

City of Willoughby Hills

Interoffice Memo

Date: October 17, 2013

To: Members of City Council

From: Mayor Robert Weger
Frank Brichacek, Director of Finance

Subject: 2014 Operating Budget Draft

The attached appropriation schedule represents the first step in adopting the City's 2014 Operating Budget. Our plan is to avoid adopting a three month temporary appropriation ordinance as we have done in the past. Instead we would like to adopt the City's 2014 Operating Budget at the December Council meeting without having to declare an emergency. In order to allow for three readings, we are proposing that the attached schedule of 2014 Appropriations be introduced on first reading at the next Council Meeting.

The numbers in the attached schedule represent a 10% reduction over the amounts originally approved for the 2013 Operating Budget. The reductions have been applied to the General Fund and any fund that is subsidized by the General Fund. The wage and benefit budgets were not modified in order to provide for current staffing levels. The Operations and Maintenance and Transfer Categories have been reduced by an amount sufficient to bring each Departments total budget to 90% of the 2013 appropriation.

I want to emphasize that the proposed appropriation amounts are not final. As we further develop our revenue estimates and expenditure budgets over the two months we will amend the schedule of appropriations accordingly. If you have any questions, please do not hesitate to contact us.

Attachment (1)

C: Debbie Doles, Assistant Finance Director

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EXHIBIT A

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Appropriations					
GENERAL FUND					
110					
110	110	General Fund - Administration			
		Personnel	\$391,000		
		Benefits	117,400		
		Operations & Maintenance	690,200		
		Total		Total	\$1,198,600
110	120	General Fund - Court			
		Personnel	\$26,800		
		Benefits	4,200		
		Operations & Maintenance	32,300		
		Total		Total	\$63,300
110	234	General Fund - Safety Forces			
		Transfer to Safety Forces SR Fund 234	3,687,800		
		Total		Total	\$3,687,800
110	350	General Fund - Service Department			
		Operations & Maintenance	\$225,800		
		Transfer To SCMR SR Fund 250	448,200		
		Total		Total	\$674,000
110	460	General Fund - Recreation			
		Transfer To Recreation SR Fund 280	\$24,400		
		Total		Total	\$24,400
110	465	General Fund - Community Center Operations			
		Personnel	\$40,700		
		Benefits	6,300		
		Operations & Maintenance	110,300		
		Total		Total	\$157,300
110	570	General Fund - Building Department			
		Personnel	\$85,500		
		Benefits	36,400		
		Operations & Maintenance	10,200		
		Total		Total	\$132,100
110		General Fund - Total			
		Personnel	\$544,000		
		Benefits	164,300		
		Operations & Maintenance	1,068,800		
		Transfer to Other Funds	4,160,400		
		TOTAL - GENERAL FUND			\$5,937,500

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	\$48,600		
		Benefits	25,500		
		Operations & Maintenance	7,500		
		Total		Total	\$81,600

Appropriations				
215		Veterans Memorial Fund		
		Operations & Maintenance	\$500	
Total				Total \$500
218		Community Center Donation Fund		
		Operations & Maintenance	\$200	
Total				Total \$200
220		Police Pension Fund		
		Benefits	\$73,200	
		Operations & Maintenance	2,500	
Total				Total \$75,700
234		Safety Forces Fund		
234	110	Administration		
		Operations & Maintenance	\$32,900	
Total				Total \$32,900
234	230	Police Department		
		Personnel	\$1,886,900	
		Benefits	566,500	
		Operations & Maintenance	115,200	
		Advance To Employee Termination SR Fund 296	0	
Total				Total \$2,568,600
234	235	Dispatchers		
		Personnel	\$349,400	
		Benefits	113,300	
		Operations & Maintenance	100,810	
		Transfer To Debt Service Fund 310	108,700	
Total				Total \$672,210
234	240	Fire Department		
		Personnel	\$778,700	
		Benefits	327,400	
		Operations & Maintenance	96,300	
		Transfer To Fire Levy SR Fund 240	35,600	
		Transfer To Debt Service Fund 310	56,900	
		Advance To Employee Termination SR Fund 296	0	
Total				Total \$1,294,900
234		Safety Forces Special Revenue Fund - Total		
		Personnel	\$3,015,000	
		Benefits	1,007,200	
		Operations & Maintenance	345,210	
		Transfer to Other Funds	201,200	
TOTAL - Safety Forces Fund				\$4,568,610
240		Fire Levy		
		Personnel	\$550,300	
		Benefits	63,600	
		Operations & Maintenance	21,200	
Total				Total \$635,100
250		Street Construction, Maintenance & Repair Fund		
		Personnel	\$430,600	
		Benefits	170,500	
		Operations & Maintenance	352,300	
Total				Total \$953,400

