

PUBLIC BUDGETING

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2 MAJOR DIFFERENCES IN PUBLIC VS. PRIVATE BUDGETING

- ▀ Revenues
- ▀ Expenditures

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- BUDGET CALENDAR
- BUDGET PROCESS
- BUDGET COMPONENTS
- BUDGET DOCUMENT
- CASH FORECASTS

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BUDGET CALENDAR

- In July of the current year- prepare tax budget for the next calendar year
- Permanent or Temporary Budget in effect by December 31st of the current year for the next calendar year
- Permanent Budget in effect by March 31st
- Amended Budgets prepared as needed
- Final Budget for the year in effect by December 31st

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BUDGET PROCESS

- In scheduling out your budget process consideration needs to be taken for
 - The actual effective dates of the ordinances
 - The availability for legislative bodies and committee meetings to be scheduled
 - Vacations and holidays

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BUDGET PROCESS cont.

- Print out worksheets for departments to complete- must show current figures as well as history for comparative purposes
- Schedule meetings with department heads to review their budget requests to determine the necessity of requested items and compare to available funds
- Begin budget worksheets with data from department requests as well as the information worked on and provided by the finance office itself

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BUDGET PROCESS cont.

- Prepare the first draft of the budget worksheets to be presented to the village administrator, mayor or city manager
- Meet with the village administrator, mayor or city manager to finalize changes from the review
- Prepare a second draft to be submitted to the governing body for review

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BUDGET PROCESS cont.

- Have a finance committee or meeting of the legislative body to review the draft of the budget as well as the budget document
- Allow for time after the meeting for any additional questions and/or modifications to be discussed
- Prepare the final draft and supporting ordinances
- Present the final budget document as a whole to the legislative body for voting

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BUDGET COMPONENTS

- Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Capital Projects Funds
 - Debt Service Funds
 - Permanent Funds
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds

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BUDGET COMPONENTS cont.

- Fiduciary Funds
 - Pension Trust Funds
 - Investment Trust Funds
 - Private-Purpose Trust Funds
 - Agency Funds

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BUDGET COMPONENTS cont.

- Major Revenue Sources
- Major Expenditures
- Employee Costs and Union Contracts
- Notes and Bonds
- Asset Replacement
- Grants
- Transfers Between Funds, Reimbursements and Reserve Funds

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MAJOR REVENUE SOURCES

Evaluate each revenue item (line)

- Where is the revenue derived from
- What is the duration of the revenue source
- How is the revenue changed or modified
 - Voted upon and needs a Levy
 - Legislative body's Ordinance
 - Administrative Action

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MAJOR REVENUE SOURCES cont.

Examples:

- Income Tax
- Property Tax
- Proceeds of Notes
- Grants
- Utility Revenue
- Charges for Services

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MAJOR EXPENDITURES

Evaluate each expenditure item (line)

- What is the duration of the expenditure
- Is there a less expensive or more efficient option
- Can changes be made administratively or by legislative body ordinance

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EMPLOYEE COSTS

- Base wages
- Raises negotiated in union contracts
- Raises negotiated in other employment contracts
- Pay increments based on years of service
- Longevity or bonuses calculated on service time
- Shift differentials and job differentials
- Estimated raises for all employees

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EMPLOYEE COSTS cont.

- Accumulated benefits permitted to be paid out for current employees (sick buy backs)
- Employee final pay upon dismissal or retirement
- Uniform Allowances
- Cellphone Allowance or Stipend
- Health Care costs- using estimated percentage increase from health care company

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NOTES AND BONDS

- Annual notes and bonds payment with principal and interest
- Lump sum or balloon payments due
- Proceeds of notes or bonds being received
- Projected loan fees

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ASSET REPLACEMENT

- What items need to be purchased
- Will the purchasing be done with reserves or borrowing
- Will the assets being retired be held for sale or traded in during the new purchase

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GRANTS

- ▀ What grants will be received by federal, state and/or local agencies
- ▀ Budget both the revenue and expenditures
- ▀ Is a match required and from where will it be budgeted

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TRANSFERS, REIMBURSEMENTS AND RESERVE FUNDS

- ▀ Money due to other funds-by ordinance or order of the state
- ▀ Reimbursements for items paid out of one fund for another fund
- ▀ Transfers made to reserve funds (General Fund Reserve or Enterprise Fund Reserve)

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BUDGET DOCUMENT

- The Budget Narrative
 - The fiscal experience of the current year
 - The present financial position of the entity
 - Major financial issues faced during the past year and expected during the budget year
 - Assumptions used while preparing the budget
 - Material revenue and expenditure changes from the current years budget
 - The future outlook of the entity

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BUDGET DOCUMENT cont.

