

# City of Willoughby Hills

## Interoffice Memo

**Date:** July 8, 2016

**To:** Council President Nancy Fellows and Members of City Council

**From:** Frank Brichacek, Director of Finance *FJB*

**Subject:** 2016 Operating Budget Revisions – **Corrected**

- Walmart Bullet Proof Vest Grant
- Estate Tax Collection Fees

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### Summary

- The Fire Department applied to Walmart for a \$2,000 grant to purchase two sets of ballistic vests and helmets to use in tactical situations they respond to. Walmart awarded the City a \$1,000 grant for this purpose.
- The grant funds were credited to the Fire Department Capital Equipment Fund No. 444. In order for the Fire Department to expend the grant funds received, Council must first appropriate the money for expenditure.
- The attached schedule increases the appropriation of the Fire Department Capital Equipment Fund No. 444 by \$1,000 to provide for the acquisition of said ballistic vests and helmets.
- The City also received approximately \$16,300 in Estate Tax revenue from the Lake County Auditor from estates which closed prior to the State of Ohio eliminating the Estate Tax.
- The County Auditor deducted approximately \$2,000 in fees for the cost of administering the Estate Tax. Since the 2016 Operating Budget did not anticipate receiving any Estate Tax revenue, the budget did not include any allocation for this expense.
- To date, the City has received \$4,500 from the sale of surplus equipment. This revenue has been credited to the City's Capital Fund No. 420. The Capital Fund No. 420's 2016 Operating Budget did not anticipate this resource.
- To provide for these three new revenue sources, I will request that Lake County Budget Commission increase the 2016 Certificate of Estimated Resources as follows:
  - \$ 1,000 – Fire Department Capital Equipment Fund No. 444
  - \$20,800 – Capital Fund No. 420

### Discussion

The attached schedule increases the 2016 appropriation of the Fire Department Capital Equipment Fund No. 444 by \$1,000, from \$93,200 to \$94,200, to provide the acquisition of a ballistic vest and helmet financed by a grant from Walmart. It also increases the appropriation of the Capital Improvement Fund No. 420 by \$2,000 to provide for Estate Tax Administration Fees charged to the City by the Lake County Auditor.

In addition to the requested appropriation change, I will also be requesting that the County Budget Commission increase the estimated resources of the Fire Department Capital Equipment Fund No. 444 by \$1,000, from \$100,584 to \$101,584, the amount of the grant received from Walmart. I will also request that the estimated resources of the Capital Fund No. 420 be increased by \$20,800, from

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2016 Operating Budget Revision No. 2 – Walmart Grant and Estate Tax Administration Fee  
July 8, 2016

\$157, 950 to \$178,750, to reflect the revenue received to date from the Estate Tax (\$16,300) and the sale of surplus equipment (\$4,500).

If you have any questions regarding this appropriation change, do not hesitate to contact me. If you have any questions regarding the Walmart grant, please contact either Mayor/Safety Director Robert Weger or Fire Chief Bobby DiSanto.

Attachments

C: Mayor Robert Weger  
Tom Lobe, Law Director  
Debbie Doles, Assistant Finance Director

