

2013 Budgets Review

Finance Committee

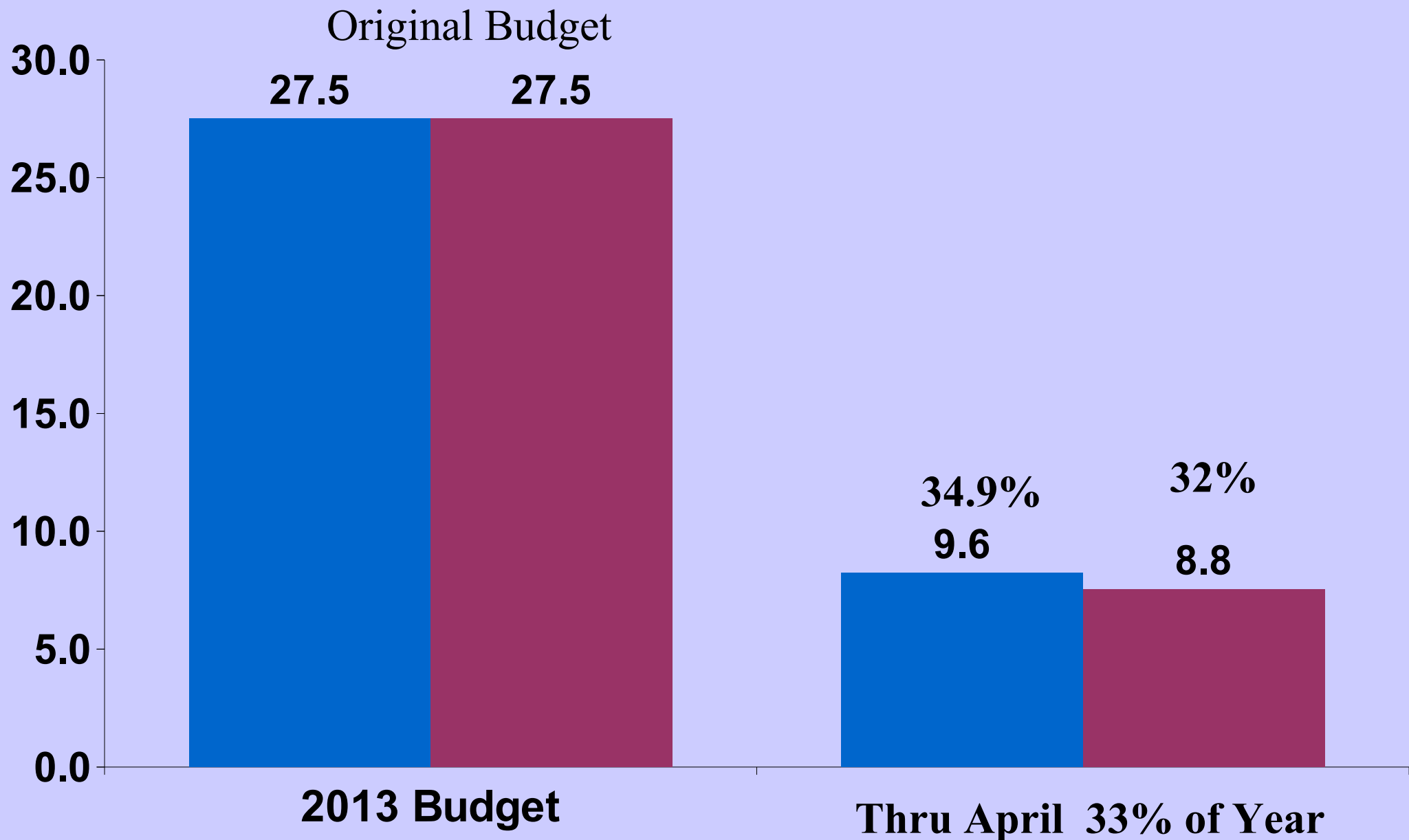
May 20, 2013

April General Fund Budget Review Highlights

- One Third (33%) Into Year Thru April 30
 - Spending (2.5% under budget)
 - *Due to reduced labor costs. (Attrition in prior years and use of temporary contract labor where appropriate)
 - Revenues are on target.
 - *April estimated Cash Balance increase of \$700,000 to \$9.1 million will be reduced by \$2 million Capital Spending in 2013.
 - *Going forward into the next 2 years increased labor and capital requirements will add over \$2 million per year to budget for catch up of capital, some replacement of temporary workers with permanent workforce, and labor inflation.

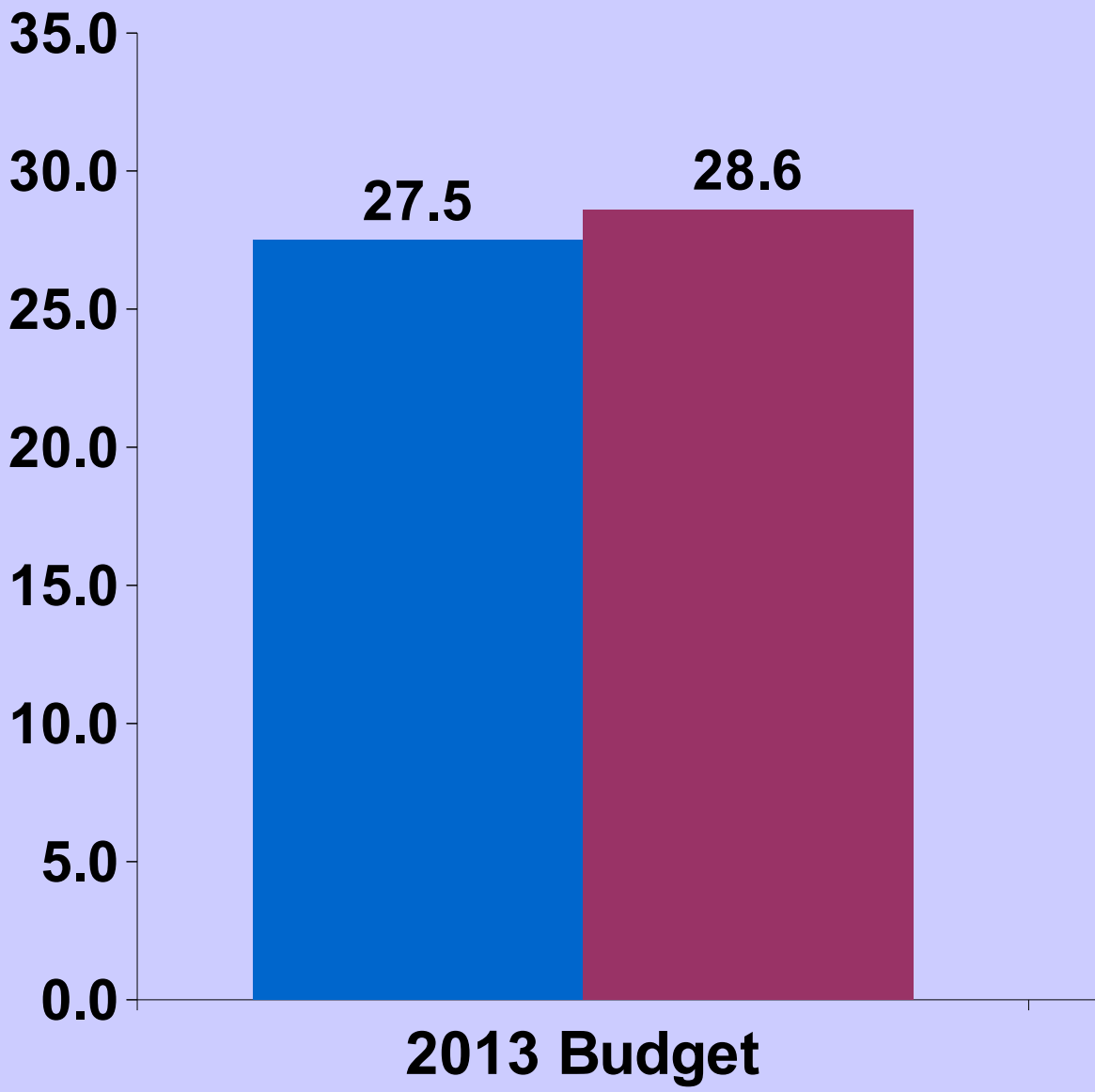
2013 GENERAL FUND REVENUES AND EXPENDITURES (\$ Millions)