- ▶ The Budget Summary-Projected Statement of Cash Position
 - Total list of all funds with carryover balances, expected revenue, appropriations, estimated fund balance, and change in fund position
- Detailed supporting schedules
 - Worksheets for projected revenues
 - Employee listings
 - Capital Projects schedules
 - Schedule of Notes and Bonds or Debt Schedule
 - Asset replacement schedule

BUDGET DOCUMENT cont.

- Supplementary information such as department budget requests
- Detailed justification with budgetary recommendations
- Cash Forecasts for all major funds
- Drafts of all ordinances necessary to enact the budget presented

CITY OF STEUBENVILLE 2015 PROJECTED CASH FLOW

12/1/2014

	PROJECTED 2015 BALANCE (FROM AUSE. BUDGET)	REVENUE	EXPENDITURES	12/31/2015 ENDING BALANCE	AV. CHANGE IN FUND BALANCE
01 GENERAL FUND	\$ 1,710,050.48	\$ 12,234,135.47	\$ 12,848,853.24	\$ 1,297,444.89	\$ (411,526.78)
02 COURT	\$ 97,473.21	\$ 35,317.50	\$ 28,000.00	\$ 104,890.71	\$ 7,311.80
03 W & A FUND	\$ 232,289.78	\$ 550,000.00	\$ 732,200.00	\$ 52,089.78	\$ (79,710.22)
04 STATE HIGHWAY FUND	\$ 234,042.29	\$ 75,110.78	\$ 205,450.00	\$ 221,562.08	\$ (12,479.22)
05 7% C/T STREET	\$ 393,962.28	\$ 2,948,205.23	\$ 2,212,732.28	\$ 1,663,335.56	\$ (807,483.22)
06 7% C/T C&P IMPROVE	\$ 516,373.52	\$ 300,000.00	\$ 311,500.00	\$ 464,873.52	\$ (51,500.00)
07 7% C/T CREATION FUND	\$ 56,086.51	\$ 151,000.00	\$ 154,000.00	\$ 49,086.51	\$ (3,913.49)
08 LITTER	\$ 4,739.37	\$ -	\$ -	\$ 4,739.37	\$ -
09 FIRM DAMAGE	\$ 17,476.00	\$ 80,000.00	\$ 40,000.00	\$ 37,476.00	\$ -
11 HOTEL/MOTEL TAX FUND	\$ 810.00	\$ 90,000.00	\$ 90,000.00	\$ 810.00	\$ -
12 IMPROVEMENT BOND SINKW	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -
13 FUGIO HISTORICAL	\$ 2,248,000.00	\$ -	\$ -	\$ 2,248,000.00	\$ -
15 ADJUNCT DIVISIONS	\$ 34,688.96	\$ 6,217.47	\$ 2,500.00	\$ 28,196.43	\$ 3,711.47
16 FUNDICEMENT & EDUCATION FUND	\$ 11,691.17	\$ 1,300.00	\$ -	\$ 10,391.17	\$ 1,300.00
17 PARKS/MATERIAL USAGE	\$ -	\$ -	\$ -	\$ -	\$ -
18 LAW ENFORCEMENT TRUST	\$ 14,630.11	\$ -	\$ 2,300.00	\$ 11,780.83	\$ (15,307.06)
19 COURT SECURITY FUND	\$ 1,824.00	\$ -	\$ -	\$ 1,824.00	\$ -
20 SOUTH END DEVELOPMENT	\$ 6,479.62	\$ -	\$ -	\$ 6,479.62	\$ -
22 PROPERTY MAINT. CODE ENFORC. FUND	\$ 1,800.00	\$ 2,000.00	\$ -	\$ 3,800.00	\$ 2,000.00
23 SAFETY FUND	\$ 774,913.96	\$ (81.00)	\$ 255,400.00	\$ 519,123.96	\$ (255,600.00)
24 SWIMMING POOL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
25 UNCLAIMED MONIES	\$ 15,051.41	\$ 7,000.00	\$ 7,000.00	\$ 25,051.41	\$ -
28 SUMMER FOOD FUND	\$ 7,828.17	\$ 80,645.00	\$ 80,645.00	\$ 7,828.17	\$ -
30 ZONING & RETAINING	\$ 9,519.08	\$ 2,000.00	\$ 2,000.00	\$ 9,519.08	\$ -
31 GOLF HOLE FEE	\$ 124,652.99	\$ 244,480.00	\$ 337,851.28	\$ 131,281.71	\$ 3,847.40
32 SPECIAL ASSESSMENTS	\$ 30,813.08	\$ 25,800.00	\$ 35,800.00	\$ 100,813.08	\$ -
