

# City of Willoughby Hills

## Interoffice Memo

**Date:** February 7, 2014

**To:** Mayor Robert Weger and Members of City Council

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

**Subject:** 2014 Operating Budget Revisions –  
Euclid Creek East Bank Tributary Project

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The attached schedule revises the 2014 appropriation of the Road Levy Special Revenue Fund No. 270 and the City's 2014 Certificate of Estimated Resources to provide for the unexpended balance of the Euclid Creek East Bank Tributary Project as of December 31, 2013:

**Appropriation Revisions**

Increasing the appropriation of the Road Levy Special Revenue Fund No. 270 by \$409,500, from \$737,300 to \$1,146,800 to provide for the unobligated portion of this project which was authorized by City Council in 2012.

**Certificate of Estimated Resource Revisions**

Increasing the estimated resources of Road Levy Special Revenue Fund No. 270 the by \$339,500 to provide for a grant from the Lake County Stormwater Management Department to fund this project.

If you have any questions regarding these appropriation changes, do not hesitate to contact me. If you have any questions regarding the project itself, please contact Street Superintendent Nate Catania or Mayor Robert Weger.

Attachment

C: Debbie Doles, Assistant Finance Director

Appropriations					
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation	
<b>110</b>		<b>GENERAL FUND</b>			
		<b>Appropriation</b>			
<b>110</b>	<b>110</b>	<b>General Fund - Administration</b>			
		Personnel	\$393,600	\$0	\$393,600
		Benefits	93,300	0	93,300
		Operations & Maintenance	791,500	0	791,500
		<b>Total</b>	<b>\$1,278,400</b>	<b>\$0</b>	<b>\$1,278,400</b>
<b>110</b>	<b>120</b>	<b>General Fund - Court</b>			
		Personnel	\$32,900	\$0	\$32,900
		Benefits	5,100	0	5,100
		Operations & Maintenance	36,200	0	36,200
		<b>Total</b>	<b>\$74,200</b>	<b>\$0</b>	<b>\$74,200</b>
<b>110</b>	<b>234</b>	<b>General Fund - Safety Forces</b>			
		Transfer to Safety Forces SR Fund 234	\$4,112,900	\$0	\$4,112,900
		<b>Total</b>	<b>\$4,112,900</b>	<b>\$0</b>	<b>\$4,112,900</b>
<b>110</b>	<b>350</b>	<b>General Fund - Service Department</b>			
		Operations & Maintenance	\$242,700	\$0	\$242,700
		Transfer To SCMR SR Fund 250	266,400	0	266,400
		<b>Total</b>	<b>\$509,100</b>	<b>\$0</b>	<b>\$509,100</b>
<b>110</b>	<b>460</b>	<b>General Fund - Recreation</b>			
		Transfer To Recreation SR Fund 280	\$27,100	\$0	\$27,100
		<b>Total</b>	<b>\$27,100</b>	<b>\$0</b>	<b>\$27,100</b>
<b>110</b>	<b>465</b>	<b>General Fund - Community Center Operations</b>			
		Personnel	\$40,000	\$0	\$40,000
		Benefits	6,200	0	6,200
		Operations & Maintenance	130,700	0	130,700
		<b>Total</b>	<b>\$176,900</b>	<b>\$0</b>	<b>\$176,900</b>
<b>110</b>	<b>570</b>	<b>General Fund - Building Department</b>			
		Personnel	\$85,600	\$0	\$85,600
		Benefits	28,800	0	28,800
		Operations & Maintenance	12,100	0	12,100
		<b>Total</b>	<b>\$126,500</b>	<b>\$0</b>	<b>\$126,500</b>

<b>110</b>		<b>General Fund - Total</b>			
		Personnel	\$552,100	\$0	\$552,100
		Benefits	133,400	0	133,400
		Operations & Maintenance	1,213,200	0	1,213,200
		Transfer to Other Funds	4,406,400	0	4,406,400
		<b>TOTAL - GENERAL FUND</b>	<b>\$6,305,100</b>	<b>\$0</b>	<b>\$6,305,100</b>

