

MEETING NOTICE & DRAFT AGENDA

Oakland Township Library Board

Thursday, January 19, 2023 – 7:00 p.m.
Oakland Township Hall, 4393 Collins Road

ANNUAL ORGANIZATION MEETING DRAFT AGENDA

- 1 Call to Order and Roll Call.
Henry Carels, Mark Gerhard, Marisa Kallie, Andrew Parker, Michael Tyler, Mercedes Wirsing
1. Pledge of Allegiance.
2. Agenda.
3. Public Comment.
4. M23-01: Election of Officers – 2022:
Nominating Committee-proposed slate: Carels/Gerhard
President – Michael Tyler
Vice-President – Henry Carels
Secretary – Marisa Kallie
5. M23-02: Adopt Schedule of Regular and Organization Meetings. (draft proposal enclosed)
May 18, 2023, regular meeting.
August 24, 2023, regular meeting.
November 16, 2023, regular meeting
January 18, 2024, organization meeting followed by regular meeting.
6. M23-03: Adopt General Vouchers for 2023. (draft proposal enclosed)
7. Committee Appointments: The President will appoint committees and liaisons.
8. Member Other Comments.
9. Adjourn.

MEMORANDUM

Date: January 15, 2023
From: Michael Tyler
To: Oakland Township Library Board (OTLB)
Subject: Item on the organization meeting agenda related to meetings in 2023 and January, 2024.

A draft resolution is provided for your consideration regarding the setting of regular OTLB meeting dates for the coming year:

Resolution M23-02: Meeting dates in 2023, and January, 2024:

Whereas, Section 5(2) of the Open Meetings Act, Public Act 267 of 1976, requires, "For regular meetings of a public body, there shall be posted within 10 days after the first meeting of the public body in each calendar or fiscal year a public notice stating the dates, times, and places of its regular meetings."

Resolved:

Section 1. Regular meetings and an organizational meeting of the Oakland Township Library Board for 2023, and January, 2024, are scheduled as follows:

- May 18, 2023, regular meeting.
- August 24, 2023, regular meeting.
- November 16, 2023, regular meeting
- January 18, 2024, organization meeting followed by regular meeting.

Section 2. The meetings will be held at the Oakland Township Building, 4393 Collins Road, Rochester Michigan 48306. Meetings will commence at 7:00 p.m.

Section 3. a) Special meetings may be scheduled; b) Any meeting may be cancelled or re-scheduled; c) The date, time and location of any regular or special meeting is subject to change.

Section 4. The Secretary of the Oakland Township Library Board shall cause public notice of this schedule of meetings, and any meeting schedule event described in Section 3, to be posted as provided by law.

MEMORANDUM

Date: January 15, 2023

From: Michael Tyler

To: Oakland Township Library Board (OTLB)

Subject: Item on the organization meeting agenda related to general vouchers in 2023.

General vouchers authorize payments that may be disbursed from the Library Fund by the Oakland Township Treasurer without further prior approval by the Board.

Resolution M23-03: General Vouchers:

Whereas, Public Act 164, Section 5, provides that disbursements from the Charter Township of Oakland Library Fund may be made only, "upon the properly authenticated vouchers of the library board." and,

Whereas, Article 5, Section 2, of the Oakland Township Library Board, bylaws provides, "The Board may adopt, amend or repeal general vouchers authorizing disbursements for expenses pursuant to terms and conditions that it determines expedient."

Resolved:

Section 1. The Oakland Township Library Board, (OTLB), adopts the following general vouchers as to the payees and for the purposes as described:

- 1 **Rochester Hills Public Library (RHPL):**
 - i. Payments made pursuant to the terms of a contractual agreement between OTLB and RHPL to provide library services to Oakland Charter Township,
 - ii. Personal Property Tax reimbursement payments paid by the State of Michigan to Oakland Charter Township in the same amount as distributed pro-rata to the OTLB.
- 2 **Oakland Charter Township:** Documented out-of-pocket and shared expenses of the OTLB for such items as: recording secretary, newsletter printing and distribution, financial services, annual financial audit, office supplies, required public notices, required refunds of property taxes, incidental copying and printing.
- 3 **Michigan Library Association:** Membership dues.

Section 2. At any regular or special meeting of the OTLB: 1)additional general vouchers may be approved, 2)any approved general voucher may be amended or repealed.

Section 3..It is the policy of the OTLB to review all general vouchers at the annual organization meeting. This policy notwithstanding, approved general vouchers remain in force until amended or repealed by the OTLB.

