

FISCAL YEAR 2021
3rd QUARTER PROPOSED BUDGET AMENDMENT

	Current 2021 Budget	3rd Qtr Amendment	Proposed 2021 Budget
Total Revenues	\$ 143,305,100	\$ (950,030)	\$ 142,355,070
<i>Operating Expense</i>	\$ 108,953,330	\$ (1,336,700)	\$ 107,616,630
<i>Capital Outlay Expense</i>	41,174,730	176,980	41,351,710
<i>Transfer-Out Expense</i>	26,701,900	294,330	26,996,230
Total Expenses	\$ 176,829,960	\$ (865,390)	\$ 175,964,570
To/(From) Fund Balance	\$ (33,524,860)	\$ (84,640)	\$ (33,609,500)

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

The FY 2021 3rd Quarter Budget Amendment proposes a decrease in total revenues of (\$950,030) and a decrease in total expenses of (\$865,390). The proposed decrease in revenues less the decrease in expenses will have a net impact on citywide fund balances and retained earnings of (\$84,640).

On a Citywide basis, all funds with Interfund Charges are being amended to reflect FY 2020 True-up amounts. These Interfund True-up amounts attempt to reflect the true cost of services provided in FY 2020 to the various user departments for Administrative, Facilities, MIS, and Insurance costs per audited actual amounts as compared to the original budgeted FY 2020 amounts. Grand Total 2020 Interfund True-up charges net a total reduction of (\$1,494,760) less in charges allocated out Citywide.

Summary by Fund

101 - General Fund

General Fund Revenues are proposed to decrease by (\$442,330) due to:

- Decreases in Interfund Charges – Administration due to FY 2020 allocation look-back

General Fund expenditures are proposed to decrease by (\$442,330) due to:

- Decrease of (\$442,410) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back
- Increase of \$80 in transfer-out expenditures due to:
 - Increase of \$8,140 in transfer-out to the Capital Improvement Fund, to balance the General Fund and to provide funding for future Citywide capital projects
 - Decrease of (\$8,060) in transfer-out to the Facilities Fund due to FY 2020 Facilities allocation look-back.

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

202 - Major Road Fund

Major Road Fund expenditures are proposed to decrease by (\$19,450) due to:

- Decrease of (\$81,600) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back
- Increase of \$62,150 in capital expenditures due to:

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Major Road Fund Project Change Summary			
Project Title	2021 Adopted Budget	3rd Qtr Amendmdent	2021 Amended Budget
Drexelgate Pathway P/E	\$ -	\$ 9,300	\$ 9,300
South Blvd Final RCOC Cost	\$ -	\$ 52,850	\$ 52,850
All Other Major Road Capital Projects	\$ 7,537,420	\$ -	\$ 7,537,420
Capital Project Total	\$ 7,537,420	\$ 62,150	\$ 7,599,570

The decrease in expenditures will have a net impact on fund balance of +\$19,450.

203 – Local Street Fund

Local Street Fund expenditures are proposed to decrease by (\$140,450) due to:

- Decrease of (\$140,450) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back

The decrease in expenditures will have a net impact on fund balance of +\$140,450.

206 – Fire Fund

Fire Fund expenditures are proposed to change due to:

- Decrease of (\$167,680) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back
- Increase of \$167,680 in transfers-out to the Fire Capital Fund (402) to balance the Fire Operating Fund (206) and to provide funding for future Fire Capital & Apparatus

The changes in expenditures have no impact on fund balance.

207 – Special Police Fund

Special Police Fund expenditures are proposed to decrease by (\$6,620) due to:

- Decrease of (\$6,620) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back

The decrease in expenditures will have a net impact on fund balance of +\$6,620.

214 – Pathway Maintenance Fund

Pathway Maintenance Fund expenditures are proposed to change due to:

- Decrease of (\$15,090) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back
- Increase of \$15,090 in transfers-out to the Pathway Construction Fund (403) to balance the Pathway Maintenance Fund (214) and to provide funding for future Pathway projects

The change in expenditures has no impact on fund balance.

244 – Water Resources Fund

Water Resources Fund expenditures are proposed to decrease by (\$11,030) due to:

- Decrease of (\$11,030) in operating expenditures due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back

The decrease in expenditures will have a net impact on fund balance of +\$11,030.

