

FISCAL YEAR 2014
3rd QUARTER PROPOSED BUDGET AMENDMENT

	Current 2014 Budget	3rd Qtr Amendment	Proposed 2014 Budget
Total Revenues	\$ 112,773,590	\$ (470,620)	\$ 112,302,970
<i>Operating Expense</i>	\$ 84,215,920	\$ (947,200)	\$ 83,268,720
<i>Capital Outlay Expense</i>	19,081,750	14,500	19,096,250
<i>Transfer-Out Expense</i>	23,351,930	71,190	23,423,120
Total Expenses	\$ 126,649,600	\$ (861,510)	\$ 125,788,090
To/(From) Fund Balance	\$ (13,876,010)	\$ 390,890	\$ (13,485,120)

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

The FY 2014 3rd Quarter Budget Amendment proposes a decrease in total revenues of (\$470,620) and a decrease in total expenses of (\$861,510). The proposed decrease in revenues less the decrease in expenses will have a net impact on citywide fund balances and retained earnings of +\$390,890.

On a Citywide basis, all funds with Interfund Charges are being amended to reflect FY 2013 True-up amounts. These Interfund True-ups amounts attempt to reflect the true cost of services provided in FY 2013 to the various user departments for Administrative, Facilities, MIS, and Insurance costs per audited actual amounts as compared to original budgeted FY 2013 amounts. Grand Total 2013 Interfund True-up charges net a total reduction of (\$967,090) less in charges allocated out Citywide.

Summary by Fund

101 - General Fund

General Fund revenues are proposed to decrease by (\$355,450) due to:

- Decrease of (\$355,450) in General Administration Allocation True-up charges

General Fund expenditures are proposed to decrease by (\$279,390) due to:

- Decrease of (\$184,110) in operating expenditures:
 - Decrease of (\$184,110) in various allocation true-up charges
- Decrease of (\$95,280) in transfers-out due to additional 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 (\$76,060).

202 - Major Road Fund

Major Road Fund expenditures are proposed to decrease by (\$45,450) due to:

- Decrease of (\$45,450) in operating expenditures due to various allocation true-up charges

The decrease in expenditures will have a net impact on fund balance of +\$45,450.

203 – Local Street Fund

Local Street Fund revenues are proposed to decrease by (\$63,520) due to:

- Decrease of (\$63,520) in transfers-in from the General Fund to balance

Local Street Fund expenditures are proposed to decrease by (\$63,520) due to:

- Decrease of (\$63,520) in operating expenditures due to various allocation true-up charges

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

FISCAL YEAR 2014
3rd QUARTER PROPOSED BUDGET AMENDMENT

206 – Fire Department Fund

Fire Department Fund expenditures are proposed to change due to:

- Decrease of (\$142,170) in operating expenditures due to various allocation true-up charges
- Increase of \$142,170 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 (\$11,870) due to:

- Decrease of (\$11,870) in transfers-in from the General Fund to balance operations

Special Police Fund expenditures are proposed to decrease by (\$11,870) due to:

- Decrease of (\$11,870) in operating expenditures due to 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 (\$9,800) in operating expenditures due to various allocation true-up charges
- Increase of \$9,800 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 (\$2,130) due to:

- Decrease of (\$2,130) in operating expenditures due to various allocation true-up charges

The decrease in expenditures will have a net impact on fund balance of +\$2,130.

402 – Fire Capital Fund

Fire Capital Fund revenues are proposed to increase by \$142,170 due to:

- Increase of \$142,170 in transfers-in from the Fire Operating Fund (206)

The increase in revenues will have a net impact on fund balance of +\$142,170.

403 – Pathway Construction Fund

Pathway Construction Fund revenues are proposed to increase by \$9,800 due to:

- Increase of \$9,800 in transfers-in from the Pathway Maintenance Fund (214)

The increase in will have a net impact on fund balance of +\$9,800.

510 - Sanitary Sewer Division

Sanitary Sewer Division expenses are proposed to decrease by (\$148,160) due to:

- Decrease of (\$148,160) in operating expenditures due to various allocation true-up charges

The decrease in expenses will have a net impact on retained earnings of +\$148,160.

530 - Water Division

Water Division expenses are proposed to decrease by (\$187,620) due to:

- Decrease of (\$187,620) in operating expenditures due to various allocation true-up charges

The decrease in expenses will have a net impact on retained earnings of +\$187,620.

593 - Water & Sewer Capital Fund

Water & Sewer Capital Fund expenses are proposed to increase by \$14,500 due to:

FISCAL YEAR 2014
3rd QUARTER PROPOSED BUDGET AMENDMENT

- Increase of \$14,500 in transfers-out to the Fleet Fund to install shelving into the recently replaced Water & Sewer Cube Van.

The increase in expenses will have a net impact on retained earnings of (\$14,500).

631 - Facilities Fund

Facilities Fund revenues are proposed to decrease by (\$89,210) due to:

- Decrease of (\$89,210) in Facilities Allocation True-up charges

Facilities Fund expenses are proposed to decrease by (\$67,940) due to:

- Decrease of (\$67,940) in operating expenditures due to various allocation true-up charges

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$21,270).

636 – MIS Fund

MIS Fund revenues are proposed to decrease by (\$118,970) due to:

- Decrease of (\$118,970) in MIS Allocation True-up charges

MIS Fund expenses are proposed to decrease by (\$18,090) due to:

- Decrease of (\$18,090) in operating expenditures due to various allocation true-up charges

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$100,880).

661 – Fleet Fund

Fleet Fund revenues are proposed to increase by \$14,500 due to:

- Increase of \$14,500 in transfers-in from the Water & Sewer Capital Fund to install shelving into the recently replaced Water & Sewer Cube Van.

Fleet Fund expenses are proposed to decrease by (\$51,840) due to:

- Decrease of (\$66,340) in operating expenditures due to various allocation true-up charges
- Increase of \$14,500 in capital projects:

Fleet Fund - Capital Project Change Summary			
Project Title	2014 Current Project Budget	2014 Proposed Amendment	2014 Proposed Project Budget
39-164: Cutaway W&S Cube Truck Shelving Installation	\$ 37,730	\$ 14,500	\$ 52,230
Capital Project Total	\$ 37,730	\$ 14,500	\$ 52,230

The decrease in expenses will have a net impact on retained earnings of +\$66,340.

677 – Insurance Fund

Insurance Fund revenues are proposed increase by \$1,930 due to:

- Decrease of (\$403,460) in Insurance Allocation True-up charges
- Increase of \$405,390 Refunds and Rebates due to Distribution of Excess Net Assets from Insurance Provider

The increase in revenues will have a net impact on retained earnings of +\$1,930.