SPECIAL REVENUE FUNDS					
<b>200</b>		<b>FEMA Grants Fund</b>			
<b>202</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	\$48,700	\$0	\$48,700
		Benefits	26,400	0	26,400
		Operations & Maintenance	7,500	0	7,500
		<b>Total</b>	<b>\$82,600</b>	<b>\$0</b>	<b>\$82,600</b>

ORDINANCE NO. 2014 - 19

EXHIBIT "A"

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Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
215	<b>Veterans Memorial Fund</b>			
	Operations & Maintenance	\$300	\$0	\$300
	<b>Total</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>
218	<b>Community Center Donation Fund</b>			
	Operations & Maintenance	\$200	\$0	\$200
	<b>Total</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>
220	<b>Police Pension Fund</b>			
	Benefits	\$73,000	\$0	\$73,000
	Operations & Maintenance	2,700	0	2,700
	<b>Total</b>	<b>\$75,700</b>	<b>\$0</b>	<b>\$75,700</b>
234	<b>Safety Forces Fund</b>			
234	110 <b>Administration</b>			
	Operations & Maintenance	\$28,300	\$0	\$28,300
	<b>Total</b>	<b>\$28,300</b>	<b>\$0</b>	<b>\$28,300</b>
234	230 <b>Police Department</b>			
	Personnel	\$1,920,700	\$0	\$1,920,700
	Benefits	563,500	0	563,500
	Operations & Maintenance	289,700	0	289,700
	Advance To Employee Termination SR Fund 296	0	0	0
	<b>Total</b>	<b>\$2,773,900</b>	<b>\$0</b>	<b>\$2,773,900</b>
234	235 <b>Dispatchers</b>			
	Personnel	\$343,600	\$0	\$343,600
	Benefits	137,400	0	137,400
	Operations & Maintenance	199,500	0	199,500
	Transfer To Debt Service Fund 310	107,800	0	107,800
	<b>Total</b>	<b>\$788,300</b>	<b>\$0</b>	<b>\$788,300</b>
234	240 <b>Fire Department</b>			
	Personnel	\$783,500	\$0	\$783,500
	Benefits	311,300	0	311,300
	Operations & Maintenance	199,600	0	199,600
	Transfer To Fire Levy SR Fund 240	54,700	0	54,700
	Transfer To Debt Service Fund 310	54,500	0	54,500
	Advance To Employee Termination SR Fund	0	0	0
	<b>Total</b>	<b>\$1,403,600</b>	<b>\$0</b>	<b>\$1,403,600</b>
234	<b>Safety Forces Special Revenue Fund - Total</b>			
	Personnel	\$3,047,800	\$0	\$3,047,800
	Benefits	1,012,200	0	1,012,200
	Operations & Maintenance	717,100	0	717,100
	Transfer to Other Funds	217,000	0	217,000
	<b>TOTAL - Safety Forces Fund</b>	<b>\$4,994,100</b>	<b>\$0</b>	<b>\$4,994,100</b>
240	<b>Fire Levy</b>			
	Personnel	\$542,800	\$0	\$542,800
	Benefits	86,200	0	86,200
	Operations & Maintenance	24,900	0	24,900
	<b>Total</b>	<b>\$653,900</b>	<b>\$0</b>	<b>\$653,900</b>
250	<b>Street Construction, Maintenance &amp; Repair Fund</b>			
	Personnel	\$255,200	\$0	\$255,200
	Benefits	94,700	0	94,700
	Operations & Maintenance	586,000	0	586,000
	<b>Total</b>	<b>\$935,900</b>	<b>\$0</b>	<b>\$935,900</b>
255	<b>License Fee Fund</b>			
	Operations & Maintenance	\$19,500	\$0	\$19,500
	Transfer To Pleasant Valley Bridge Maint	15,000	0	15,000
	<b>Total</b>	<b>\$34,500</b>	<b>\$0</b>	<b>\$34,500</b>
260	<b>State Highway Fund</b>			
	Operations & Maintenance	\$32,800	\$0	\$32,800
	<b>Total</b>	<b>\$32,800</b>	<b>\$0</b>	<b>\$32,800</b>

ORDINANCE NO. 2014 - 19

EXHIBIT "A"