REVENUE EXPEND



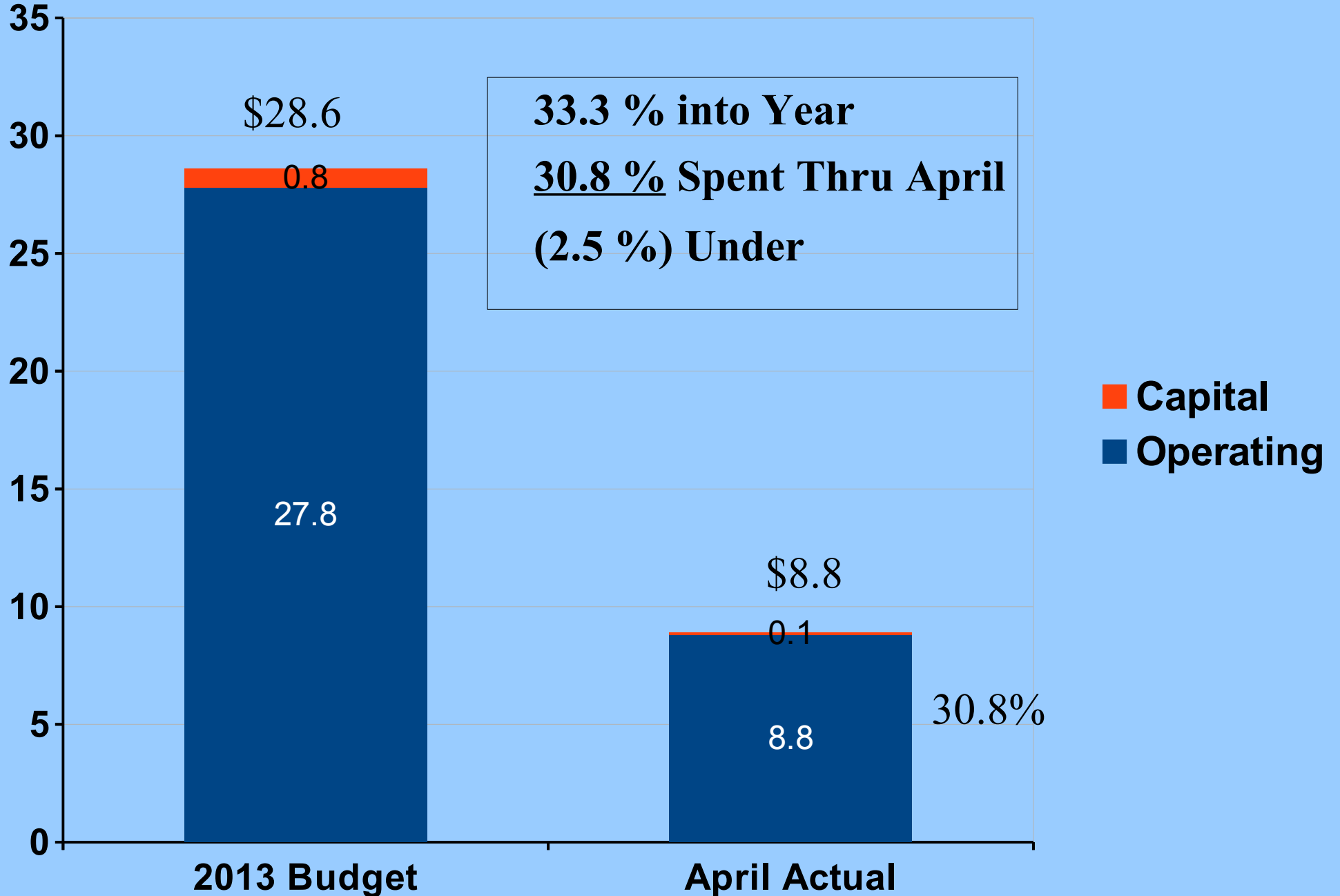
2013 GENERAL FUND REVENUES AND EXPENDITURES (\$ Millions)

■ Original Budget ■ Current Budget

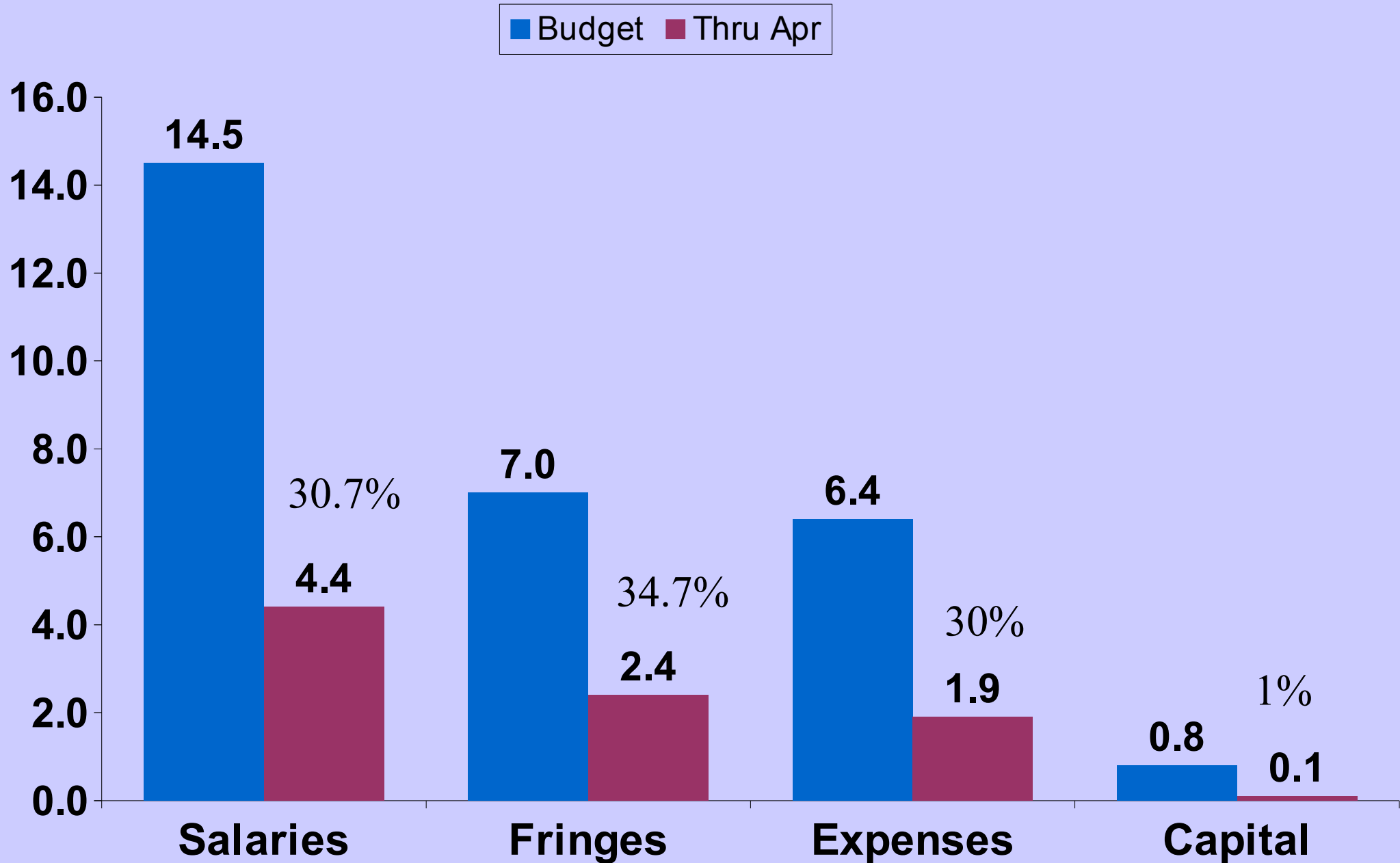


Budget Additions	\$ Thousands
Police Uniform 2012 Encumbrance	\$ 75
Fire Dept Uniform 2012 Encumbrance	\$ 62
Capital Fire Truck / Parks Mower	\$ 549
2012 Other Encumbrance Carry over to 2013	<u>\$ 435</u>
Total Additions	\$ 1,121

