

**FISCAL YEAR 2013**  
**3<sup>rd</sup> QUARTER PROPOSED BUDGET AMENDMENT**

	<b>Current 2013 Budget</b>	<b>3rd Qtr Amendment</b>	<b>Proposed 2013 Budget</b>
<b>Total Revenues</b>	<b>\$ 108,875,380</b>	<b>\$ 1,074,040</b>	<b>\$ 109,949,420</b>
<i>Operating Expense</i>	\$ 81,210,620	\$ (925,400)	\$ 80,285,220
<i>Capital Outlay Expense</i>	13,441,240	593,490	14,034,730
<i>Transfer-Out Expense</i>	22,202,790	1,732,440	23,935,230
<b>Total Expenses</b>	<b>\$ 116,854,650</b>	<b>\$ 1,400,530</b>	<b>\$ 118,255,180</b>
<b>To/(From) Fund Balance</b>	<b>\$ (7,979,270)</b>	<b>\$ (326,490)</b>	<b>\$ (8,305,760)</b>

**Grand Total Citywide Revenue, Expense, and Fund Balance Impact:**

The FY 2013 3<sup>rd</sup> Quarter Budget Amendment proposes an increase in total revenues of \$1,074,040 and an increase in total expenses of \$1,400,530. The net increase in revenues less the increase in expenses will have a net impact on citywide fund balances and retained earnings of (\$326,490).

On a Citywide basis, all funds with Interfund Charges are being amended to reflect FY 2012 True-up amounts. These Interfund True-ups amounts as presented attempt to reflect the true cost of services provided in FY 2012 to the various user departments for Administrative, Facilities, MIS, and Insurance costs per audited actual amounts as compared to original budgeted FY 2012 amounts. Grand Total 2012 Interfund True-up charges net a total reduction of (\$1,005,950) less in charges allocated out Citywide.

Proposed Capital Outlay increases of \$593,490 are primarily to capital projects brought before City Council that have already been approved including (MR-53) Falcon Drive Rehabilitation, (PW-01) Pathway Rehabilitation Program, (PW-19) Firewood Drive Pathway, (WS-25) South Boulevard Water Main Replacement [Livernois – Rochester], and (FA-02D) Fire Station #1 Roof Improvements.

Proposed Transfers-Out increases of \$1,732,440 are primarily due to the transfer of accumulated DPS Building Interfund Charges, which were collected and deposited into the Water & Sewer Operating Fund from 2008-2012 from funds/divisions which utilize the DPS Building as these funds should be placed back into the Water & Sewer Capital Fund to offset the initial project cost.

**Summary by Fund**

**101 - General Fund**

General Fund revenues are proposed to decrease by (\$230,570) due to:

- Decrease of (\$255,570) in General Administration Allocation True-up charges
- Increase of \$25,000 in additional Monument Sales

General Fund expenditures are proposed to decrease by (\$392,800) due to:

- Decrease of (\$257,950) in various allocation true-up charges
- Increase of \$25,000 in additional Monument Sales
- Decrease of (\$159,850) in transfers-out primarily due to less General Fund contribution required to balance the Local Street (203) and Special Police (207) cost centers

The decrease in revenues less the decrease in expenditures will have a net impact on fund balance of +\$162,230.

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### **202 - Major Road Fund**

Major Road Fund expenditures are proposed to increase by \$169,170 due to:

- Decrease of (\$51,950) in various allocation true-up charges
- Increase of \$221,120 in capital projects:
  - MR-53: Falcon Drive Rehabilitation / Amend to Actual per 2013-0253, 2013-0254
  - MR-54: Firewood Drive Rehabilitation / Amend to Actual per 2013-0253, 2013-0254

Major Road Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
MR-53: Falcon Drive Rehabilitation	\$ 537,500	\$ 333,500	\$ 871,000
MR-54: Firewood Drive Rehabilitation	\$ 758,380	\$ (112,380)	\$ 646,000
<b>Capital Project Total</b>	<b>\$ 1,295,880</b>	<b>\$ 221,120</b>	<b>\$ 1,517,000</b>

The increase in expenditures will have a net impact on fund balance of (\$169,170).

