

City of Willoughby Hills

Interoffice Memo

Date: December 4, 2015
To: Mayor Robert Weger and Members of City Council
From: Frank J. Brichacek, Director of Finance *FJB*
Subject: 2015 Operating Budget Revisions - Final

The attached schedule details the final revisions to the City's 2015 Operating Budget which I feel will be necessary for the City's departments to complete 2015 within budget. The revisions being proposed are based upon my current projections of 2015 expenditures. There are no significant increases to any department's budget or to any fund's appropriations. Overall, it is being requested that Council increase the \$20,662,952 2015 Operating Budget for all funds by \$7,500 or 0.04%.

In most cases, all that is necessary are reallocations of departmental appropriation allocations within expenditure categories. In order for the proposed appropriation ordinance to be certified by the Lake County Budget Commission, the ordinance must be adopted by City Council and approved by the Mayor by no later than December 31, 2015. Accordingly, I am requesting that this ordinance be adopted by City Council on its first reading at the December 10th, 2015 Council meeting.

The proposed appropriation revisions are summarized as follows:

General Fund

No change is being proposed to the General Fund's overall 2015 appropriation of \$6,666,800. The following reallocations of the General Fund appropriation are proposed;

- **Administration 110.110** - A reallocation of \$6,300 from the Administration Operation's and Maintenance Category to provide for the following increases:
 - \$2,200 - Community Center property insurance.
 - \$4,100 - Recreation activity operating subsidy
- **Recreation 110.460** - An increase of \$4,100 in the General Fund Subsidy Transfer to provide for the cost of administrative staffing and expenses which are not financed by Recreation user fees.
- **Community Center 110.465** - An increase of \$2,200 in the Operations & Maintenance Category to provide for the cost of Community Center property insurance. This insurance was actually budgeted in the Administration cost center. However since this is a cost which under the City's lease with the Library is a billable operating expense, the decision was made to account for this expense in the Community Center budget.

Fire Levy Special Revenue Fund No. 240

No change is being proposed to the Fire Levy Special Revenue Fund's overall 2015 appropriation of \$657,100. \$19,000 is being reallocated from the Personnel Category to the Benefits Category mainly to provide for the cost of changes in employee health insurance coverage which occurred during the year.

Street Construction, Maintenance and Repair Special Revenue Fund No. 250

No change is being proposed to the SCM&R Special Revenue Fund's overall 2015 appropriation of \$1,948,500. \$12,900 is being reallocated from the Operations & Maintenance Category to the Personnel and the Benefits Categories to provide for the cost of wages and benefits related to storm water management

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projects that were financed by grants from the Lake County Stormwater Management Department. At the time the projects were proposed, it was not known whether or not the work would be contracted out or performed by Service Department personnel.

Recreation Operations Special Revenue Fund No. 280

An increase to the Recreation Operations Special Revenue Fund's 2015 appropriation of \$75,800 in the amount of \$4,100 to provide for an increase in the amount of time worked by the Department's part-time employees versus the amount of time that the 2015 Operating Budget anticipated would be worked.

Capital Improvements Fund No. 420

An increase to the Capital Improvements Fund's 2015 appropriation of \$350,000 in the amount of \$3,400 to provide for a refund due to a taxpayer of Estate Tax paid in prior years. Since the Estate Tax was eliminated by the State of Ohio several years ago and refunds are unusual, the 2015 Operating Budget did not provide for this obligation. The Ohio Estate Tax is administered by the Lake County Auditor's Office which did not advise the City that the refund would be issued to the taxpayer until after it had already been issued.

