



MEMORANDUM

Finance Department

From: Jeff Green, Finance Director

Date: February 5, 2016

Re: 2016 Budget Modifications – Ordinance 2016-011 - Amendment to Ordinance 2015-067

Please find included in this packet a summary of changes which will be reflected in Ordinance 2016-011 which amends Ordinance 2015-067 as adopted by City Council. These changes will ensure the City is in compliance with Ohio Revised Code Section 5705.39 which requires that appropriations do not exceed total estimated resources available as well as provides appropriated dollars in the correct funds/expenditure line items.

MODIFICATIONS TO ESTIMATED RECEIPTS

Fund	Total Change	Description
Street Maintenance & Repair (201)	Increase \$257,825	Increases attributed to the following: Auto License Fees: \$60,000 Gasoline Taxes: \$16,000 Transfers In: \$60,000 Lease Proceeds: \$121,825 Increases for auto license fees and gasoline taxes are based on higher 2015 actual receipts, lease proceeds reflect the purchase of a new bucket truck and the transfer in is necessary to balance the year end budget.
Park Fund(204)	Increase \$80,000	Reflects a transfer in from the General Fund based on continued improvements to City Parks.
Permissive Motor Vehicle License (210)	Increase \$749,627	Increases attributed to the following: License Fees - Engineer: \$88,062 OPWC – West Bixby Grant: \$407,065 OPWC – West Bixby Loan: \$254,500 Increases for license fees are based on the fund balance as of 12-31-2015 on hand with Franklin County Engineer, and OPWC monies to be received.

Fund	Total Change	Description
Golf Course Fund (221)	Increase \$427,415	Increases attributed to the following: Proceeds of Notes: \$43,415 Transfers In: \$384,000 Increases for note proceeds based on higher costs for Hillside Improvement Project while the increase in transfer is necessary to balance the golf course fund budget.
Transportation Services Fund (222)	Increase \$30,000	Increase associated with transfer from the general fund in order to balance the transportation fund budget.
Water Fund (501)	Increase \$69,180	Increases attributed to the following: Consumer Usage Charges: \$152,380 Columbus Surcharge: (\$83,200) The increase for consumer usage charges is based on increases for 2015 actual receipts times 12% increase in user charges. The Columbus Surcharge decrease is money which will be allocated to the Columbus Water Maintenance Fund (506).
Sewer Fund (502)	Increase \$31,505	Increase is based on 2015 actual receipts received.
Columbus Water Maintenance Fund (506)	Increase \$86,528	Increase based on water surcharge receipts allocated to this new fund which also includes 4% increase from prior year actual.
Total Increase	\$1,732,080	

APPROPRIATION AMENDMENTS:

Fund	Dept./Line Item	Change	Description
General(101.09)	Mayor – Contractual Services	Increase \$6,825	Insufficient funds within Court Computer Fund for related costs.
General(101.12)	Finance – School Sharing	Increase \$142,940	Change in expected school sharing payment due.
General(101.12)	Finance – Real Estate Taxes – Town Center	Increase \$21,000	Higher real estate taxes than estimated.
General(101.12)	Finance – Real Estate Taxes – Exemption	Increase \$3,800	Higher real estate taxes than estimated.
General(101.28)	Transfers Out	Increase \$554,000	Increase based on other City funds needing receipts to balance budgets.
General(101.28)	Contingency	Decrease \$1,175,446	Decrease based on balancing General Fund budget.
	Total Gen. Fund	(\$446,881)	