MEETING NOTICE & DRAFT AGENDA

Oakland Township Library Board

Thursday, January 20, 2022 - 7:00 p.m.
Oakland Township Hall, 4393 Collins Road

DRAFT AGENDA

A CALL TO ORDER

1 Call to Order and Roll Call.

Henry Carels, Mark Gerhard, Marisa Kallie, Andrew Parker, Michael Tyler, Mercedes Wirsing

2 Public Comment.

3 Agenda.

4 Minutes of Prior Meetings: November 18, 2021 – (Draft Enclosed).

B REPORTS

1 Finance: Tyler – spreadsheet enclosed

2 RHPL* Liaison: Tyler

3 OTBOT* Liaison: Carels.

4 Newsletter committee. Kallie.

5 Website Committee. Parker

6 Membership Committee

C OLD BUSINESS

1 Invoices: (None)

D NEW BUSINESS

E MEMBER OTHER COMMENTS

G ADJOURN

Preliminary look ahead for 2023 meetings: May 18, 2023, August 24, 2023; November 16, 2023; January 18, 2024.

1. CALL TO ORDER AND ROLL CALL

A meeting of the Oakland Township Library Board (OTLB) was called to order on August 18, 2022 at 7:00 P.M. in the Oakland Township Hall 1st Floor Meeting Room by President Tyler.

President Tyler called the Roll.

PRESENT: Michael Tyler, President
Henry Carels, Vice President
Mark Gerhard, Member
Andrew Parker, Member
Mercedes Wirsing, Member

ABSENT: Marisa Kallie, Secretary

A quorum was present.

2. PLEDGE OF ALLEGIANCE

President Tyler led the Pledge of Allegiance

3. PUBLIC COMMENT

There was no public comment

4. APPROVAL OF AGENDA

MOTION by CARELS, **SECONDED** by GERHARD to approve the agenda as distributed

MOTION CARRIED UNANIMOUSLY

5. APPROVAL OF MINUTES – MAY 25TH, 2022

Parker requested the word “who” to be removed from the following sentence of the prior minutes:

Tyler commended Kallie ~~who~~ worked with Stozicki...

MOTION by GERHARD, **SECONDED** by PARKER to approve the May 25th, 2022 minutes as amended.

MOTION CARRIED UNANIMOUSLY

B. Public Hearing: Proposed Budget for the Fiscal Year commencing January 1, 2023.

PRESIDENT TYLER opened the public hearing at 7:03 P.M., no public comment was heard, **PRESIDENT TYLER** closed the public hearing at 7:03 P.M.

C. Reports

1. Finance

Postponed until later in the meeting

2. RHPL¹ Board Liaison

Tyler spoke about the public objections made at the last RHPL¹ meeting, regarding certain books considered inappropriate for the library. Tyler also mentioned that there was a presentation made by the attorney who works for the State Library about what legally constitutes as obscene.

Carels commented on having a section that would require parental approval to check out certain books. Tyler commented that parents can be a cosigner on a minor's library card, so that parents are able to view the books that are being checked out. Gerhard mentioned that minors could still have access to books in the library without having to check them out. Tyler noted that parents may accompany minors while they are in the library if that is a concern.

Tyler commented on funding for replacing the bookmobile. Tyler also mentioned the potential of having library lockers located in areas around the township for books to be delivered to, so that residents do not have to make the drive to the library or wait for the next scheduled stop of the book mobile.

3. OTBOT² Liaison

Nothing to report

4. Newsletter Committee

Nothing to report

5. Website Committee

Parker mentioned that the website has an updated budget, updated bylaws and a link to the application page for a library card.

D. Old Business

There was no Old Business.

¹ Rochester Hills Public Library

² Oakland Township Board of Trustees

E. New Business

1. Budget Property and Tax Items:

Tyler commented on the budget and the new fiscal year that starts January 1.

2. MOTION by GERHARD, SECONDED by CARELS to approve M22-05 (Appendix A) amending the budget for the 9-month transition fiscal year ending December 31,2022.

MOTION CARRIED UNANIMOUSLY

3. MOTION by PARKER, SECONDED by CARELS to approve M22-06 (Appendix B) for the budget and appropriation for fiscal year commencing January 1st, 2023.

MOTION CARRIED UNANIMOUSLY

4. MOTION by PARKER, SECONDED by WIRSING to approve M22-07 (Appendix C) for the Property tax levy for December, 2022 property tax roll.