34 MUNICIPAL COURT/DP FUND	\$ 1,404.29	\$ 1,000.00	\$ -	\$ 2,404.29	\$ 1,000.00
35 MOTOR VEHICLE TAX FUND	\$ 8,241.27	\$ 66,800.00	\$ 54,833.71	\$ 20,207.56	\$ 12,026.29
37 PLUMBING & DRINKING FUND	\$ 23,125.11	\$ -	\$ 1,900.00	\$ 21,225.11	\$ -
40 POLICE EDUCATION FUND	\$ 16,847.38	\$ 3,000.00	\$ -	\$ 16,847.38	\$ 3,000.00
41 INTRM LOCK OR SCRAM FUND	\$ 18,261.85	\$ 2,066.16	\$ -	\$ 21,300.15	\$ 4,938.30
42 JUVENILE COURT FUND	\$ 18,769.31	\$ 2,568.11	\$ 3,360.00	\$ 17,977.41	\$ 7,208.11
43 COURT COMM. CORR. ACT FUND	\$ 82,248.88	\$ 188,078.00	\$ 88,807.56	\$ 181,490.32	\$ 101,274.44
44 BELLEVUE PARK POOL FUND	\$ -	\$ 20,000.00	\$ 24,200.00	\$ 4,799.28	\$ (14,480.72)
46 FIRM INFRASTRUCTURE FUND	\$ 22,878.29	\$ 12,200.00	\$ 2,000.00	\$ 32,878.29	\$ 30,000.00
47 WATER INFRASTRUCTURE FUND	\$ 363,912.92	\$ 921,407.01	\$ 725,701.00	\$ 122,018.93	\$ (241,793.99)
48 WATER TREAT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
49 SEWER TREAT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
50 WATER FUND	\$ 375,513.31	\$ 6,073,418.63	\$ 6,193,179.27	\$ 104,753.66	\$ (170,765.65)
51 FIRMAGE & DRINKING FUND	\$ 1,114,246.28	\$ 4,981,200.00	\$ 4,910,422.88	\$ 2,481,728.90	\$ (170,517.38)
52 REPAIR FUND	\$ 4,481,474.85	\$ 2,242,400.00	\$ 3,318,326.51	\$ 4,977,547.34	\$ (24,271.49)
53 FOOD	\$ 13,840.00	\$ 82,786.13	\$ 69,789.71	\$ 6,836.42	\$ (7,013.58)
54 SPORT	\$ 23,821.42	\$ 10,000.00	\$ 22,147.72	\$ 20,883.90	\$ (1,547.52)
56 VEHICLES RENTAL	\$ 10,227.00	\$ 30.00	\$ -	\$ 10,257.00	\$ 1.00
57 UTILTY ENERGY DEPOSITS	\$ 399,667.84	\$ 180,000.00	\$ 95,000.00	\$ 484,667.84	\$ 5,000.00
58 SWIMMING POOL FUND	\$ 15.37	\$ 1,715.22	\$ 1,715.00	\$ 15.37	\$ 0.37
62 HEALTH INSURANCE	\$ 211,412.42	\$ 1,410,000.00	\$ 1,470,000.00	\$ 211,412.42	\$ -
63 ROLLS SERVICE PROJECT	\$ 1,589.31	\$ -	\$ 1,600.00	\$ 1,089.31	\$ -
70 COMP	\$ 4,446,813.19	\$ 1,080,048.19	\$ 1,800,048.13	\$ 3,726,813.25	\$ 3,000.00
71 CDP REVOLVING BUS LOAN	\$ 15,483.11	\$ 4,217.32	\$ -	\$ 19,890.40	\$ 4,217.32
72 CAMP LEAN	\$ 1,873.20	\$ -	\$ 207,244.04	\$ 1,666.16	\$ -
76 AREA SYSTEM GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
79 FEMA FUND	\$ -	\$ -	\$ -	\$ -	\$ -
80 CAPITAL PROJECTS FUND-CP	\$ 1,346,483.89	\$ -	\$ 1,115,000.00	\$ 107,483.89	\$ (1,115,000.00)
81 CAPITAL PROJECTS FUND-WATER	\$ 3,000,498.99	\$ -	\$ 2,710,000.00	\$ 290,498.99	\$ (2,710,000.00)
82 CAPITAL PROJECTS FUND SEWERAGE	\$ 4,340,000.00	\$ -	\$ 4,000,000.00	\$ 340,000.00	\$ (3,660,000.00)
83 CAPITAL PROJECTS FUND SANITATION	\$ -	\$ -	\$ 12,816.69	\$ -	\$ 12,816.69
85 CIVIC ENLARGEMENT TRUST FUND	\$ 12,816.69	\$ -	\$ -	\$ 12,816.69	\$ -
90 GENERAL RESERVE FUND	\$ 1,000,000.00	\$ 500,000.00	\$ 178,418.42	\$ 1,321,581.58	\$ 321,581.58
91 WATER RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 24,072,901.50	\$ 33,910,875.45	\$ 32,418,511.73	\$ 15,668,746.26	\$ 28,807,378.71
AVAILABLE RESOURCES	\$ -	\$ 17,586,797.93	\$ -	\$ -	\$ -

