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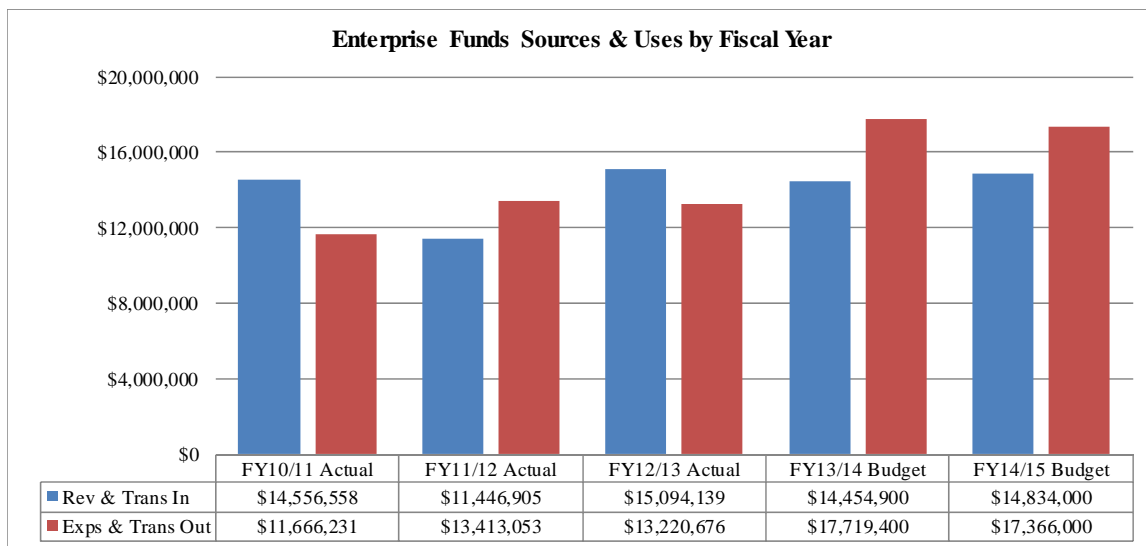
LINE ITEM DETAIL 7

ENTERPRISE FUNDS OVERVIEW

The City accounts for the Waterworks & Sewerage and Motor Vehicle Parking System in Enterprise Funds. These funds are used to report functions that are intended to recover all or a significant portion of their costs through user fees and charges.

Sources & Uses of Funds	
Revenues	\$14,834,000
Expenditures	(17,366,000)
Surplus / (Deficit) before transfers	(2,532,000)
Transfers-In	0
Transfers-Out	(0)
Surplus / (Deficit) after transfers	(2,532,000)

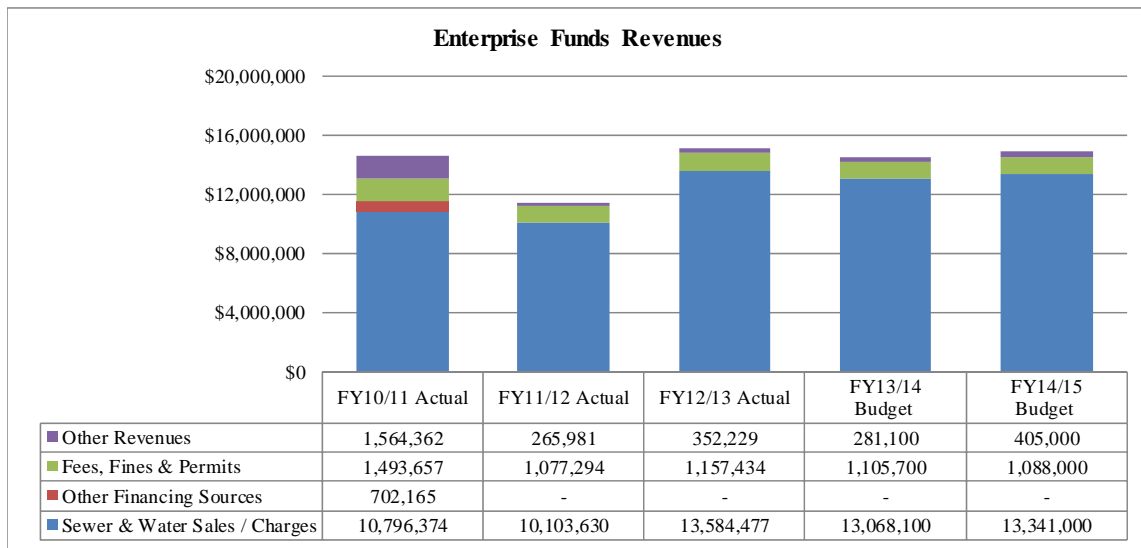
The Waterworks & Sewerage Fund is supported by the revenues generated through water sales and related charges. The Motor Vehicle Parking Fund is supported by charges at the City’s fee-based parking lots and garages. The expenditures to maintain these systems include personnel, operating and maintenance costs, capital projects and debt service related to long-term bonds issued for specific capital projects.