<b>Appropriations</b>					
<b>Fund/Activity</b>		<b>Current Appropriation</b>	<b>Increase/ (Decrease)</b>	<b>Revised Appropriation</b>	
<b>110</b>		<b>GENERAL FUND</b>			
<b>110</b>	<b>110</b>	<b>General Fund - Administration</b>			
		Personnel	\$368,400	\$0	\$368,400
		Benefits	87,600	0	87,600
		Operations & Maintenance	804,100	0	804,100
		<b>Total</b>	<b>\$1,260,100</b>	<b>\$0</b>	<b>\$1,260,100</b>
<b>110</b>	<b>120</b>	<b>General Fund - Court</b>			
		Personnel	\$46,300	\$0	\$46,300
		Benefits	13,100	0	13,100
		Operations & Maintenance	43,200	0	43,200
		<b>Total</b>	<b>\$102,600</b>	<b>\$0</b>	<b>\$102,600</b>
<b>110</b>	<b>234</b>	<b>General Fund - Safety Forces</b>			
		Transfer to Safety Forces SR Fund 234	\$3,913,500	\$0	\$3,913,500
		<b>Total</b>	<b>\$3,913,500</b>	<b>\$0</b>	<b>\$3,913,500</b>
<b>110</b>	<b>350</b>	<b>General Fund - Service Department</b>			
		Personnel	\$8,000	\$0	\$8,000
		Benefits	2,900	0	2,900
		Operations & Maintenance	254,700	\$0	\$254,700
		Transfer To SCMR SR Fund 250	547,500	0	547,500
		Transfer To Road Levy SR Fund 270	349,700	0	349,700
		<b>Total</b>	<b>\$1,162,800</b>	<b>\$0</b>	<b>\$1,162,800</b>
<b>110</b>	<b>460</b>	<b>General Fund - Recreation</b>			
		Transfer To Recreation SR Fund 280	\$41,400	\$0	\$41,400
		<b>Total</b>	<b>\$41,400</b>	<b>\$0</b>	<b>\$41,400</b>
<b>110</b>	<b>465</b>	<b>General Fund - Community Center Operations</b>			
		Personnel	\$52,700	\$0	\$52,700
		Benefits	8,900	0	8,900
		Operations & Maintenance	141,600	0	141,600
		<b>Total</b>	<b>\$203,200</b>	<b>\$0</b>	<b>\$203,200</b>
<b>110</b>	<b>570</b>	<b>General Fund - Building Department</b>			
		Personnel	\$90,200	\$0	\$90,200
		Benefits	31,200	0	31,200
		Operations & Maintenance	15,400	0	15,400
		<b>Total</b>	<b>\$136,800</b>	<b>\$0</b>	<b>\$136,800</b>
<b>110</b>		<b>General Fund - Total</b>			
		Personnel	\$565,600	\$0	\$565,600
		Benefits	143,700	0	143,700
		Operations & Maintenance	1,259,000	0	1,259,000
		Transfer to Other Funds	4,852,100	0	4,852,100
		<b>TOTAL - GENERAL FUND</b>	<b>\$6,820,400</b>	<b>\$0</b>	<b>\$6,820,400</b>
<b>200</b>		<b>SPECIAL REVENUE FUNDS</b>			
<b>202</b>		<b>FEMA Grants Fund</b>			
		Operations & Maintenance	\$0	\$0	\$0
		<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>203</b>		<b>Law Enforcement Grants Fund</b>			
		Personnel	\$0	\$0	\$0
		Benefits	0	0	0
		Operations & Maintenance	0	0	0
		Advance Repayment To Law Enforcement Trust Fund 800	0	0	0
		<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>210</b>		<b>Court Improvement Fund</b>			
		Personnel	\$37,100	\$0	\$37,100
		Benefits	21,800	0	21,800
		Operations & Maintenance	5,700	0	5,700
		<b>Total</b>	<b>\$64,600</b>	<b>\$0</b>	<b>\$64,600</b>

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"EXHIBIT A"

