

2016 Operating Budget Revisions
As of February 25, 2016

1. **Addition of a New Game Room** - It was recently learned that a new game room has begun operating in the City. The General Fund Resources have been increased by \$18,000 (\$5,000 for the annual license fee, \$13,000 for the monthly per-machine game fee for 11 months).
2. **Acquisition of the West Miller Road Property** – During 2015, the City acquired the West Miller Road property because the prior owner had not been paying the taxes on the property. As a result of this acquisition, the following changes to the budget were necessary:
 - a. **General Fund Expenditures** – Increase of \$40,600 to provide for the annual property taxes and sewer assessments on the property which the City as owner is now liable.
 - b. **Debt Service Fund No. 310** – Decrease in the transfer from the Sewer Enterprise Fund of \$40,000 since the W. Miller Road Property assessment is now being paid by the General Fund. The budget assumed that this assessment was uncollectible.
 - c. **Sewer Enterprise Fund No. 610** - Decrease in the transfer to the Debt Service Fund of \$40,000 since the W. Miller Road Property assessment is now being paid by the General Fund. The budget assumed that this assessment was uncollectible.
3. **Consolidation of the Fire Construction and Fire Capital Fund Nos. 441 and 444** – See the memo from the Finance Director dated February 16, 2016 for an explanation of this change.
 - a. **General Fund** – Decrease of \$82,000 in the subsidy to the Safety Forces Special Revenue Fund No. 234 resulting from the Fire Property, Plant & Equipment Fund now financing the 2016 note debt service requirement for the 2012 Fire Truck and 2015 Ambulance Acquisition Note debt service.
 - b. **Safety Forces Special Revenue Fund No. 234** – Decrease of \$82,000 in the Subsidy Transfer In from the General Fund and a decrease of \$82,000 in the Transfer Out to the Debt Service Fund to finance the 2016 note debt service requirement for the 2012 Fire Truck and 2015 Ambulance Acquisition Note debt service which will now be funded by Fund 444.
 - c. **Fire Station Construction Fund No. 441** – Revenue and expenditure adjustments necessary to close this fund once the final payment on the Fire Station Construction Bond has been made in December 2016.
 - d. **Fire Property, Plant & Equipment Fund No. 444** – See memo for explanation.
4. **Road Levy Special Revenue Fund No. 270** – Due to the uncertainty of the final design of the of the Route 91 repaving project and the status of the availability of federal grant money being released this year, , the proposed budget has been adjusted to reflect the project's expense budget as reflected in the grant contract previously approved by Council. The project as currently designed will require the City to provide an additional \$350,000 in local funding for the project to go forward. A decision will have to be made at that time by Council as to how this additional expense is to be financed. Possibilities for additional financing include:
 - a. A subsidy transfer from the General Fund; or
 - b. Fully depleting the projected \$106,400 remaining in the Road Levy Special Revenue Fund and financing the remaining \$243,600 balance by a subsidy transfer from the Street Construction, Maintenance and Repair Special Revenue Fund No. 250's projected available year end fund balance of \$286,700. This option leaves both funds with little to no working capital; or
 - c. Issuing debt to finance all or part of the local share of the project and retiring the debt in future year's budgets; or
 - d. Any combination of the above.

**2016 Operating Budget Revisions
As of February 17, 2016**

General Fund No. 110		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Budget Surplus/(Deficit) 2/5/16		(\$54,900.00)
<u>Revenue Adjustments</u>		
New Game Room - Licenses	110.000.45115	\$5,000
New Game Room - Mechanical License Fees	110.000.45116	13,000
Total Revenue Adjustments - (Increase)/Decrease		\$18,000
<u>Expense Adjustments</u>		
Safety Forces Subsidy - Reduction due to Capital Fund Consolidation	110.234.59115	(\$82,000)
City Owned Property - Property Tax W. Miller Rd	110.350.53950	40,600
Total Expense Adjustments - (Increase)/Decrease		(41,400)
Net Change - Excess of Revenues Over/(Under) Expenditures		\$59,400
General Fund Budget Surplus/(Deficit) 2/17/16		\$4,500