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PROPOSED LEGISLATION

- Ordinance for Appropriations
- Ordinance for Expected Revenues
- Ordinances Authorizing the Fiscal Officer to create specified new funds and listing the restrictions and fund type
- Ordinances Authorizing the Fiscal Officer to make specific transfers between funds and/or to/from reserve funds
- Ordinances enacting new fee schedules and/or revenues that are included in the budget

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CASH FORECASTS

- The basis for future years operating budgets
- Prepared to illustrate the effects of the current decisions on future years
- Prepared for the legislative body and administration makers to have accurate information to assist them in decisions to be made

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CASH FORECASTS cont.

- Prepared for
 - City Managers
 - Mayors
 - Village Administrators
 - Councils
 - Intergovernmental Departments
 - Outside Agencies
 - Bond Rating Agencies

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CASH FORECASTS cont.

- General Fund – 5 to 10 Years
- Capital Projects Funds-10 years
- Enterprise Funds-10 years
- Other major funds needed will vary

- Be sure to create your forecast for as many years that would encompass any major revenue or expenditure change in any funds

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CASH FORECASTS cont.

- Items to pay special attention to in future years
 - Debt payments and retiring of debt
 - Capital and one time expenditures and revenues
 - Changes in utility rates and their costs
 - Accounting for grant dollars and entity matches
 - Union contract changes
 - Employee retirements

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CASH FORECASTS cont.