MOTION CARRIED UNANIMOUSLY

F. MEMBER OTHER COMMENTS

No member comments

G. ADJOURNMENT

MOTION by WIRSING, SECONDED by GERHARD to adjourn the meeting at 7:23 P.M.

MOTION CARRIED UNANIMOUSLY

Respectfully Submitted,

Approved,

Sarah Black
OTLB Recording Secretary

Marisa Kallie
Secretary

Appendix A

Motion M22-05

Budget amendments for the 9-month transition fiscal year ending December 31, 2022:

After consideration and review, for the fiscal year ending December 31, 2022, the Oakland Township Library Board hereby adopts amendments to its budget and amends its appropriation as shown on the following table:

Account Number	Description	From Current 2022 (9-Mo.) Budget (Including Prior Amendments, If Any)	To Amended 2022 (9Mo.) Budget	Effect On Fund Balance: Increase (Reduce)
271-000-402.000	Property Taxes	\$947,100	\$0	(\$947,100)
<i>Memo Only:</i>	<i>Contribution from Fund Balance</i>	\$0	\$925,100	
	APPROPRIATION	\$928,100	\$928,100	

Appendix B

M22-06 Budget and appropriation for fiscal year commencing January 1, 2023:

After consideration and review, the Oakland Township Library Board adopts the proposed budget for the fiscal year commencing January 1, 2023 as presented on the attached spreadsheet, labeled, “M22-06a,” Dated, August 18, 2022, pursuant to the column titled, “2023 [1/1/23 – 12/31/2023] Tax Bills 12/01/22.” Further, the Board appropriates \$969,600 for library purposes for the fiscal year commencing January 1, 2023. All other amounts shown are for the purpose of providing supporting documentation, administrative control, and guidance purposes. Further, the budget and appropriation may be amended as provided by law.