During 2012 an \$8.2 million Water & Sewer System Revenue Bond was issued by the City. Due to the timing of bidding processes and other steps necessary to complete the Water Plant improvements, \$2.4 million in bond proceeds will be rolled forward into FY14/15. Therefore the operational deficit reflects the purposeful spend down of bond proceeds held in fund balance. If the capital projects funded from the bond issue were removed from the expenditures proposed, the Water & Sewer Fund would have no deficit.

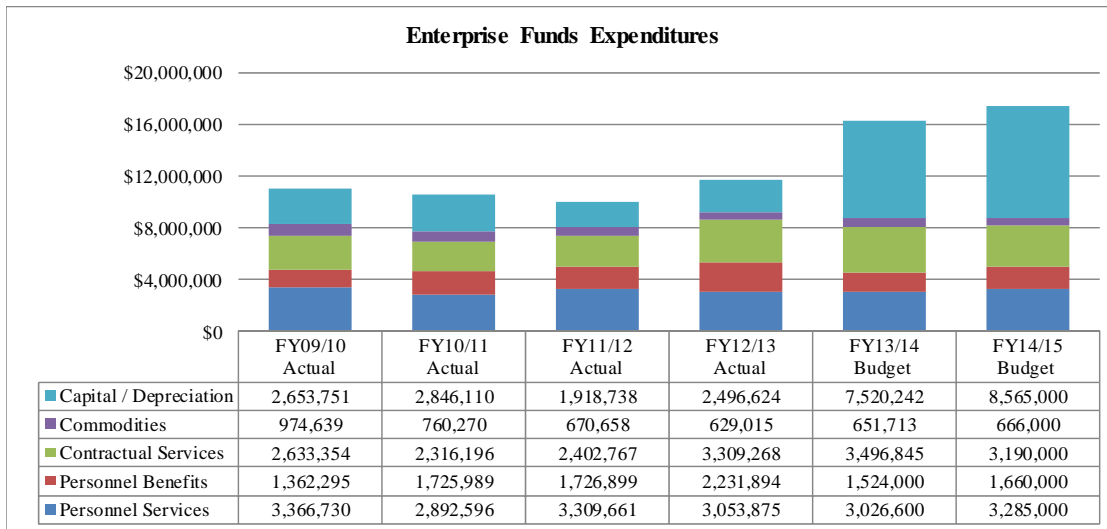
Additionally, in accordance with the 2004 bonds outstanding on the downtown parking garage, the Motor Vehicle Parking Fund receives Home Rule Sales Tax deposits sufficient to provide 30% over debt service for the year. The result is a \$170 thousand surplus. Absent those sales tax dollars, the fund would be operating at a (\$22) thousand deficit.

REVENUES



Enterprise Fund revenues are projected to reach \$14.8 million for FY14/15, a 3% or \$379 thousand increase compared to the FY13/14 budget. Of the revenues accounted for in the Enterprise Fund, 90% are Sewer & Water sales and charges. The automatic rate increase taking effect May 1, 2014 is the reason the Sewer & Water sales and charges are expected to increase \$273 thousand over the prior year budget to a total of \$13.3 million. Fees, Fine and Permits are expected to decline slightly, by (\$18) thousand, for a total of \$1 million due to continued stagnation in new construction and vacancy rates. Other Revenues will increase attributed to an increased pledge of sales taxes pledged to the Parking Garage bonds as called for in the documents governing the outstanding debt.