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Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
270	<b>Road Levy Fund</b>			
	Personnel	\$212,100	\$0	\$212,100
	Benefits	84,000	0	84,000
	Operations & Maintenance	217,600	409,500	627,100
	Transfer To Debt Service Fund 310	223,600	0	223,600
	<b>Total</b>	<b>\$737,300</b>	<b>\$409,500</b>	<b>\$1,146,800</b>
280	<b>Recreation Operations Levy</b>			
	Personnel	\$13,200	\$0	\$13,200
	Benefits	2,000	0	2,000
	Operations & Maintenance	46,800	0	46,800
	Transfer To Rec. Capital Project Fund 460	8,100	0	8,100
	<b>Total</b>	<b>\$70,100</b>	<b>\$0</b>	<b>\$70,100</b>
285	<b>Park Maintenance Fund</b>			
	Personnel	\$25,000	\$0	\$25,000
	Benefits	5,900	0	5,900
	Operations & Maintenance	11,600	0	11,600
	<b>Total</b>	<b>\$42,500</b>	<b>\$0</b>	<b>\$42,500</b>
296	<b>Employee Termination Fund</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	900	0	900
	Advance Repayment To Safety Forces SR Fund 234	22,200	0	22,200
	<b>Total</b>	<b>\$23,100</b>	<b>\$0</b>	<b>\$23,100</b>
297	<b>W.H.I.S.P.E.R. Fund</b>			
	Operations & Maintenance	\$5,000	\$0	\$5,000
	<b>Total</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>
298	<b>Garfield Park Fund</b>			
	Operations & Maintenance	\$4,000	\$0	\$4,000
	<b>Total</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>

200	<b>Special Revenue Fund Group - Total</b>			
	Personnel	\$4,144,800	\$0	\$4,144,800
	Benefits	1,384,400	0	1,384,400
	Operations & Maintenance	1,676,900	409,500	2,086,400
	Transfer to Other Funds	485,900	0	485,900
	<b>TOTAL - SPECIAL REVENUE FUND GROUP</b>	<b>\$7,692,000</b>	<b>\$409,500</b>	<b>\$8,101,500</b>

DEBT SERVICE FUNDS				
300				
310	<b>Bond Retirement Fund</b>			
	Operations & Maintenance	\$2,980,200	\$0	\$2,980,200
	<b>Total</b>	<b>\$2,980,200</b>	<b>\$0</b>	<b>\$2,980,200</b>
320	<b>Special Assessment Bond Retirement Fund</b>			
	Operations & Maintenance	\$800	\$0	\$800
	<b>Total</b>	<b>\$800</b>	<b>\$0</b>	<b>\$800</b>

300	<b>Debt Service Fund Group - Total</b>			
	Operations & Maintenance	\$2,981,000	\$0	\$2,981,000
	<b>TOTAL - DEBT SERVICE FUND GROUP</b>	<b>\$2,981,000</b>	<b>\$0</b>	<b>\$2,981,000</b>

Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
<b>400</b>	<b>CAPITAL PROJECT FUNDS</b>			
<b>420</b>	<b>Capital Improvement Fund</b>			
	Operations & Maintenance	\$110,000	\$0	\$110,000
	Transfer To Debt Service Fund 310	76,000	0	76,000
	<b>Total</b>	<b>\$186,000</b>	<b>\$0</b>	<b>\$186,000</b>
<b>423</b>	<b>Classic TIF Fund</b>			
	Operations & Maintenance	\$0	\$0	\$0
	Transfer To Debt Service Fund 310	102,000	0	102,000
	<b>Total</b>	<b>\$102,000</b>	<b>\$0</b>	<b>\$102,000</b>
<b>441</b>	<b>Fire Dept. Capital Project Fund</b>			
	Operations & Maintenance	\$6,100	\$0	\$6,100
	Transfer To Debt Service Fund 310	121,300	0	121,300
	<b>Total</b>	<b>\$127,400</b>	<b>\$0</b>	<b>\$127,400</b>
<b>443</b>	<b>Pleasant Valley Rd. Bridge Maintenance Fund</b>			
	Operations & Maintenance	\$15,000	\$0	\$15,000
	<b>Total</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>
<b>444</b>	<b>Fire Dept. Equipment Capital Project Fund</b>			
	Operations & Maintenance	\$1,100	\$0	\$1,100
	Transfer To Debt Service Fund 310	13,900	0	13,900
	<b>Total</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>
<b>460</b>	<b>Recreation Capital Project Fund</b>			
	Operations & Maintenance	\$34,800	\$0	\$34,800
	<b>Total</b>	<b>\$34,800</b>	<b>\$0</b>	<b>\$34,800</b>