Fund	Dept./Line Item	Change	Description
Street Fund	Utilities and Communications	Increase \$15,353	Higher expected costs.
Street Fund	Capital – Lease	Increase \$121,825	Purchase of a new bucket truck.
Street Fund	Capital – Pedestrian Improve. Ph. 2	Increase \$35,900	Additional sidewalk inspection fees.
Street Fund	Lease Interest – Bucket Truck	Increase \$250	Fee for bucket truck lease.
	Total Street Fund	\$173,328	
State Highway Fund	Highway Maintenance	Increase \$40,049	Balance 2016 budget.
Cemetery Fund	Operating Supplies	Increase \$7,409	Balance 2016 budget.
Parks Fund	Contractual	Increase \$2,887	Balance 2016 budget.
TIF Fund	Contractual	Decrease \$240	Balance 2016 budget.
Motor Vehicle Fund	Contractual	Decrease \$110,334	Balance 2015 budget.
Motor Vehicle Fund	Capital Outlay	Increase \$859,293	Increase for Bixby Road and Hendron Road projects
	Total MVL Fund	\$748,959	
DUI Enforcement	DUI Task Force	Increase \$1,517	Balance 2016 budget.
Court Computer Fund	Computer - Court	Increase \$847	Balance 2016 budget.
Rainy Day Fund	Contractual Services	Increase \$2	Balance 2016 budget.
Recreation (220.04)	Contractual Services Operating Supplies	Increase \$9,500 \$4,500	Balance 2016 budget.
Recreation (220.17)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.19)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.23)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.24)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.25)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.26)	Operating Supplies	Increase \$4,500	Balance 2016 budget.
Recreation (220.27)	Operating Supplies	Increase \$5,250	Balance 2016 budget.
	Total Recreation	\$46,250	
Golf (221.20)	Wages & Salaries	Increase \$192,162	Additional wage and benefit costs.
Golf (221.20)	Operating Supplies	Increase \$20,200	Higher estimated costs.
Golf (221.20)	Maint. & Repair	Increase	Higher estimated costs.

Golf (221.20)	Facility Maint.	Increase \$386	Higher estimated costs.
Golf (221.20)	Capital – Hillside Rehab	Increase \$43,415	Higher engineering/construction costs.
	Total Golf	\$281,163	
Transportation Services (222)	Fuel	Increase \$450	Balance 2016 budget.
Debt Service Fund (301)	Contractual Services	Increase \$85,038	Balance 2016 budget.
Capital Project Fund(401)	Contractual	Increase \$446	Balance 2016 budget.
Capital Projects Recreation Center Fund(402)	Contractual	Increase \$2,082	Balance 2016 budget.
Water Fund(501)	Columbus Surcharge & Maint.	Decrease \$160,000	Expenses not expected to be incurred.
Water Fund(501)	Contingency	Decrease \$56,212	Balance 2016 budget.
	Total Water Fund	(\$216,212)	
Sewer Fund(502)	Contingency	Increase \$72,311	Balance 2016 budget.
Water Capital Fund (503)	Capital – Well Field Improvements	Decrease \$4,082	Balance 2016 budget.
Sewer Capital Fund(504)	Contingency	Decrease \$634,947	Balance 2016 budget.
Storm Water Fund(505)	Hendron Ditch & Pump Station	Increase \$23,772	Portion of Hendron Road engineering fees.
Storm Water Fund(505)	Contingency	Decrease \$79,878	Balance 2016 budget.
	Total Storm Water	(\$56,106)	
Columbus Water Maint. Fund(506)	Columbus Surcharge & Maint.	Increase \$86,528	Increase to account for improvements to Columbus water lines.
Surety Bond Fund(702)	Contractual Services	Increase \$387,901	Balance 2016 budget.
Township Inspections (703)	Township Inspections	Increase \$325	Balance 2016 budget.
Escrow Inspections(704)	Escrow Engineering	Decrease \$9,643	Balance 2016 budget.
Cemetery Perpetual Care(706)	Operating Supplies	Increase \$49	Balance 2016 budget.
Tree Fund(707)	Contractual Services	Increase \$60,200	Balance 2016 budget.
	Total Changes	\$629,630	

CONCLUSION: Based on the changes identified above, total appropriations for all City funds was increased \$629,630 noting the most significant change is the inclusion of the Bixby Road Ohio Public Works Commission project as well as the Hendron Road project.