Enclosure

Appropriations					
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation	
110		GENERAL FUND			
		Appropriation			
110	110	General Fund - Administration			
		Personnel	\$413,000	\$0	\$413,000
		Benefits	99,000	0	99,000
		Operations & Maintenance	795,300	(6,300)	789,000
		Total	\$1,307,300	(\$6,300)	\$1,301,000
110	120	General Fund - Court			
		Personnel	\$33,600	\$0	\$33,600
		Benefits	5,800	0	5,800
		Operations & Maintenance	38,200	0	38,200
		Total	\$77,600	\$0	\$77,600
110	234	General Fund - Safety Forces			
		Transfer to Safety Forces SR Fund 234	\$4,084,800	\$0	\$4,084,800
		Total	\$4,084,800	\$0	\$4,084,800
110	350	General Fund - Service Department			
		Personnel	\$8,000	\$0	\$8,000
		Benefits	2,900	0	2,900
		Operations & Maintenance	\$214,100	\$0	\$214,100
		Transfer To SCMR SR Fund 250	617,900	0	617,900
		Total	\$842,900	\$0	\$842,900
110	460	General Fund - Recreation			
		Transfer To Recreation SR Fund 280	\$29,000	\$4,100	\$33,100
		Total	\$29,000	\$4,100	\$33,100
110	465	General Fund - Community Center Operations			
		Personnel	\$46,200	\$0	\$46,200
		Benefits	7,200	0	7,200
		Operations & Maintenance	137,300	2,200	139,500
		Total	\$190,700	\$2,200	\$192,900
110	570	General Fund - Building Department			
		Personnel	\$89,100	\$0	\$89,100
		Benefits	30,100	0	30,100
		Operations & Maintenance	15,300	0	15,300
		Total	\$134,500	\$0	\$134,500

110	General Fund - Total			
	Personnel	\$589,900	\$0	\$589,900
	Benefits	145,000	0	145,000
	Operations & Maintenance	1,200,200	(4,100)	1,196,100
	Transfer to Other Funds	4,731,700	4,100	4,735,800
	TOTAL - GENERAL FUND	\$6,666,800	\$0	\$6,666,800

SPECIAL REVENUE FUNDS				
200	FEMA Grants Fund			
202	Operations & Maintenance	\$0	\$0	\$0
	Total	\$0	\$0	\$0
203	Law Enforcement Grants Fund			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	0	0	0
	Advance Repayment To Law Enforcement Trust Fund 800	0	0	0
	Total	\$0	\$0	\$0
210	Court Improvement Fund			
	Personnel	\$48,900	\$0	\$48,900
	Benefits	27,500	0	27,500
	Operations & Maintenance	4,500	0	4,500
	Total	\$80,900	\$0	\$80,900

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Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110	GENERAL FUND			
215	Veterans Memorial Fund			
	Operations & Maintenance	\$1,500	\$0	\$1,500
	Total	\$1,500	\$0	\$1,500
218	Community Center Donation Fund			
	Operations & Maintenance	\$200	\$0	\$200
	Total	\$200	\$0	\$200
220	Police Pension Fund			
	Benefits	\$78,200	\$0	\$78,200
	Operations & Maintenance	1,000	0	1,000
	Total	\$79,200	\$0	\$79,200
234	Safety Forces Fund			
234	110 Administration			
	Operations & Maintenance	\$33,000	\$0	\$33,000
	Total	\$33,000	\$0	\$33,000
234	230 Police Department			
	Personnel	\$1,980,500	\$0	\$1,980,500
	Benefits	564,700	0	564,700
	Operations & Maintenance	472,400	0	472,400
	Advance To Employee Termination SR Fund 296	13,500	0	13,500
	Total	\$3,031,100	\$0	\$3,031,100
234	235 Dispatchers			
	Personnel	\$359,700	\$0	\$359,700
	Benefits	145,900	0	145,900
	Operations & Maintenance	177,400	0	177,400
	Transfer To Debt Service Fund 310	0	0	0
	Total	\$683,000	\$0	\$683,000
234	240 Fire Department			
	Personnel	\$789,200	\$0	\$789,200
	Benefits	310,500	0	310,500
	Operations & Maintenance	258,500	0	258,500
	Transfer To Fire Levy SR Fund 240	41,200	0	41,200
	Transfer To Debt Service Fund 310	56,500	0	56,500
	Advance To Employee Termination SR Fund 296	0	0	0
	Total	\$1,455,900	\$0	\$1,455,900
234	Safety Forces Special Revenue Fund - Total			
	Personnel	\$3,129,400	\$0	\$3,129,400
	Benefits	1,021,100	0	1,021,100
	Operations & Maintenance	941,300	0	941,300
	Transfer to Other Funds	111,200	0	111,200
	TOTAL - Safety Forces Fund	\$5,203,000	\$0	\$5,203,000
240	Fire Levy			
	Personnel	\$551,800	(\$19,000)	\$532,800
	Benefits	87,500	19,000	106,500
	Operations & Maintenance	17,800	0	17,800
	Total	\$657,100	\$0	\$657,100
250	Street Construction, Maintenance & Repair Fund			
	Personnel	\$259,500	\$12,100	\$271,600
	Benefits	96,200	800	97,000
	Operations & Maintenance	1,562,800	(12,900)	1,549,900
	Transfer To Pleasant Valley Bridge Maintenance Capital Fund 443	30,000	0	30,000
	Total	\$1,948,500	\$0	\$1,948,500
260	State Highway Fund			
	Operations & Maintenance	\$28,500	\$0	\$28,500
	Total	\$28,500	\$0	\$28,500