Cash Forecasts should be prepared and updated on a periodic basis as needed-

Submitted with monthly and quarterly financial reports

Presented in draft format to illustrate the effects of decisions being made by the governing body

**CITY OF STEUBENVILLE
FORECAST OF CASH BALANCES FOR GENERAL FUND
FOR TEN YEARS ENDING 2021**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
31										
Prior Year Surplus/Deficit	\$ 760,924	\$ 462,108	\$ (558,451)	\$ (1,827,093)	\$ (2,286,049)	\$ (4,745,004)	\$ (6,811,959)	\$ (7,662,915)	\$ (9,121,870)	\$ (10,580,826)
2012 Original Revenue Budget	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999	\$ 11,918,999
2012 Original Expenditure Budget	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)	\$ (12,077,559)
March Budget Changes (see page 2)	\$ (87,146)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)
July Budget Changes (see page 3)	\$ 64,143	\$ (232,497)	\$ (167,305)	\$ (167,305)	\$ (167,305)	\$ (167,305)	\$ (167,305)	\$ (167,305)	\$ (167,305)	\$ (167,305)
Other Anticipated Changes (see page 4)	\$ (117,253)	\$ (481,791)	\$ (554,245)	\$ (554,245)	\$ (554,245)	\$ (554,245)	\$ (554,245)	\$ (554,245)	\$ (554,245)	\$ (554,245)
Anticipated Loss of Local Government Funds	\$ -	\$ (119,509)	\$ (406,331)	\$ (573,644)	\$ (573,644)	\$ (573,644)	\$ (573,644)	\$ (573,644)	\$ (573,644)	\$ (573,644)
Projected Current Year Surplus / Deficit	\$ (298,816)	\$ (997,559)	\$ (1,291,643)	\$ (1,458,955)	\$ (1,458,955)	\$ (1,458,955)	\$ (1,458,955)	\$ (1,458,955)	\$ (1,458,955)	\$ (1,458,955)
Projected Cash Balance	\$ 462,108	\$ (535,451)	\$ (1,827,093)	\$ (3,286,049)	\$ (4,745,004)	\$ (6,203,959)	\$ (7,662,915)	\$ (9,121,870)	\$ (10,580,826)	\$ (12,039,781)
Possible Funding Changes:										
Real Estate Levy										
Possible Loss of Current 5 Mill Levy	\$ -	\$ -	\$ (598,339)	\$ (598,339)	\$ (598,339)	\$ (598,339)	\$ (598,339)	\$ (598,339)	\$ (598,339)	\$ (598,339)
Decrease in Auditor and Treasurer Fees	\$ -	\$ -	\$ 17,950	\$ 17,950	\$ 17,950	\$ 17,950	\$ 17,950	\$ 17,950	\$ 17,950	\$ 17,950
Net Effect of Current 5 Mill Levy	\$ -	\$ -	\$ (580,389)	\$ (580,389)	\$ (580,389)	\$ (580,389)	\$ (580,389)	\$ (580,389)	\$ (580,389)	\$ (580,389)
(Renews in November 2012 for tax year 2013, which collects in 2014) (Next Renewal would need to be passed by voters at the November 2017 election for tax year 2018, which collects in 2019)										
Income Tax Levies										
Possible Loss of .3% Income Tax	\$ -	\$ -	\$ -	\$ -	\$ (551,512)	\$ (1,103,024)	\$ (1,103,023)	\$ (1,103,022)	\$ (1,103,021)	\$ (1,103,020)
Decrease in RITA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 27,576	\$ 55,151	\$ 55,151	\$ 55,151	\$ 55,151	\$ 55,151
Net General Fund Effect of .3% Income Tax	\$ -	\$ -	\$ -	\$ -	\$ (523,936)	\$ (1,047,873)	\$ (1,047,872)	\$ (1,047,871)	\$ (1,047,870)	\$ (1,047,869)
(The Current .3% Income Tax Levy expires 05/03/16 and will need approval by voters at the May 2016 and May 2021 elections)										
Possible Loss of .7% Income Tax	\$ -	\$ -	\$ -	\$ -	\$ (1,121,655)	\$ (2,243,310)	\$ (2,243,309)	\$ (2,243,308)	\$ (2,243,307)	\$ (2,243,306)
Decrease in RITA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 56,083	\$ 112,165	\$ 112,165	\$ 112,165	\$ 112,165	\$ 112,165
Net General Fund Effect of .7% Income Tax	\$ -	\$ -	\$ -	\$ -	\$ (1,065,572)	\$ (2,131,144)	\$ (2,131,143)	\$ (2,131,143)	\$ (2,131,142)	\$ (2,131,141)
(The Current .7% Income Tax Levy expires 05/03/16 and will need approval by voters at the May 2016 and May 2021 elections)										
EFFECTS FROM POSSIBLE SAFER GRANT										
Estimated Unemployment	\$ -	\$ 32,000	\$ -	\$ -	\$ (64,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of Equipment - 5 New Fire Fighters	\$ -	\$ (18,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net SAFER Grant Effect	\$ -	\$ 14,000	\$ -	\$ -	\$ (64,000)	\$ -	\$ -	\$ -	\$ -	\$ -
(The grant is for the retention of 1 filled position, 2 vacant positions, and 3 new additional positions)										
*** Accepting this grant would place major restrictions on the City's ability to downsize the fire department. ***										

