

RESOLUTION NO. R-15-08

A RESOLUTION AMENDING OR ADOPTING THE 2015 GENERAL FUND, SPECIAL PARK AND PLAYGROUND FUND, COMMUNITY CENTER PARK TAX FUND, PUBLIC SAFETY SALES TAX FUND, CAPITAL IMPROVEMENT SALES TAX FUND, TRANSPORTATION IMPROVEMENT SALES TAX FUND, AND CAPITAL EQUIPMENT REPLACEMENT FUND, FOR THE CITY OF GLADSTONE, MISSOURI, AND AUTHORIZING EXPENDITURES OF FUNDS.

WHEREAS, The Council of the City of Gladstone, Missouri has determined the need for additional appropriations in the above referenced funds.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, AS FOLLOWS:


THAT, the General Fund, Special Parks and Playground Fund, Community Center Park Tax Fund, Public Safety Sales Tax Fund, Capital Improvement Sales Tax Fund, Transportation Improvement Sales Tax Fund, and Capital Equipment Replacement Fund, be adopted or amended as set forth below:

	REAPPROPRIATED BUDGET RESOLUTION NO. R-14-84		REVISING BUDGET RESOLUTION NO. R-15-xx		INCREASE (DECREASE)
<u>General Fund</u>					
Expenditures	17,454,684		17,649,538		194,854
	FY15 BUDGET RESOLUTION NO. R-14-36		REVISING BUDGET RESOLUTION NO. R-15-xx		INCREASE (DECREASE)
<u>Community Center /Parks Tax</u>					
Expenditures	\$ 3,226,142	\$	3,276,609	\$	50,467
<u>Public Safety Sales Tax</u>					
Expenditures	\$ 842,731	\$	887,231	\$	44,500
<u>Capital Improvement Sales Tax</u>					
Expenditures	\$ 1,576,575	\$	2,513,625	\$	937,050
<u>Transportation Improvement</u>					
<u>Sales Tax</u>					
Expenditures	\$ 2,253,690	\$	4,304,986	\$	2,051,296
<u>Capital Equipment Replacement</u>					
Expenditures	\$ 802,000	\$	1,082,515	\$	280,515
			FY15 BUDGET RESOLUTION NO. R-15-xx		INCREASE (DECREASE)
<u>Special Park Playground</u>					
Expenditures	\$ -	\$	3,082	\$	3,082

THAT, the City Manager of the City of Gladstone, Missouri be and he is hereby authorized to expend the amounts as shown in the Revised Budgets.

INTRODUCED, READ, PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI THIS 9th DAY OF FEBRUARY, 2015.


J. Brian Hill, Mayor

ATTEST:

Ruth E. Bocchino, City Clerk



7010 N Holmes Gladstone, Missouri 64118 816-436-2200 Fax 816-436-2228 Gladstone.m

February 4, 2015

TO: Kirk Davis – City Manager
FROM: Debra Daily – Director of Finance *DD*
RE: Midyear Budget FY15 Review

A work study for the FY15 Midyear Budget was conducted on January 26, 2015. Recommendations were made for amending the budgets in six different funds. The work session memo with exhibits is provided for your reference.

The City Council Agenda for February 9 includes a Resolution that will amend the General Fund, Special Park and Playground Fund, Community Center and Park Tax Fund, Public Safety Sales Tax Fund, Capital Improvement Funds, and Capital Equipment Replacement Fund budgets to reflect the recommendations by staff.