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Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110	GENERAL FUND	Appropriation		
270	Road Levy Fund			
	Personnel	\$217,700	\$0	\$217,700
	Benefits	85,700	0	85,700
	Operations & Maintenance	397,700	0	397,700
	Transfer To Debt Service Fund 310	71,700	0	71,700
	Total	\$772,800	\$0	\$772,800
280	Recreation Operations Levy			
	Personnel	\$14,500	\$3,500	\$18,000
	Benefits	2,300	600	2,900
	Operations & Maintenance	48,000	0	48,000
	Transfer To Rec. Capital Project Fund 460	11,000	0	11,000
	Total	\$75,800	\$4,100	\$79,900
285	Park Maintenance Fund			
	Personnel	\$24,500	\$0	\$24,500
	Benefits	5,900	0	5,900
	Operations & Maintenance	11,600	0	11,600
	Total	\$42,000	\$0	\$42,000
296	Employee Termination Fund			
	Personnel	\$33,800	\$0	\$33,800
	Benefits	500	0	500
	Operations & Maintenance	400	0	400
	Advance Repayment To Safety Forces SR Fund 234	0	0	0
	Total	\$34,700	\$0	\$34,700
297	W.H.I.S.P.E.R. Fund			
	Operations & Maintenance	\$5,000	\$0	\$5,000
	Total	\$5,000	\$0	\$5,000
298	Garfield Park Fund			
	Operations & Maintenance	\$4,000	\$0	\$4,000
	Total	\$4,000	\$0	\$4,000
200	Special Revenue Fund Group - Total			
	Personnel	\$4,280,100	(\$3,400)	\$4,276,700
	Benefits	1,404,900	20,400	1,425,300
	Operations & Maintenance	3,024,300	(12,900)	3,011,400
	Transfer to Other Funds	223,900	0	223,900
	TOTAL - SPECIAL REVENUE FUND GROUP	\$8,933,200	\$4,100	\$8,937,300
300	DEBT SERVICE FUNDS			
310	Bond Retirement Fund			
	Operations & Maintenance	\$2,361,200	\$0	\$2,361,200
	Total	\$2,361,200	\$0	\$2,361,200
320	Special Assessment Bond Retirement Fund			
	Operations & Maintenance	\$9,052	\$0	\$9,052
	Total	\$9,052	\$0	\$9,052
300	Debt Service Fund Group - Total			
	Operations & Maintenance	\$2,370,252	\$0	\$2,370,252
	TOTAL - DEBT SERVICE FUND GROUP	\$2,370,252	\$0	\$2,370,252

