

**FISCAL YEAR 2010  
1st QUARTER BUDGET AMENDMENTS**

**Budget Amendment Summary**

**Summary Presentation of Budget Amendment**

	Original 2010 Budget	1st Qtr Amendment	Revised 2010 Budget
<b>Total Revenues</b>	<b>\$ 108,798,720</b>	<b>\$ 434,970</b>	<b>\$ 109,233,690</b>
<i>Operating Expense</i>	\$ 85,513,750	\$ 956,650	\$ 86,470,400
<i>Capital Outlay Expense</i>	8,125,620	4,102,830	12,228,450
<i>Transfer-Out Expense</i>	20,027,630	18,980	20,046,610
<b>Total Expenses</b>	<b>\$ 113,667,000</b>	<b>\$ 5,078,460</b>	<b>\$ 118,745,460</b>
<b>To/(From) Fund Balance</b>	<b>\$ (4,868,280)</b>	<b>\$ (4,643,490)</b>	<b>\$ (9,511,770)</b>

**Detail Presentation of Budget Amendment**

	Original 2010 Budget	1st Qtr Amendment	Revised 2010 Budget
<b>Total Revenues</b>	<b>\$ 108,798,720</b>	<b>\$ 434,970</b>	<b>\$ 109,233,690</b>
<i>Operating Expense</i>	\$ 85,513,750	\$ 4,430	\$ 85,518,180
<i>Operating Project (Carryover)</i>	\$ -	\$ 262,000	\$ 262,000
<i>Operating (Capital Reclass)</i>	\$ -	\$ 690,220	\$ 690,220
<b>OPERATING SUB-TOTAL</b>	<b>\$ 85,513,750</b>	<b>\$ 956,650</b>	<b>\$ 86,470,400</b>
<i>Capital Outlay Expense</i>	\$ 8,125,620	\$ 4,793,050	\$ 12,918,670
<i>Capital (Operating Reclass)</i>	\$ -	\$ (690,220)	\$ (690,220)
<b>CAPITAL SUB-TOTAL</b>	<b>\$ 8,125,620</b>	<b>\$ 4,102,830</b>	<b>\$ 12,228,450</b>
<i>Transfer-Out Expense</i>	\$ 20,027,630	\$ 18,980	\$ 20,046,610
<b>TRANSFER OUT SUB-TOTAL</b>	<b>\$ 20,027,630</b>	<b>\$ 18,980</b>	<b>\$ 20,046,610</b>
<b>Total Expense</b>	<b>\$ 113,667,000</b>	<b>\$ 5,078,460</b>	<b>\$ 118,745,460</b>
<b>To/(From) Fund Balance</b>	<b>\$ (4,868,280)</b>	<b>\$ (4,643,490)</b>	<b>\$ (9,511,770)</b>

**Overview**

**Fund Balance Impact:**

Our proposed First Quarter 2010 Budget Amendment is requesting that expenses be increased by \$5,078,460 and revenues are be increased by \$434,970. The net result is that we will be using \$4,643,490 of our fund

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balance. It is important to remember that the money in the FY 2009 budget that was unspent for capital improvement projects was in effect placed back in Fund Balance. This amendment carries forward those capital projects by moving them into the FY 2010 Budget and funding those projects out of their respective Fund Balances.

**Projects Carried Over from FY 2009 to FY 2010:**

The vast majority of this amendment (\$4,793,050 million of \$5,078,460 million) is due to capital projects which are being carried forward from FY 2009. Funding requested to be carried over into the FY 2010 budget for each individual project is either less than or equal to the remaining project budget as of 12/31/2009. In the case where a particular project requires additional funding beyond which was appropriated in FY 2009, those items have been specifically identified and the additional amount requested is noted.