DRAFT

OAKLAND TOWNSHIP LIBRARY BOARD — OTLB
2022 PROPOSED AMENDED BUDGET and FYTD FINANCE REPORT
2023 PROPOSED BUDGET

M22-06a
August 18, 2022

	D	R	S	T	U	V	W	X
3	Library Fund	2020-21	2021-22	2022 (Transitional 9-Mo. FY) [4/1/21 – 12/31/22]			2023 [1/1/23 – 12/31/2023] Tax Bills 12/01/2022	Comments
4				ADOPTED	AMENDED	Fiscal Year	PROPOSED	Between 2007-08 and 2011-12, property tax revenue declined ±\$185,000,000 (-23%)
5		ACTUAL	ACTUAL	BUDGET	BUDGET ¹	Y-T-D ACTUAL	BUDGET	In 2007-08 property tax revenue was \$809,152.
6		Per Audit	Per Audit	[APPROVED: 08/20/20]	[PROPOSED: 08/18/22]	[As Of: 08/09/22]	[PROPOSED: 08/18/22]	
7	Total Taxable Value (\$000)s	\$1,526,218	\$1,592,545	\$1,640,321		\$0	\$1,681,943	2023 Taxable Value-Proposed Budget (W17): Source: Oakland County Equalization Report, April 14, 2022.
8	Millage Reduction Fraction-MRF (Headlee)	0.9936	0.9899	1.0000			0.9949	(As of fiscal year 2015-16, taxable value also includes value used for DNR payments in lieu of taxes per PA 513 of 2005.) Actual, (before Headlee), taxable value increase from 2021 (T17) to 2022 (W7) is 5.45%.
9	Adjusted Millage Rate (Expires 2026)	0.1164	0.1152	0.1152			0.1146	
10	Adjusted Millage Rate (Expires 2030)	0.4670	0.4622	0.4622			0.4598	
11	Total Headlee Adjusted Millage Rate	0.5834	0.5774	0.5774			0.5744	Total Headlee adjusted tax rate for 2023 is -0.0030 mills (-0.52%) LESS than the prior year.
12	REVENUES							
13	Property Taxes	\$ 890,310	\$ 917,786	\$ 947,100	\$ -	\$ -	\$ 966,100	PROPERTY TAXES W13 With the fiscal year change, property taxes will be levied and paid to RHPL in the same fiscal year, (expenses at W24). PERSONAL PROPERTY TAX REIMBURSEMENT W14 This is the Library's share of state payments in lieu of certain property taxes that were repealed by the legislature.
14	Personal Property Tax Reimbursement	3,975	2,746	1,500	1,500	-	1,500	
15	Delinq. Pers Prop Tx + Adj to Roll	-	-	-	-	690	-	
16	Interest	2,047	1,544	1,500	1,500	723	2,000	Row 16, Interest: This is the revenue source, plus fund balance (Row 40), for all OTLB expenses other than the RHPL contract. Interest rates have fallen dramatically in recent years.
17	Misc.	400	-	-	-	-	-	
18	TOTAL REVENUE	\$ 896,732	\$ 922,077	\$ 950,100	\$ 3,000	\$ 1,413	\$ 969,600	
20	EXPENDITURES							
21	Salaries - Recording Secretary	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	Recording Secretary
24	Library Contracts: Rochester Hills Public Library – RHPL	853,052	890,310	919,500	919,500	611,857	966,100	RHPL Row 24: 2022: PROPOSED Amended Budget (U124) ± 2021-22 Property Taxes (S113). 2023: PROPOSED Expense (W124) equals 2023 PROPOSED Property Tax Revenue (W113).
25	Pers Prop Tax Reimbursement – RHPL	4,147	2,783	1,500	1,500	-	1,500	Row 25: OTLB share of State reimbursement for repealed personal property taxes is paid to RHPL.
26	Professional Services [Audit]	556	587	600	600	517	600	
27	Legal Fees - Attorney	42	-	2,000	2,000	-	500	
28	Professional Services [Survey]	-	-	-	-	-	-	
29	Conferences/Seminars/Education	-	-	-	-	-	-	
30	Miscellaneous	111	182	300	300	-	300	Share of Oakland Township Newsletter.
31	Dues/Subscriptions	119	120	200	200	121	200	Michigan Library Association (MLA) membership.
32	Contingency (Conform To Audit as Needed)	-	-	3,000	3,000	-	300	Contingency: May draw down available OTLB fund balance (Row 37) if actually spent in excess of budget.
33	Adjustments in Tax Roll/Refunds	-	97	500	500	-	100	
34	Capital/Property Acquisition	-	-	-	-	-	-	
35	APPROPRIATION (TOTAL EXPENDITURES)	\$ 858,027	\$ 894,080	\$ 928,100	\$ 928,100	\$ 612,495	\$ 969,600	Row 35: The amount in this row represents for each fiscal year the "appropriation" required to be adopted by the Uniform Budget and Accounting Act.
36	REVENUE OVER (UNDER) EXPENSES	\$ 38,704.66	\$ 27,997.04	\$ 22,000	\$ (925,100)	(611,082)	\$ -	
37	BEG FUND BALANCE 1/1 (former 4/1)	\$ 1,056,966	\$ 1,095,670	\$ 1,119,970	\$ 1,123,667	\$ 1,123,667	\$ 198,567	
38	Contribution (FROM) Fund Balance	-	-	-	(925,100)	(611,082)	-	Contribution FROM Fund Balance, (Reduction).
39	Contribution TO Fund Balance	38,705	27,997	22,000	-	-	-	Contribution TO Fund Balance, (Increase).
40	END FUND BALANCE 12/31 (former 3/31)	\$ 1,095,670	\$ 1,123,667	\$ 1,141,970	\$ 198,567	\$ 512,585	\$ 198,567	

¹The PROPOSED Amended Budget is also the estimate of expenditures for the current fiscal year as required to be provided by Section 15(0)(a) of the Uniform Budget & Account Act, Act 2 of 1968.

Appendix C
M22-07
OAKLAND TOWNSHIP LIBRARY BOARD,
OAKLAND COUNTY, MICHIGAN

Minutes of a regular meeting of the Oakland Township Library Board, (Board), Charter Township of Oakland, County of Oakland, State of Michigan, held on the 18th day of August, 2022.

Directors present: Henry Carels, Mark Gerhard, Marisa Kallie Andrew Parker, Michael Tyler, Mercedes Wirsing.

Directors absent: none

Motion M22-07 was offered by board member Parker and supported by board member Carels;

WHEREAS, In pertinent part, Act 164, Public Acts of Michigan, 1877, as amended, provides:

Sec. 5 The governing board of a library shall, immediately after appointment, meet and organize, by the election of 1 of their number president, and by the election of such other officers as they may deem necessary. They shall make and adopt such by-laws, rules, and regulations for their own guidance and for the government of the library and reading room, as may be expedient, not inconsistent with this act. They shall have the exclusive control of the expenditure of all moneys collected to the credit of the library fund, and of the construction of any library building, and of the supervision, care, and custody of the grounds, rooms, or buildings constructed, leased, or set apart for that purpose: Provided, That all moneys received for such library shall be deposited in the treasury of said city to the credit of the library fund, and shall be kept separate and apart from other moneys of such city, and drawn upon by the proper officers of said city, upon the properly authenticated vouchers of the library board. (NOTE: Sec 11.(7) of PA 164 makes this section applicable to elected township library boards as well.)