**CITY OF STEUBENVILLE
GENERAL FUND
MARCH BUDGET CHANGES**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
32										
March Budget Changes:										
Health Care & Utility Budget Reductions	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Legal Aide Budget Increased (Wrongful Termination Case)	\$ (14,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Codified Ordinances - Additional Cost - Budget Increase	\$ (9,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Civil Service Budget Increase - For New Police Officer	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Phone App - City Share	\$ (7,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Software - Budget Increase	\$ (1,725)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R. Perkins - Car Allowance	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (3,600)
Transfer To General Capital Project Fund - Fort Steuben Park	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liability Claims - Budget Increase	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
City Manager - Budget Increases (Travel & Training)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)	\$ (2,188)
City Building Landscaping & Maintenance - Budget Increase	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)	\$ (3,575)
Police Department - Unemployment Increase	\$ (11,895)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - Prisoner Housing Increase	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (43,000)
Police Department - Motor Maintenance & Office Supplies Budget Increase	\$ (6,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Employee probably not returning to Active Military Duty for 9 Months	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)	\$ (23,671)
Fire Department Increase of Education & Training Budget	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical Department / Budget Increases (Traffic Controls & Motor Maint.)	\$ (3,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Department / Budget Increases (Travel & Training)	\$ (941)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning Department - Budget Increase (Fees & Office Supplies)	\$ (7,049)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Department - Budget Increase (Wages)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)	\$ (3,705)
Street Department - Budget Increase (Motor Maintenance)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Department - Budget Increase (Maintenance for new software)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)	\$ (11,340)
Miscellaneous Revenue Adjustments	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)	\$ (36,881)
Miscellaneous Expenditure Adjustments	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)	\$ (17,242)
Net March Budget Changes	\$ (87,146)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)	\$ (5,202)

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CITY OF STEUBENVILLE
GENERAL FUND
JULY BUDGET CHANGES

9/30/2012

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
July Budget Changes:										
Net Estate Tax Settlement	\$ 298,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drug Free Safety Program, Not Compatible With Salary Continuation	\$ (23,816)	\$ (23,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Cost To Complete The Performance Period (03/17/11 - 03/16/2013)	\$ (22,934)	\$ (41,900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime Increase - Fire Department (With Pension, Medicare, & Wk. Comp.)	\$ (15,054)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)	\$ (15,706)
Police Holiday Pay - Reinstated	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)	\$ (51,312)
Police Furlough Days (3 Days) - No Longer Required	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)	\$ (26,579)
Non-Contract Holiday Pay - Reinstated	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)	\$ (22,205)
Non-Contract Furlough Days (3 Days) - No Longer Required	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)	\$ (17,661)
Contract Holiday Pay	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ (1,411)
Court Grant Was Not Received To Retain A Court General Fund Employee	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (37,000)
Savings from the Elimination of a Police Captain / Hiring of a Dispatcher	\$ 16,260	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023	\$ 39,023
Police Department - Additional Unemployment Cost	\$ (12,610)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Department - Additional Unemployment Cost	\$ (11,212)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost of 2011 Special Election Was Deducted From March 2012 Settlement	\$ (30,655)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OMERSA Fiber Contract Revenue Will Be Recorded To A New Fund	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)	\$ (7,800)
Additional Pay Increase for New Fire Chief	\$ (9,213)	\$ (19,773)	\$ (20,165)	\$ (20,165)	\$ (20,165)	\$ (20,165)	\$ (20,165)	\$ (20,165)	\$ (20,165)	\$ (20,165)
Reinstatement of 9th Fire Captain Position	\$ (2,986)	\$ (6,356)	\$ (6,487)	\$ (6,487)	\$ (6,487)	\$ (6,487)	\$ (6,487)	\$ (6,487)	\$ (6,487)	\$ (6,487)
Minor July Budget Changes	\$ 41,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net July Budget Changes	\$ 64,143	\$(232,497)	\$(167,305)	\$(167,305)	\$(167,305)	\$(167,305)	\$(167,305)	\$(167,305)	\$(167,305)	\$(167,305)