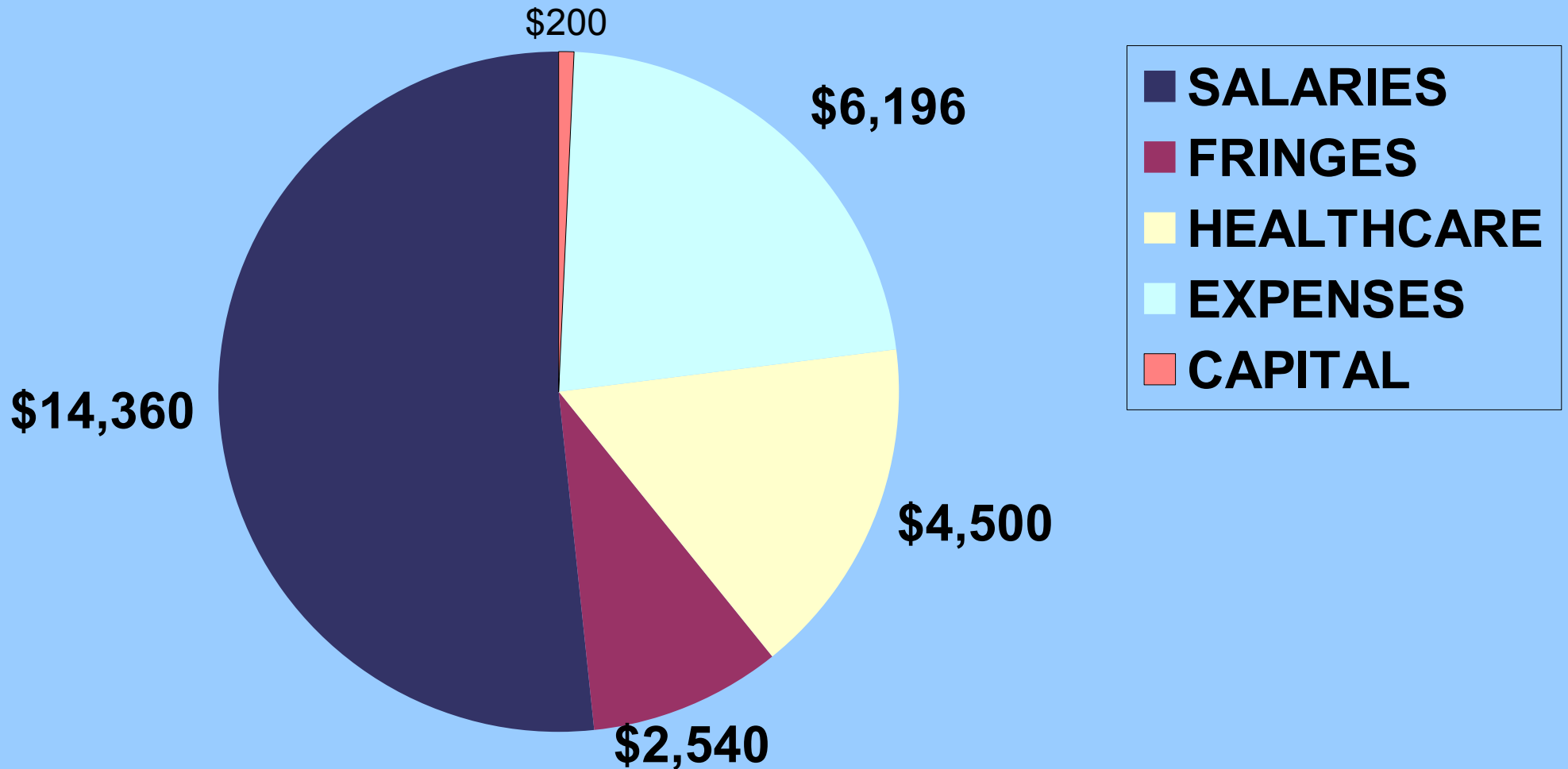
2013 General Fund Budget and Expenditures April 2013 (\$ Millions)



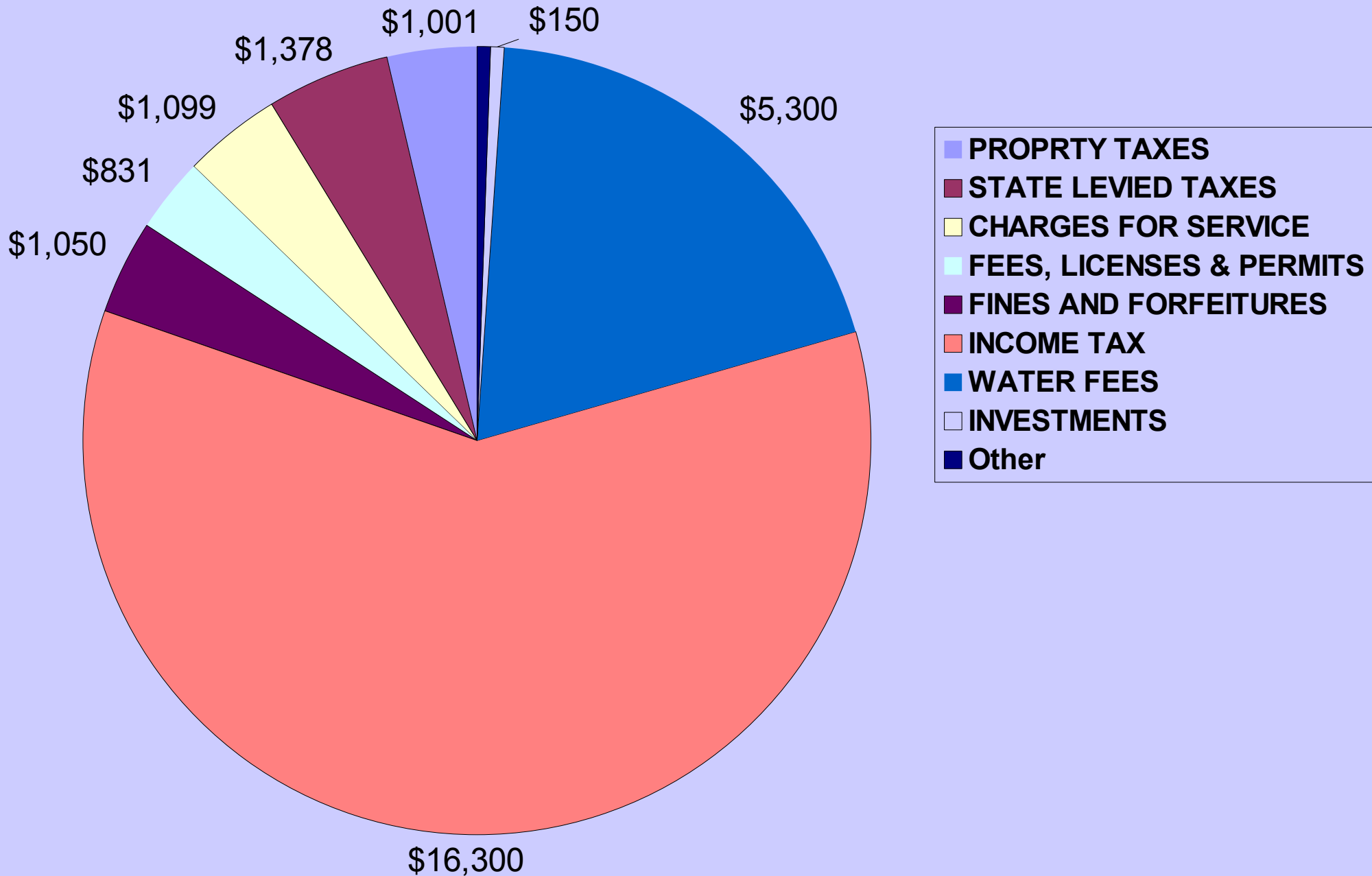
2013 Labor Fringes and Expenses (\$ Millions) Thru April or 33.3% Into Year