Major Capital Projects Requesting Funding Carried Over to FY 2010	
Major Road Capital Carryover Request	\$ 1,491,350
Local Street Capital Carryover Request	\$ 820,000
Drain Capital Carryover Request	\$ 333,150
Fire Capital Carryover Request	\$ 23,500
Pathway Capital Carryover Request	\$ 1,017,550
W&S Capital Carryover Request	\$ 154,620
Facilities Capital Carryover Request	\$ 321,000
MIS Capital Carryover Request	\$ 50,000
Fleet Capital Carryover Request	\$ 581,880
<b>Total Capital Project Carryover Request</b>	<b>\$ 4,793,050</b>

In addition to capital projects being carried over into the FY 2010 Budget, there are also professional services or studies that were approved as part of the FY 2009 which are being requested to be carried forward to the FY 2010 budget in the amounting to \$262,000.

Professional Service/Study Projects Requesting Funding Carried Over to FY 2010	
General Fund Service/Study Carryover Request	\$ 30,000
Major Road Service/Study Carryover Request	\$ 107,000
Water Service/Study Carryover Request	\$ 35,000
LDFA Service/Study Carryover Request	\$ 90,000
<b>TOTAL Service/Study Carryover Request</b>	<b>\$ 262,000</b>

**Reclassification of Preliminary Engineering Expenses:**

Included in this First Quarter 2010 Budget Amendment is a reclassification of the way the City accounts for Preliminary Engineering costs for capital projects. The Accounting Division has requested that all Preliminary Engineering services costs related to a capital project be (at least) initially coded to the Professional Services account (801000) instead of the Capital Project account(s). Their request is so we don't capitalize Preliminary Engineering services for a specific project until that project has been fully approved for construction. Once an official decision has been made to proceed with a specific project, all preliminary engineering costs will then be adjusted to the appropriate capital account(s) and appropriate budget amendments shall be brought forth to align preliminary engineering budgets with actual activity.

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As part of this Budget Amendment, \$443,220 currently in capital project budgets for FY 2010 is proposed to be *reclassified* to Professional Services (.801000) accounts. An additional \$247,000, carried over from FY 2009, will also be *reclassified*.

Capital Projects Carryover Requests	\$ 4,793,050
less: P/E Reclassified to Professional Services Account	\$ (443,220)
less: P/E Carryover Requests to Professional Services	\$ (247,000)
<b>TOTAL Capital Outlay Expense Increase</b>	<b>\$ 4,102,830</b>
P/E Reclassified to Professional Services Account	\$ 443,220
P/E Carryover to Professional Services Account	\$ 247,000
Professional Services/Studies Carry Over Requests	\$ 262,000
Other Operating Expense Impacts	\$ 4,430
<b>TOTAL Operating Expense Increase</b>	<b>\$ 956,650</b>

### Summary by Fund

#### General Fund

Expenditures are proposed to increase by \$30,000 for PS-15: Landfill Planning Area Study, which is a professional service/study being carried over from FY 2009. In addition, we are requesting to reduce General Fund revenues by \$26,470 due to the Sewer Division now performing Sanitary Sewer Smoke testing with DPS staff in lieu of using Building Inspectors. The net impact is \$56,470 of General Fund balance will be used.

Professional Service/Study Projects Carryover Requests	
PS-15: Landfill Planning Area Study	\$ 30,000
<b>TOTAL Service/Study Carryover Request</b>	<b>\$ 30,000</b>

#### Major Road Fund

Expenditures are proposed to increase by \$1,598,350 primarily due to \$1,491,350 of capital projects being carried over from FY 2009. The remaining \$107,000 is professional services/studies being carried over from FY 2009. In addition, we are requesting an increase in Major Road revenues of \$436,560 which is related to reimbursements for the Hamlin Boulevard (Crooks – Livernois) project. The net impact on Major Road Fund Balance is that an additional \$1,161,790 will be required to complete the capital project carry over.