402 – Fire Capital Fund

Fire Capital Fund revenues are proposed to increase by +\$167,680 due to:

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- Increase in transfers-in from the Fire Operating Fund (206) to provide funding for future Fire Capital & Apparatus

Fire Capital Fund expenditures are proposed to increase by +\$3,350 due to:

- Capital projects increased +\$3,350 due to:

Fire Capital Fund Project Change Summary			
Project Title	2021 Adopted Budget	3rd Qtr Amendmdent	2021 Amended Budget
Heart Monitors	\$ 88,000	\$ 3,350	\$ 91,350
All Other Fire Capital Projects	\$ 1,175,000	\$ -	\$ 1,175,000
Capital Project Total	\$ 1,263,000	\$ 3,350	\$ 1,266,350

The increase in revenues less the increase in expenditures will have a net impact on fund balance of +\$164,330.

403 – Pathway Construction Fund

Pathway Construction Fund revenues are proposed to increase by +\$15,090 due to:

- Increase in transfers-in from the Pathway Maintenance Fund (214) to provide funding for future Pathway projects

The increase in revenues will have a net impact on fund balance of +\$15,090.

420 – Capital Improvement Fund

Capital Improvement Fund revenues are proposed to increase by +\$8,140 due to:

- Increase in transfers-in from the General Fund (101) to provide funding for future Citywide capital projects

Capital Improvement Fund expenditures are proposed to increase by +\$111,480 due to:

- Transfers-Out increased +\$111,480 due to:
 - Increase of +\$111,480 to Facilities Fund (631) for FY 2021 preliminary engineering for the FY 2022 Borden Park Parking Lot Rehabilitation project.

The increase in revenues less the increase in expenditures will have a net impact on fund balance of (\$103,340).

510 – Sanitary Sewer Division

Sanitary Sewer expenses are proposed to decrease by (\$89,500) due to:

- Decrease of (\$89,500) in operating expenses due to:
 - Decrease of (\$164,500) in various Interfund Charges due to FY 2020 allocation look-back
 - Increase of +\$75,000 for the MXU Meter Change Out Program

The decrease in expenses will have a net impact on retained earnings of +\$89,500.

530 – Water Division

Water expenses are proposed to decrease by (\$57,590) due to:

- Decrease of (\$57,590) in operating expenses due to:
 - Decrease of (\$132,590) in various Interfund Charges due to FY 2020 allocation look-back
 - Increase of +\$75,000 for the MXU Meter Change Out Program

The decrease in expenses will have a net impact on retained earnings of +\$57,590.

631 - Facilities Fund

Facilities Fund revenues are proposed to increase by +\$124,500 due to:

- Increase of +\$21,080 in Interfund Facility Charges due to FY 2020 allocation look-back
- Decrease of (\$8,060) in Transfer-In from General Fund due to FY 2020 allocation look-back

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- Increase of +\$111,480 to Facilities Fund (631) for FY 2021 preliminary engineering for the FY 2022 Borden Park Parking Lot Rehabilitation project.

Facilities Fund expenses are proposed to decrease by (\$49,930) due to:

- Decrease of (\$161,410) in operating expenses due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back
- Capital projects increased +\$111,480 due to:

Facilities Fund Project Change Summary			
Project Title	2021 Adopted Budget	3rd Qtr Amendmdent	2021 Amended Budget
FA-10B: Borden Parking Lot Rehabilitation P/E	\$ -	\$ 111,480	\$ 111,480
All Other Facilities Capital Projects	\$ 11,540,320	\$ -	\$ 11,540,320
Capital Project Total	\$ 11,540,320	\$ 111,480	\$ 11,651,800

The increase in revenues less the decrease in expenses will have a net impact on retained earnings of +\$174,430.

636 - MIS Fund

MIS Fund revenues are proposed to decrease by (\$671,400) due to:

- Decreases in Interfund MIS Charges due to FY 2020 allocation look-back

MIS Fund expenses are proposed to decrease by (\$44,910) due to:

- Decrease of (\$44,910) in operating expenses due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back

The decrease in revenues less the decrease in expenses will have a net impact on retained earnings of (\$626,490).

661 - Fleet Fund

Fleet Fund expenses are proposed to decrease by (\$118,410) due to:

- Decrease of (\$118,410) in operating expenses due to:
 - Decreases in various Interfund Charges due to FY 2020 allocation look-back

The decrease in expenses will have a net impact on retained earnings of +\$118,410.

677 - Insurance Fund

Insurance Fund revenues are proposed to decrease by (\$151,710) due to:

- Decrease of (\$394,050) in Interfund Insurance Charges due to FY 2020 allocation look-back
- Increase of +\$242,340 in Refund & Rebates due to the MMRMA Net Asset Distribution

The decrease in revenues will have a net impact on retained earnings of (\$151,710).