### **203 – Local Street Fund**

Local Street Fund revenues are proposed to decrease by (\$83,200) due to:

- Increase of \$17,000 in Street Lighting charges (due to Adams West Traffic Signal Upgrade)
- Decrease of (\$100,200) in transfers-in from the General Fund to balance operations

Local Street Fund expenditures are proposed to decrease by (\$83,200) due to:

- Decrease of (\$83,200) in operating expenditures due to:
  - Decrease of (\$100,200) in various allocation true-up charges
  - Increase of \$17,000 in Street Lighting charges (due to Adams West Traffic Signal Upgrade)

The decrease in revenues less the decrease in expenditures has no impact on fund balance.

### **206 – Fire Department Fund**

Fire Department Fund expenditures are proposed to change due to:

- Decrease of (\$117,300) in various allocation true-up charges
- Increase of \$117,300 in transfers-out to the Fire Capital Fund (402) to balance

The change in expenditures has no impact on fund balance.

### **207 – Special Police Fund**

Special Police Fund revenues are proposed to decrease by (\$21,200) due to:

- Decrease of (\$21,200) in transfers-in from the General Fund to balance operations

Special Police Fund expenditures are proposed to change due to:

- Decrease of (\$21,200) in various allocation true-up charges

The decrease in revenues less the decrease in expenditures has no impact on fund balance.

### **214 – Pathway Maintenance Fund**

Pathway Maintenance Fund expenditures are proposed to change due to:

- Decrease of (\$15,940) in various allocation true-up charges
- Increase of \$15,940 in transfers-out to the Pathway Construction Fund (403) to balance

The change in expenditures has no impact on fund balance.

### **244 – Water Resources Fund**

Water Resources Fund expenditures are proposed to decrease by (\$9,860) due to:

- Decrease of (\$14,860) in various allocation true-up charges
- Increase of \$5,000 in capital projects:

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- SW-09C: Avon Creek Restoration (Phase III) / Amend to Actual per 2013-0251

Water Resources Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
SW-09C: Avon Creek Restoration (Phase III)	\$ 85,000	\$ 5,000	\$ 90,000
<b>Capital Project Total</b>	<b>\$ 85,000</b>	<b>\$ 5,000</b>	<b>\$ 90,000</b>

The decrease in expenditures will have a net impact on fund balance of +\$9,860.

### **402 – Fire Capital Fund**

Fire Capital Fund revenues are proposed to increase by \$117,300 due to:

- Increase of \$117,300 in transfers-in from the Fire Operating Fund (206)

The increase in revenues will have a net impact on fund balance of +\$117,300.

### **403 – Pathway Construction Fund**

Pathway Construction Fund revenues are proposed to increase by \$15,940 due to:

- Increase of \$15,940 in transfers-in from the Pathway Maintenance Fund (214)

Pathway Construction Fund expenditures are proposed to increase by \$153,710 due to:

- Increase of \$153,710 in capital projects:
  - No CIP: Various Pathway ROW Acquisitions / Amend to Actual per 2013-0236, 2013-0255
  - PW-01: Pathway Rehabilitation Program / Amend to Actual per 2013-0338
  - PW-19: Firewood Pathway / Amend to Actual per 2013-0253, 2013-0254

Pathway Construction Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
Tienken Pathway ROW Acquisition	\$ -	\$ 6,000	\$ 6,000
Avon Pathway ROW Acquisition	\$ -	\$ 500	\$ 500
PW-01: Pathway Rehabilitation Program	\$ 158,660	\$ 106,340	\$ 265,000
PW-19: Firewood Pathway	\$ 250,130	\$ 40,870	\$ 291,000
<b>Capital Project Total</b>	<b>\$ 408,790</b>	<b>\$ 153,710</b>	<b>\$ 562,500</b>

The increase in revenues less the increase in expenditures will have a net impact on fund balance of (\$137,770).

### **510 - Sanitary Sewer Division**

Sanitary Sewer Division revenues are proposed to increase by \$13,000 due to:

- Increase of \$13,000 in Grant funding to offset a portion of the Grant Pump Station Project

Sanitary Sewer Division expenses are proposed to increase by \$736,250 due to:

- Decrease of (\$146,100) in various allocation true-up charges
- Increase of \$882,350 in transfers-out due to:
  - Increase of \$13,000 in Grant funding to offset a portion of the Grant Pump Station Project to the Water & Sewer Capital Fund (where project was expensed)
  - Increase of \$869,350 due to transferring 2008-2012 annual W&S Facility charges from the Sanitary Sewer Division to the W&S Capital Fund

The increase in revenues less the increase in expenses will have a net impact on retained earnings of (\$723,250).