EXPENDITURES



Total Enterprise Fund expenditures are expected to decrease \$(354) thousand or -2% versus the prior year budget to a total of \$17.4 million. For the first time in many years there will be no transfer out of these funds to balance a General Fund deficit.

Personnel Services are budgeted to increase 9% to \$3.3 million related to contractual wage increases and the addition of two full time personnel. Due to escalating pension and medical insurance costs, Personnel Benefits are expected to increase 9% or \$136 thousand for a total of \$1.7 million. Contractual services are budgeted -9% lower than the previous year for a total of \$3.2 million. This decrease is due to the final lease payments for the Fountain Square water tower made during the prior fiscal year. Commodities are up 2% to \$666 thousand related to chemicals and other plant supplies.

Capital Improvements are budgeted for a total of \$8.6 million. This includes the following projects:

Water & Sewer Main Repair & Replacement	\$ 2,500,000
Meter Reading Automation	2,155,000
Filter Rehab & Media Improvements (2012 Bond Funds)	1,200,000
Flocculation Sedimentation Basin Improvements (2012 Bond Funds)	1,000,000
Underground Drainage Maintenance	500,000
Lift Station Repairs	500,000
Sanitary / Storm Sewer Repair	500,000
Engineering & Project Consulting (2012 Bond Funds)	210,000
TOTAL	\$ 8,565,000

HEADCOUNT

For the 2014/2015 fiscal year, the headcount is proposed to increase by two full-time positions from the previous fiscal year. Overall, Enterprise Fund headcount is 54, with 1 position in Building, Planning & Development, 9 positions in Central Services and 44 positions in Public Works.

The Community Development Block Grant, which is part of the Special Revenue Funds, can no longer support a current Fiscal Assistant due to federal budget cuts in HUD funding. That existing City employee will be transferred to the Building Department to handle real estate closing letters, water liens, and other Enterprise Fund related activities.

The City had a full time City Collector until 2009 when a Citywide Early Retirement Initiative (ERI) was implemented. Since the last Collector's retirement that position has gone unfilled and was eventually removed from the City's Salary Ordinance establishing titles. From 2009 to 2014, the Finance Department has assisted in day-to-day supervision of the Water Billing and Business Licensing Divisions. In order to give these activities more attention the Senior Accountant position is being replaced with a full time Revenue Manager.

In addition, the Information Systems Department has been using a contracted employee to perform technical support to the City's Water Plant and in the area of water billing and collections. Due to the sensitive nature of the work involved, it is recommended that this becomes a direct hire position instead of continuing with contracted / temporary employees.

Enterprise ~ Building, Planning & Development						
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Change</u>
Fiscal Assistant	—	—	—	—	1.0	1.0
	-	-	-	-	1.0	1.0

Enterprise Funds ~ Central Services						
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Change</u>
Admin Asst - W/S	-	-	-	1.0	1.0	-
Senior Accountant - W/S	-	-	-	1.0	-	(1.0)
Clerical Tech - W/S	2.5	2.5	2.5	3.0	3.0	-
Maintenance Worker - Motor Veh.	1.0	1.0	1.0	1.0	1.0	-
Office Supervisor - W/S	-	1.0	1.0	1.0	1.0	-
Parking Supervisor - Motor Veh.	1.0	1.0	1.0	1.0	1.0	-
Revenue Manager - W/S	-	-	-	-	1.0	1.0
Senior Accountant - W/S	-	1.0	1.0	-	-	-
Systems Administrator - W/S	—	—	—	—	1.0	1.0
	4.5	6.5	6.5	8.0	9.0	1.0