Sec. 10(3) If a free public library is established and a governing board elected and qualified, that board, on or before the first Monday of September in each year, if the free public library is established by a township, ... shall prepare an estimate of the amount of money necessary for the support and maintenance of the library for the ensuing year, not exceeding 2 mills on the dollar of the taxable property of the ... township. Unless any period specified in the petition for the levy of the tax has expired, the governing board shall report the estimate to the ... supervisor of the township for assessment and collection in the same manner as other ... township taxes. The tax shall be so assessed and collected. A corporate authority of a ... township may exercise the same powers conferred upon the corporate authority of a city under this act. (NOTE: ellipses “...” reference deleted language pertinent only to villages.)

WHEREAS, The governing board of the Oakland Township Library has prepared, adopted, a budget for the fiscal year commencing January 1, 2023 which includes, as required by law, “an estimate of the amount of money necessary for the support and maintenance of the library for the ensuing year.”

RESOLVED:

Section 1. The Oakland Township Library Board hereby affirms the adopted budget for the ensuing fiscal year commencing January 1, 2023, which appropriates \$969,600.00 for library purposes, and determines that both 0.1146 and 0.4598 voter approved millage rates, (0.5744 total mills), estimated to yield \$966,100 shall, as provided in Public Act 164 of 1877, be levied in 2022 upon all taxable property in the Charter Township of Oakland for library purposes, including but not limited to, an agreement with the governing board of the Rochester Hills Public Library to provide library services to Oakland Township in like manner as provided in the City of Rochester Hills, Michigan.

Section 2. The Secretary of the board is authorized and directed to report this resolution to the Supervisor of the Charter Township of Oakland, and such other governmental agencies and officers as may be required by law or otherwise appropriate to carry out the intent and purpose of this resolution.

Section 3. All resolutions or parts of resolutions insofar as they conflict with the provisions of this resolution are hereby repealed.

AYES: .

NAYS: .

ABSENT: .

RESOLUTION DECLARED ADOPTED

To the Supervisor of the Charter Township of Oakland, Michigan: I hereby certify that the foregoing is a true and correct copy of a resolution adopted by the governing board the Oakland Township Library, County of Oakland, Michigan at a regular meeting held on the 18th day of August, 2022, and that said meeting was conducted and public notice of said meeting was given pursuant to, and in compliance with, the Open Meetings Act, being Act 267, of 1976, Act 43 of 1963 regarding Budget Hearings of Local Governments, and the Uniform Budgeting and Accounting Act, being Act 2 of 1968.

By: _____

Marisa Kallie, Secretary

Oakland Township Library Board

County of Oakland, Michigan

OAKLAND TOWNSHIP LIBRARY BOARD — OTLB
2022 [M21-05a] APPROVED AMENDED BUDGET and FYTD FINANCE REPORT
2023 (M22-06a) APPROVED BUDGET