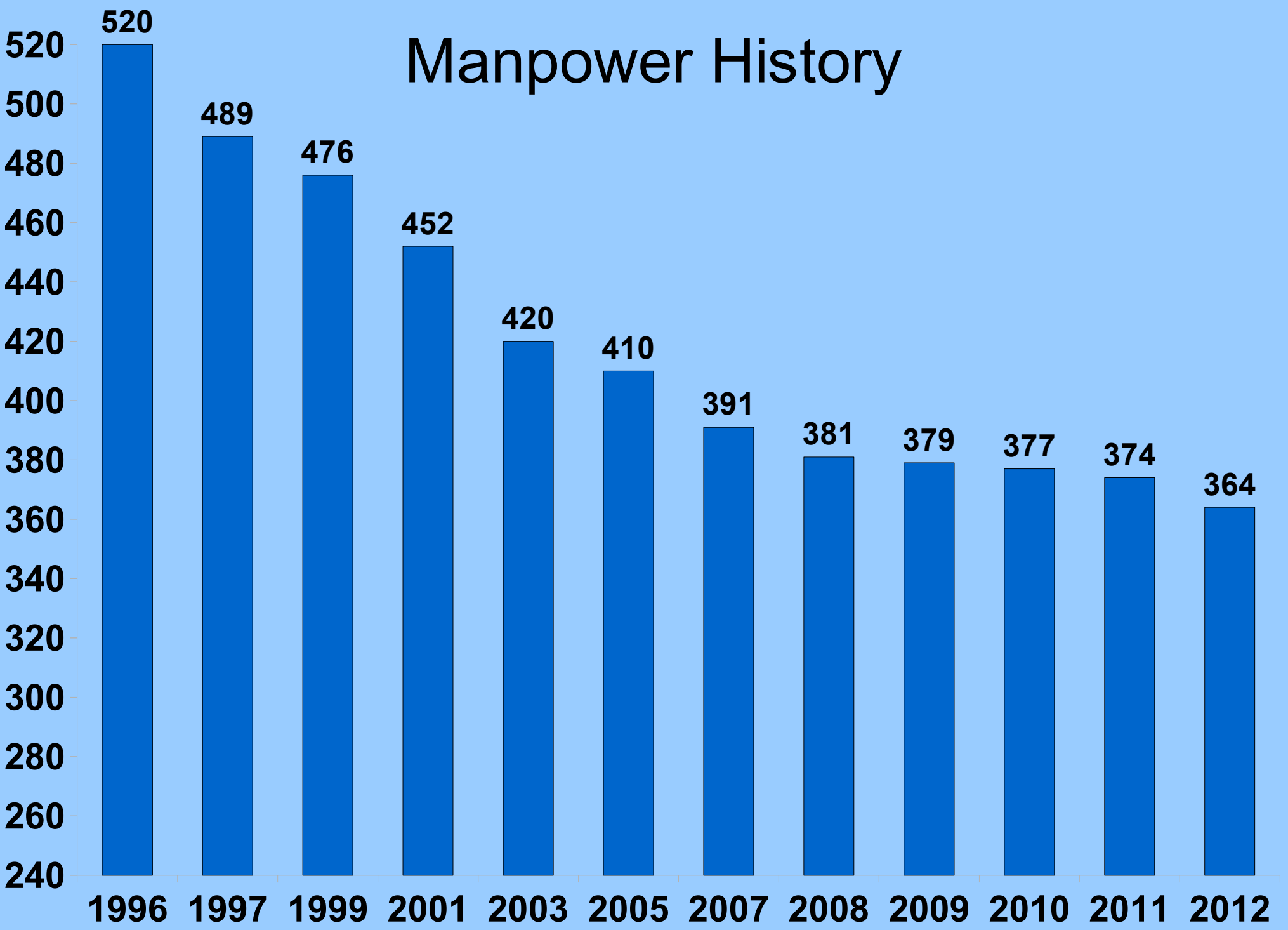
2013 GENERAL FUND EXPENDITURE ESTIMATE \$(000)

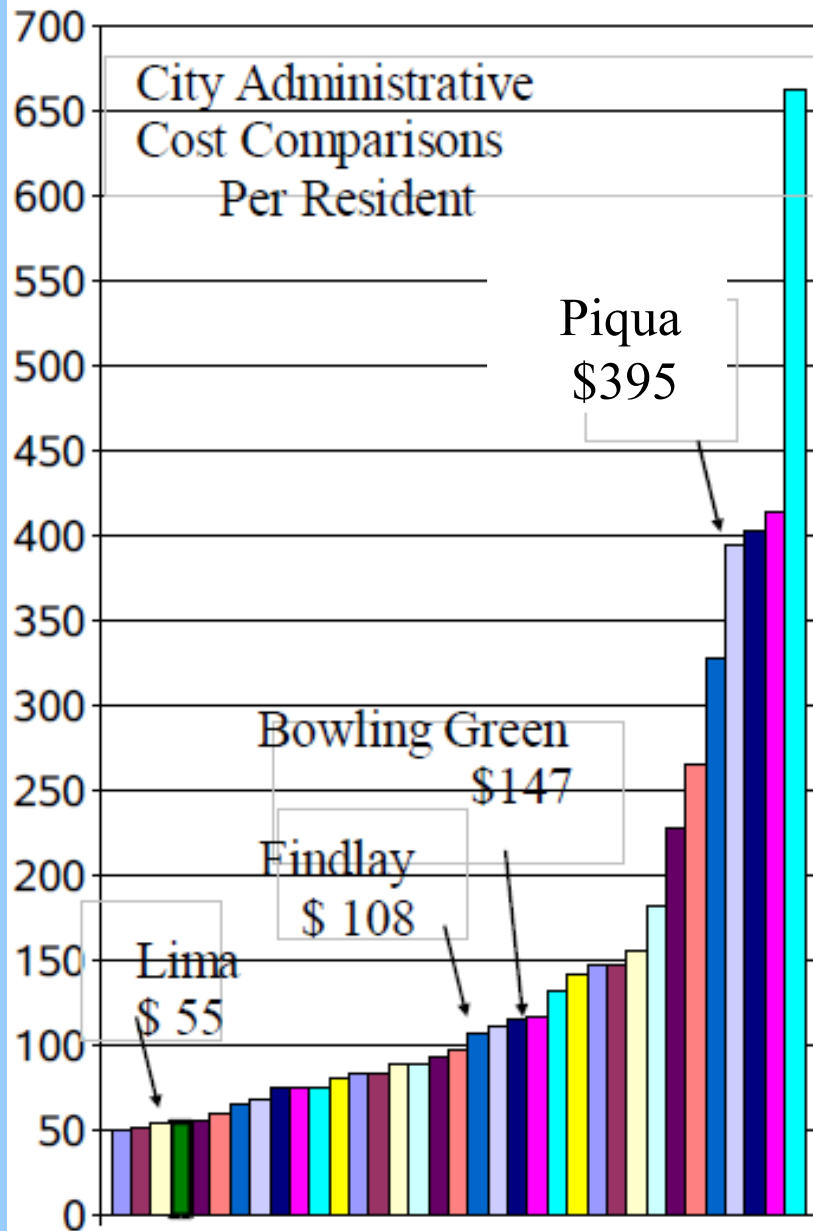


2013 GENERAL FUND REVENUE ESTIMATES \$(000)



Manpower History





- | | |
|---------------|-----------------|
| Ashland | Sandusky |
| Oxford | Bowling Green |
| BeaverCreek | Athens |
| Lima | Upper Arlington |
| Reynoldsburg | Garfield |
| Marion | Fairborn |
| Trotwood | Whitehall |
| Fairfield | Chillicothe |
| Brunswick | Centerville |
| Strongsville | Willoughby |
| Maple Heights | Brook Park |
| Parma Heights | Piqua |
| Wooster | Lancaster |
| Stow | Gahanna |
| Westlake | Rocky River |
| Kent | |
| Mentor | |
| Xenia | |
| Findlay | |
| Steubenville | |