Safety Forces Special Revenue Fund No. 234		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Budget Surplus/(Deficit) 2/5/16		(\$89,500)
<u>Revenue Adjustments</u>		
Transfer From General Fund - Reduction due to Capital Fund Consolidation	234.234.49300	(\$82,000.00)
Total Revenue Adjustments - (Increase)/Decrease		(\$82,000)
<u>Expense Adjustments</u>		
Transfer to Debt Service Fund 310		
2012 Fire Truck Note Debt Service	234.240.59131	(55,200)
2015 Ambulance Acquisition Note Debt Service	234.240.59131	(26,800)
Total Expense Adjustments - (Increase)/Decrease		(82,000)
Net Change - Excess of Revenues Over/(Under) Expenditures		\$0
General Fund Budget Surplus/(Deficit) 2/17/16		(\$89,500)

General Obligation Debt Service Fund No. 310		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Budget Surplus/(Deficit) 2/5/16		\$31,800
<u>Revenue Adjustments</u>		
Transfer From Fund 441 Fire Station Const. Fund	310.000.49301	(\$110,600.00)
Transfer From Fund 444 Fire PP&E Capital Fund	310.000.49302	192,600.00
Transfer From Fund 234 Safety Forces SR Fund	310.000.49307	(\$82,000.00)
Transfer From Fund 610 Sewer Enterprise Fund	310.000.49303	(\$40,000.00)
Total Revenue Adjustments - (Increase)/Decrease		(\$40,000)
<u>Expense Adjustments</u>		
None		0
Total Expense Adjustments - (Increase)/Decrease		0
Net Change - Excess of Revenues Over/(Under) Expenditures		(\$40,000)
General Fund Budget Surplus/(Deficit) 2/17/16		(\$8,200)

Sewer Enterprise Fund No. 610		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Budget Surplus/(Deficit) 2/5/16		\$21,500
<u>Revenue Adjustments</u>		
None		0.00
Total Revenue Adjustments - (Increase)/Decrease		\$0
<u>Expense Adjustments</u>		
Transfer To Debt Service Fund No. 310 - Elimination of the W. Miller Rd. Property Assessment Uncollectible Expense	610.680.59100	(40,000)
Total Expense Adjustments - (Increase)/Decrease		(40,000)
Net Change - Excess of Revenues Over/(Under) Expenditures		\$40,000
General Fund Budget Surplus/(Deficit) 2/17/16		\$61,500

**2016 Operating Budget Revisions
As of February 17, 2016**

ORDINANCE NO. 2016-3 - AMENDED
"Exhibit B" Page 3 of 3

Road Levy Fund No. 270

<u>Description</u>	<u>Account</u>	<u>Amount</u>
Budget Surplus/(Deficit) 2/5/16		(\$561,100.00)
<u>Revenue Adjustments</u>		
None		\$0
Total Revenue Adjustments - (Increase)/Decrease		\$0
<u>Expense Adjustments</u>		
Rt 91 Resurfacing - Adjust construction cost to project as originally proposed	270.353.56800	(\$349,619)
City Owned Property - Property Tax W. Miller Rd	110.350.53950	0
Total Expense Adjustments - (Increase)/Decrease		(349,619)
Net Change - Excess of Revenues Over/(Under) Expenditures		\$349,619
Road Levy SR Fund Surplus/(Deficit) 2/17/16		(\$211,481)