Enterprise Funds ~ Public Works						
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Change</u>
Admin Asst - WS	2.0	1.0	1.0	1.0	1.0	-
Backflow Coordinator - WS	1.0	1.0	1.0	1.0	1.0	-
Clerical Tech - WS	-	-	-	-	-	-
Laboratory Supervisor - WS	1.0	1.0	1.0	1.0	1.0	-
Laborer - WS	5.0	4.0	4.0	7.0	7.0	-
Maintenance Worker - WS	37.0	31.0	32.0	29.0	29.0	-
Part Time Clerical - WS	-	-	-	-	-	-
Public Works Supervisor - WS	5.0	4.0	4.0	4.0	4.0	-
Water Plant Superintendent	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
	52.0	43.0	44.0	44.0	44.0	-

LINE ITEM DETAIL

ENTERPRISE FUNDS PROPOSED BUDGET MAY 1, 2014 TO APRIL 30, 2015
 REVENUES

PROPOSED

Fnd 555	SEWER & WATER FUND	
Sub 3200	Permits	
555 32050	Permits - Sanitary Connection	27,000-
555 32055	Permits - Water Connection	48,000-
555 32060	Permits - Water Meter	5,000-
555 32065	Permits - Water Copperhorn	2,000-
555 32067	Permits - Water Shed Devlpmnt.	20,000-

Sub 3200	Permits	102,000-
Sub 3400	Fees	
555 34038	Fees - Parkway Openings	5,000-
555 34052	Fees - Storm Sewer Connection	7,000-

Sub 3400	Fees	12,000-
Sub 3500	Fines	
555 57000	Charges-Late Payment/Penalties	302,000-

Sub 3500	Fines	302,000-
Sub 4800	Miscellaneous Revenue	
555 48170	Sale of Labor & Materials	2,000-
555 48200	Damaged Equip. Reimbursement	7,000-
555 48256	Reimb Wtr On/Off/Loss Fee NSSD	2,000-

Sub 4800	Miscellaneous Revenue	11,000-
Sub 5200	Sewer and Water Sales	
555 52040	Sales - Metered Water	250,000-
555 52045	Sales - Met. Water-Out of City	1,575,000-
555 52050	Sales - Metered Water & Sewer	11,025,000-
555 52060	Sales - Service Billings	294,000-
555 52070	Sales - Sewer Only	7,000-
555 52080	Sales - 72 Hr. Water Turn On	10,000-
555 52100	Sales - Hydrant Usage	9,000-
555 52110	NSF Check Fees	3,000-

Sub 5200	Sewer and Water Sales	13,173,000-
Sub 5500	Sewer and Water Charges	
555 55500	Water Shut-Off Charges	150,000-
555 55610	Water Sample Analysis Fee	18,000-

PROPOSED

Fnd 555	SEWER & WATER FUND	

Sub 5500	Sewer and Water Charges	168,000-

Fnd 555	SEWER & WATER FUND	13,768,000-
Fnd 595	MOTOR VEHICLE PARKING LOT FUND	
Sub 3000	Tax Collection	
595 30080	Home Rule Retail OccServ. Tax	192,000-

Sub 3000	Tax Collection	192,000-
Sub 3400	Fees	
595 34024	Fees - Street Meter Parking	240,000-
595 34025	Fees - Parking Lot C	47,000-
595 34030	Fees - Parking Lot Mach/Meters	180,000-
595 34055	Fees - Monthly Prk Pass/Dwntwn	170,000-
595 34059	Fees - Special Events Parking	35,000-

Sub 3400	Fees	672,000-
Sub 4800	Miscellaneous Revenue	
595 46350	Rental Income - CLC Parking	81,000-
595 46351	Rental Income - Genesee Garage	72,000-
595 46360	Rental Income - Downtown	30,000-
595 46370	Rental Income - Parking Lot A	19,000-

Sub 4800	Miscellaneous Revenue	202,000-

Fnd 595	MOTOR VEHICLE PARKING LOT FUND	1,066,000-

	Report Final Totals	14,834,000-
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ENTERPRISE FUNDS PROPOSED BUDGET MAY 1, 2014 TO APRIL 30, 2015
EXPENDITURES

