

**FISCAL YEAR 2013**  
**2<sup>nd</sup> QUARTER PROPOSED BUDGET AMENDMENT**

	Current 2013 Budget	2nd Qtr Amendment	Proposed 2013 Budget
<b>Total Revenues</b>	<b>\$ 107,815,420</b>	<b>\$ 1,059,960</b>	<b>\$ 108,875,380</b>
<i>Operating Expense</i>	\$ 81,111,980	\$ 103,640	\$ 81,215,620
<i>Capital Outlay Expense</i>	13,075,620	360,620	13,436,240
<i>Transfer-Out Expense</i>	21,730,630	472,160	22,202,790
<b>Total Expenses</b>	<b>\$ 115,918,230</b>	<b>\$ 936,420</b>	<b>\$ 116,854,650</b>
<b>To/(From) Fund Balance</b>	<b>\$ (8,102,810)</b>	<b>\$ 123,540</b>	<b>\$ (7,979,270)</b>

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

The FY 2013 2<sup>nd</sup> Quarter Budget Amendment proposes an increase in total revenues of \$1,059,960 and an increase in total expenses of \$936,420. The net increase in revenues less the increase in expenses will have a net impact on citywide fund balances and retained earnings of +\$123,540.

**Summary by Fund**

**101 - General Fund**

General Fund revenues are proposed to increase by \$136,340 due to:

- Increase of \$136,560 in Property Tax and Personal Property Tax Collections
- Decrease of (\$220) in Transfers-In from the Tree Fund (232) due to FY 2012 actual Tree Fund (232) interest earnings [per Tree Fund Policy]

General Fund expenditures are proposed to decrease by (\$15,210) due to:

- Increase of \$15,000 in operating expenditures due to reclassifying all Banking Services costs to the General Fund / Treasury cost center
  - Previously these costs were split 1/3 each to the General Fund, Sewer Division, and Water Division; these costs will now be allocated out to all funds as part of the Administrative Overhead Allocation
- Decrease of (\$30,210) in transfers-out due to less General Fund contribution required to balance the Local Street (203) and Special Police (207) cost centers

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$151,550.

**202 - Major Road Fund**

Major Road Fund revenues are proposed to increase by \$225,000 due to:

- Increase of \$210,000 in contributions from RCOC related to the Livernois Road [Avon – N of Walton] repair project
- Increase of \$15,000 in contributions related to the Hamlin/Livernois Roundabout project

Major Road Fund expenditures are proposed to decrease by (\$278,580) due to:

- Increase of \$15,000 in operating expenditures due to the Hamlin/Livernois Roundabout project
- Decrease of (\$293,580) in capital projects:
  - MR-02B: Hamlin Road [Hamlin Ct – Dequindre] advance design from FY 2014
  - MR-49D: Avon Road Rehabilitation [Adams – Livernois] defer construction to FY 2014 per RCOC

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- MR-55: Regency Drive Rehabilitation advance design from FY 2015 (coordinate with MR-02B)
- Livernois Rehabilitation [Avon – N of Walton] include as part of the City’s Concrete Slab Replacement Program (MR-03A) and receive reimbursement from RCOC
- PW-49D: Avon Road Pathway [Adams – Livernois] defer construction to FY 2014 per RCOC
- PW-49D: Avon Road Pathway [Adams – Livernois] ROW reclassify funding from 403-Pathway Construction Fund

Major Road Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
MR-02B: Hamlin Road [Hamlin Ct - Dequindre] P/E	\$ 250,000	\$ 45,000	\$ 295,000
MR-49D: Avon Road [Adams - Livernois]	\$ 253,200	\$ (253,200)	\$ -
MR-55: Regency Drive P/E	\$ -	\$ 17,000	\$ 17,000
Livernois Road [Avon - N of Walton]	\$ 250,000	\$ 66,000	\$ 316,000
PW-49D: Avon Pathway [Adams - Livernois]	\$ 175,880	\$ (175,880)	\$ -
PW-49D: Avon Pathway [Adams - Livernois] ROW	\$ 18,000	\$ 7,500	\$ 25,500
<b>Capital Project Total</b>	<b>\$ 947,080</b>	<b>\$ (293,580)</b>	<b>\$ 653,500</b>

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$503,580.