Major Roads Capital Project Carryover Requests		
MR-02A	Hamlin Boulevard (Crooks-Livernois)	\$ 1,129,100
MR-40A	Tienken Corridor (ROW)	\$ 200,000
MR-09B	Technology Drive Realignment (P/E)	\$ 75,000
MR-42A	M-59 Reconstruction (City Share)	\$ 46,500
MR-10	Austin Avenue Extension	\$ 13,750
	Other Major Road Capital	\$ 27,000
<b>Major Roads Capital Project Carryover Requests</b>		<b>\$ 1,491,350</b>

Professional Service/Study Projects Carryover Requests	
Rochester Road Safety Audit	\$ 25,000
Walton @ Brewster Traffic Signal	\$ 41,000
Avon @ Old Perch Traffic Signal	\$ 41,000
<b>TOTAL Service/Study Carryover Request</b>	<b>\$ 107,000</b>

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### Local Street Fund

We are requesting to increase expenditures by \$838,980 of which \$820,000 is for capital project carried over from FY 2009. The remaining \$18,980 is required to provide enough funds to pay the final year of the 1995 Local Street SAD Debt. The additional amount needed is a result of lower interest earnings in the 1995 SAD Debt Fund. It should be noted that if there are any funds remaining in the 1995 Local Street SAD Debt Fund after making the final debt payment those remaining funds will revert back to the Local Street Fund. The net impact is that \$838,890 of fund balance in the Local Road Fund will be used.

Local Street Capital Project Carryover Requests		
LS-01	"2009" Local Street Asphalt	\$ 810,000
	Other Local Street Capital	\$ 10,000
<b>Local Street Capital Project Carryover Requests</b>		<b>\$ 820,000</b>

### Drain Maintenance Fund

We are requesting to increase expenditures by \$333,150 entirely due to capital project carried over from FY 2009. The net impact is an additional \$333,150 will be used from fund balance.

Drain Capital Project Carryover Requests		
SW-03A	Karas Drain (part of MR-02A)	\$ 163,150
SW-09	Water Quality Basin Rehabilitation	\$ 160,000
	Other Drain Capital	\$ 10,000
<b>Drain Capital Project Carryover Requests</b>		<b>\$ 333,150</b>

### Local Street SAD Improvements – 1995 Series Debt Fund

We are requesting to increase revenues by \$18,980 based on an increased transfer-in from the Local Street Fund due to reduced interest earnings. The net impact to fund balance is that \$18,980 less will be needed.

### Fire Capital Fund

We are requesting to increase expenditures by \$23,500 entirely due to capital project carried over from FY 2009. The net impact is an additional \$23,500 will be required from fund balance.

Fire Capital Project Carryover Requests		
	Radio System Upgrade	\$ 23,500
<b>Fire Capital Project Carryover Requests</b>		<b>\$ 23,500</b>

### Pathway Construction Fund

We are requesting to increase expenditures by \$1,017,550 entirely due to capital project carried over from FY 2009. The net impact to fund balance is that an additional \$1,017,550 will be required from fund balance.

Pathway Construction Carryover Requests		
PW-01	"2009" Pathway Rehabilitation	\$ 300,000
PW-10	South Blvd PW (Crooks-Pine Trace)	\$ 409,800
PW-02A	Hamlin PW (Crooks-Livernois)	\$ 62,750
SW-08B	Clinton River Trail Restoration	\$ 90,000
	Other Pathway Capital	\$ 155,000
<b>Pathway Construction Carryover Requests</b>		<b>\$ 1,017,550</b>

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### Sanitary Sewer Division

We are requesting a decrease in expenditures of \$26,470 due to the Sewer Division performing Sanitary Sewer Smoke testing with DPS staff instead of using Building Inspectors. The net impact to retained earnings for this fund is that \$26,470 less will be required.

### Water Division

We are requesting to increase expenditures by \$35,000 to complete the Water Reservoir Feasibility Study carried over from FY 2009. The net impact to retained earnings is that an additional \$35,000 will be required.

Professional Service/Study Projects Carryover Request	
Water Reservoir Feasibility Study	\$ 35,000
<b>TOTAL Service/Study Carryover Request</b>	<b>\$ 35,000</b>

### Water & Sanitary Sewer Capital Fund

We are requesting to increase expenditures by \$154,620 entirely due to capital projects carried over from FY 2009. The net impact to the fund's retained earnings is that an additional \$154,620 will be required.