OFFICE OF THE CITY MANAGER
MEMORANDUM KLD #15-08

DATE: January 21, 2015

TO: BRIAN HILL, MAYOR,
BILL GARNOS, MAYOR PRO-TEM
CAROL SUTER, COUNCILMEMBER
JEAN MOORE, COUNCILMEMBER
J.D. MALLAMS, COUNCILMAN

FROM: KIRK L. DAVIS, CITY MANAGER
DEBRA DAILY, DIRECTOR OF FINANCE *DD*

RE: 2015 MID-YEAR BUDGET REVIEW

The mid-year budget review for Fiscal Year 2015 (FY15) is complete and hereby submitted to the City Council for review, modification if necessary, and approval. Completing a midyear budget review provides an opportunity to review budget projections, economic trends, make accounting adjustments, and adjust budgeted funding levels based upon unique circumstances that may arise during the first six months of a fiscal year. This memorandum and attached documentation will provide information concerning the General Fund, Special Park & Playground Fund (SPP), Community Center and Parks Tax Fund (CCPT), Public Safety Tax Fund (PSST), Capital Improvements Program Funds, and Capital Equipment Replacement Fund (CERF), as well as the Budget adjustments required for these funds. No budget adjustments were necessary for the Combined Water and Sewerage System Fund (CWSS).

Executive Summary

The FY15 budgets adjustments were required at midyear to maintain balanced budgets in all funds, maintain statutory budget authority under Generally Accepted Accounting Principles (GAAP), and adjust for operational requirements. Complete details on all required budget adjustments are provided in the following memo.

Costs will continue to increase from current levels for personnel, operations (electricity, general supplies, technology, postage), and overall program costs that make Gladstone “distinctive” and a great place to live. Although a balanced midyear budget is presented, we must continue to encourage and seek additional program efficiencies, revenue enhancement, new investment in our community, financial creativity, and focus on redevelopment.

GENERAL FUND

Revenues

The General Fund revenue structure consists primarily of property tax, sales tax, gross receipts tax, and charges for services (77% of total revenues). Overall, the total revenue projection of \$17,700,620 will increase by \$245,187 or 1.4%. See Exhibit 1 below. The breakdown of changes within each revenue category will be provided in the following narrative. Also reference Appendix A for a complete summary of the General Fund.

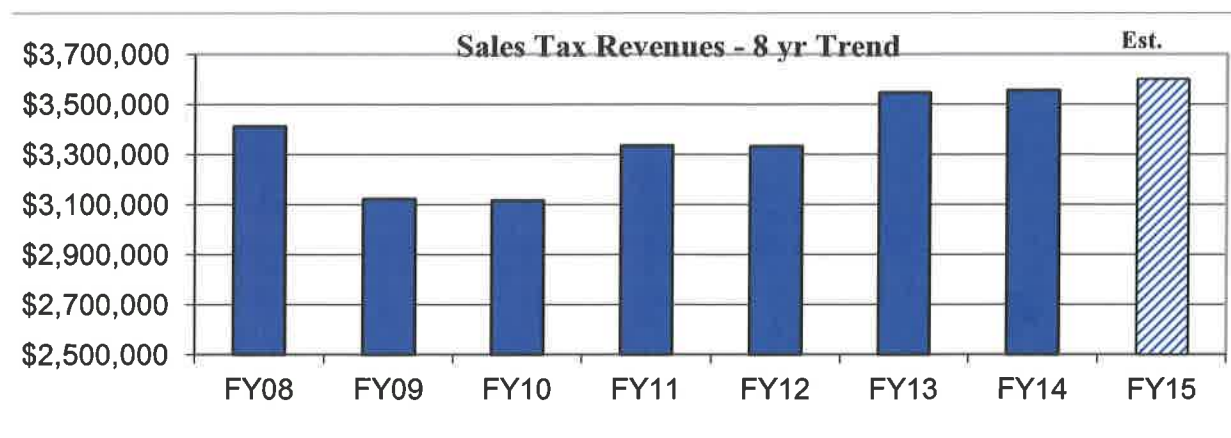
Exhibit 1

Revenues					
	REAPPRO BDGT	MY Budget	Incr (Decr)		
Property Tax	\$ 3,251,900	\$ 3,314,556	62,656	1.9%	
Sales/Use Tax	3,497,200	3,601,402	104,202	3.0%	
Gross Receipts Tax	3,700,000	3,646,000	(54,000)	-1.5%	
Licenses & Permits	456,400	563,062	106,662	23.4%	
Intergovernmental	1,293,450	1,213,843	(79,607)	-6.2%	
Charges for Services	2,999,222	3,044,558	45,336	1.5%	
Fine & Forfeitures	1,224,004	1,227,004	3,000	0.2%	
Misc. Revenue & Transfers	988,425	1,045,363	56,938	5.8%	
Equity Adjustments	44,832	44,832	-	0.0%	
Adjusted Revenue	\$ 17,455,433	\$ 17,700,620	245,187	1.4%	

Property Tax revenues increased from original budget projections by 1.9%, or \$62,656. This increase is due to higher than projected collections on delinquent taxes.