### **530 - Water Division**

Water Division expenses are proposed to increase by \$774,570 due to:

- Decrease of (\$94,780) in various allocation true-up charges
- Increase of \$869,350 in transfers-out due to:

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- Increase of \$869,350 due to transferring 2008-2012 annual W&S Facility charges from the Water Division to the W&S Capital Fund

The increase in expenses will have a net impact on retained earnings of (\$774,570).

### **593 – Water & Sewer Capital Fund**

Water & Sewer Capital Fund revenues are proposed to increase by \$1,751,700 due to:

- Increase of \$13,000 in transfers-in from the Sanitary Sewer Division (510) for Grant funding to offset a portion of the Grant Pump Station Project
- Increase of \$869,350 in transfers-in from the Sanitary Sewer Division (510) for 2008-2012 annual W&S Facility charges
- Increase of \$869,350 in transfers-in from the Water Division (530) for 2008-2012 annual W&S Facility charges

Water & Sewer Capital Fund expenses are proposed to increase by \$197,350 due to:

- Increase of \$190,000 in capital projects:
  - WS-25: South Boulevard Water Main Replacement Project / per 2013-0273

Water & Sewer Capital Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
WS-25: South Boulevard Water Main Replacement	\$ 615,000	\$ 190,000	\$ 805,000
<b>Capital Project Total</b>	<b>\$ 615,000</b>	<b>\$ 190,000</b>	<b>\$ 805,000</b>

- Increase of \$7,350 in transfers-out to the Fleet Fund for Water Service Truck upgrade / per 2013-0229

The increase in revenues less the increase in expenses will have a net impact on retained earnings of \$1,554,350.

### **631 - Facilities Fund**

Facilities Fund revenues are proposed to decrease by (\$172,660) due to:

- Decrease of (\$172,660) in Facilities Allocation True-up charges

Facilities Fund expenses are proposed to increase by \$8,740 due to:

- Decrease of (\$56,260) in various allocation true-up charges
- Increase of \$65,000 in capital projects:
  - FA-02D: Fire Station #1 Roof Improvements / per 2013-0339

Facilities Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
FA-02D: Fire Station #1 Roof Improvements	\$ 30,000	\$ 65,000	\$ 95,000
<b>Capital Project Total</b>	<b>\$ 30,000</b>	<b>\$ 65,000</b>	<b>\$ 95,000</b>

- Note: Reclassification of City Hall Bridge Repair account # change from Building (631.975000) to Building Additions & Improvements (631.976000)

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$181,400).

### **636 – MIS Fund**

MIS Fund revenues are proposed to decrease by (\$216,870) due to:

- Decrease of (\$216,870) in MIS Allocation True-up charges

MIS Fund expenses are proposed to decrease by (\$22,060) due to:

- Decrease of (\$22,060) in various allocation true-up charges

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$194,810).

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**661 – Fleet Fund**

Fleet Fund revenues are proposed to increase by \$7,350 due to:

- Transfer-In of \$7,350 from Water & Sewer Capital Fund for Water & Sewer Service Truck Upgrade

Fleet Fund expenses are proposed to decrease by (\$110,240) due to:

- Decrease of (\$68,900) in various allocation true-up charges
- Decrease of (\$41,340) in capital projects:

Fleet Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
Cemetery Truck: Dump Body Insert	\$ -	\$ 8,000	\$ 8,000
39-324: Radar Smart Cart [OCSO]	\$ 13,500	\$ (13,500)	\$ -
Wheel Load Scale (x2) [OCSO]	\$ 9,280	\$ (9,280)	\$ -
39-116: Single-Axle Dump Truck [Parks]	\$ 103,910	\$ (33,910)	\$ 70,000
39-164: Water & Sewer Service Truck Upgrade	\$ 30,380	\$ 7,350	\$ 37,730
<b>Capital Project Total</b>	<b>\$ 157,070</b>	<b>\$ (41,340)</b>	<b>\$ 115,730</b>

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$83,680.

**677 – Insurance Fund**

Insurance Fund revenues are proposed to decrease by (\$106,850) due to:

- Decrease of (\$360,850) in Insurance Allocation True-up charges
- Increase of \$254,000 in Refunds and Rebates due to Distribution of Excess Net Assets from Insurance Provider

The decrease in revenues will have a net impact on fund balance of (\$106,850).