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Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110	GENERAL FUND			Appropriation
400	CAPITAL PROJECT FUNDS			
420	Capital Improvement Fund			
	Operations & Maintenance	\$185,000	\$3,400	\$188,400
	Transfer To Road Levy SR Fund 270	90,000	0	90,000
	Transfer To Debt Service Fund 310	75,000	0	75,000
	Total	\$350,000	\$3,400	\$353,400
423	Classic TIF Fund			
	Operations & Maintenance	\$1,500	\$0	\$1,500
	Transfer To Debt Service Fund 310	106,000	0	106,000
	Total	\$107,500	\$0	\$107,500
441	Fire Dept. Capital Project Fund			
	Operations & Maintenance	\$6,800	\$0	\$6,800
	Transfer To Debt Service Fund 310	110,600	0	110,600
	Total	\$117,400	\$0	\$117,400
443	Pleasant Valley Rd. Bridge Maintenance Fund			
	Operations & Maintenance	\$85,000	\$0	\$85,000
	Total	\$85,000	\$0	\$85,000
444	Fire Dept. Equipment Capital Project Fund			
	Operations & Maintenance	\$400	\$0	\$400
	Transfer To Debt Service Fund 310	4,600	0	4,600
	Total	\$5,000	\$0	\$5,000
460	Recreation Capital Project Fund			
	Operations & Maintenance	\$52,300	\$0	\$52,300
	Total	\$52,300	\$0	\$52,300
400	Capital Project Fund Group - Total			
	Operations & Maintenance	\$331,000	\$3,400	\$334,400
	Transfers to Other Funds	386,200	0	386,200
	TOTAL - CAPITAL PROJECT FUND GROUP	\$717,200	\$3,400	\$720,600
600	ENTERPRISE FUNDS			
610	Sewer Service Fund -			
	Personnel	\$134,000	\$0	\$134,000
	Benefits	53,600	0	53,600
	Operations & Maintenance	1,091,400	0	1,091,400
	Transfer to Debt Service Fund 310	295,000	0	295,000
	Total	\$1,574,000	\$0	\$1,574,000
600	Enterprise Fund Group - Total			
	Personnel	\$134,000	\$0	\$134,000
	Benefits	53,600	0	53,600
	Operations & Maintenance	1,091,400	0	1,091,400
	Transfer to Other Funds	295,000	0	295,000
	TOTAL - ENTERPRISE FUND GROUP	\$1,574,000	\$0	\$1,574,000

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Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110	GENERAL FUND	Appropriation		
800	TRUST & AGENCY FUNDS			
800	DEA Fund			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	100,000	0	100,000
	Transfer to Law Enforcement Fund 203	0	0	0
	Advance To Law Enforcement Grants Fund 203	0	0	0
	Total	\$100,000	\$0	\$100,000
802	Law Enforcement Trust Fund			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	65,000	0	65,000
	Total	\$65,000	\$0	\$65,000
805	Unclaimed Moneys Trust Fund			
	Operations & Maintenance	\$36,000	\$0	\$36,000
	Total	\$36,000	\$0	\$36,000
809	Petty Cash Trust Fund			
	Operations & Maintenance	\$700	\$0	\$700
	Total	\$700	\$0	\$700
819	Zoning Escrow Agency Fund			
	Operations & Maintenance	\$4,600	\$0	\$4,600
	Total	\$4,600	\$0	\$4,600
821	Construction Bond Trust Fund			
	Operations & Maintenance	\$92,100	\$0	\$92,100
	Total	\$92,100	\$0	\$92,100
823	Engineering & Inspection Trust Fund			
	Operations & Maintenance	\$103,100	\$0	\$103,100
	Total	\$103,100	\$0	\$103,100
800	Trust & Agency Fund Group - Total			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	401,500	0	401,500
	Transfer to Other Funds	0	0	0
	TOTAL - TRUST & AGENCY FUND GROUP	\$401,500	\$0	\$401,500
	TOTAL - ALL FUNDS			
	Personnel	\$5,004,000	(\$3,400)	\$5,000,600
	Benefits	1,603,500	20,400	1,623,900
	Operations & Maintenance	8,418,652	(13,600)	8,405,052
	Transfer to Other Funds	5,636,800	4,100	5,640,900
	TOTAL - ALL FUND GROUPS	\$20,662,952	\$7,500	\$20,670,452

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