

City of Willoughby Hills

Interoffice Memo

Date: May 3, 2013
To: Mayor Robert Weger and Members of City Council
From: Frank Brichacek, Director of Finance *FJB*
Subject: 2013 Operating Budget Revision –
Veteran's Memorial Improvement Project

Attached is a summary of the Veteran's Memorial Improvement Project as of May 3rd, 2013. As of today, the project's obligations (actual expenditures plus open purchase commitments) are \$5,254.42 over the \$37,200.00 that was budgeted for the project. To date, the City has received donations totaling \$5,900.00 for the project and has provided an additional \$32,000 in subsidy funding through an interfund transfer from the Capital Fund 420.

The Mayor has indicated that the City will be receiving donations in the near future to fully finance the project's current net shortfall of \$4,554.42. Because of the project shortfall, the Veteran's Memorial Special Revenue Fund No. 215 currently has a deficit fund balance of \$4,651.60 as of April 30th, 2013.

To provide for completion of the project, I am proposing the following budget adjustments:

1. A temporary interfund advance (loan) from the Capital Fund No. 420 to the Veteran's Memorial Special Revenue Fund No. 215 in the amount of \$5,000.00. This loan will be repaid from future project donations.
 - Note: If future donations are insufficient to finance the repayment of this advance, Council will be asked to forgive this loan to and to reclassify the amount advanced to an operating transfer.
2. An increase in the project budget of \$5,300, from the \$37,200 currently appropriated for the project to \$42,500, to finance current project obligations of \$42,454.42.
3. An increase of \$200 in the transfer from the Capital Fund No. 420 to the Veteran's Memorial Fund No. 215 to finance miscellaneous expenditures related to the Veteran's Memorial site.
4. Based upon the changes detailed above, I will request that the County Budget Commission increase the Certificate of Estimated Resources by \$6,400 to finance the requested revisions.
 - \$5,000 – Advance from the General Capital Fund No. 420 (No. 1 above); and
 - \$ 200 – Transfer from the General Capital Fund (No. 3 above); and
 - \$1,200 – Increase in estimated project donations

When preparing this ordinance, I noticed that the amounts listed in Appropriation 2013-13 were incorrect for Funds 270, 285 and 296. The amounts listed for Funds 270 and 285 were actually the 2012 appropriations amounts instead of the 2013 appropriation amounts. The amount listed for Fund 296 did not include one minor change from the draft budget. This ordinance corrects that mistake. I apologize for any inconvenience that this may have caused.

If you have any questions regarding this appropriation change do not hesitate to contact me. If you have any questions regarding Veteran's Memorial Project, please contact Mayor Weger.

Attachments (2)

C: Debbie Doles, Assistant Finance Director

Veteran's Memorial Improvement Project Summary
As of May 3, 2013

<u>Revenue</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Donations				
2012	\$4,300.00			
2013	1,600.00			
Total Donations	<u>5,900.00</u>	\$5,900.00	\$9,300.00	(\$3,400.00)
City Project Subsidy - Estate Tax		32,000.00	32,000.00	0.00
Total Revenue		<u>\$37,900.00</u>	<u>\$41,300.00</u>	<u>(\$3,400.00)</u>
<u>Expenditures</u>				
Gazebo Structure	\$21,890.00			
Site Work	3,660.02			
Benches	12,845.40			
Bridge	0.00			
Total Expenditures		<u>38,395.42</u>	<u>37,200.00</u>	<u>(1,195.42)</u>
Excess of Revenue Over/(Under) Expenditures		(\$495.42)	\$4,100.00	(\$4,595.42)
<u>Open Purchase Commitments</u>				
Gazebo Structure	\$0.00			
Site Work	2,560.00			
Benches	0.00			
Bridge	1,499.00			
Total Open Purchase Commitments		<u>4,059.00</u>	<u>0.00</u>	<u>(4,059.00)</u>
Excess of Revenue Over/(Under) Obligations*		(\$4,554.42)	\$4,100.00	(\$8,654.42)
*Total Project Obligations Through May 3, 2013				
Expenditures		\$38,395.42		
Encumbrances		4,059.00		
Total Project Obligations		<u>\$42,454.42</u>		
Project Budget		37,200.00		
Budget Variance		<u>(\$5,254.42)</u>		