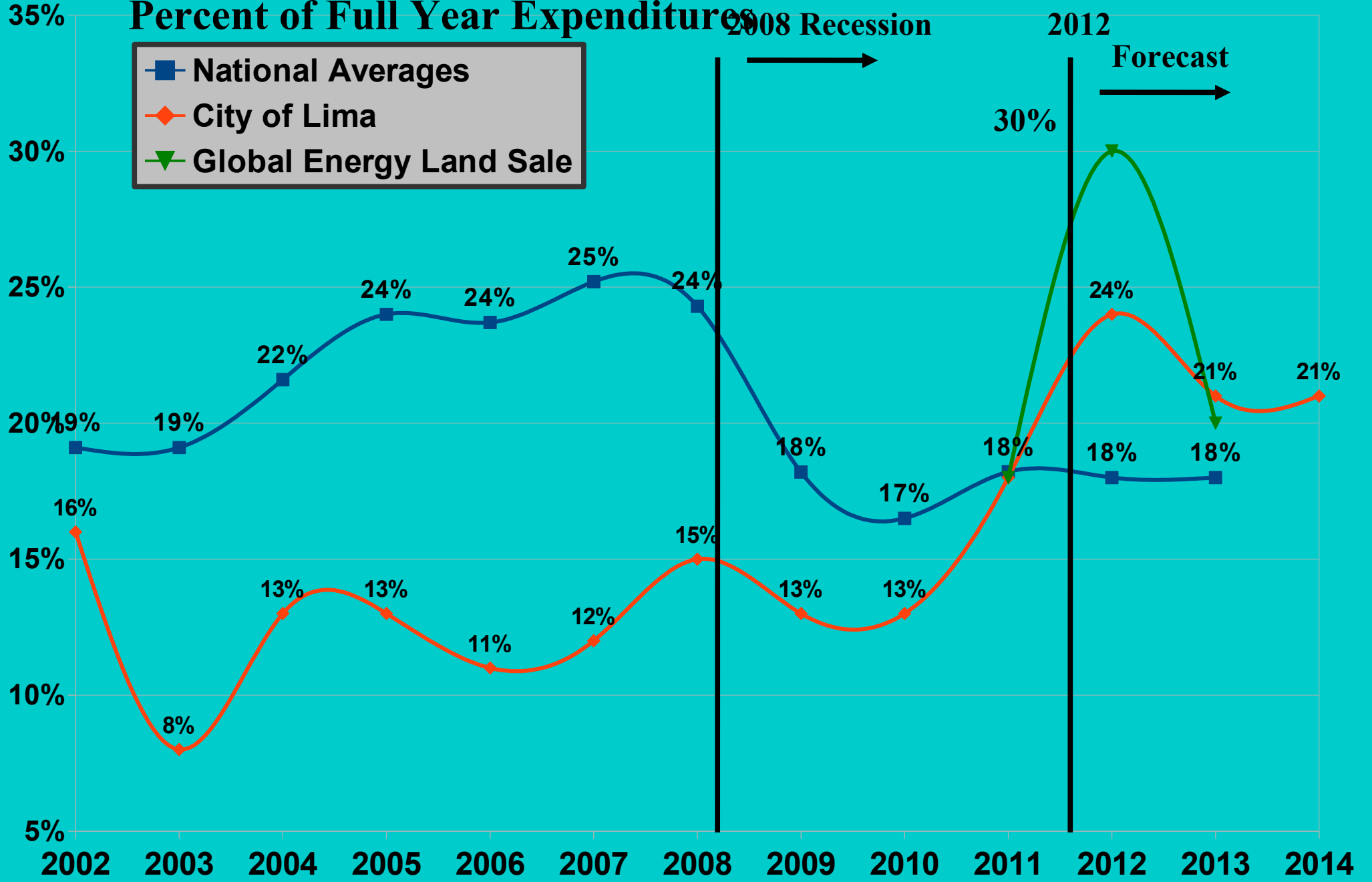
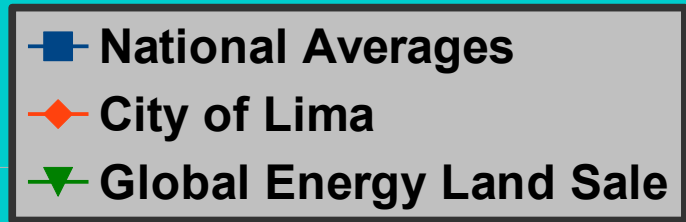
General Fund	2013 BUDGET	THRU April	% Spent
Police	\$8,238	\$2,690	32.65%
Fire	8,166	2,524	30.91%
Legal/ Courts	3,129	908	29.02%
Sub Total A	\$19,533	\$6,122	31.34%
Public Works Admin Area	3,552	983	27.67%
Miscellaneous Accounts	2,585	605	23.40%
Contingency & Transfers	259	25	9.65%
Mayor/ Finance/ HR	591	193	32.66%
Tax Dept and Refunds	1,203	589	48.96%
Community Devel	238	68	28.57%
Council/ Audit/ Civil Service	627	192	30.62%
Capital	255	55	21.57%
Sub Total B	\$9,310	\$2,710	29.11%
Total	\$28,843	\$8,832	30.62%

GENERAL FUND CASH BALANCE April Estimate

	<u>2013</u>
Begin Cash January 2013	<u>8.4</u>
Revenue Estimate	9.6
Expenditures	<u>8.8</u>
End April Cash Estimate	9.1
Less Encumbrance (accrued)	<u>-1.6</u>
Cash Less Encumbrance	<u><u>7.5</u></u>

General Fund Cash Balances National League of Cities Report

Percent of Full Year Expenditures



2013 General Fund Capital / Eqpt Purchases

	2012	2013
Fire Trucks	417,000	450,000
Fire Equipment	199,000	92,500
Police Cars and Eqpt	324,180	100,000
Server Room Back Up		750,000
Emergency Generators		180,000
Desk Computer Replacements		45,000
Mowers	101,500	88,500
Parking Lots/Pub Wrks	302,000	65,000
Cook Park		75,000
GTV Equipment		30,000
Total	1,343,680	1,876,000

2014 - 2015 General Fund Capital / Equipment Purchases Preliminary Estimate

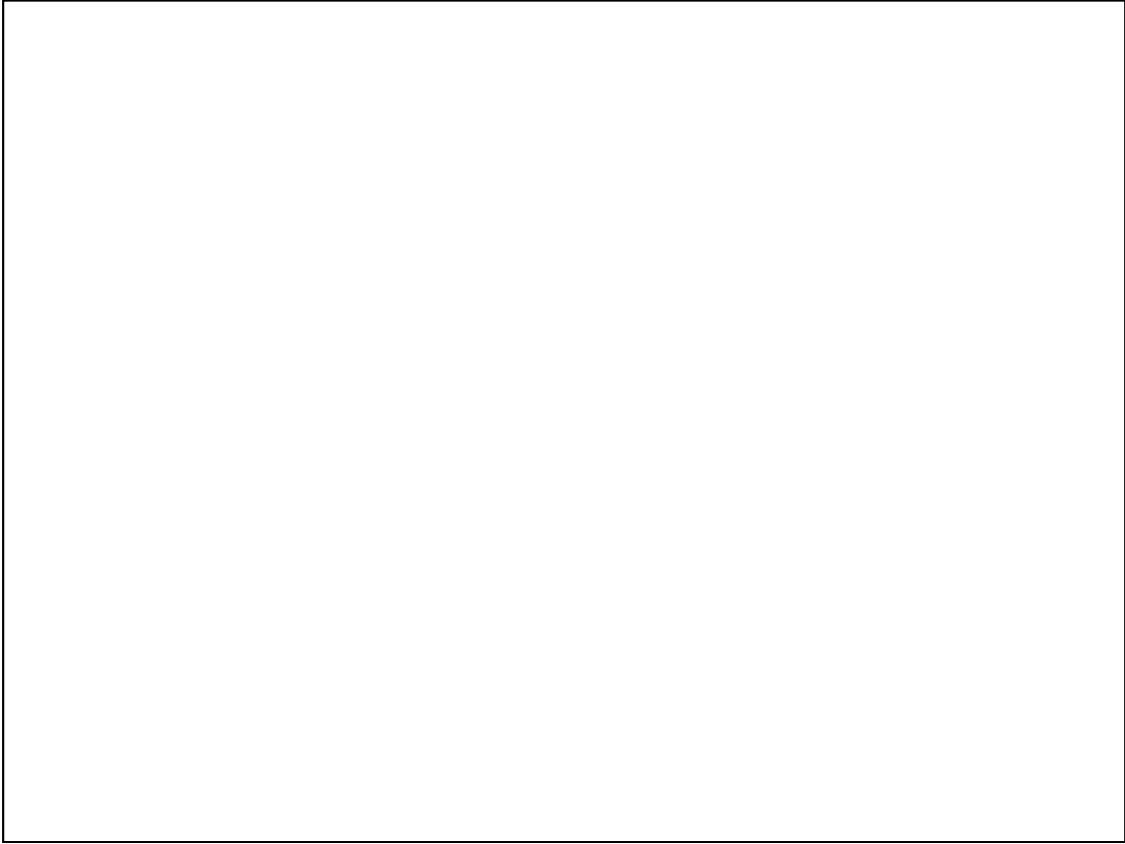
Major Capital / Equipment	Dollars
Public Works Business Area	\$ 1,200,000
Fire Department	\$ 600,000
Police Cars and Eqpt	\$ 300,000
Other	\$ 200,000
Total Estimated 2014 - 2015	\$ 2,300,000