Sales Tax collections are projected to be \$3,601,402. This is \$104,202 or 3% above original estimates of \$3,497,200. Sales taxes have surpassed pre-recession levels and are expected to continue to increase due to current economic development initiatives.

Exhibit 2



Gross Receipts Taxes include electric and gas utilities, and also telecom and wireless communications. Electric and gas gross receipts are expected to be on target with projections. Wireless plans are reducing actual phone services which are taxed, to data services that may not be fully taxed. As a result, gross receipts taxes are expected to decrease by \$54,000 compared to original estimates. Telecommunication related revenue will be closely monitored in the coming years as this revenue source is expected to continue to erode.

License and Permits are projected to increase \$106,662 or 23.4% over original budget projections due to improving economic development and also to recent hail events requiring building permits.

Intergovernmental Revenue is primarily composed of gasoline tax, motor vehicle sales tax, and vehicle registration fees, and certain grants. Tax revenues in this category are particularly sensitive to economic trends. Motor vehicle sales tax is projected to increase by \$5,000 while vehicle registration fees are projected to decrease by \$19,662. Gasoline tax is distributed based on the City's population percentage in relation to the State. Gasoline prices also affect consumption. Consumption in the first half of the year was reduced due to higher prices at the pump but should be offset by lower prices for the remainder of the year. Public Safety anticipated a Cyber Crimes grant of \$60,000 that did not occur. Overall this category is projected to decrease \$79,607 compared to initial projections.

Charges for Services include administrative services, ambulance billing, animal control fees, brush disposal, and Parks and Recreation programs. These revenues are projected to increase \$45,336. The majority of this adjustment is related to ambulance service revenue that is projected to decrease by \$34,000 but this decrease is offset by an increase in senior activities (\$84,764). Please note, senior activities have a related expense increase (\$77,058).

Fines and Forfeitures are estimated to increase \$3,000 or .2% over original projections. This increase is mainly due to bond forfeitures as Court works to clear outstanding warrant cases related to license suspensions.

Miscellaneous Revenue and Transfers will increase primarily due to transfers from the Capital Equipment Replacement Fund and Technology Fund to cover costs related to downtown electrical projects (\$65,000) and required replacement of the cooling unit in the IT server room (\$9,563).

Expenditures

Departments continue to provide citizen services with minimal cost increases. The original FY15 budget was set conservatively and included an annual merit increase of 2% for employees for FY15 as well as a portion of the funding for the paystudy. As previously stated, the purpose of a mid-year budget is to provide an opportunity to review budget projections, economic trends, make GAAP adjustments, and adjust budgeted funding levels based upon unique circumstances that may arise during the first six months of a fiscal year.

Total expected expenditures are \$17,649,538 which is \$194,854 more than originally budgeted. Departments requested \$178,643 in additional funding at mid-year. Of this amount \$163,843 was funded. Please see Appendix H. Additional revenue totaling \$245,187 offset requested expenses. The majority of the increase in expense, or \$151,621 (\$77,058 Seniors and \$74,563 non-

departmental and IT) was offset by increased revenue \$159,327 (\$84,764 Seniors and \$74,563 CERF and Tech transfers). The balance of supplemental requests were funded by departmental cuts. Please reference Appendix A – General Fund Statement of Revenues and Expenditures and Appendix H – Budget Requests.