### **203 – Local Street Fund**

Local Street Fund revenues are proposed to increase by \$15,000 due to:

- Increase of \$15,000 in Street Lighting charges (due to Manchester Knolls Street Lighting Installation)
- Increase of \$6,800 in actual property tax revenue
- Decrease of (\$6,800) in transfers-in from the General Fund to balance operations

Local Street Fund expenditures are proposed to increase by \$15,000 due to:

- Increase of \$15,000 in Street Lighting expenditures (due to Manchester Knolls Street Lighting Installation)
- It is also proposed to amend \$11,000 from the 2013 Local Street Gravel-to-Asphalt project budget to Crestline Street Gravel Paving (LS-11) Preliminary Engineering (coordinate with MR-02B)

Local Street Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
LS-11: Crestline Street Paving P/E	\$ -	\$ 11,000	\$ 11,000
Local Street Gravel-to-Asphalt	\$ 250,000	\$ (11,000)	\$ 239,000
<b>Capital Project Total</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>

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

### **206 – Fire Department Fund**

Fire Department Fund revenues are proposed to increase by \$36,180 due to:

- Increase of \$36,180 in actual property tax revenue

Fire Department Fund expenditures are proposed to increase by \$36,180 due to:

- Increase of \$29,380 in operating expenditures due to Dispatching Services based on historical data and increased call volumes
- Increase of \$6,800 in transfers-out to the Fire Capital Fund (402) to balance

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

### **207 – Special Police Fund**

Special Police Fund revenues are proposed to change due to:

- Increase of \$23,410 in actual property tax revenue

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- Decrease of (\$23,410) in transfers-in from the General Fund to balance operations  
The change in revenues has no impact on fund balance.

**213 – RARA Millage Fund**

RARA Millage Fund revenues are proposed to increase by \$3,680 due to:

- Increase of \$3,680 in actual property tax revenue

RARA Millage Fund expenditures are proposed to increase by \$3,680 due to:

- Increase of \$3,680 in transfers-out to the RARA Operating Fund (808) to balance

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

**214 – Pathway Maintenance Fund**

Pathway Maintenance Fund revenues are proposed to increase by \$3,510 due to:

- Increase of \$3,510 in actual property tax revenue

Pathway Maintenance Fund expenditures are proposed to increase by \$3,510 due to:

- Increase of \$3,510 in transfers-out to the Pathway Construction Fund (403) to balance

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

**232 – Tree Fund**

Tree Fund expenditures are proposed to decrease by (\$220) due to:

- Decrease of (\$220) in Transfers-Out to the General Fund (101) due to FY 2012 actual Tree Fund (232) interest earnings [per Tree Fund Policy]

The decrease in expenditures will have a net impact on fund balance of +\$220.

**265 – OPC Millage Fund**

OPC Millage Fund revenues are proposed to increase by \$6,180 due to:

- Increase of \$6,180 in actual property tax revenue

OPC Millage Fund expenditures are proposed to increase by \$6,180 due to:

- Increase of \$6,180 in transfers-out to the OPC Operating Fund (820) to balance

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

**299 – Green Space Fund**

Green Space Fund revenues are proposed to increase by \$5,670 due to:

- Increase of \$5,670 in actual property tax revenue

The increase in revenues will have a net impact on fund balance of +\$5,670.

**331 – Drain Debt Fund**

Drain Debt Fund revenues are proposed to increase by \$12,640 due to:

- Increase of \$12,640 in actual property tax revenue

Drain Debt Fund expenditures are proposed to decrease by (\$17,170) due to:

- Decrease of (\$17,170) in debt service due to the Rewold Drain Refunding

The increase in revenues less the decrease in expenditures will have a net impact on fund balance of +\$29,810.

**369 – OPC Building Debt Fund**

OPC Building Debt Fund revenues are proposed to increase by \$13,230 due to:

- Increase of \$13,230 in actual property tax revenue

The increase in revenues will have a net impact on fund balance of +\$13,230.

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### **402 – Fire Capital Fund**

Fire Capital Fund revenues are proposed to increase by \$6,800 due to:

- Increase of \$6,800 in transfers-in from the Fire Operating Fund (206)

The increase in revenues will have a net impact on fund balance of +\$6,800.

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

Pathway Construction Fund revenues are proposed to increase by \$3,510 due to:

- Increase of \$3,510 in transfers-in from the Pathway Maintenance Fund (214)

Pathway Construction Fund expenditures are proposed to increase by \$12,750 due to:

- Increase of \$12,750 in capital projects:
  - PW-02B: Hamlin Road [Hamlin Ct – Dequindre] advance design from FY 2014
  - PW-31B: John R Pathway [Auburn – 2,300' Southbound] move forward with ROW and design in FY 2013 so that this project can be potentially be constructed in FY 2014
    - PW-31B is the highest ranking Pathway Committee project
  - PW-49E: Avon Pathway [Castlebar – Wilwood] defer construction to FY 2014 per RCOC, reclassify ROW funding to the Major Road Fund (202)

Pathway Construction Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
PW-02B: Hamlin Pathway [Hamlin Ct - Dequindre] P/E	\$ -	\$ 46,000	\$ 46,000
PW-31B: John R Pathway [Auburn - 2,300' Southbound]	\$ -	\$ 68,000	\$ 68,000
PW-49E: Avon Pathway [Castlebar - Wilwood]	\$ 101,250	\$ (101,250)	\$ -
<b>Capital Project Total</b>	<b>\$ 101,250</b>	<b>\$ 12,750</b>	<b>\$ 114,000</b>

The increase in revenues less the increase in expenditures will have a net impact on fund balance of (\$9,240).