Largest Cost Saving Measures

	Dollars Yearly
Overtime	\$ 900,000 Per Year
Labor Attrition / Short Term Contract labor	\$ 2,000,000 + Per Year

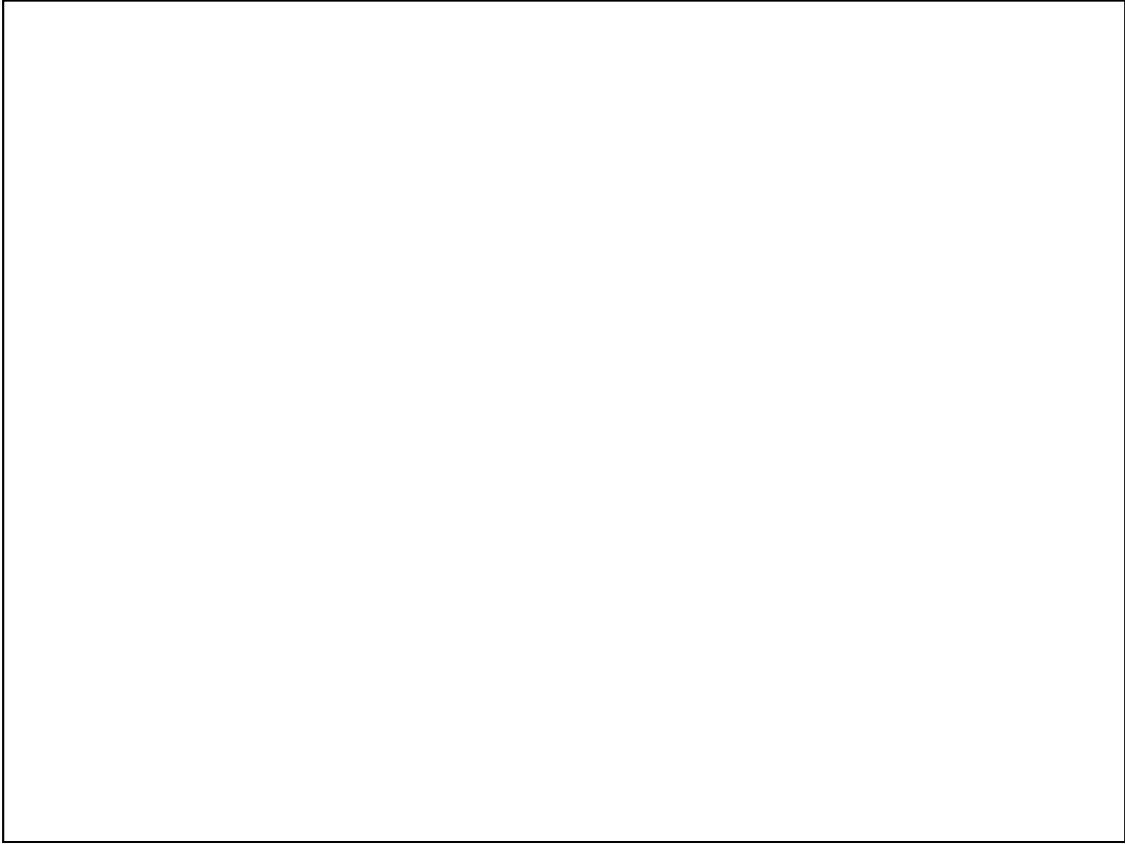
Additional Long Term Budget Requirements

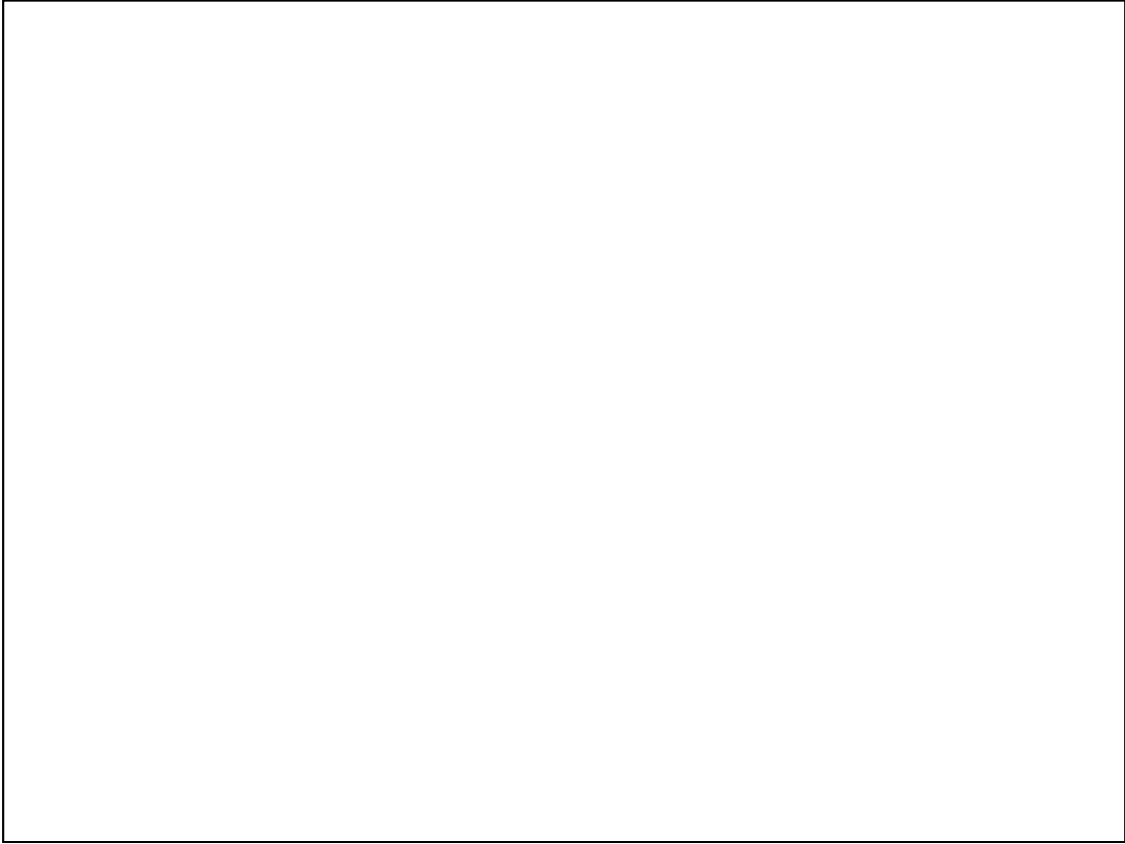
	Dollars Yearly
Labor Costs Inflation	\$ 1,000,000 Per Year
Capital Requirements	\$ 1,000,000 Per Year
Other Unidentified Budget Additions Primarily Regular Labor Additions	\$ Unknown