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CITY OF STEUBENVILLE
GENERAL FUND
OTHER ANTICIPATED CHANGES

9/30/2012

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
* Central Purchasing Postage - Over Budget	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)	\$ (4,356)
* Law Department Legal Aide - Over Budget	\$ (4,614)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Engineering - Maintenance & Operations - Over Budget	\$ (985)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* City Buildings Utilities Over Budget	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)	\$ (19,527)
* City Building Materials & Supplies (Police/Court Building) - Over Budget	\$ (804)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Court - Maintenance & Operations - Over Budget	\$ (3,423)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Police Department Motor Maintenance - Over Budget	\$ (14,977)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Police Department Leases-Land & Equip. (Leads) - Over Budget	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)	\$ (1,806)
* Fire Department Overtime - Over Budget	\$ (5,271)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Building Department - Maintenance & Operations - Over Budget	\$ (1,520)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hospitalization is Expected to be Over Budget	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)	\$ (95,039)
Summer Food Fund - Negative at end of Program - Transfer is Needed from GF	\$ (18,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buckeye Energy - Estimated Savings	\$ -	\$ 82,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation Rate Reduction	\$ 53,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDP Requested a Change in How Staff Time is Charged	\$ -	\$ (76,838)	\$ (80,323)	\$ (80,323)	\$ (80,323)	\$ (80,323)	\$ (80,323)	\$ (80,323)	\$ (80,323)	\$ (80,323)
Funds Were Budgeted For Demolition of Buildings	\$ -	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
Additional Building Permits Revenue is Anticipated By City Manager	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Additional Hotel/Motel Tax Revenue is Anticipated by City Manager	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sale of Asset Revenue - Budget Reduction	\$ -	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)	\$ (22,201)
Contingency Account - Budget Reduction	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Community Celebration Budget Reduction to \$10,000	\$ -	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779	\$ 16,779
GIS Yearly Maintenance	\$ -	\$ -	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ (7,100)
Decrease in Local Government Revenue	\$ -	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)	\$ (167,313)
Accelerated Reduction in SRS Revenue	\$ -	\$ (504)	\$ (1,008)	\$ (1,008)	\$ (1,008)	\$ (1,008)	\$ (1,008)	\$ (1,008)	\$ (1,008)	\$ (1,008)
Accelerated Reduction in HB66 Revenue	\$ -	\$ (4,340)	\$ (8,678)	\$ (8,678)	\$ (8,678)	\$ (8,678)	\$ (8,678)	\$ (8,678)	\$ (8,678)	\$ (8,678)
Elimination of COPS Grant & Future Obligations	\$ -	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)	\$ (72,298)
SABER Grant Reduction for 2011 Grant Revenue Received in 2012	\$ -	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)	\$ (111,374)
Estimated Unemployment Costs (3 Firefighters)	\$ -	\$ (32,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firefighter Estimated Retention Cost \$67,000 Per Firefighter Per Year	\$ -	\$ 6,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Budget Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Anticipated Changes	\$(117,253)	\$(481,791)	\$(554,245)	\$(554,245)	\$(554,245)	\$(554,245)	\$(554,245)	\$(554,245)	\$(554,245)	\$(554,245)

* These expenses have been approved as of 09/30/2012. As additional expenses are approved the numbers will increase.

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BUDGETING RESOURCES

- ▶ Peer entities
- ▶ The person sitting next to you
- ▶ Public Finance Officers Training
- ▶ OAPT Fall Conference
- ▶ Accounting Software Conferences
- ▶ Auditor of State of Ohio