



MUNICIPAL BUILDING
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To: Mayor, Members of Council and City Administrator

From: Jason Carr, CPA, Finance Director

Date: 2/20/2023

RE: 2023 Budget Amendment – Ordinance 2023-008

The following is a summary of appropriation amendments to appropriations based on actual carryover fund balances and changes to estimated receipts:

Health Care Benefits

The original budget assumed a 30% increase to health care premiums when presented for approval. However, based on negotiations with Medical Mutual of Ohio and other changes to our Plan, the actual increase from calendar year 2022 was 5%. This change resulted in the following changes to appropriations:

Fund	2023 Original Budget	2023 Amended Budget	Change	% Change
General	\$2,819,135	\$2,481,600	(\$337,535)	(12%)
Street	401,984	324,672	(77,312)	(19%)
Recreation	389,285	314,422	(74,863)	(19%)
Golf Course	488,031	394,179	(93,852)	(19%)
Senior Center	38,643	31,211	(7,432)	(19%)
Water	119,703	96,681	(23,022)	(19%)
Sewer	31,686	25,592	(6,094)	(19%)
Storm Water	177,961	143,734	(34,227)	(19%)
Total All Funds	\$4,466,428	\$3,812,091	(\$654,337)	(15%)

After these changes, health care benefits (premiums paid to Medical Mutual of Ohio) represent 8% of the City's total amended budget of \$46,876,071.

Other Significant Changes

Fund	Department	Amount	Description
General	Town Hall	\$4,000	Rental Security Deposit Refunds – Based on the number of rentals and requests for space, an increase is necessary (40 additional rentals X \$100 per refund).
General	Town Hall	7,000	Operating Supplies: <ul style="list-style-type: none"> - Office Furniture - \$5,000 - Printer supplies, cartridges, and other misc. office items - \$2,000
General	Town Hall	3,000	Special Events: <ul style="list-style-type: none"> - Irish Themed Concert – March - First Responders Luncheon
General	Town Hall	7,000	Tree City U.S.A. event hosting costs
General	Police	6,000	Police Building interior improvement maintenance supplies.
General	Police	59,000	Body Worn Camera Grant Increase
General	Police	25,465	Ancillary Equipment – 3 Ford Police Vehicles
General	Building & Zoning	10,114	Purchase of a new copier (old copier was 8 years old) based on cost benefit analysis of service calls compared to new purchase.
General	Rarey's Port	2,355	Cost increase for building cameras
General	Rarey's Port	250	Cost increase for building cameras maintenance
General	Wert's Grove	6,500	Cost increase for building cameras
General	Wert's Grove	1,620	Cost increase for building cameras maintenance
Street Fund	Transportation	3,000	New mosquito sprayer cost was \$3,000 higher than budgeted.
State Highway	Transportation	(12,782)	Decrease appropriations for actual cash carryover balance.
Cemetery	Public Works	169	Increase appropriations for actual cash carryover balance.
Parks	Parks	(63,246)	Decrease appropriations for actual cash carryover balance.
Drug Education	Police	37,945	Increase appropriations for actual cash carryover balance.
Motor Vehicle Fund	Public Works	(17)	Decrease appropriations for actual cash carryover balance.
DUI Education	Police	(535)	Decrease appropriations for actual cash carryover balance.
Court Computer	Law	260	Increase appropriations for actual cash carryover balance.
Termination Fund	Finance	13,903	Increase appropriations for actual cash carryover balance.
Recreation & Aquatic Fund	Recreation	18,521	Increase appropriations for additional transfer in from the General Fund based on actual cash carryover off-set by change in health care.

Fund	Department	Amount	Description
Golf Course	Golf	93,852	Increase appropriations for additional transfer in from the General Fund based on actual cash carryover off-set by change in health care.
Transportation	Transportation	(19,952)	Decrease appropriations for actual cash carryover balance.
Senior Center	Recreation	882	Increase appropriations for actual cash carryover balance off-set by change in health care.
Local Fiscal Recovery Fund	Capital	(67,484)	Decrease appropriations for actual cash carryover balance.
Debt Service	Finance	(1,808,169)	Decrease appropriations for actual cash carryover balance.
Capital Projects	Finance	68,936	Increase appropriations for actual cash carryover balance. Also, re-allocate the following projects from Stormwater Fund to the Capital Projects Fund: - Bridges \$20,000 - Hendron Ditch & Pump Station \$20,000
Recreation Center Capital	Capital	5,777	Increase appropriations for actual cash carryover balance.
Golf Recovery Fund	Capital	5,089	Increase appropriations for actual cash carryover balance.
Wert's Grove Building	Capital	(29,092)	Decrease appropriations for actual cash carryover balance.
Water	Water	(45,850)	Decrease appropriations for actual cash carryover balance off-set by change in health care.
Sewer	Sewer	16,493	Increase appropriations for actual cash carryover balance off-set by change in health care.
Water Capital	Water	57,045	Increase appropriations for actual cash carryover and also appropriate the following: - Fire Hydrant Upgrades \$10,000
Storm Water	Storm Water	(970)	Decrease appropriations for actual cash carryover balance off-set by change in health care. Also account for the following: 1) Re-allocate the following projects from Stormwater Fund to the Capital Projects Fund: - Bridges \$20,000 - Hendron Ditch & Pump Station \$20,000 2) Storm Alley Drainage - \$97,000 – allocate federal ARP funds to the correct fund/project (i.e. Storm Alley Drainage)

Transfers

Excluding transfers to the specific to the City's Termination Fund, changes in transfers from the General Fund are as follows:

Fund	2023 Original Budget	2023 Amended Budget	Change
General	(\$4,075,000)	(\$4,975,000)	(\$900,000)
Local Fiscal Recovery	0	(97,000)	(97,000)
Street	800,000	950,000	150,000
Recreation	1,800,000	1,950,000	150,000
Golf Course	800,000	1,400,000	600,000
Transportation	300,000	300,000	0
Parks	75,000	75,000	0
Senior Center	200,000	200,000	0
Termination	100,000	100,000	0
Storm Water	0	97,000	97,000

The increase in transfers to the Street Fund, Recreation Fund, and Golf Course Fund are necessary to balance the budget based as prior year encumbrances carried over from 2022 were higher than estimated. The transfers between the Local Fiscal Recovery Fund and the Storm Water Fund are necessary to allocate costs to the proper fund based on the requirements on how federal funds received are to be recorded and expended.