### **420 – Capital Improvement Fund**

Capital Improvement Fund revenues are proposed to increase by \$100,000 due to:

- Increase of \$100,000 in transfers-in from the General Fund (101) to provide funding for the City-share of the Riverbend Park Development Project (PK-13)

Capital Improvement Fund expenditures are proposed to increase by \$100,000 due to:

- Increase of \$100,000 in capital projects:
  - PK-13: Riverbend Park record all City-share project costs out of the Capital Improvement Fund (420) in lieu of the Facilities Fund (631) to assist in the project cost tracking process

Capital Improvement Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
PK-13: Riverbend Park Development	\$ -	\$ 100,000	\$ 100,000
<b>Capital Project Total</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

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

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

Sanitary Sewer Division revenues are proposed to increase by \$38,990 due to:

- Increase of \$38,990 in projected Sanitary Sewer Commercial Surcharge revenue due to recent trends

Sanitary Sewer Division expenses are proposed to increase by \$219,120 due to:

- Decrease of (\$7,500) in operating expenses due to reclassifying all Banking Services costs to the General Fund / Treasury cost center

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- Previously these costs were split 1/3 each to the General Fund, Sewer Division, and Water Division; these costs will now be allocated out to all funds as part of the Administrative Overhead Allocation
- Increase of \$226,620 in transfers-out due to:
  - Decrease of (\$19,860) due to actual sanitary sewer depreciation in FY 2012
  - Increase of \$52,100 due to actual sanitary sewer capital & lateral charges in FY 2012
  - Increase of \$194,380 due to transferring 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 (\$180,130).

**530 - Water Division**

Water Division expenses are proposed to increase by \$248,300 due to:

- Decrease of (\$7,500) in operating expenses due to reclassifying all Banking Services costs to the General Fund / Treasury cost center
  - Previously these costs were split 1/3 each to the General Fund, Sewer Division, and Water Division; these costs will now be allocated out to all funds as part of the Administrative Overhead Allocation
- Increase of \$255,800 in transfers-out due to:
  - Decrease of (\$12,710) due to actual sanitary sewer depreciation in FY 2012
  - Increase of \$74,130 due to actual sanitary sewer capital & lateral charges in FY 2012
  - Increase of \$194,380 due to transferring annual W&S Facility charges from the Sanitary Sewer Division to the W&S Capital Fund

The increase in expenses will have a net impact on retained earnings of (\$248,300).

**593 – Water & Sewer Capital Fund**

Water & Sewer Capital Fund revenues are proposed to increase by \$482,420 due to:

- Increase of \$226,620 in transfers-in from the Sanitary Sewer Division (510)
- Increase of \$255,800 in transfers-in from the Water Division (530)

Water & Sewer Capital Fund expenses are proposed to increase by \$777,000 due to:

- Increase of \$777,000 in capital projects:
  - WS-02B: Hamlin Road [Livernois – Dequindre] advance design from FY 2014
  - SS-22B: Grant Pump Station Reconstruction increase in project budget
  - FA-04C: Salt Storage Facility increase in project budget

Water & Sewer Capital Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
WS-02B: Hamlin Water Main [Livernois - Dequindre] P/E	\$ -	\$ 65,000	\$ 65,000
SS-22B: Grant Pump Station Reconstruction	\$ 695,000	\$ 510,000	\$ 1,205,000
FA-04C: Salt Storage Facility	\$ 388,000	\$ 202,000	\$ 590,000
<b>Capital Project Total</b>	<b>\$ 1,083,000</b>	<b>\$ 777,000</b>	<b>\$ 1,860,000</b>

The increase in revenues less the increase in expenses will have a net impact on retained earnings of (\$194,380).