Fund 441 Fire Station Construction Capital Fund

		<u>Estimate</u>		
		<u>Current</u>	<u>Adjustment</u>	<u>Revised</u>
<u>Estimated Revenue</u>				
Waite Hill EMS Service	441.000.44400	\$51,100	(\$400)	\$50,700
Non-Resident Ambulance Fees	441.000.44420	90,000	(89,000)	1,000
Total Estimated Revenue		\$141,100	(\$89,400)	\$51,700
<u>Estimated Expenses</u>				
EMS Billing Service Fees	441.240.53700	\$6,300	(\$6,200)	\$100
Ambulance Billing Refunds	441.240.59700	\$1,000	(\$941)	59
Debt Service Transfer - 2001 Fire Station Bonds	441.240.59100	110,600	0	110,600
Total Estimated Expenditures		\$117,900	(\$7,141)	\$110,759
Excess of Revenues Over/(Under) Expenses		\$23,200	(\$82,259)	(\$59,059)
Fund Balance January 1, 2016		59,059		59,059
Fund Balance December 31, 2016		\$82,259	(\$82,259)	\$0

Fund 444 Fire Property, Plant & Equipment Capital Fund

		<u>Estimate</u>		
		<u>Current</u>	<u>Adjustment</u>	<u>Revised</u>
<u>Estimated Revenue</u>				
Waite Hill EMS Service	444.000.44400	\$0	\$0	\$0
Accident Response Fees	444.000.44420	5,000	0	5,000
Non-Resident Ambulance Fees	444.000.44421	0	89,000	89,000
Total Estimated Revenue		\$5,000	\$89,000	\$94,000
<u>Estimated Expenses</u>				
EMS Billing Service Fees	441.240.53700	\$400	\$6,200	\$6,600
Ambulance Billing Refunds	441.240.59700	\$0	\$0	0
<u>Debt Service Transfers</u>				
2006 Fire Truck Bonds	441.240.59100	4,600	0	4,600
2012 Fire Truck Acquisition Note	441.240.59100	0	55,200	55,200
2015 Ambulance Acquisition Note	441.240.59100	0	26,800	26,800
Total Debt Service Transfers		4,600	82,000	86,600
Total Estimated Expenditures		\$5,000	\$88,200	\$93,200
Excess of Revenues Over/(Under) Expenses		\$0	\$800	\$800
Fund Balance January 1, 2016		6,584		6,584
Fund Balance December 31, 2016		\$6,584	\$800	\$7,384

ORDINANCE NO. 2016 - 3 - AMENDED "EXHIBIT A - Revised 2-25-16" PAGE 1 OF 5

Appropriations				
GENERAL FUND				
110				
110	110	General Fund - Administration		
		Personnel	\$368,400	
		Benefits	87,600	
		Operations & Maintenance	804,100	
		Total		Total \$1,260,100
110	120	General Fund - Court		
		Personnel	\$46,300	
		Benefits	13,100	
		Operations & Maintenance	43,200	
		Total		Total \$102,600
110	234	General Fund - Safety Forces		
		Transfer to Safety Forces SR Fund 234	3,913,500	
		Total		Total \$3,913,500
110	350	General Fund - Service Department		
		Personnel	\$8,000	
		Benefits	2,900	
		Operations & Maintenance	\$254,700	
		Transfer To SCMR SR Fund 250	547,500	
		Total		Total \$813,100
110	460	General Fund - Recreation		
		Transfer To Recreation SR Fund 280	\$41,400	
		Total		Total \$41,400
110	465	General Fund - Community Center Operations		
		Personnel	\$52,700	
		Benefits	8,900	
		Operations & Maintenance	141,600	
		Total		Total \$203,200
110	570	General Fund - Building Department		
		Personnel	\$90,200	
		Benefits	31,200	
		Operations & Maintenance	15,400	
		Total		Total \$136,800
110		General Fund - Total		
		Personnel	\$565,600	
		Benefits	143,700	
		Operations & Maintenance	1,259,000	
		Transfer to Other Funds	4,502,400	
		TOTAL - GENERAL FUND		\$6,470,700
SPECIAL REVENUE FUNDS				
200				
202		FEMA Grants Fund		
		Operations & Maintenance	\$0	
		Total		Total \$0
203		Law Enforcement Grants Fund		
		Personnel	\$0	
		Benefits	0	
		Operations & Maintenance	0	
		Advance Repayment To Law Enforcement Trust Fund 800	0	
		Total		Total \$0
210		Court Improvement Fund		
		Personnel	\$37,100	
		Benefits	21,800	
		Operations & Maintenance	5,700	
		Total		Total \$64,600