Exhibit 3

Expenditures by Dept			
	REAPPR BUDG 2015	M.Y. BUDG 2015	INCREASE/ (DECREASE)
General Administration	\$ 1,133,706	\$ 1,159,206	\$ 25,500
Finance	1,587,641	1,582,641	(5,000)
Public Safety	7,758,970	7,763,553	4,583
Public Works	2,214,748	2,191,424	(23,324)
Community Development	1,019,228	1,019,228	-
Parks & Recreation	2,421,138	2,501,046	79,908
Non-Departmental	1,319,253	1,432,440	113,187
TOTAL EXPENDITURES	\$ 17,454,684	\$ 17,649,538	\$ 194,854

In summary, the Budget Team worked with Departments to manage costs, address Council goals, and present a balanced budget that reflects serious consideration of required cost increases and revenue adjustments, while still maintaining a balanced budget. The FY15 Mid-Year Budget shows a net income of \$51,082 and exceeds the 20% required fund balance by \$966.

SPECIAL PARK AND PLAYGROUND FUND

This fund was established to purchase, develop, and maintain City parks and playgrounds. Fund balance at the beginning of the year was \$4,011. Expenditures for heaters (\$1,349) and signage (\$1,733) for Linden square were expended. As a result, the budget needs to be amended to include these expenditures. After these expenditures, the projected fund balance will be \$1,049.

COMMUNITY CENTER AND PARK TAX FUND

The Community Center and Park Tax Fund (CCPT) is a Special Revenue Fund. Community Center activities, Natatorium activities and Municipal Pool activities are accounted for within this fund. This fund structure allows expenditures and revenues to be tracked to accommodate the City partnership with the North Kansas City School District. Budgeted revenues and expenditures have been adjusted as detailed in Appendix C.

Total revenues for this fund are projected to be \$3,276,667 or \$50,032 over original budget. The increase is funded by a projected increase in sales tax (\$34,032) and an increase in the recommended equity transfer (\$16,000).

Total expenditures are expected to be \$3,276,609 which represents an increase of \$50,467. This increase covers the cost of emergency buildings repairs (\$35,467) and design and planning for the outdoor pool mechanical room (\$15,000).

Net income for FY15 is projected to be \$58 and the projected ending fund balance is estimated to be \$1,665,965.

PUBLIC SAFETY SALES TAX FUND

Total revenues for FY15 are projected to be \$900,479. This is an increase of \$34,359 in projected sales tax. See Appendix D.

Total expenditures are projected to be \$887,231. Expenditures are expected to increase by \$44,500 to fund supplemental requests that include \$5,000 to cover increased costs for equipment changeover on patrol vehicles and an estimated \$25,000 for body cameras. In addition, personnel costs related to the pay study and overtime are anticipated to increase by \$15,000.

Net Income is projected to be \$13,248 and the projected ending balance for the Public Safety Sales Tax Fund is \$66,544.

CAPITAL EQUIPMENT REPLACEMENT FUND

The Capital Equipment Replacement Fund (CERF) was established in FY2001 to fund the purchase of capital items and cushion economic trends. Since inception, any end of year excess of revenues over expenses in General Fund, after meeting the required 20% fund balance, has been placed in this fund. Each year capital equipment purchases and debt service on capital items have been funded directly or leveraged from interest earnings on the fund balance. Please reference Appendix E.

Total revenues are not projected to change from the original budget. Total Expenditures are projected to be \$1,082,515 or an increase of \$280,515 over the Original Budget. This increase funds the transfer to General Fund (\$65,000) and the balance is for Gladstone 18 improvements.

The CERF fund is expected to end FY15 with a fund balance of \$984,413.

CAPITAL IMPROVEMENT PROGRAM

The City Council, Capital Improvements Program Committee, and Staff all have a significant role in planning the improvements to be constructed with Capital Improvement Sales Tax (CIST) and Transportation Sales Tax (TST) funds. The Capital Improvement Sales Tax Fund and the Transportation Sales Tax Fund are responsible for capital projects pertaining to buildings, stormwater, parks, streets, curbs, gutters, and debt service payments.