M21-05a
Updated thru:
December 31, 2022

	D	S	T	U	V	W	X
3	Library Fund	2021-22	2022 (Transitional 9-Mo. FY) [4/1/21 – 12/31/22] [m21-05a]			2023 [M22-06a] Tax Bills 12/01/2022	Comments
4			ADOPTED	AMENDED	Fiscal Year	ADOPTED	Between 2007-08 and 2011-12, property tax revenue declined ±\$185,000,000 (-23%) In 2007-08 property tax revenue was \$809,152.
5		ACTUAL	BUDGET	BUDGET¹	Y-T-D ACTUAL	BUDGET	
6		Per Audit	[APPROVED: 08/20/21]	[APPROVED: 08/18/22]	[As Of: 12/31/22]	[APPROVED: 08/18/22]	
7	Total Taxable Value (\$000)s	\$1,592,545	\$1,640,321		\$0	\$1,681,943	2023 Taxable Value-Approved Budget (W 7): Source: Oakland County Equalization Report, April 14, 2022. (As of fiscal year 2015-16, taxable value also includes value used for DNR payments in lieu of taxes per PA 513 of 2005.) Actual , (before Headlee), taxable value increase from 2021 (T 7) to 2022 (W7) is 5.45%.
8	Millage Reduction Fraction-MRF (Headlee)	0.9899	1.0000			0.9949	
9	Adjusted Millage Rate (Expires 2026)	0.1152	0.1152			0.1146	
10	Adjusted Millage Rate (Expires 2030)	0.4622	0.4622			0.4598	
11	Total Headlee Adjusted Millage Rate	0.5774	0.5774			0.5744	Total Headlee adjusted tax rate for 2023 is -0.0030 mills (-0.52%) LESS than the prior year.
12	REVENUES						
13	Property Taxes	\$ 917,786	\$ 947,100	\$ -	\$ -	\$ 966,100	PROPERTY TAXES W 13 With the fiscal year change, property taxes will be levied and paid to RHPL in the same fiscal year, (expenses at W 24). PERSONAL PROPERTY TAX REIMBURSEMENT W 14 This is the Library's share of state payments in lieu of certain property taxes that were repealed by the legislature.
14	Personal Property Tax Reimbursement	2,746	1,500	1,500	-	1,500	
15	Delinq. Pers Prop Tx + Adj to Roll	-	-	-	690		
16	Interest	1,544	1,500	1,500	2,121	2,000	Row 16, Interest: This is the revenue source, plus fund balance (Row 40), for all OTLB expenses other than the RHPL contract. Interest rates have fallen dramatically in recent years.
17	Misc.	-	-	-	-		
18	TOTAL REVENUE	\$ 922,077	\$ 950,100	\$ 3,000	\$ 2,811	\$ 969,600	
20	EXPENDITURES						
21	Salaries - Recording Secretary	\$ -	\$ 500	\$ 500	\$ -	\$ -	Recording Secretary
22	Office Supplies	-	-	-	-	-	
23	Postage	-	-	-	-	-	
24	Library Contracts: Rochester Hills Public Library – RHPL	890,310	919,500	919,500	917,786	966,100	RHPL Row 24: 2022: Approved Amended Budget (U 24) ± 2021-22 Property Taxes (S 13). 2023: Approved Expense (W 24) equals 2023 Approve Property Tax Revenue (W 13).
25	Pers Prop Tax Reimbursement – RHPL	2,783	1,500	1,500	-	1,500	Row 25: OTLB share of State reimbursement for repealed personal property taxes is paid to RHPL.
26	Professional Services [Audit]	587	600	600	739	600	
27	Legal Fees - Attorney	-	2,000	2,000	-	500	
28	Professional Services [Survey]	-	-	-	-	-	
29	Conferences/Seminars/Education	-	-	-	-	-	
30	Miscellaneous	182	300	300	-	300	Share of Oakland Township Newsletter.
31	Dues/Subscriptions	120	200	200	121	200	Michigan Library Association (MLA) membership.
32	Contingency (Conform To Audit as Needed)		3,000	3,000	-	300	Contingency: May draw down available OTLB fund balance (Row 37) if actually spent in excess of budget.
33	Adjustments in Tax Roll/Refunds	97	500	500	624	100	
34	Capital/Property Acquisition	-	-	-	-	-	
35	APPROPRIATION (TOTAL EXPENDITURES)	\$ 894,080	\$ 928,100	\$ 928,100	\$ 919,271	\$ 969,600	Row 35: The amount in this row represents for each fiscal year the " <u>appropriation</u> " required to be adopted by the Uniform Budget and Accounting Act.
36	REVENUE OVER (UNDER) EXPENSES	\$ 27,997.04	\$ 22,000	\$ (925,100)	(916,460)	\$ -	
37	BEG FUND BALANCE 1/1 (former 4/1)	\$ 1,095,670	\$ 1,119,970	\$ 1,123,667	\$ 1,123,667	\$ 198,567	
38	Contribution (FROM) Fund Balance	-	-	(925,100)	(916,460)	-	Contribution FROM Fund Balance, (Reduction).
39	Contribution TO Fund Balance	27,997	22,000	-	-	-	Contribution TO Fund Balance, (Increase).
40	END FUND BALANCE 12/31 (former 3/)	\$ 1,123,667	\$ 1,141,970	\$ 198,567	\$ 207,208	\$ 198,567	

¹ The PROPOSED Amended Budget is also the estimate of expenditures for the current fiscal year as required to be provided by Section 15(1)(a) of the Uniform Budget & Account Act, Act 2 of 1968.