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Appropriations				
215		Veterans Memorial Fund		
		Operations & Maintenance	\$1,500	
		Total		Total \$1,500
218		Community Center Donation Fund		
		Operations & Maintenance	\$200	
		Total		Total \$200
220		Police Pension Fund		
		Benefits	\$73,000	
		Operations & Maintenance	1,100	
		Total		Total \$74,100
234		Safety Forces Fund		
234	110	Administration		
		Operations & Maintenance	\$33,900	
		Total		Total \$33,900
234	230	Police Department		
		Personnel	\$1,888,000	
		Benefits	587,000	
		Operations & Maintenance	357,000	
		Advance To Employee Termination SR Fund 296	53,200	
		Total		Total \$2,885,200
234	235	Dispatchers		
		Personnel	\$363,600	
		Benefits	142,500	
		Operations & Maintenance	111,900	
		Transfer To Debt Service Fund 310	0	
		Total		Total \$618,000
234	240	Fire Department		
		Personnel	\$785,600	
		Benefits	315,600	
		Operations & Maintenance	216,000	
		Transfer To Fire Levy SR Fund 240	84,200	
		Transfer To Debt Service Fund 310	0	
		Advance To Employee Termination SR Fund 296	36,300	
		Total		Total \$1,437,700
234		Safety Forces Special Revenue Fund - Total		
		Personnel	\$3,037,200	
		Benefits	1,045,100	
		Operations & Maintenance	718,800	
		Transfer to Other Funds	173,700	
		TOTAL - Safety Forces Fund		\$4,974,800
240		Fire Levy		
		Personnel	\$532,400	
		Benefits	134,500	
		Operations & Maintenance	17,800	
		Total		Total \$684,700
250		Street Construction, Maintenance & Repair Fund		
		Personnel	\$277,800	
		Benefits	101,000	
		Operations & Maintenance	750,200	
		Transfer To Pleasant Valley Bridge Maintenance Capital Fund 443	30,000	
		Total		Total \$1,159,000

ORDINANCE NO. 2016 - 3 - AMENDED "EXHIBIT A - Revised 2-25-16" PAGE 3 OF 5

Appropriations				
260	State Highway Fund			
	Operations & Maintenance	\$21,400		
	Total		Total	\$21,400
270	Road Levy Fund			
	Personnel	\$235,000		
	Benefits	90,500		
	Operations & Maintenance	1,542,000		
	Transfer To Debt Service Fund 310	90,900		
	Total		Total	\$1,958,400
280	Recreation Operations Levy			
	Personnel	\$24,100		
	Benefits	4,400		
	Operations & Maintenance	52,400		
	Transfer To Rec. Capital Project Fund 460	11,800		
	Total		Total	\$92,700
285	Park Maintenance Fund			
	Personnel	\$25,600		
	Benefits	6,200		
	Operations & Maintenance	11,600		
	Total		Total	\$43,400
296	Employee Termination Fund			
	Personnel	\$107,200		
	Benefits	1,600		
	Operations & Maintenance	400		
	Advance Repayment To Safety Forces SR Fund 234	0		
	Total		Total	\$109,200
297	W.H.I.S.P.E.R. Fund			
	Operations & Maintenance	8,200		
	Total		Total	\$8,200
298	Garfield Park Fund			
	Operations & Maintenance	5,300		
	Total		Total	\$5,300
200	Special Revenue Fund Group - Total			
	Personnel	\$4,276,400		
	Benefits	1,478,100		
	Operations & Maintenance	3,136,600		
	Transfer to Other Funds	306,400		
	TOTAL - SPECIAL REVENUE FUND GROUP			\$9,197,500