To ensure there is sufficient budget authority to complete all projects each year, budgets are reviewed at Mid-Year. Any project budgeted in a previous year but not completed by year end, or any new projects added, will require a budget increase and a corresponding revenue or equity adjustment be added to the budget to fund the additional expense. This is consistent with accepted accounting practices. These budget adjustments ensure statutory budget authority and compliance each year.

In the CIST Fund the original expenditure budget was set at \$1,576,575. Projected FY15 Mid Year Budget is \$2,513,625 for an increase of \$937,050. This increase is due to previously budgeted projects, approved by Council but not completed in FY14. Therefore, budget authority is carried forward into FY15 when the expenditures will actually occur. Funding for these projects is also rolled forward as funds available in FY15. This provides budget authority for previously funded projects such as Mill Creek Erosion, and Oak Hill Parking. The expected fund balance at year end will be \$278,699. See Appendix F.

In the TST Fund the current expenditure budget amounts to \$2,253,690. Projected Midyear FY15 Budget is \$4,304,986 for an increase of \$2,051,296. The increase is due to previously budgeted projects, approved by Council but not completed in FY14 so budget authority is carried forward into FY15. Funding for these projects is also rolled forward as funds available in FY15. This provides budget authority for previously funded projects such as Pleasant Valley Road, FY14 road maintenance projects, and North Oak turn lane @ 76th Street. The expected fund balance at year end will be \$328,364. See Appendix G.

SUMMARY

Each fund was analyzed by Departments and the Budget Team to develop the recommended budget adjustments. Through continued monthly reviews, all Funds are expected to balance for the remainder of this fiscal year.

The City Council Agenda for February 9, will contain a Resolution that will amend the General Fund, Special Park and Playground Fund, Community Center and Park Tax Fund, Public Safety Sales Tax Fund, Capital Improvement Funds, and Capital Equipment Replacement Fund to reflect the recommendations presented in this memorandum.

Finance Director Daily has prepared a variety of appendix summary pages reflecting the results of the Mid-Year Budget Review. Please see the attached information. We would like to thank the Departments and the members of the Budget Team, Scott Wingerson, Mike Hasty, Charlene Leslie, and Beth Saluzzi for their efforts in developing this Mid Year Budget. If you have any questions please feel free to contact Finance Director Daily or myself at your convenience.

**GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES**

	REAPPRO 2015	MIDYEAR 2015	BUDGET VARIANCE
<u>Revenue Sources</u>			
Property Tax	\$ 3,251,900	3,314,556	62,656
Sales Tax	3,497,200	3,601,402	104,202
Gross Receipts Tax	3,700,000	3,646,000	(54,000)
Licenses & Permits	456,400	563,062	106,662
Intergovernmental	1,293,450	1,213,843	(79,607)
Charges for Services	2,999,222	3,044,558	45,336
Fine & Forfeitures	1,224,004	1,227,004	3,000
Misc. Revenue & Transfers	988,425	1,045,363	56,938
Operating Revenues	17,410,601	17,655,788	245,187
Equity Transfer	44,832	44,832	-
TOTAL REVENUE	\$ 17,455,433	\$ 17,700,620	\$ 245,187

<u>Expenditures</u>			
General Administration	\$ 1,133,706	\$ 1,159,206	25,500
Finance	1,587,641	1,582,641	(5,000)
Public Safety	7,758,970	7,763,553	4,583
Public Works	2,214,748	2,191,424	(23,324)
Community Development	1,019,228	1,019,228	-
Parks & Recreation	2,421,138	2,501,046	79,908
Non-Departmental & Transfers	1,319,253	1,432,440	113,187
TOTAL EXPENDITURES	\$ 17,454,684	\$ 17,649,538	\$ 194,854

