

**FISCAL YEAR 2011**  
**2nd QUARTER PROPOSED BUDGET AMENDMENT**

**Budget Amendment Summary**

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**Summary Presentation of 2<sup>nd</sup> Qtr Budget Amendment**

	Current 2011 Budget	2nd Qtr Amendment	Proposed 2011 Budget
<b>Total Revenues</b>	<b>\$ 101,222,240</b>	<b>\$ 1,645,780</b>	<b>\$ 102,868,020</b>
<i>Operating Expense</i>	\$ 80,288,660	\$ 149,510	\$ 80,438,170
<i>Capital Outlay Expense</i>	10,057,050	458,500	10,515,550
<i>Transfer-Out Expense</i>	16,213,850	(31,320)	16,182,530
<b>Total Expenses</b>	<b>\$ 106,559,560</b>	<b>\$ 576,690</b>	<b>\$ 107,136,250</b>
<b>To/(From) Fund Balance</b>	<b>\$ (5,337,320)</b>	<b>\$ 1,069,090</b>	<b>\$ (4,268,230)</b>

**Detail Presentation of 2<sup>nd</sup> Qtr Budget Amendment**

	Current 2011 Budget	2nd Qtr Amendment	Proposed 2011 Budget
<b>Total Revenues</b>	<b>\$ 101,222,240</b>	<b>\$ 1,645,780</b>	<b>\$ 102,868,020</b>
Operating Expense	\$ 79,719,160	\$ 149,510	\$ 79,868,670
Operating Project (Carryover)	\$ 569,500	\$ -	\$ 569,500
Operating (Capital Reclass)	\$ -	\$ -	\$ -
<b>OPERATING SUB-TOTAL</b>	<b>\$ 80,288,660</b>	<b>\$ 149,510</b>	<b>\$ 80,438,170</b>
Capital Outlay Expense	\$ 6,407,500	\$ 458,500	\$ 6,866,000
Capital Outlay (Carryover)	\$ 3,649,550	\$ -	\$ 3,649,550
Capital (Operating Reclass)	\$ -	\$ -	\$ -
<b>CAPITAL SUB-TOTAL</b>	<b>\$ 10,057,050</b>	<b>\$ 458,500</b>	<b>\$ 10,515,550</b>
Transfer-Out Expense	\$ 16,213,850	\$ (31,320)	\$ 16,182,530
<b>TRANSFER OUT SUB-TOTAL</b>	<b>\$ 16,213,850</b>	<b>\$ (31,320)</b>	<b>\$ 16,182,530</b>
<b>Total Expense</b>	<b>\$ 106,559,560</b>	<b>\$ 576,690</b>	<b>\$ 107,136,250</b>
<b>To/(From) Fund Balance</b>	<b>\$ (5,337,320)</b>	<b>\$ 1,069,090</b>	<b>\$ (4,268,230)</b>

**Overview**

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**Revenue, Expenditure, and Fund Balance Impact:**

The FY 2011 2<sup>nd</sup> Quarter Budget Amendment proposes an increase in total revenues of \$1,645,780 and an increase in total expenditures of \$576,690. The net increase in revenues less the increase in expenditures will have an impact on citywide fund balances and retained earnings of +\$1,069,090.

# FISCAL YEAR 2011

## 2nd QUARTER PROPOSED BUDGET AMENDMENT

### Summary by Fund

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#### **101 - General Fund**

General Fund revenues are proposed to increase by \$121,620 due to:

- Increase of \$112,120 in Tax revenues due to actual levies collected
- Increase of \$25,000 in Contributions & Donations for Museum Fundraising services (off-setting expense)
- Decrease of (\$15,500) in transfers-in from the Tree Fund due to less interest revenue generated in FY 2010 to transfer-in to the General Fund

General Fund expenditures are proposed to increase by \$35,200 due to:

- Increase of \$55,000 in operating expenditures
  - Increase of \$30,000 due to Tax Tribunal Appraisal studies
  - Increase of \$25,000 for Museum Fundraising services (off-setting revenue)
- Decrease of (\$19,800) in Transfers-Out
  - Decrease of \$29,110 to balance Local Street Fund operations
  - Increase of \$9,310 to balance Special Police Fund operations

The net increase in revenues less the increase in expenditures will increase the contribution into fund balance by \$86,420.