**631 - Facilities Fund**

Facilities Fund revenues are proposed to decrease by (\$95,400) due to:

- Increase of \$4,600 due to final EECBG close-out project
- Decrease of (\$100,000) in transfers-in from the General Fund (101) as funding for the City-share of the Riverbend Park Development Project (PK-13) is directed to the Capital Improvement Fund (420)

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Facilities Fund expenses are proposed to decrease by (\$119,700) due to:

- Increase of \$4,600 in operating expenses due to final EECBG close-out project
- Decrease of (\$124,300) in capital projects:
  - FA-13K: Fire Station #3 Parking Lot increase project budget
  - PK-11: Riverbend Park record all City-share project costs out of the Capital Improvement Fund (420) in lieu of the Facilities Fund (631) to assist in the project cost tracking process
  - FA-01H: City Hall / OCSO Energy Management System decrease project budget
  - City Hall Entrance Bridge Repairs carryover project budget from FY 2012 (note: reimbursement funds received in FY 2012)

Facilities Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
FA-13K: Fire Station #3 Parking Lot	\$ 45,000	\$ 16,000	\$ 61,000
PK-13: Riverbend Park Development	\$ 100,000	\$ (100,000)	\$ -
FA-01H: City Hall / OCSO Energy Management System	\$ 139,000	\$ (76,000)	\$ 63,000
No CIP: City Hall Entrance Bridge Repairs	\$ -	\$ 35,700	\$ 35,700
<b>Capital Project Total</b>	<b>\$ 284,000</b>	<b>\$ (124,300)</b>	<b>\$ 159,700</b>

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of +\$30,250.

### **636 – MIS Fund**

MIS Fund expenses are proposed to increase by (\$33,670) due to:

- Increase of \$22,200 in operating expenses due to:
  - Increase of \$5,500 due to the reclassification of (IS-16A) Ordinance Laptop Program Training from a capital expense to a operating expense
  - Increase of \$16,700 due to new photocopier lease contract principal & interest payment schedule
- Decrease of (\$55,870) in capital projects:
  - IS-07A: Photocopier Replacement Schedule program eliminated due to new photocopier lease contract
  - IS-10C: AS-400 Replacement Schedule defer to FY 2014
  - IS-16: Ordinance Field Laptop Program due to the reclassification of (IS-16A) Ordinance Laptop Program Training from a capital expense to a operating expense

MIS Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
IS-07A: Photocopier Replacement Schedule	\$ 25,370	\$ (25,370)	\$ -
IS-10C: AS-400 Replacement Schedule	\$ 25,000	\$ (25,000)	\$ -
IS-16A: Ordinance Laptop Program Training	\$ 5,500	\$ (5,500)	\$ -
<b>Capital Project Total</b>	<b>\$ 55,870</b>	<b>\$ (55,870)</b>	<b>\$ -</b>

The decrease in expenses will have a net impact on retained earnings of +\$33,670.

### **661 – Fleet Fund**

Fleet Fund revenues are proposed to increase by \$51,630 due to:

- Increase of \$51,630 due to the award of the Inter-Local Shared Service Agreement Grant

Fleet Fund expenses are proposed to decrease by (\$43,750) due to:

- Increase of \$6,630 in operating expenses due to equipment to be purchased with the Inter-Local Shared Service Agreement Grant funding
- Decrease of \$50,380 in capital projects:

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Fleet Fund - Capital Project Change Summary			
Project Title	2013 Current Project Budget	2013 Proposed Amendment	2013 Proposed Project Budget
39-208: Hydroseeder [DPS]	\$ 22,510	\$ (22,510)	\$ -
39-311: Loader Scale [DPS]	\$ -	\$ 7,500	\$ 7,500
Mobile Column Lift [Fleet] - EVIP Funded	\$ -	\$ 45,000	\$ 45,000
39-015: Pickup 4wd [DPS-Fleet]	\$ 32,630	\$ (32,630)	\$ -
39-036: Pickup 4wd [Parks]	\$ 35,290	\$ (11,890)	\$ 23,400
39-160: Pickup 4wd [Forestry]	\$ 23,650	\$ (23,650)	\$ -
39-170: Pickup 2wd [Building]	\$ 17,670	\$ 3,330	\$ 21,000
39-171: Cargo Van [DPS]	\$ 17,920	\$ (17,920)	\$ -
39-172: Pickup 2wd [Ordinance]	\$ 18,610	\$ 2,390	\$ 21,000
<b>Capital Project Total</b>	<b>\$ 168,280</b>	<b>\$ (50,380)</b>	<b>\$ 117,900</b>

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$95,380.

**848 – LDFA Fund**

LDFA Fund revenues are proposed to increase by \$14,580 due to:

- Increase of \$14,580 in actual property tax revenue and municipal contributions

The increase in revenues will have a net impact on fund balance of +\$14,580.

**851 – SmartZone Fund**

SmartZone Fund expenditures are proposed increase by \$23,000 due to:

- Increase of \$23,000 in operating expenditures due to tax tribunal settlements

The increase in expenditures will have a net impact on fund balance of (\$23,000).