PROPOSED

Fnd 555	SEWER & WATER FUND	
Dpt 0900	PUBLIC WORKS DEPARTMENT	
Sub 2100	Personnel Services	
555 913021200	Laborer	49,000
555 913021210	Maintenance Worker I	103,000
555 913021211	Maintenance Worker II	113,000
555 913021212	Maintenance Worker III	123,000
555 913021400	Overtime	9,000
555 913021401	Double-Time	6,000
555 913021404	On-Call Pay	5,000
555 913021749	Public Works Supervisor II	74,000
555 915521200	Laborer	413,000
555 915521210	Maintenance Worker I	324,000
555 915521211	Maintenance Worker II	600,000
555 915521212	Maintenance Worker III	276,000
555 915521213	Back Flow Coordinator	67,000
555 915521400	Overtime	60,000
555 915521401	Double-Time	30,000
555 915521403	Female Search/Double Back Pay	2,000
555 915521404	On-Call Pay	23,000
555 915521724	Laboratory Supervisor	61,000
555 915521749	Public Works Supervisor II	230,000
555 915521760	Water Plant Superintendent	108,000
555 915521796	Administrative Assistant I	50,000
555 915921110	Clerical Technician I	35,000
555 915921112	Clerical Technician III	93,000
555 915921122	Fiscal Assistant III	48,000
555 915921400	Overtime	2,000
555 915921713	Female Search/Double Back Pay	66,000
555 915921721	Office Supervisor	53,000
555 915921798	Administrative Assistant III	60,000
555 915921810	Revenue Manager	86,000

Sub 2100	Personnel Services	3,169,000
Sub 2200	Personnel Benefits	
555 913022456	Hospitalization	86,000
555 913022457	Workmen's Compensation	18,000
555 913022458	Liability Insurance	8,000
555 913022461	Employer Portion-OASDI (FICA)	29,000
555 913022462	Employer Portion-Medicare Ex	7,000
555 913022467	Life Insurance Premiums	1,000
555 913022610	Employer IMRF	65,000

PROPOSED

Fnd 555	SEWER & WATER FUND	
Dpt 0900	PUBLIC WORKS DEPARTMENT	
Sub 2200	Personnel Benefits	
555 915522456	Hospitalization	500,000
555 915522457	Workmen's Compensation	200,000
555 915522458	Liability Insurance	60,000
555 915522461	Employer Portion-OASDI (FICA)	135,000
555 915522462	Employer Portion-Medicare Ex	31,000
555 915522466	Retiree Hospitalization	4,000
555 915522467	Life Insurance Premiums	6,000
555 915522610	Employer IMRF	260,000
555 915922456	Hospitalization	80,000
555 915922457	Workmen's Compensation	16,000
555 915922458	Liability Insurance	8,000
555 915922461	Employer Portion-OASDI (FICA)	28,000
555 915922462	Employer Portion-Medicare Ex	7,000
555 915922467	Life Insurance Premiums	2,000
555 915922610	Employer IMRF	63,000

Sub 2200	Personnel Benefits	1,614,000
Sub 2400	Contractual Services	
555 913024412	Equipment Maintenance	40,000
555 913024423	Telephone	8,000
555 913024426	Utilities	28,000
555 913024438	Other Professional Services	16,000
555 913024439	Laundry Services	10,000
555 915524412	Equipment Maintenance	5,000
555 915524423	Telephone	25,000
555 915524429	Conference & Travel	2,000
555 915524432	Postage	2,000
555 915524437	Legal Services	2,000
555 915524438	Other Professional Services	4,000
555 915524439	Laundry Services	2,000
555 915524454	Labor Relations	2,000
555 915724426	Utilities	730,000
555 915924407	Bank Service Charges	20,000
555 915924412	Equipment Maintenance	150,000
555 915924428	Rental/Lease Purchase	10,000
555 915924431	Training & Schooling	1,000
555 915924432	Postage	45,000
555 915924434	Printing	10,000
555 915924438	Other Professional Services	100,000