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Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
<b>110</b>	<b>GENERAL FUND</b>			
<b>215</b>	<b>Veterans Memorial Fund</b>			
	Operations & Maintenance	\$1,500	\$0	\$1,500
	<b>Total</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>
<b>218</b>	<b>Community Center Donation Fund</b>			
	Operations & Maintenance	\$200	\$0	\$200
	<b>Total</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>
<b>220</b>	<b>Police Pension Fund</b>			
	Benefits	\$73,000	\$0	\$73,000
	Operations & Maintenance	1,100	0	1,100
	<b>Total</b>	<b>\$74,100</b>	<b>\$0</b>	<b>\$74,100</b>
<b>234</b>	<b>Safety Forces Fund</b>			
<b>234</b>	<b>110 Administration</b>			
	Operations & Maintenance	\$33,900	\$0	\$33,900
	<b>Total</b>	<b>\$33,900</b>	<b>\$0</b>	<b>\$33,900</b>
<b>234</b>	<b>230 Police Department</b>			
	Personnel	\$1,888,000	\$0	\$1,888,000
	Benefits	587,000	0	587,000
	Operations & Maintenance	357,000	0	357,000
	Advance To Employee Termination SR Fund 296	53,200	0	53,200
	<b>Total</b>	<b>\$2,885,200</b>	<b>\$0</b>	<b>\$2,885,200</b>
<b>234</b>	<b>235 Dispatchers</b>			
	Personnel	\$363,600	\$0	\$363,600
	Benefits	142,500	0	142,500
	Operations & Maintenance	111,900	0	111,900
	Transfer To Debt Service Fund 310	0	0	0
	<b>Total</b>	<b>\$618,000</b>	<b>\$0</b>	<b>\$618,000</b>
<b>234</b>	<b>240 Fire Department</b>			
	Personnel	\$785,600	\$0	\$785,600
	Benefits	315,600	0	315,600
	Operations & Maintenance	216,000	0	216,000
	Transfer To Fire Levy SR Fund 240	84,200	0	84,200
	Transfer To Debt Service Fund 310	0	0	0
	Advance To Employee Termination SR Fund 296	36,300	0	36,300
	<b>Total</b>	<b>\$1,437,700</b>	<b>\$0</b>	<b>\$1,437,700</b>
<b>234</b>	<b>Safety Forces Special Revenue Fund - Total</b>			
	Personnel	\$3,037,200	\$0	\$3,037,200
	Benefits	1,045,100	0	1,045,100
	Operations & Maintenance	718,800	0	718,800
	Transfer to Other Funds	173,700	0	173,700
	<b>TOTAL - Safety Forces Fund</b>	<b>\$4,974,800</b>	<b>\$0</b>	<b>\$4,974,800</b>
<b>240</b>	<b>Fire Levy</b>			
	Personnel	\$532,400	\$0	\$532,400
	Benefits	134,500	0	134,500
	Operations & Maintenance	17,800	0	17,800
	<b>Total</b>	<b>\$684,700</b>	<b>\$0</b>	<b>\$684,700</b>
<b>250</b>	<b>Street Construction, Maintenance &amp; Repair Fund</b>			
	Personnel	\$277,800	\$0	\$277,800
	Benefits	101,000	0	101,000
	Operations & Maintenance	800,200	0	800,200
	Transfer To Pleasant Valley Bridge Maintenance Capital Fund 443	30,000	0	30,000
	<b>Total</b>	<b>\$1,209,000</b>	<b>\$0</b>	<b>\$1,209,000</b>
<b>260</b>	<b>State Highway Fund</b>			
	Operations & Maintenance	\$21,400	\$0	\$21,400
	<b>Total</b>	<b>\$21,400</b>	<b>\$0</b>	<b>\$21,400</b>

