -	\$ 10,727,360
<b>Capital Project Total</b>	<b>\$ 11,323,310</b>	<b>\$ (575,950)</b>	<b>\$ 10,747,360</b>

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of +\$304,460.

### **636 - MIS Fund**

MIS Fund expenses are proposed to decrease by (\$612,400) due to:

- Decrease of (\$12,400) in operating expenses
- Decrease of (\$600,000) in capital projects:

MIS Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmdent	2020 Amended Budget
IS-10B: CPU Network Upgrade Schedule	\$ 700,000	\$ (600,000)	\$ 100,000
All Other MIS Capital Projects	\$ 1,019,550	\$ -	\$ 1,019,550
<b>Capital Project Total</b>	<b>\$ 1,719,550</b>	<b>\$ (600,000)</b>	<b>\$ 1,119,550</b>

The decrease in expenses will have a net impact on retained earnings of +\$612,400

### **661 - Fleet Fund**

Fleet Fund expenses are proposed to decrease by (\$312,860) due to:

- Decrease of (\$75,060) in operating expenses
- Decrease of (\$237,800) in capital equipment:

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Fleet Fund Project Change Summary			
Project Title	2020 Adopted Budget	2nd Qtr Amendmdent	2020 Amended Budget
Equipment Trailer [OSCO]	\$ 8,670	\$ (8,670)	\$ -
Radar Smart Cart [OSCO]	\$ 16,120	\$ (16,120)	\$ -
Utility Vehicle [Museum]	\$ 9,260	\$ 5,780	\$ 15,040
Utility Vehicle [PNR]	\$ 9,340	\$ (1,340)	\$ 8,000
Utility Vehicle [PNR]	\$ 9,340	\$ (1,340)	\$ 8,000
Fraize Mower [PNR]	\$ 40,000	\$ (40,000)	\$ -
Trailer Mounted Generator [DPS]	\$ 115,000	\$ (13,000)	\$ 102,000
Walk Behind Broom	\$ 7,000	\$ (7,000)	\$ -
Equipment Trailer [PNR]	\$ 6,000	\$ 3,000	\$ 9,000
Sewer Easement Machine [DPS] (Carryover from 2019)	\$ -	\$ 41,200	\$ 41,200
Utility Tractor [PNR] (Carryover from 2019)	\$ -	\$ 52,860	\$ 52,860
Fleet Service Truck [DPS]	\$ 60,000	\$ (60,000)	\$ -
Crew Truck [DPS]	\$ 215,080	\$ (215,080)	\$ -
Tandem-Axle Dump Truck [DPS]	\$ 236,150	\$ (236,150)	\$ -
Tandem-Axle Dump Truck [DPS]	\$ 236,150	\$ (236,150)	\$ -
Sanitary Sewer Truck [DPS]	\$ -	\$ 544,210	\$ 544,210
Green Vehicle [PNR]	\$ 50,000	\$ (50,000)	\$ -
All Other Fleet Capital Projects	\$ 2,576,090	\$ -	\$ 2,576,090
<b>Capital Project Total</b>	<b>\$ 3,594,200</b>	<b>\$ (237,800)</b>	<b>\$ 3,356,400</b>

The decrease in expenses will have a net impact on retained earnings of +\$312,860.

**677 – Insurance Fund**

Insurance Fund revenues are proposed to increase by +\$357,240 due to:

- Increase of +\$357,240 in Refund & Rebates from a MMRMA Net Asset Distribution

The increase in revenues will have a net impact on fund balance of +\$357,240.

**761 – Green Space Trust Fund**

Green Space Trust Fund expenditures are proposed to increase by +\$5,200 due to:

- Increase of +\$16,000 in Professional Services for Transamerica Fees
- Decrease of (\$10,800) in Transfer-Out to 299 – Green Space Operating Fund to set 299 – Green Space Operating fund balance at 25% of annual operating expenditures per Fund Balance Policy

The increase in expenses will have a net impact on fund balance of (\$5,200).

**848 – LDFA Fund**

LDFA Fund revenues are proposed to decrease by (\$4,580) due to:

- Decrease of (\$4,580) in actual tax revenue

LDFA Fund expenditures are proposed to decrease by (\$196,250) due to:

- Decrease of (\$10,000) in operating expenditures
- Decrease of (\$200,000) in Transfer-Out to 202 – Major Road Fund as MR-60 Waterview Reconstruction P/E was deferred to FY 2021
- Increase of +\$13,750 in Transfer-Out to 202 – Major Road Fund for PW-07D Adams @ CRT Pathway Crossing P/E

The decrease in revenues less the decrease in expenses will have a net impact on fund balance of +\$191,670.