Appropriations				
300	DEBT SERVICE FUNDS			
310	Bond Retirement Fund			
	Operations & Maintenance	\$2,527,400		
	Total		Total	\$2,527,400
320	Special Assessment Bond Retirement Fund			
	Operations & Maintenance	\$0		
	Total		Total	\$0
300	Debt Service Fund Group - Total			
	Operations & Maintenance	\$2,527,400		
	TOTAL - DEBT SERVICE FUND GROUP			\$2,527,400

CAPITAL PROJECT FUNDS				
400	CAPITAL PROJECT FUNDS			
420	Capital Improvement Fund			
	Operations & Maintenance	\$80,000		
	Transfer To Road Levy SR Fund 270	0		
	Transfer To Debt Service Fund 310	75,000		
	Total		Total	\$155,000
423	Classic TIF Fund			
	Operations & Maintenance	\$31,400		
	Transfer To Debt Service Fund 310	104,800		
	Total		Total	\$136,200
441	Fire Dept. Capital Project Fund			
	Operations & Maintenance	\$159		
	Transfer To Debt Service Fund 310	110,600		
	Total		Total	\$110,759
443	Pleasant Valley Rd. Bridge Maintenance Fund			
	Operations & Maintenance	\$116,000		
	Total		Total	\$116,000
444	Fire Dept. Equipment Capital Project Fund			
	Operations & Maintenance	\$6,600		
	Transfer To Debt Service Fund 310	86,600		
	Total		Total	\$93,200
460	Recreation Capital Project Fund			
	Operations & Maintenance	\$61,600		
	Total	\$61,600		\$61,600
400	Capital Project Fund Group - Total			
	Operations & Maintenance	\$295,759		
	Transfers to Other Funds	377,000		
	TOTAL - CAPITAL PROJECT FUND GROUP			\$672,759

ENTERPRISE FUNDS				
600	ENTERPRISE FUNDS			
610	Sewer Service Fund -			
	Personnel	\$135,300		
	Benefits	54,000		
	Operations & Maintenance	1,313,100		
	Transfer to Debt Service Fund 310	371,200		
	Total		Total	\$1,873,600
600	Enterprise Fund Group - Total			
	Personnel	\$135,300		
	Benefits	54,000		
	Operations & Maintenance	1,313,100		
	Transfer to Other Funds	371,200		
	TOTAL - ENTERPRISE FUND GROUP			\$1,873,600

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Appropriations			
800	TRUST & AGENCY FUNDS		
800	DEA Fund		
	Personnel	\$0	
	Benefits	0	
	Operations & Maintenance	11,300	
	Transfer to Law Enforcement Fund 203	0	
	Advance To Law Enforcement Grants Fund 203	0	
	Total		Total \$11,300
802	Law Enforcement Trust Fund		
	Personnel	\$0	
	Benefits	0	
	Operations & Maintenance	69,900	
	Total		Total \$69,900
805	Unclaimed Moneys Trust Fund		
	Operations & Maintenance	\$40,000	
	Total		Total \$40,000
809	Petty Cash Trust Fund		
	Operations & Maintenance	\$700	
	Total		Total \$700
819	Zoning Escrow Agency Fund		
	Operations & Maintenance	\$4,600	
	Total		Total \$4,600
821	Construction Bond Trust Fund		
	Operations & Maintenance	\$92,000	
	Total		Total \$92,000
823	Engineering & Inspection Trust Fund		
	Operations & Maintenance	\$107,900	
	Total		Total \$107,900
800	Trust & Agency Fund Group - Total		
	Personnel	\$0	
	Benefits	0	
	Operations & Maintenance	326,400	
	Transfer to Other Funds	0	
	TOTAL - TRUST & AGENCY FUND GROUP		\$326,400
	TOTAL - ALL FUNDS		
	Personnel	\$4,977,300	
	Benefits	1,675,800	
	Operations & Maintenance	8,858,259	
	Transfer to Other Funds	5,557,000	
	TOTAL - ALL FUND GROUPS		\$21,068,359