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<b>Appropriations</b>				
	<b>Fund/Activity</b>	<b>Current Appropriation</b>	<b>Increase/ (Decrease)</b>	<b>Revised Appropriation</b>
<b>110</b>	<b>GENERAL FUND</b>	<b>Appropriation</b>		
<b>270</b>	<b>Road Levy Fund</b>			
	Personnel	\$235,000	\$0	\$235,000
	Benefits	90,500	0	90,500
	Operations & Maintenance	1,891,700	0	1,891,700
	Transfer To Debt Service Fund 310	90,900	0	90,900
	<b>Total</b>	<b>\$2,308,100</b>	<b>\$0</b>	<b>\$2,308,100</b>
<b>280</b>	<b>Recreation Operations Levy</b>			
	Personnel	\$24,100	\$0	\$24,100
	Benefits	4,400	0	4,400
	Operations & Maintenance	52,400	0	52,400
	Transfer To Rec. Capital Project Fund 460	11,800	0	11,800
	<b>Total</b>	<b>\$92,700</b>	<b>\$0</b>	<b>\$92,700</b>
<b>285</b>	<b>Park Maintenance Fund</b>			
	Personnel	\$25,600	\$0	\$25,600
	Benefits	6,200	0	6,200
	Operations & Maintenance	11,600	0	11,600
	<b>Total</b>	<b>\$43,400</b>	<b>\$0</b>	<b>\$43,400</b>
<b>296</b>	<b>Employee Termination Fund</b>			
	Personnel	\$107,200	\$0	\$107,200
	Benefits	1,600	0	1,600
	Operations & Maintenance	400	0	400
	Advance Repayment To Safety Forces SR Fund 234	0	0	0
	<b>Total</b>	<b>\$109,200</b>	<b>\$0</b>	<b>\$109,200</b>
<b>297</b>	<b>W.H.I.S.P.E.R. Fund</b>			
	Operations & Maintenance	\$8,200	\$0	\$8,200
	<b>Total</b>	<b>\$8,200</b>	<b>\$0</b>	<b>\$8,200</b>
<b>298</b>	<b>Garfield Park Fund</b>			
	Operations & Maintenance	\$5,300	\$0	\$5,300
	<b>Total</b>	<b>\$5,300</b>	<b>\$0</b>	<b>\$5,300</b>
<b>200</b>	<b>Special Revenue Fund Group - Total</b>			
	Personnel	\$4,276,400	\$0	\$4,276,400
	Benefits	1,478,100	0	1,478,100
	Operations & Maintenance	3,536,300	0	3,536,300
	Transfer to Other Funds	306,400	0	306,400
	<b>TOTAL - SPECIAL REVENUE FUND GROUP</b>	<b>\$9,597,200</b>	<b>\$0</b>	<b>\$9,597,200</b>
<b>300</b>	<b>DEBT SERVICE FUNDS</b>			
<b>310</b>	<b>Bond Retirement Fund</b>			
	Operations & Maintenance	\$2,527,400	\$0	\$2,527,400
	<b>Total</b>	<b>\$2,527,400</b>	<b>\$0</b>	<b>\$2,527,400</b>
<b>320</b>	<b>Special Assessment Bond Retirement Fund</b>			
	Operations & Maintenance	\$0	\$0	\$0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>300</b>	<b>Debt Service Fund Group - Total</b>			
	Operations & Maintenance	\$2,527,400	\$0	\$2,527,400
	<b>TOTAL - DEBT SERVICE FUND GROUP</b>	<b>\$2,527,400</b>	<b>\$0</b>	<b>\$2,527,400</b>

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Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110	GENERAL FUND	Appropriation		

CAPITAL PROJECT FUNDS				
400				
420	Capital Improvement Fund			
	Operations & Maintenance	\$80,000	\$2,000	\$82,000
	Transfer To Road Levy SR Fund 270	0	0	0
	Transfer To Debt Service Fund 310	75,000	0	75,000
	<b>Total</b>	<b>\$155,000</b>	<b>\$2,000</b>	<b>\$157,000</b>
423	Classic TIF Fund			
	Operations & Maintenance	\$31,400	\$0	\$31,400
	Transfer To Debt Service Fund 310	104,800	0	104,800
	<b>Total</b>	<b>\$136,200</b>	<b>\$0</b>	<b>\$136,200</b>
441	Fire Dept. Capital Project Fund			
	Operations & Maintenance	\$159	\$0	\$159
	Transfer To Debt Service Fund 310	110,600	0	110,600
	<b>Total</b>	<b>\$110,759</b>	<b>\$0</b>	<b>\$110,759</b>
443	Pleasant Valley Rd. Bridge Maintenance Fund			
	Operations & Maintenance	\$116,000	\$0	\$116,000
	<b>Total</b>	<b>\$116,000</b>	<b>\$0</b>	<b>\$116,000</b>
444	Fire Dept. Equipment Capital Project Fund			
	Operations & Maintenance	\$6,600	\$1,000	\$7,600
	Transfer To Debt Service Fund 310	86,600	0	86,600
	<b>Total</b>	<b>\$93,200</b>	<b>\$1,000</b>	<b>\$94,200</b>
460	Recreation Capital Project Fund			
	Operations & Maintenance	\$61,600	\$0	\$61,600
	<b>Total</b>	<b>\$61,600</b>	<b>\$0</b>	<b>\$61,600</b>