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Appropriations				
255	License Fee Fund			
	Operations & Maintenance	\$24,800		
	Transfer To Pleasant Valley Bridge Maintenance Capital Fund 443	15,000		
	Total		Total	\$39,800
260	State Highway Fund			
	Operations & Maintenance	\$52,200		
	Total		Total	\$52,200
270	Road Levy Fund			
	Personnel	\$0		
	Benefits	0		
	Operations & Maintenance	789,000		
	Transfer To Debt Service Fund 310	228,400		
	Total		Total	\$1,017,400
280	Recreation Operations Levy			
	Personnel	\$13,200		
	Benefits	2,000		
	Operations & Maintenance	44,100		
	Transfer To Rec. Capital Project Fund 460	8,100		
	Total		Total	\$67,400
285	Park Maintenance Fund			
	Personnel	\$24,500		
	Benefits	7,000		
	Operations & Maintenance	9,800		
	Total		Total	\$41,300
296	Employee Termination Fund			
	Personnel	\$19,400		
	Benefits	600		
	Operations & Maintenance	400		
	Advance Repayment To Safety Forces SR Fund 234	20,600		
	Total		Total	\$41,000
297	W.H.I.S.P.E.R. Fund			
	Operations & Maintenance	8,400		
	Total		Total	\$8,400
298	Garfield Park Fund			
	Operations & Maintenance	4,900		
	Total		Total	\$4,900
200	Special Revenue Fund Group - Total			
	Personnel	\$4,101,600		
	Benefits	1,349,600		
	Operations & Maintenance	1,663,010		
	Transfer to Other Funds	473,300		
	TOTAL - SPECIAL REVENUE FUND GROUP			\$7,587,510

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EXHIBIT A

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Appropriations				
300		DEBT SERVICE FUNDS		
310		Bond Retirement Fund		
		Operations & Maintenance	\$3,206,600	
		Total		Total \$3,206,600
320		Special Assessment Bond Retirement Fund		
		Operations & Maintenance	\$19,100	
		Total		Total \$19,100
300		Debt Service Fund Group - Total		
		Operations & Maintenance	\$3,225,700	
		TOTAL - DEBT SERVICE FUND GROUP		\$3,225,700

CAPITAL PROJECT FUNDS				
400		CAPITAL PROJECT FUNDS		
420		Capital Improvement Fund		
		Operations & Maintenance	\$0	
		Transfer To Veterans Memorial SR Fund 215	0	
		Transfer To Debt Service Fund 310	76,000	
		Total		Total \$76,000
423		Classic TIF Fund		
		Operations & Maintenance	\$0	
		Transfer To Debt Service Fund 310	103,700	
		Total		Total \$103,700
441		Fire Dept. Capital Project Fund		
		Operations & Maintenance	\$6,100	
		Transfer To Debt Service Fund 310	121,300	
		Total		Total \$127,400
443		Pleasant Valley Rd. Bridge Maintenance Fund		
		Operations & Maintenance	\$0	
		Total		Total \$0
444		Fire Dept. Equipment Capital Project Fund		
		Operations & Maintenance	\$1,100	
		Transfer To Debt Service Fund 310	13,900	
		Total		Total \$15,000
460		Recreation Capital Project Fund		
		Operations & Maintenance	\$34,800	
		Total	\$34,800	\$34,800
400		Capital Project Fund Group - Total		
		Operations & Maintenance	\$42,000	
		Transfers to Other Funds	314,900	
		TOTAL - CAPITAL PROJECT FUND GROUP		\$356,900

ENTERPRISE FUNDS				
600		ENTERPRISE FUNDS		
610		Sewer Service Fund -		
		Personnel	\$133,400	
		Benefits	55,000	
		Operations & Maintenance	1,104,200	
		Transfer to Debt Service Fund 310	466,400	
		Total		Total \$1,759,000
641		ECTW Assessment Area "C"		
		Personnel	\$0	
		Benefits	0	
		Operations & Maintenance	0	
		Total		Total \$0

Appropriations				
600		Enterprise Fund Group - Total		
		Personnel	\$133,400	
		Benefits	55,000	
		Operations & Maintenance	1,104,200	
		Transfer to Other Funds	466,400	
TOTAL - ENTERPRISE FUND GROUP				\$1,759,000

TRUST & AGENCY FUNDS				
800		DEA Fund		
		Personnel	\$0	
		Benefits	0	
		Operations & Maintenance	200,000	
		Transfer to Law Enforcement Fund 203	0	
		Advance To Law Enforcement Grants Fund 203	0	
Total			Total	\$200,000

802		Law Enforcement Trust Fund		
		Personnel	\$0	
		Benefits	0	
		Operations & Maintenance	23,000	
Total			Total	\$23,000

805		Unclaimed Moneys Trust Fund		
		Operations & Maintenance	\$36,000	
Total			Total	\$36,000

809		Petty Cash Trust Fund		
		Operations & Maintenance	\$700	
Total			Total	\$700

819		Zoning Escrow Agency Fund		
		Operations & Maintenance	\$4,400	
Total			Total	\$4,400

821		Construction Bond Trust Fund		
		Operations & Maintenance	\$50,000	
Total			Total	\$50,000

823		Engineering & Inspection Trust Fund		
		Operations & Maintenance	\$60,000	
Total			Total	\$60,000

800		Trust & Agency Fund Group - Total		
		Personnel	\$0	
		Benefits	0	
		Operations & Maintenance	374,100	
		Transfer to Other Funds	0	
TOTAL - TRUST & AGENCY FUND GROUP				\$374,100

TOTAL - ALL FUNDS				
		Personnel	\$4,779,000	
		Benefits	1,568,900	
		Operations & Maintenance	7,477,810	
		Transfer to Other Funds	5,415,000	
TOTAL - ALL FUND GROUPS				\$19,240,710