W&S Capital Projects Carryover Request		
SS-22B	Grant Pump Station Improvements	\$ 40,000
WS-42A	M-59 Water Main Replacement	\$ 108,620
	Other W&S Capital	\$ 6,000
<b>W&amp;S Capital Projects Carryover Request</b>		<b>\$ 154,620</b>

### Facilities Fund

We are requesting to increase expenditures by \$346,000 primarily due to \$321,000 of capital projects carried over from FY 2009. The remaining \$25,000 is related to a Citywide Facility ADA Compliance Review. The net impact to retained earnings, in this fund, is an additional \$346,000 will be required.

- Project Increase: \$25,000 for an ADA Exterior Compliance Transition Plan for eight (8) City facilities including City Hall, five (5) Fire Stations, Cemetery, and Precinct #5 (some interior accessibility compliance is also possible). These are all public buildings which the public is expected to utilize at some time. This ADA Compliance Transition Plan is mandated per Federal Law.
- Project Increase: The Avondale Park Pavilion Roof project is requesting a project *increase* from \$12,000 to \$20,000 (\$8,000 increase) due to complications with the original scope of the project. In order to properly and permanently address the structural problems associated with the pavilion roof additional funds are required.

Facilities Fund Capital Projects Carryover Request		
FA-03E	Cemetery Chapel	\$ 16,000
FA-02C	Fire Station #1 HVAC	\$ 285,000
	Avondale Park Pavilion Roof	\$ 20,000
<b>Facilities Fund Capital Projects Carryover Request</b>		<b>\$ 321,000</b>

### MIS Fund

We are requesting to increase expenditures by \$55,900 primarily due to capital project carried over from FY 2009. The remaining \$5,900 has to do with the reclassification of a Paperless Shop Module from the Fleet Fund

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budget to the MIS Fund budget. Revenues are proposed to increase by \$5,900 as the Fleet Fund will be charged for the Paperless Shop Module as part of their MIS Service charge. The net impact on retained earnings for this fund is an additional \$50,000 will be required.

MIS Fund Capital Projects Carryover Request		
IS-10B	CPU Network Upgrade	\$ 50,000
<b>MIS Fund Capital Projects Carryover Request</b>		<b>\$ 50,000</b>

### Fleet Fund

We are requesting to increase expenditures by \$581,880 entirely due to capital projects carried over from FY 2009. The net impact to retained earnings is an additional \$581,880 will be required.

- **Project Increase:** The Fuel Management System project is requesting a project *increase* from \$30,000 to \$40,000 (\$10,000 increase) due to complications with the original low-bid vendor, this project is set to be re-bid later this year.
- **Project Increase:** Concrete Saw purchase is requesting an *increase* from \$9,910 to \$18,500 (\$8,590 increase) due to a replacement-size saw no longer being offered. A smaller saw will not perform the work adequately, thus Fleet is proposing moving to the next larger size.

Fleet Fund Capital Projects Carryover Request		
	Fuel Management System	\$ 40,000
	Concrete Saw	\$ 18,500
39-075	Tandem-Axle Dump Truck	\$ 160,000
39-099	Vactor Jet	\$ 363,380
<b>Fleet Fund Capital Projects Carryover Request</b>		<b>\$ 581,880</b>

### LDFA Fund

We are requesting to increase expenditures by \$90,000 entirely due to professional service projects carried over from FY 2009. Originally, the Branding & Marketing study was to be cost shared between the general fund and LDFA fund, but will now be fully funded from LDFA. The net impact to the LDFA Fund is that \$90,000 less will be contributed to fund balance.

Professional Service/Study Projects Carryover Requests	
PS-04: Branding & Marketing Plan	\$ 40,000
PS-14A: M-59 Corridor Study	\$ 50,000
<b>TOTAL Service/Study Carryover Request</b>	<b>\$ 90,000</b>