GENERAL FUND - ANALYSIS OF FUNDS AVAILABLE

	2014 ACTUAL	2015 REAPPRO	2015 MIDYEAR
Beg Funds Available	\$ 3,177,114	\$ 3,204,700	\$ 3,204,700
Revenues	17,918,599	17,455,433	17,700,620
Equity Adj	-	(44,832)	(44,832)
Net Funds Available	21,095,713	20,615,301	20,860,488
Expenditures	(17,891,014)	(17,454,684)	(17,649,538)
Net Income (Loss)	27,586	749	51,082
Ending Funds Available	\$ 3,204,700	\$ 3,160,618	\$ 3,210,950
20% Fund Balance Req		3,148,804	3,209,985
Over (Under) Fund Bal Req		\$ 11,815	\$ 966

Special Parks & Playground Fund

APPENDIX B

**Estimated Statement of Revenue & Expenditures
and Projected Fund Balance
for Fiscal Year 2015**

Fund Balance, July 1, 2014	\$ 4,011
Budgeted Revenue, FY15	120
Total Funds Available	4,131
Budgeted Expenditures, FY15	3,082
Projected Fund Balance, June 30, 2015	\$ 1,049

	ORIGINAL 2015	MY BUDGET 2015
<u>Revenue</u>		
Interest Earnings	\$ 20	\$ 20
Lot Fees	100	100
Total Revenue	\$ 120	\$ 120
<u>Expenditures</u>		
Heaters for Linden Square	\$ -	\$ 1,349
Signage for Linden Square	-	1,733
Total Expenditures	\$ -	\$ 3,082

**COMMUNITY CENTER PARKS SALES TAX FUND
STATEMENT OF REVENUES & EXPENDITURES**

	ORIGINAL 2015	MIDYEAR 2015	BUDGET VARIANCE
<u>Revenue source:</u>			
<u>Community Center/Natorium</u>			
Sales Tax	\$ 809,960	\$ 843,992	\$ 34,032
Charges for Services	1,148,200	1,148,200	-
Rents & Royalties - Facility Rental	229,000	229,000	-
Other Misc Income	30,700	30,700	-
NKC Operating User Fee	150,000	150,000	-
Total Comm Ctr/Natorium	\$ 2,367,860	\$ 2,401,892	\$ 34,032
<u>Outdoor Pool</u>			
Charges for Services	\$ 185,775	\$ 185,775	\$ -
Other Misc Income	16,000	16,000	-
Total Outdoor Pool	\$ 201,775	\$ 201,775	\$ -
Total Operating Revenues	\$ 2,569,635	\$ 2,603,667	\$ 34,032
NKC Capital User Fee	\$ 525,000	\$ 525,000	\$ -
Misc Revenue	11,000	11,000	-
Transfers	100,000	100,000	-
Equity Transfer	21,000	37,000	16,000
Total Non-Operating Revenues	\$ 657,000	\$ 673,000	\$ 16,000
TOTAL REVENUES	\$ 3,226,635	\$ 3,276,667	\$ 50,032
<u>Expenditures:</u>			
Community Center	\$ 802,643	\$ 807,527	\$ 4,884
Natorium	859,541	905,124	45,583
Outdoor Pool	159,611	159,611	-
Non-Departmental	102,212	102,212	-
Bond Requirements	1,302,136	1,302,136	-
TOTAL EXPENDITURES	\$ 3,226,142	\$ 3,276,609	\$ 50,467

CCPT - ANALYSIS OF FUNDS AVAILABLE

	2014 ACTUAL	2015 ORIGINAL	2015 MIDYEAR
Beginning Unreserved Fund Balance	\$ 1,656,852	\$ 1,607,006	\$ 1,702,907
Equity Transfer	-	(21,000)	(37,000)
Revenue	3,163,471	3,226,635	3,276,667
Expenditures	(3,117,416)	(3,226,142)	(3,276,609)
Net Income (Loss)	46,055	493	58
Projected End Unreserved Fund Balance	\$ 1,702,907	\$ 1,586,499	\$ 1,665,965