Appropriations					
Fund/Activity			Current Appropriation	Increase/ (Decrease)	Revised Appropriation
110		GENERAL FUND			
		Appropriation			
110	110	General Fund - Administration			
		Personnel	\$391,000	\$0	\$391,000
		Benefits	117,400	0	117,400
		Operations & Maintenance	817,700	0	817,700
		Total	\$1,326,100	\$0	\$1,326,100
110	120	General Fund - Court			
		Personnel	\$26,800	\$0	\$26,800
		Benefits	4,200	0	4,200
		Operations & Maintenance	38,300	0	38,300
		Total	\$69,300	\$0	\$69,300
110	234	General Fund - Safety Forces			
		Transfer to Safety Forces SR Fund 234	\$4,097,600	\$0	\$4,097,600
		Total	\$4,097,600	\$0	\$4,097,600
110	350	General Fund - Service Department			
		Operations & Maintenance	\$267,500	\$0	\$267,500
		Transfer To SCMR SR Fund 250	498,000	0	498,000
		Total	\$765,500	\$0	\$765,500
110	460	General Fund - Recreation			
		Transfer To Recreation SR Fund 280	\$27,100	\$0	\$27,100
		Total	\$27,100	\$0	\$27,100
110	465	General Fund - Community Center Operations			
		Personnel	\$40,700	\$0	\$40,700
		Benefits	6,300	0	6,300
		Operations & Maintenance	130,700	0	130,700
		Total	\$177,700	\$0	\$177,700
110	570	General Fund - Building Department			
		Personnel	\$85,500	\$0	\$85,500
		Benefits	36,400	0	36,400
		Operations & Maintenance	12,100	0	12,100
		Total	\$134,000	\$0	\$134,000
110		General Fund - Total			
		Personnel	\$544,000	\$0	\$544,000
		Benefits	164,300	0	164,300
		Operations & Maintenance	1,266,300	0	1,266,300
		Transfer to Other Funds	4,622,700	0	4,622,700
		TOTAL - GENERAL FUND	\$6,597,300	\$0	\$6,597,300

SPECIAL REVENUE FUNDS					
200					
202		FEMA Grants Fund			
		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	\$48,600	\$0	\$48,600
		Benefits	25,500	0	25,500
		Operations & Maintenance	7,500	0	7,500
		Total	\$81,600	\$0	\$81,600

Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
215	Veterans Memorial Fund			
	Operations & Maintenance	\$37,500	\$5,300	\$42,800
	Advance Repayment to Capital Fund No. 420	0	5,000	5,000
	Total	\$37,500	\$10,300	\$47,800
218	Community Center Donation Fund			
	Operations & Maintenance	\$200	\$0	\$200
	Total	\$200	\$0	\$200
220	Police Pension Fund			
	Benefits	\$73,200	\$0	\$73,200
	Operations & Maintenance	2,500	0	2,500
	Total	\$75,700	\$0	\$75,700
234	Safety Forces Fund			
234	110 Administration			
	Operations & Maintenance	\$32,900	\$0	\$32,900
	Total	\$32,900	\$0	\$32,900
234	230 Police Department			
	Personnel	\$1,886,900	\$0	\$1,886,900
	Benefits	566,500	0	566,500
	Operations & Maintenance	400,600	0	400,600
	Advance To Employee Termination SR Fund 296	0	0	0
	Total	\$2,854,000	\$0	\$2,854,000
234	235 Dispatchers			
	Personnel	\$349,400	\$0	\$349,400
	Benefits	113,300	0	113,300
	Operations & Maintenance	175,500	0	175,500
	Transfer To Debt Service Fund 310	108,700	0	108,700
	Total	\$746,900	\$0	\$746,900
234	240 Fire Department			
	Personnel	\$778,700	\$0	\$778,700
	Benefits	327,400	0	327,400
	Operations & Maintenance	229,900	0	229,900
	Transfer To Fire Levy SR Fund 240	39,600	0	39,600
	Transfer To Debt Service Fund 310	56,900	0	56,900
	Advance To Employee Termination SR Fu	20,600	0	20,600
	Total	\$1,453,100	\$0	\$1,453,100
234	Safety Forces Special Revenue Fund - Total			
	Personnel	\$3,015,000	\$0	\$3,015,000
	Benefits	1,007,200	0	1,007,200
	Operations & Maintenance	838,900	0	838,900
	Transfer to Other Funds	225,800	0	225,800
	TOTAL - Safety Forces Fund	\$5,086,900	\$0	\$5,086,900
240	Fire Levy			
	Personnel	\$550,300	\$0	\$550,300
	Benefits	63,600	0	63,600
	Operations & Maintenance	24,900	0	24,900
	Total	\$638,800	\$0	\$638,800
250	Street Construction, Maintenance & Repair Fund			
	Personnel	\$430,600	\$0	\$430,600
	Benefits	170,500	0	170,500
	Operations & Maintenance	417,100	0	417,100
	Total	\$1,018,200	\$0	\$1,018,200
255	License Fee Fund			
	Operations & Maintenance	\$24,800	\$0	\$24,800
	Transfer To Pleasant Valley Bridge Maint	15,000	0	15,000
	Total	\$39,800	\$0	\$39,800
260	State Highway Fund			
	Operations & Maintenance	\$52,200	\$0	\$52,200
	Total	\$52,200	\$0	\$52,200

Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
270	Road Levy Fund			
	Personnel	\$34,600	(\$34,600)	\$0
	Benefits	5,300	(5,300)	0
	Operations & Maintenance	1,249,300	(265,300)	984,000
	Transfer To Debt Service Fund 310	231,200	(2,800)	228,400
	Total	\$1,520,400	(\$308,000)	\$1,212,400
280	Recreation Operations Levy			
	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
	Total	\$70,100	\$0	\$70,100
285	Park Maintenance Fund			
	Personnel	\$33,600	(\$9,100)	\$24,500
	Benefits	5,200	1,800	7,000
	Operations & Maintenance	6,500	53,300	59,800
	Total	\$45,300	\$46,000	\$91,300
296	Employee Termination Fund			
	Personnel	\$40,000	(\$500)	\$39,500
	Benefits	600	0	600
	Operations & Maintenance	400	500	900
	Advance Repayment To Safety Forces SR Fund 234	3,000	0	3,000
	Total	\$44,000	\$0	\$44,000
297	W.H.I.S.P.E.R. Fund			
	Operations & Maintenance	\$8,400	\$0	\$8,400
	Total	\$8,400	\$0	\$8,400
298	Garfield Park Fund			
	Operations & Maintenance	\$4,900	\$0	\$4,900
	Total	\$4,900	\$0	\$4,900
200	Special Revenue Fund Group - Total			
	Personnel	\$4,165,900	(\$44,200)	\$4,121,700
	Benefits	1,353,100	(3,500)	1,349,600
	Operations & Maintenance	2,721,900	(206,200)	2,515,700
	Transfer to Other Funds	483,100	2,200	485,300
	TOTAL - SPECIAL REVENUE FUND GROUP	\$8,724,000	(\$251,700)	\$8,472,300
300	DEBT SERVICE FUNDS			
310	Bond Retirement Fund			
	Operations & Maintenance	\$3,206,600	\$0	\$3,206,600
	Total	\$3,206,600	\$0	\$3,206,600
320	Special Assessment Bond Retirement Fund			
	Operations & Maintenance	\$19,100	\$0	\$19,100
	Total	\$19,100	\$0	\$19,100
300	Debt Service Fund Group - Total			
	Operations & Maintenance	\$3,225,700	\$0	\$3,225,700
	TOTAL - DEBT SERVICE FUND GROUP	\$3,225,700	\$0	\$3,225,700

Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
400	CAPITAL PROJECT FUNDS			
420	Capital Improvement Fund			
	Operations & Maintenance	\$225,000	\$0	\$225,000
	Transfer To Veterans Memorial SR Fund 215	32,000	200	32,200
	Transfer To Debt Service Fund 310	76,000	0	76,000
	Transfer To Veterans Memorial SR Fund 215	0	5,000	5,000
	Total	\$333,000	\$5,200	\$338,200
423	Classic TIF Fund			
	Operations & Maintenance	\$0	\$0	\$0
	Transfer To Debt Service Fund 310	103,700	0	103,700
	Total	\$103,700	\$0	\$103,700
441	Fire Dept. Capital Project Fund			
	Operations & Maintenance	\$6,100	\$0	\$6,100
	Transfer To Debt Service Fund 310	121,300	0	121,300
	Total	\$127,400	\$0	\$127,400
443	Pleasant Valley Rd. Bridge Maintenance Fund			
	Operations & Maintenance	\$0	\$0	\$0
	Total	\$0	\$0	\$0
444	Fire Dept. Equipment Capital Project Fund			
	Operations & Maintenance	\$1,100	\$0	\$1,100
	Transfer To Debt Service Fund 310	13,900	0	13,900
	Total	\$15,000	\$0	\$15,000
460	Recreation Capital Project Fund			
	Operations & Maintenance	\$34,800	\$0	\$34,800
	Total	\$34,800	\$0	\$34,800
400	Capital Project Fund Group - Total			
	Operations & Maintenance	\$267,000	\$0	\$267,000
	Transfers to Other Funds	346,900	5,200	352,100
	TOTAL - CAPITAL PROJECT FUND GROUP	\$613,900	\$5,200	\$619,100

600	ENTERPRISE FUNDS			
610	Sewer Service Fund -			
	Personnel	\$133,400	\$0	\$133,400
	Benefits	55,000	0	55,000
	Operations & Maintenance	1,104,200	0	1,104,200
	Transfer to Debt Service Fund 310	466,400	0	466,400
	Total	\$1,759,000	\$0	\$1,759,000
641	ECTW Assessment Area "C"			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	171,498	0	171,498
	Total	\$171,498	\$0	\$171,498
600	Enterprise Fund Group - Total			
	Personnel	\$133,400	\$0	\$133,400
	Benefits	55,000	0	55,000
	Operations & Maintenance	1,275,698	0	1,275,698
	Transfer to Other Funds	466,400	0	466,400
	TOTAL - ENTERPRISE FUND GROUP	\$1,930,498	\$0	\$1,930,498

Appropriations				
Fund/Activity		Current Appropriation	Increase/ (Decrease)	Revised Appropriation
800	TRUST & AGENCY FUNDS			
800	DEA Fund			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	320,000	0	320,000
	Transfer to Law Enforcement Fund 203	0	0	0
	Advance To Law Enforcement Grants Fund 203	0	0	0
	Total	\$320,000	\$0	\$320,000
802	Law Enforcement Trust Fund			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	23,000	0	23,000
	Total	\$23,000	\$0	\$23,000
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	\$4,400	\$0	\$4,400
	Total	\$4,400	\$0	\$4,400
821	Construction Bond Trust Fund			
	Operations & Maintenance	\$50,000	\$0	\$50,000
	Total	\$50,000	\$0	\$50,000
823	Engineering & Inspection Trust Fund			
	Operations & Maintenance	\$60,000	\$0	\$60,000
	Total	\$60,000	\$0	\$60,000
800	Trust & Agency Fund Group - Total			
	Personnel	\$0	\$0	\$0
	Benefits	0	0	0
	Operations & Maintenance	494,100	0	494,100
	Transfer to Other Funds	0	0	0
	TOTAL - TRUST & AGENCY FUND GROUP	\$494,100	\$0	\$494,100
TOTAL - ALL FUNDS				
	Personnel	\$4,843,300	(\$44,200)	\$4,799,100
	Benefits	1,572,400	(3,500)	1,568,900
	Operations & Maintenance	9,250,698	(206,200)	9,044,498
	Transfer to Other Funds	5,919,100	7,400	5,926,500
	TOTAL - ALL FUND GROUPS	\$21,585,498	(\$246,500)	\$21,338,998