



MUNICIPAL BUILDING
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To: City Council and Mayor
From: Jason Carr, CPA, Finance Director
Date: July 22, 2019
Re: Finance Department Report

The following is a summary of Ordinances 19-031 and 19-032 *of which we respectively waive the required three readings of these Ordinances:*

1. Ordinance 19-031 – Employee Withholding Fund

The purpose of this agency fund is to account for the related receipts and expenditures associated with the employee payroll deduction Christmas club contributions. Creating this fund will provide a higher level of accountability over receipts and expenditures.

2. Ordinance 19-032 – Amending Ordinance 2019-016 – Annual Appropriation Ordinance

The following is a summary of changes proposed for the City's 2019 annual budget. These changes will ensure the City is in compliance with Ohio Revised Code while providing sufficient appropriated dollars in the correct funds/expenditure line items.

Estimated Receipt Modifications

Fund	Total Change	Description
Recreation Fund	Increase \$53,569	Higher estimated receipts for Senior Program fees and other receipts.
Employee Withholding Fund	Increase \$70,000	Employee Christmas club contributions.

Appropriation Amendments

Fund	Dept./Line Item	Change	Description
General – Police	Contractual Services	Increase \$1,260	Increase attributed to the department's proportionate share of Kronos Time System implementation fees. Estimated total cost is \$10,940.
General – Community Affairs	Contractual Services	Increase \$408	Increase attributed to the department's proportionate share of Kronos Time System implementation fees. Estimated total cost is \$10,940.

Appropriation Amendments (Continued)

Fund	Dept./Line Item	Change	Description
General – Senior Transportation	Contractual Services	Increase \$408	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Municipal Audit	Contractual Services	Increase \$6,000	Increase based on higher than estimated budget costs.
General – Mayor	Contractual Services	Increase \$172	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Legislative	Contractual Services	Increase \$408	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Administration	Contractual Services	Increase \$266	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Finance	Contractual Services	Increase \$219	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Finance	Tax Incentive	Decrease \$21,036	Decrease is attributed to lower tax incentives.
General – Economic Development	Contractual Services	Increase \$125	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Law	Contractual Services	Increase \$125	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Parks	Contractual Services	Increase \$550	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Human Resources	Contractual Services	Increase \$10,172	Increase attributed to the department's proportionate share of Kronos Time System implementation fees. Estimated total cost is \$10,940 as well as department program costs.
General – Building/Zoning	Contractual Services	Increase \$313	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Facility Mgmt	Contractual Services	Increase \$266	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Engineering	Contractual Services	Increase \$219	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
General – Transportation	Contractual Services	Increase \$125	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
	Total General Fund Net Change	\$0	

Appropriation Amendments (Continued)

Fund	Dept./Line Item	Change	Description
Street Fund	Dental, Vision and Life	Decrease \$3,190	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	OPERS	Decrease \$26,623	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	Workers Compensation	Decrease \$4,216	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	Medicare	Decrease \$2,183	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	HRA Reimbursement	Decrease \$11,138	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	Health Care	Decrease \$59,029	Decrease attributed to proportionate time of employees' wages paid from Storm Water Fund.
Street Fund	Contractual Services	Increase \$550	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Street Fund	Contingency	Increase \$71,439	Balance total budget.
Street Fund	East.Bixby Road Capital Outlay	Increase \$37,000	Proportionate share of project engineering fees.
	Total Street Fund Net Change	\$0	
Recreation – Senior Center	Contractual Services	Increase \$173	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Recreation – Senior Center	Programs	Increase \$20,000	Senior program costs.
Recreation – Administration	Contractual Services	Increase \$219	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Recreation – Outdoor Aquatics	Utilities and Communications	Increase \$30,000	Increase attributed to higher water costs associated with outdoor pool shutdown.
Recreation – Operations	Contractual Services	Increase \$1,638	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Recreation – Fitness	Contractual Services	Increase \$408	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Recreation – Programs	Contractual Services	Increase \$219	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Recreation – Aquatic Indoor	Contractual Services	Increase \$912	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
	Total Recreation Fund Net Change	\$53,569	

Appropriation Amendments (Continued)

Fund	Dept./Line Item	Change	Description
Golf Course Fund	Contractual Services	Increase \$1,573	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Golf Course Fund	Maintenance & Repair	Decrease \$928	Decrease based on lower project year-end costs.
Golf Course Fund	Operating Supplies	Decrease \$645	Decrease based on lower project year-end costs.
	Total Golf Course Fund Net Change	\$0	
Water Fund	Contractual Services	Increase \$220	Increase attributed to the department's proportionate share of Kronos Time System implementation fees.
Water Fund	Contingency	Decrease \$220	Lower to balance budget.
	Total Water Fund Net Change	\$0	
Storm Water Fund	Dental, Vision and Life	Increase \$3,190	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	OPERS	Increase \$26,623	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	Workers Compensation	Increase \$4,216	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	Medicare	Increase \$2,183	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	HRA Reimbursement	Increase \$11,138	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	Health Care	Increase \$59,029	Increase attributed to proportionate time of employees' wages paid from Storm Water Fund.
Storm Water Fund	East Bixby Pavement Rehab	Increase \$7,000	Proportionate share of project engineering fees.
Storm Water Fund	Contingency	Decrease \$113,379	Balance budget.
	Total Storm Water Fund Net Change	\$0	
Employee Withholding Fund	Contractual Services	Increase \$70,000	Estimated payment of employee contributions for Christmas Club.
	Total All Funds Increase Appropriations	\$123,569	