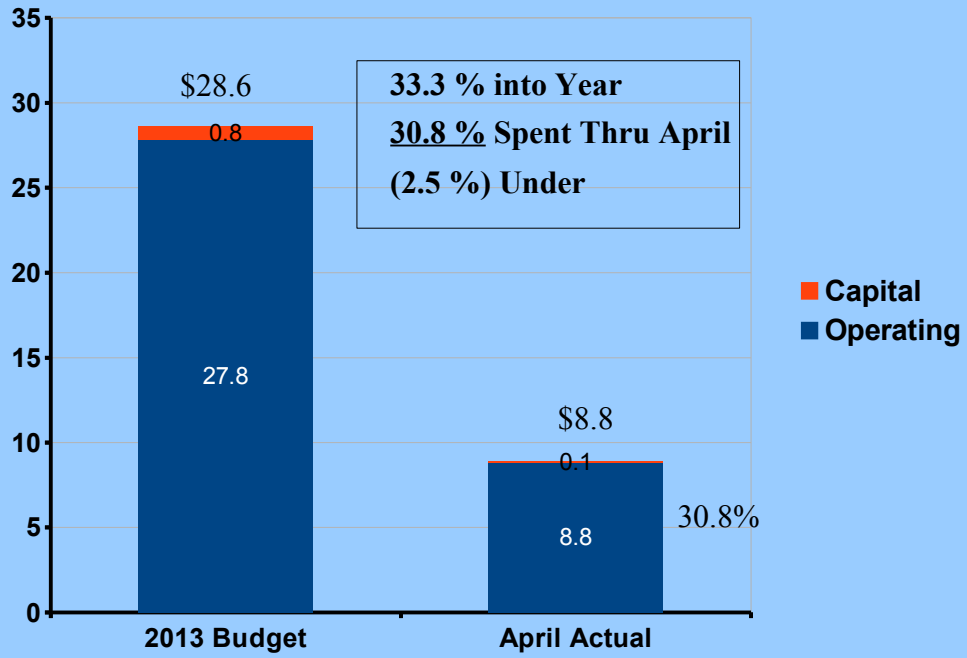
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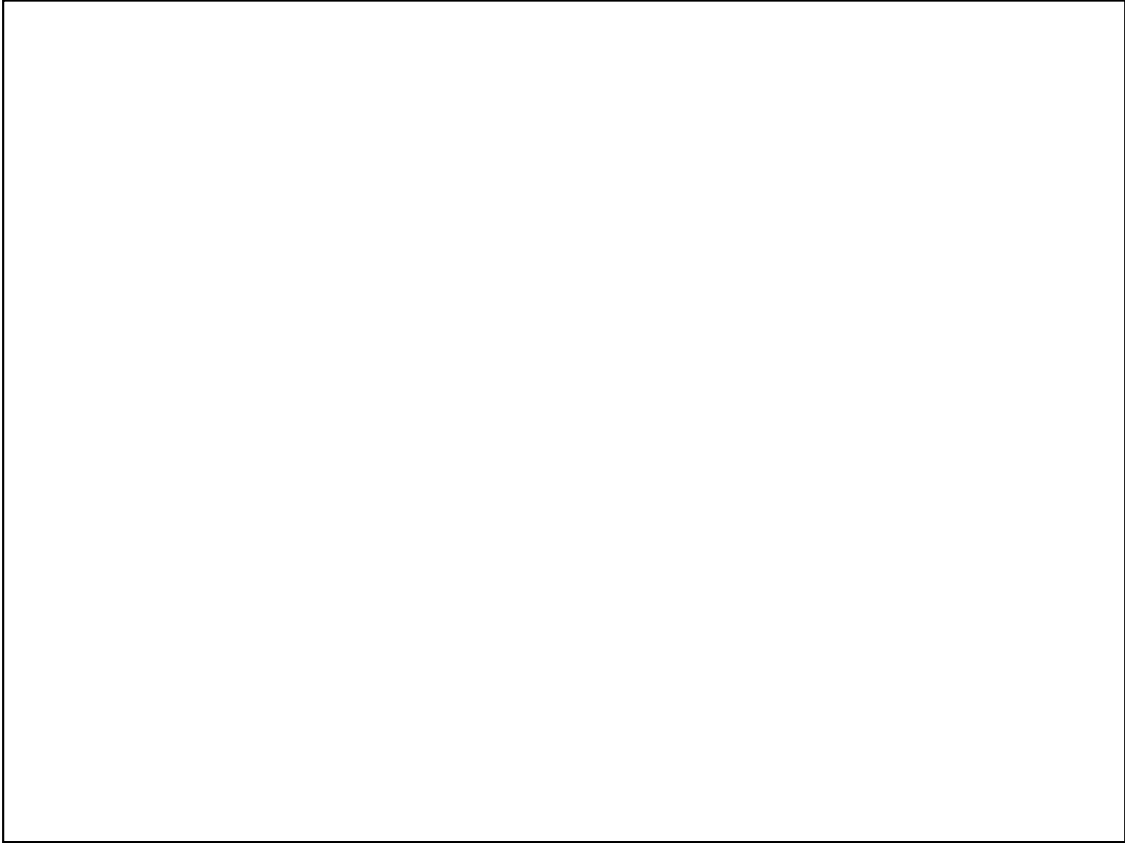
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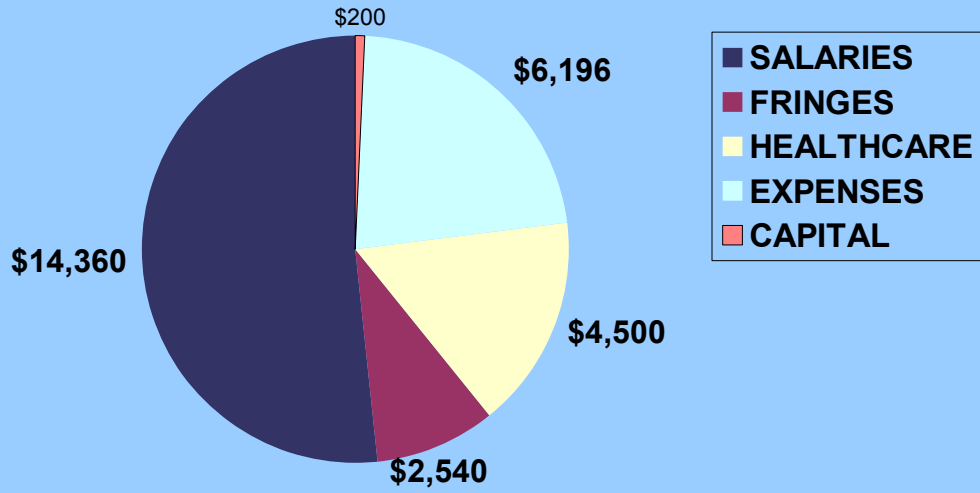