**PUBLIC SAFETY SALES TAX FUND
STATEMENT OF REVENUES & EXPENDITURES-UNAUDITED**

	ORIGINAL 2015	MIDYEAR 2015	BUDGET VARIANCE
<u>Revenue Sources</u>			
Sales Tax	\$ 755,160	\$ 789,519	\$ 34,359
Misc. Revenue & Transfers	800	800	-
Equity transfer	110,160	110,160	-
TOTAL REVENUE	\$ 866,120	\$ 900,479	\$ 34,359
<u>Expenditures</u>			
PSST	\$ 628,479	\$ 672,979	\$ 44,500
Non-Departmental	214,252	214,252	-
TOTAL EXPENDITURES	\$ 842,731	\$ 887,231	\$ 44,500

PSST - ANALYSIS OF FUNDS AVAILABLE

	2014 ACTUAL	ORIGINAL 2015	MIDYEAR 2015
Beg Funds Available	\$ 100,000	\$ 31,197	\$ 163,456
Revenues	789,498	866,120	900,479
	110,160	(110,160)	(110,160)
Net Funds Available	999,658	787,157	953,775
Expenditures	(836,202)	(842,731)	(887,231)
Net Income (Loss)	(46,704)	23,389	13,248
Ending Funds Available	\$ 163,456	\$ 54,586	\$ 66,544

Equipment Replacement Fund

APPENDIX E

**Estimated Statement of Revenue & Expenditures
and Projected Fund Balance
for Fiscal Year 2015**

Fund Balance Expected, July 1, 2014	\$ 1,769,928
Budgeted Revenue, FY15	<u>297,000</u>
Total Funds Available	2,066,928
Budgeted Expenditures, FY15	<u>1,082,515</u>
Projected Fund Balance, June 30, 2015	<u><u>\$ 984,413</u></u>

	<u>Original</u> <u>2015</u>	<u>Midyear</u> <u>2015</u>	<u>Variance</u>
<u>Revenue</u>			
Interest Earnings	\$ 10,000	\$ 10,000	\$ -
Taxes/Transfer	287,000	287,000	-
Other reappro	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 297,000	\$ 297,000	\$ -
<u>Expenditures</u>			
Capital Expenditures	\$ 775,000	\$ 1,055,515	\$ 280,515
COPS Debt Service	27,000	27,000	-
Transfer Out - General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 802,000</u></u>	<u><u>\$ 1,082,515</u></u>	<u><u>\$ 280,515</u></u>

Captial Improvement Sales Tax Fund

	ORIGINAL FY15	MY BUDGET FY15
Fund Balance, July 1, 2014 (Estimated)	\$ 244,865	\$ 733,374
Budgeted Revenue, FY 2015	1,553,100	2,058,950
Total Funds Available	1,797,965	2,792,324
Budgeted Expenditures, FY 2015	1,576,575	2,513,625
PROJECTED FUND BALANCE, June 30, 2015	\$ 221,390	\$ 278,699
REVENUE		
Sales/Use Tax	\$ 1,545,600	\$ 1,545,600
Interest Income	2,500	2,500
Amph Comm Loan Pmt	5,000	5,000
Transfers	-	505,850
TOTAL REVENUE	\$ 1,553,100	\$ 2,058,950
EXPENDITURES		
Debt Service	\$ 1,176,575	\$ 1,176,575
Engineering Division Transfer	95,000	95,000
Arts Council	15,000	15,000
Misc. Storm Projects	50,000	50,000
Parks Trail Replacement Program	20,000	20,000
Neighborhood connectivity/amenities	10,000	10,000
Stormwater Projects		
Update Stormwater Master Plan	50,000	50,000
Sitzman Slope Repair	40,000	40,000
Mill Creek @ Pursell - Erosion	95,000	95,000
Buildings Projects		
Facility Study - City Hall, Public Works, Sta 2	25,000	25,000
Prior Year Construction Projects		937,050
TOTAL EXPENDITURES	\$ 1,576,575	\$ 2,513,625