400	Capital Project Fund Group - Total			
	Operations & Maintenance	\$295,759	\$3,000	\$298,759
	Transfers to Other Funds	377,000	0	377,000
	<b>TOTAL - CAPITAL PROJECT FUND GROUP</b>	<b>\$672,759</b>	<b>\$3,000</b>	<b>\$675,759</b>

ENTERPRISE FUNDS				
600				
610	Sewer Service Fund -			
	Personnel	\$135,300	\$0	\$135,300
	Benefits	54,000	0	54,000
	Operations & Maintenance	1,313,100	0	1,313,100
	Transfer to Debt Service Fund 310	371,200	0	371,200
	<b>Total</b>	<b>\$1,873,600</b>	<b>\$0</b>	<b>\$1,873,600</b>

600	Enterprise Fund Group - Total			
	Personnel	\$135,300	\$0	\$135,300
	Benefits	54,000	0	54,000
	Operations & Maintenance	1,313,100	0	1,313,100
	Transfer to Other Funds	371,200	0	371,200
	<b>TOTAL - ENTERPRISE FUND GROUP</b>	<b>\$1,873,600</b>	<b>\$0</b>	<b>\$1,873,600</b>

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<b>Appropriations</b>				
	<b>Fund/Activity</b>	<b>Current Appropriation</b>	<b>Increase/ (Decrease)</b>	<b>Revised Appropriation</b>
<b>110</b>	<b>GENERAL FUND</b>	<b>Appropriation</b>		
<b>800</b>	<b>TRUST &amp; AGENCY FUNDS</b>			
<b>800</b>	<b>DEA Fund</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	11,300	0	11,300
	Transfer to Law Enforcement Fund 203	0	0	0
	Advance To Law Enforcement Grants Fund 203	0	0	0
	<b>Total</b>	<b>\$11,300</b>	<b>\$0</b>	<b>\$11,300</b>
<b>802</b>	<b>Law Enforcement Trust Fund</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	69,900	0	69,900
	<b>Total</b>	<b>\$69,900</b>	<b>\$0</b>	<b>\$69,900</b>
<b>805</b>	<b>Unclaimed Moneys Trust Fund</b>			
	Operations & Maintenance	\$40,000	\$0	\$40,000
	<b>Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>
<b>809</b>	<b>Petty Cash Trust Fund</b>			
	Operations & Maintenance	\$700	\$0	\$700
	<b>Total</b>	<b>\$700</b>	<b>\$0</b>	<b>\$700</b>
<b>819</b>	<b>Zoning Escrow Agency Fund</b>			
	Operations & Maintenance	\$4,600	\$0	\$4,600
	<b>Total</b>	<b>\$4,600</b>	<b>\$0</b>	<b>\$4,600</b>
<b>821</b>	<b>Construction Bond Trust Fund</b>			
	Operations & Maintenance	\$92,000	\$0	\$92,000
	<b>Total</b>	<b>\$92,000</b>	<b>\$0</b>	<b>\$92,000</b>
<b>823</b>	<b>Engineering &amp; Inspection Trust Fund</b>			
	Operations & Maintenance	\$107,900	\$0	\$107,900
	<b>Total</b>	<b>\$107,900</b>	<b>\$0</b>	<b>\$107,900</b>
<b>800</b>	<b>Trust &amp; Agency Fund Group - Total</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	326,400	0	326,400
	Transfer to Other Funds	0	0	0
	<b>TOTAL - TRUST &amp; AGENCY FUND GROUP</b>	<b>\$326,400</b>	<b>\$0</b>	<b>\$326,400</b>
	<b>TOTAL - ALL FUNDS</b>			
	Personnel	\$4,977,300	\$0	\$4,977,300
	Benefits	1,675,800	0	1,675,800
	Operations & Maintenance	9,257,959	3,000	9,260,959
	Transfer to Other Funds	5,906,700	0	5,906,700
	<b>TOTAL - ALL FUND GROUPS</b>	<b>\$21,817,759</b>	<b>\$3,000</b>	<b>\$21,820,759</b>

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