2013 General Fund Budget and Expenditures April 2013 (\$ Millions)

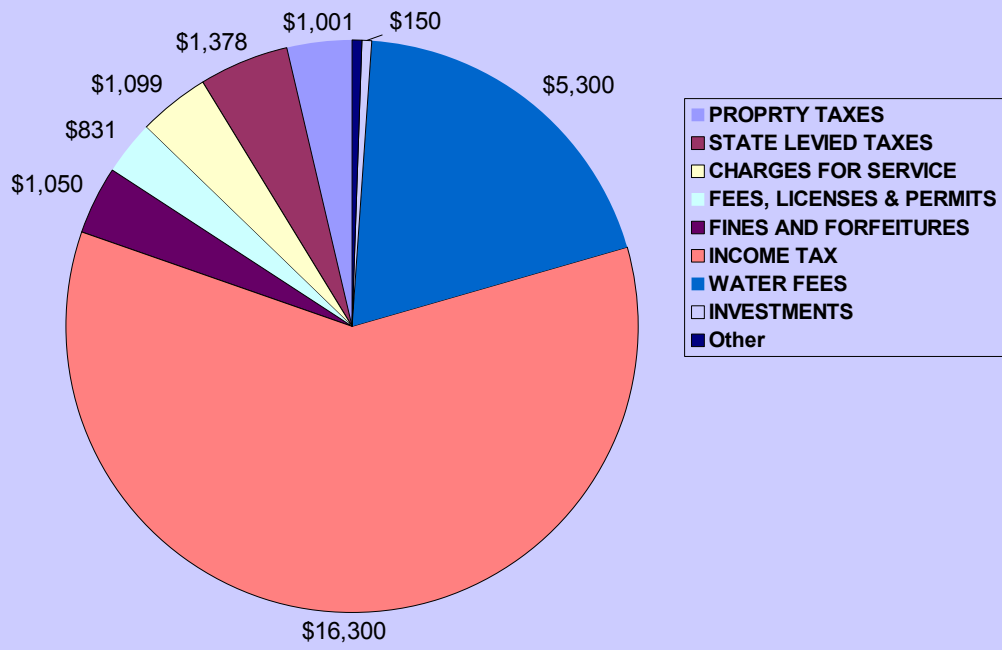


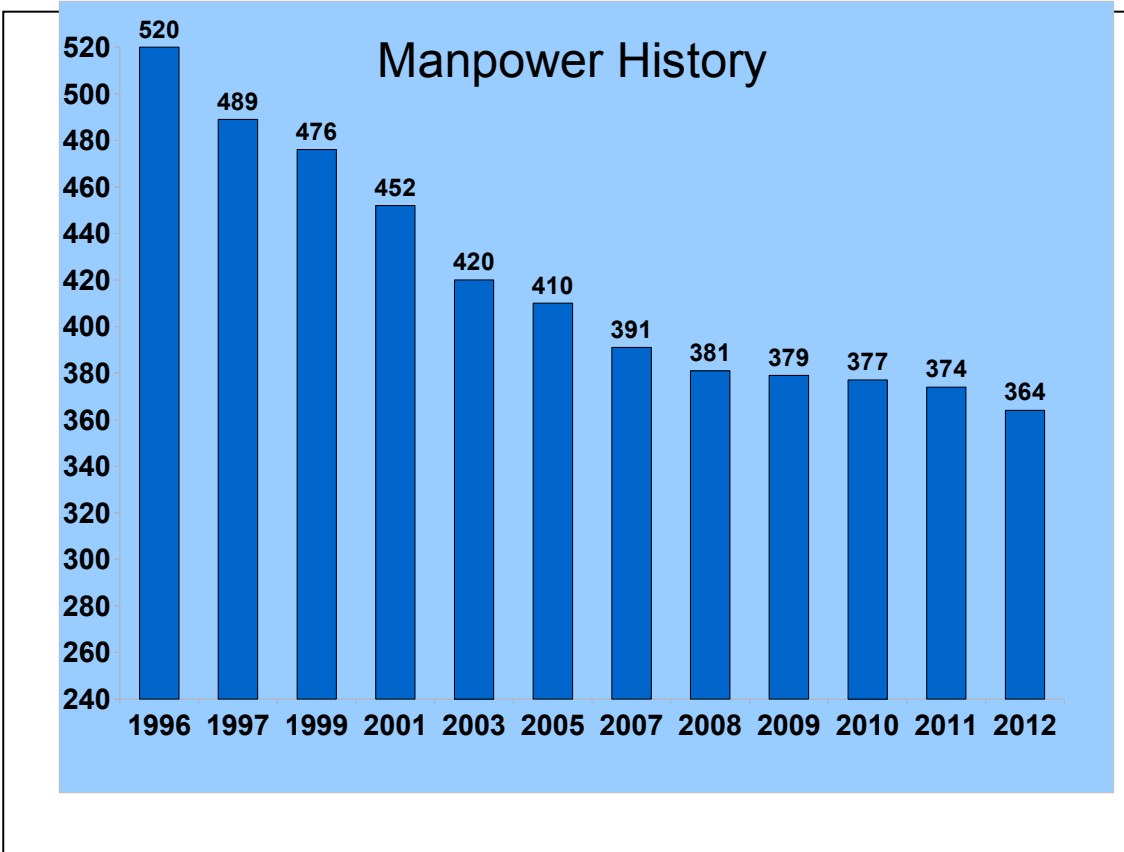


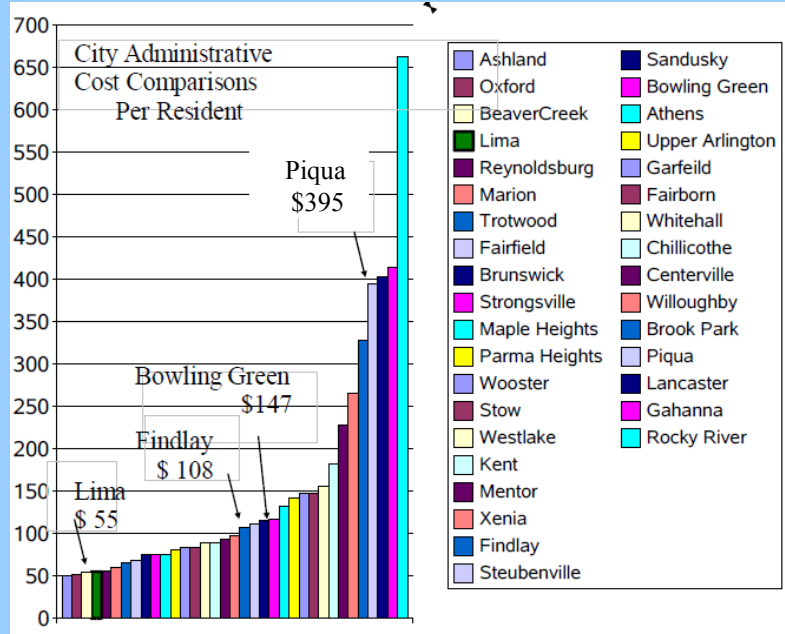
2013 GENERAL FUND EXPENDITURE ESTIMATE \$(000)



2013 GENERAL FUND REVENUE ESTIMATES \$(000)







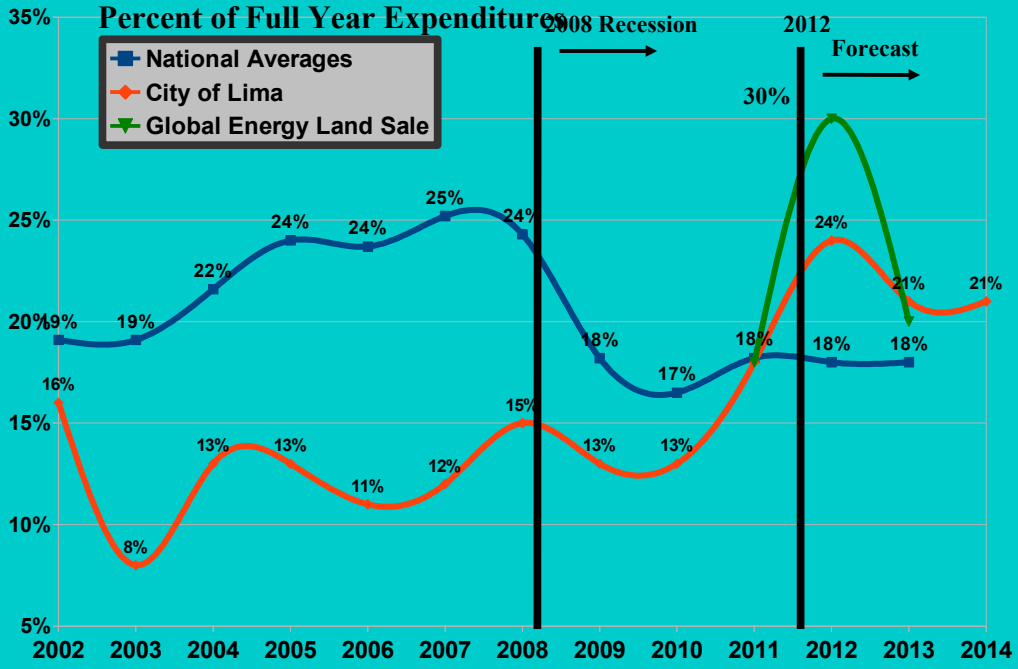
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