PROPOSED

Fnd 555	SEWER & WATER FUND	
Dpt 0900	PUBLIC WORKS DEPARTMENT	
Sub 2400	Contractual Services	
555 915924443	Membership Dues	1,000
555 915924475	Refund Expense	2,000
555 915924476	Municipal Audit Expenses	7,000
555 916024435	Engineering Services	95,000
555 916024438	Other Professional Services	10,000
555 916024505	Adelphi Landfill Leachate Disp	35,000
555 916124076	Lease Payments - Principal	370,000
555 916124404	Bond Interest Expense	298,000
555 916124405	Bond Service Fees	3,000
555 916324450	Services Provided by GF100	417,000

Sub 2400	Contractual Services	2,450,000
Sub 2500	Commodities	
555 913025466	Gasoline & Oil	54,000
555 913025467	Maintenance Supplies	2,000
555 913025468	Operating Supplies	30,000
555 913025474	Fleet Maint: Vehicle Supplies	2,000
555 915525464	Chemical Supplies	200,000
555 915525465	Office Supplies	1,000
555 915525466	Gasoline & Oil	20,000
555 915525468	Operating Supplies	225,000
555 915525478	Computer Supplies	10,000
555 915525480	Miscellaneous Expense	5,000
555 915525491	Concrete Patch	50,000
555 915525493	Hydrants Operating/Maintenance	30,000
555 915925465	Office Supplies	1,000
555 915925468	Operating Supplies	1,000
555 915925478	Computer Supplies	25,000

Sub 2500	Commodities	656,000
Sub 2700	Capital Improvements	
555 916027018	Water Filtration Plant Improv.	2,410,000
555 916027043	Water Main Replacements	2,500,000
555 916027065	Underground Drainage Maint.	500,000
555 916027691	Lift Station Repairs	500,000
555 916027692	Sanitary/Storm Sewer Repair	500,000
555 916027693	Meter Reading Automation	2,155,000

Sub 2700	Capital Improvements	8,565,000

PROPOSED

Fnd 555	SEWER & WATER FUND	

Dpt 0900	PUBLIC WORKS DEPARTMENT	16,454,000
Fnd 595	MOTOR VEHICLE PARKING LOT FUND	
Dpt 0400	PARKING LOT FUND	
Sub 2100	Personnel Services	
595 459521200	Laborer	56,000
595 459521400	Overtime	1,000
595 459521732	Deputy City Clerk	59,000

Sub 2100	Personnel Services	116,000
Sub 2200	Personnel Benefits	
595 459522456	Hospitalization	16,000
595 459522457	Workmen's Compensation	1,000
595 459522461	Employer Portion-OASDI (FICA)	7,000
595 459522462	Employer Portion-Medicare Ex	2,000
595 459522467	Life Insurance Premiums	1,000
595 459522473	Stipend	3,000
595 459522610	Employer IMRF	16,000

Sub 2200	Personnel Benefits	46,000
Sub 2400	Contractual Services	
595 459524075	Principal Retirement - Bonds	440,000
595 459524404	Bond Interest Expense	132,000
595 459524405	Bond Service Fees	3,000
595 459524410	Building & Grounds Maintenance	12,000
595 459524412	Equipment Maintenance	5,000
595 459524419	Snow Removal	1,000
595 459524423	Telephone	3,000
595 459524426	Utilities	45,000
595 459524428	Rental/Lease Purchase	48,000
595 459524437	Legal Services	4,000
595 459524438	Other Professional Services	15,000
595 459524490	Risk Premiums	16,000

Sub 2400	Contractual Services	724,000
Sub 2500	Commodities	
595 459525466	Gasoline & Oil	3,000
595 459525468	Operating Supplies	5,000

PROPOSED

Fnd 595	MOTOR VEHICLE PARKING LOT FUND	
Dpt 0400	PARKING LOT FUND	
Sub 2500	Commodities	
595 459525480	Miscellaneous Expense	2,000

Sub 2500	Commodities	10,000

Dpt 0400	PARKING LOT FUND	896,000
Sub 2400	Contractual Services	
595 459524450	Services Provided by GF100	16,000

Sub 2400	Contractual Services	16,000

Fnd 595	MOTOR VEHICLE PARKING LOT FUND	912,000

	Report Final Totals	17,366,000
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