Transportation Sales Tax Fund

	ORIGINAL FY15	MY BUDGET FY15
Fund Balance, July 1, 2014 (Estimated)	\$ 432,956	\$1,252,831
Budgeted Revenue, FY 2015	2,182,608	3,380,519
Total Funds Available	2,615,564	4,633,350
Budgeted Expenditures, FY 2015	2,253,690	4,304,986
PROJECTED FUND BALANCE, June 30, 2015	\$ 361,874	\$ 328,364
REVENUE		
Sales/Use Tax	\$ 1,545,600	\$ 1,545,600
Property Tax - Local Transit	50,000	50,000
Property Tax - Sidewalks	50,000	50,000
Special Road District	-	395,000
Reimbursement from Villages		46,661
RZB Revenue	25,758	25,758
Interest Income	2,500	2,500
Grants & Other	508,750	1,265,000
TOTAL REVENUE	\$ 2,182,608	\$ 3,380,519
EXPENDITURES		
Debt Service	\$ 533,690	533,690
Engineering Division Transfer	95,000	95,000
ATA Payment	50,000	50,000
Local Transit	55,000	55,000
Gravel Approach Fund	25,000	25,000
Street Maintenance	300,000	300,000
Intermediate Maintenance Program	100,000	100,000
City Intermediate Maintenance	20,000	20,000
New Curb, Gutter, Sidewalk Program	100,000	100,000
ADA/Curbcut Sidewalks	75,000	75,000
Arterial Sidewalk Program	25,000	25,000
Pleasant Valley Road Engineering	100,000	100,000
Sidewalk Master Plan	25,000	25,000
74th West of Oak	50,000	50,000
NE Englewood Road Improvements		
Rock Creek Greenway Trail	525,000	525,000
Shoal Creek Trail Segm 4 (HR East)	175,000	175,000
Prior Year Construction Projects		2,051,296
TOTAL EXPENDITURES	\$ 2,253,690	\$ 4,304,986

2015 Midyear Additional Budget Requests

Div	Obj	Account Description	Justification	Total Request for FY 2015	Budget Team Approved
General Fund					
General Administration Department					
14	440160	Contractual	Compensation Study	25,500	25,500
Total General Administration				25,500	25,500
Public Safety Department					
34	440190	Medical	Replenish funds moved to cover homicide investigation	3,500	3,500
35	420330	Lab fees	Lab fees for homicide investigation	4,000	4,000
35	440330	Public Relations	Per diems, food for the Metro Squad	2,000	2,000
Total Public Safety				9,500	9,500
Public Works Department					
43	420350	Shop	Wheel Balancer Machine	5,150	(delay to FY16)
Total Public Works				5,150	-
Parks & Recreation Department					
62	420220	Food Supplies	Increase supplies for concessions (revenue offset)	2,500	2,500
62	420511	Program Activity-Linden	Programing Linden Square	19,650	10,000
62	440180	Senior Activities	Additonal Senior Programing (revenue offsets)	77,058	77,058
Total Parks & Recreation				99,208	89,558
Nondepartmental					
99	440151	Downtown Agreements	Property taxes City Share of Pollina property	35,285	35,285
99	440990	Misc Services	Moving expenses for City Clerk	4,000	4,000
Total General Fund Nondepartmental				39,285	39,285
Total General Fund				178,643	163,843
CCPT Fund					
Community Center Department					
82	450110	Buildings	Emergency repairs to RTU #3 (social wing)	4,884	4,884
83	450110	Buildings	Emergency repairs to RTU #4 (pools, boiler, booster)	30,583	30,583
85	460300	Improvements	Engineering, planning, design for mechanical room reno	15,000	15,000
Total Community Center				50,467	50,467
Total CCPT Fund				50,467	50,467
Park & Playground Fund					
Park & Playground Nondepartmental					
99	430410	Parks	Linden Square signs, heaters	3,082	3,082
Total Park & Playground Nondepartmental				3,082	3,082
Total Park & Playground Fund				3,082	3,082
PSST Fund					
39	460410	Automotive	Patrol vehicle equipment changeover	5,000	5,000
39	460400	Small Equipment	Body Cameras	17,000	17,000
39	460400	Small Equipment	Equipment for additional storage for body camera data	7,500	7,500
Total PSST Law				29,500	29,500
Total PSST Fund				29,500	29,500