<b>400</b>	<b>Capital Project Fund Group - Total</b>			
	Operations & Maintenance	\$167,000	\$0	\$167,000
	Transfers to Other Funds	313,200	0	313,200
	<b>TOTAL - CAPITAL PROJECT FUND GROUP</b>	<b>\$480,200</b>	<b>\$0</b>	<b>\$480,200</b>

<b>600</b>	<b>ENTERPRISE FUNDS</b>			
<b>610</b>	<b>Sewer Service Fund -</b>			
	Personnel	\$133,200	\$0	\$133,200
	Benefits	42,800	0	42,800
	Operations & Maintenance	1,037,500	0	1,037,500
	Transfer to Debt Service Fund 310	463,700	0	463,700
	<b>Total</b>	<b>\$1,677,200</b>	<b>\$0</b>	<b>\$1,677,200</b>
<b>641</b>	<b>ECTW Assessment Area "C"</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	0	0	0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>600</b>	<b>Enterprise Fund Group - Total</b>			
	Personnel	\$133,200	\$0	\$133,200
	Benefits	42,800	0	42,800
	Operations & Maintenance	1,037,500	0	1,037,500
	Transfer to Other Funds	463,700	0	463,700
	<b>TOTAL - ENTERPRISE FUND GROUP</b>	<b>\$1,677,200</b>	<b>\$0</b>	<b>\$1,677,200</b>

Appropriations				
	Fund/Activity	Current Appropriation	Increase/ (Decrease)	Revised Appropriation
800	<b>TRUST &amp; AGENCY FUNDS</b>			
800	<b>DEA Fund</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	120,000	0	120,000
	Transfer to Law Enforcement Fund 203	0	0	0
	Advance To Law Enforcement Grants Fund 203	0	0	0
	<b>Total</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$120,000</b>
802	<b>Law Enforcement Trust Fund</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	23,000	0	23,000
	<b>Total</b>	<b>\$23,000</b>	<b>\$0</b>	<b>\$23,000</b>
805	<b>Unclaimed Moneys Trust Fund</b>			
	Operations & Maintenance	\$36,000	\$0	\$36,000
	<b>Total</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$36,000</b>
809	<b>Petty Cash Trust Fund</b>			
	Operations & Maintenance	\$700	\$0	\$700
	<b>Total</b>	<b>\$700</b>	<b>\$0</b>	<b>\$700</b>
819	<b>Zoning Escrow Agency Fund</b>			
	Operations & Maintenance	\$4,400	\$0	\$4,400
	<b>Total</b>	<b>\$4,400</b>	<b>\$0</b>	<b>\$4,400</b>
821	<b>Construction Bond Trust Fund</b>			
	Operations & Maintenance	\$50,000	\$0	\$50,000
	<b>Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>
823	<b>Engineering &amp; Inspection Trust Fund</b>			
	Operations & Maintenance	\$60,000	\$0	\$60,000
	<b>Total</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>
800	<b>Trust &amp; Agency Fund Group - Total</b>			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	294,100	0	294,100
	Transfer to Other Funds	0	0	0
	<b>TOTAL - TRUST &amp; AGENCY FUND GROUP</b>	<b>\$294,100</b>	<b>\$0</b>	<b>\$294,100</b>
	<b>TOTAL - ALL FUNDS</b>			
	Personnel	\$4,830,100	\$0	\$4,830,100
	Benefits	1,560,600	0	1,560,600
	Operations & Maintenance	7,369,700	409,500	7,779,200
	Transfer to Other Funds	5,669,200	0	5,669,200
	<b>TOTAL - ALL FUND GROUPS</b>	<b>\$19,429,600</b>	<b>\$409,500</b>	<b>\$19,839,100</b>