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

Major Road Fund revenues are proposed to increase by \$1,095,170 due to:

- Increase of \$164,000 in Grant revenue related to the Radar Speed Display sign project
- Increase of \$104,370 in projected Act 51 revenues due to recent trends
- Increase of \$826,800 in eligible reimbursement funding from the (MR-02A) Hamlin Boulevard (Crooks – Livernois) project

Major Road Fund expenditures are proposed to increase by \$297,500 due to:

- Increase of \$297,500 in capital projects:

Major Roads Capital Project Change Summary			2011 Requested	2011 Proposed Budget
CIP ID#	Project Title	2011 Current Budget		
MR-01E	Crooks Road (P/E) [Star Batt - Hamlin]	\$ -	\$ 25,000	\$ 25,000
MR-26E	Livernois Road Bridge Replacement (P/E)	\$ -	\$ 106,250	\$ 106,250
MR-49F	Avon Road Bridge Replacement (P/E)	\$ -	\$ 166,250	\$ 166,250
Major Roads Capital Project Change Summary		\$ -	\$ 297,500	\$ 297,500

The net increase in revenues less the increase in expenditures will decrease the draw from fund balance by \$797,670.

#### **203 – Local Street Fund**

Local Street Fund revenues are proposed to increase by \$75,000 due to:

- Increase of \$29,110 in projected Act 51 revenues due to recent trends
- Increase of \$75,000 in Service Charges due to recognizing Street Lighting on the City financial statements (off-setting matching expense)

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- Decrease of \$29,110 in Transfers-In from the General Fund as less funding is required to balance operations

Local Street Fund expenditures are proposed to increase by \$75,000 due to:

- Increase of \$75,000 in operating expenses due to recognizing Street Lighting on the City financial statements (off-setting matching revenue)

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

**206 – Fire Fund**

Fire Fund revenues are proposed to decrease by (\$4,320) due to:

- Increase of \$15,680 in tax revenues due to actual levies collected
- Decrease of \$20,000 in Interfund Charges from the W&S Division as the W&S Division is expensing dispatching services directly and not through the Fire Fund

The net decrease in revenues will decrease the contribution into fund balance by \$4,320.

**207 – Special Police Fund**

Special Police Fund revenues are proposed to increase by \$19,650 due to:

- Increase of \$10,340 in tax revenues due to actual levies collected
- Increase of \$9,310 in Transfers-In from the General Fund to balance operations

Special Police Fund expenditures are proposed to increase by \$19,650 due to:

- Increase of \$19,650 in operating expenditures due to an employee previously not accepting medical benefits, that is now enrolling in those benefits

The net 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 (\$15,500) due to:

- Decrease of (\$15,500) in transfers-out to the General Fund due to less interest revenue generated in FY 2010 by the Tree Fund

The net decrease in expenditures will decrease the draw from fund balance by \$15,500.

**244 – Water Resources Fund**

Water Resources Fund revenues are proposed to increase by \$109,000 due to:

- Increase of \$109,000 in grant reimbursement for the Avon Creek Restoration project / Phase II (Construction)

Water Resources Fund expenditures are proposed to increase by \$109,000 due to:

- Increase of \$109,000 in capital projects due to:

<b>Water Resources Capital Project Change Summary</b>				
<b>CIP ID#</b>	<b>Project Title</b>	<b>2011 Current Budget</b>	<b>2011 Requested</b>	<b>2011 Proposed Budget</b>
SW-09B	Avon Creek Restoration / Phase II (Construction)	\$ 26,000	\$ 109,000	\$ 135,000
<b>Water Resources Capital Project Change Summary</b>		<b>\$ 26,000</b>	<b>\$ 109,000</b>	<b>\$ 135,000</b>

The net increase in revenues less the increase in expenditures will have no impact on fund balance.

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**331 – Drain Debt Fund**

Drain Debt Fund revenues are proposed to increase by \$29,650 due to:

- Increase of \$29,650 in tax revenues due to actual levies collected

The net increase in revenues will decrease the draw from fund balance by \$29,650.

**369 – OPC Building Refunding Debt Fund**

OPC Building Refunding Debt Fund revenues are proposed to increase by \$10,950 due to:

- Increase of \$10,950 in tax revenues due to actual levies collected

The net increase in revenues will increase the contribution into fund balance by \$10,950.

**370 – Municipal Building Debt Fund**

Municipal Building Debt Fund expenditures are proposed to increase by \$40 due to:

- Decrease of \$140 in Paying Agent Fees
- Increase of \$180 in Transfers-Out to the 393 – Municipal Building Refunding Debt Fund

The net increase in expenditures will close the 370 – Municipal Building Debt Fund.

**393 – Municipal Building Refunding Debt Fund**

Municipal Building Debt Fund revenues are proposed to increase by \$180 due to:

- Increase of \$180 in Transfers-In from the 370 – Municipal Building Debt Fund

The net increase in revenues will increase the contribution to fund balance by \$180.

**402 – Fire Capital Fund**

Fire Capital Fund revenues are proposed to increase by \$86,000 due to:

- Increase of \$86,000 in Homeland Security Grant funding for Turnout Gear Replacement

The net increase in revenues will decrease the draw from fund balance by \$86,000.

**420 –Capital Improvement Fund**

Capital Improvement Fund expenditures are proposed to increase by \$10,000 due to:

- Increase of \$10,000 in capital projects due to:
  - Media related capital equipment

The net increase in revenues will decrease the contribution into fund balance by \$10,000.

**510 - Sanitary Sewer Division**

Sanitary Sewer Division revenues are proposed to increase by \$46,040 due to:

- Increase of \$46,040 in Flat Rate Sewer Revenue due to actual trends

Sanitary Sewer Division expenses are proposed to decrease by (\$24,110) due to:

- Decrease of (\$24,110) in Transfers-Out due to:
  - Increase of \$5,500 due to FY 2010 actual Sanitary Sewer Capital & Lateral revenues
  - Decrease of (\$29,610) due to FY 2010 actual Sanitary Sewer Depreciation expenses

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The net increase in revenues less the decrease in expenses will increase the contribution into retained earnings by \$70,150.

### **530 - Water Division**

Water Division expenses are proposed to increase by \$27,910 due to:

- Increase of \$27,910 in Transfers-Out due to:
  - Increase of \$34,960 due to FY 2010 actual Water Capital & Lateral revenues
  - Decrease of (\$6,780) due to FY 2010 actual Water Depreciation expenses

The increase in expenses will decrease the contribution into retained earnings by \$27,910.

### **593 - Water & Sanitary Sewer Capital Fund**

Water & Sewer Capital Fund revenues are proposed to increase by \$3,800 due to:

- Decrease of (\$24,110) in Transfers-In from the Sanitary Sewer Fund due to:
  - Increase of \$5,500 due to FY 2010 actual Sanitary Sewer Capital & Lateral revenues
  - Decrease of (\$29,610) due to FY 2010 actual Sanitary Sewer Depreciation expenses
- Increase of \$27,910 in Transfers-In from the Water Fund due to:
  - Increase of \$34,960 due to FY 2010 actual Water Capital & Lateral revenues
  - Decrease of (\$6,780) due to FY 2010 actual Water Depreciation expenses

The net increase revenues will decrease the draw from retained earnings by \$3,800.

### **631 - Facilities Fund**

Facilities Fund revenues are proposed to increase by \$15,200 due to:

- Increase of \$15,200 due to the rental and anticipated utilities of 1115 Avon

Facilities Fund expenses are proposed to increase by \$42,000 due to:

- Increase of \$42,000 in capital projects due to:

Facilities Capital Project Change Summary			2011 Requested	2011 Proposed Budget
CIP ID#	Project Title	2011 Current Budget		
No CIP	Fire Station #5: Vehicle Emission Exhaust System Replacement	\$ -	\$ 42,000	\$ 42,000
Facilities Capital Project Change Summary			\$ 42,000	\$ 42,000

The net increase in revenues less the increase in expenses will increase the draw from retained earnings by \$26,800.

### **848 – LDFA Fund**

LDFA Fund revenues are proposed to increase by \$37,840 due to:

- Increase of \$37,840 in tax revenues due to actual levies collected

The net increase in revenues will increase the contribution into fund balance by \$37,840.