

**A RESOLUTION TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF RICHFIELD, STATE OF OHIO, DURING THE YEAR ENDING DECEMBER 31, 2014 AND DECLARING AN EMERGENCY**

Be it resolved by the Council of the Village of Richfield, Ohio:

Section 1. To provide for the current expenses and other expenditures of said Village of Richfield during the year ending December 31, 2014, the following sums be and they are hereby set aside and appropriated as follows:

Section 2. That there be appropriated from the **GENERAL FUND**:

1. Administration/Mayor:		
Personal Services/Benefits	\$	16,000
Cost of Operations		<u>6,000</u>
Total		\$ 22,000
Transfer to: Unclaimed Money Fund	\$	663.89
2. Fire Department:		
Cost of Operations		\$ 20,000
3. Zoning Department:		
Personal Services/Benefits	\$	3,000
Cost of Operations		<u>2,000</u>
Total		\$ 5,000
4. Human Services Department:		
Personal Services/Benefits		\$ 1,500

**TOTAL GENERAL FUND** **\$49,163.89**

Section 3. That there be appropriated from the **STATE HIGHWAY FUND**:  
 Cost of Operations (\$15,000)

Section 4. That there be appropriated from the **CEMETERY FUND**:  
 Cost of Operations (\$ 6,500)

Section 5. That there be appropriated from the **WATER REVENUE FUND**:  
 Cost of Operations (\$17,000)

Section 6. That there be appropriated from the **DEBT SERVICE FUND**:  
 Capital Equipment (\$10,000)

Section 7.	That there be appropriated from the <b>CAPITAL IMPROVEMENT FUND:</b>		
	Cost of Operations	(\$105,000)	
	Capital Equipment	<u>\$ 5,209</u>	
	<b>TOTAL CAPITAL IMPROVEMENT FUND:</b>		<b>(\$99,791)</b>
Section 8.	That there be appropriated from the <b>WATER IMPROVEMENT FUND:</b>		
	Cost of Operations		<b>(\$104,000)</b>
Section 9.	That there be appropriated from the <b>SERVICE EQUIPMENT FUND:</b>		
	Capital Equipment		<b>(\$ 30,000)</b>
Section 10.	That there be appropriated from the <b>PUBLIC SITES (SUBDIV. REG.) FUND:</b>		
	Cost of Operations		<b>(\$ 17,000)</b>
Section 11.	That there be appropriated from the <b>PARKS AND RECREATION FUND:</b>		
	Personal Services/Benefits	(\$ 6,000)	
	Cost of Operations	<u>\$26,000</u>	
	<b>TOTAL PARKS AND RECREATION FUND:</b>		<b>\$ 20,000</b>
Section 12.	That there be appropriated from the <b>INCOME TAX FUND:</b>		
	Cost of Operations	\$ 15,000	
	Transfer to:		
	Capital Improvement Fund	(\$55,000)	
	Parks/Recreation Fund	55,000	
	Unclaimed Money Fund	<u>2,623.87</u>	
	Total Transfers	\$ 2,623.87	
	<b>TOTAL INCOME TAX FUND:</b>		<b>\$ 17,623.87</b>
Section 13.	That there be appropriated from the <b>FIRE EQUIPMENT FUND:</b>		
	Transfer to: Unclaimed Money Fund		<b>\$ 15</b>
Section 14.	That there be appropriated from the <b>STREET MAINTENANCE &amp; REPAIR FUND:</b>		
	Personal Services/Benefits	\$45,000	
	Cost of Operations	<u>\$41,000</u>	
	<b>TOTAL STREET MAINT. &amp; REPAIR FUND:</b>		<b>\$ 86,000</b>
Section 15.	That there be appropriated from the <b>SEWER OPERATIONS FUND:</b>		
	Personal Services/Benefits	\$10,000	
	Cost of Operations	<u>\$10,000</u>	
	<b>TOTAL SEWER OPERATIONS FUND:</b>		<b>\$ 20,000</b>
	<b>GRAND TOTAL – ALL APPROPRIATIONS</b>		<b>(\$106,488.24)</b>

Section 16. The Director of Finance is hereby authorized to draw warrants on the Village for payments for any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an Ordinance or Resolution of Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with the law or Ordinance.

Section 17. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare of the residents of the Village of Richfield, County of Summit, State of Ohio and for the further reason that it is immediately necessary in order to pay for services rendered; wherefore, provided this Resolution receives the affirmative vote of two-thirds of the members of Council elected or appointed, it shall take effect immediately upon its passage and execution by the Mayor; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

Passed: 12-16-14

  
President of Council

ATTEST:

  
Clerk of Council

  
Mayor

Date: 12/16/14

TO: Mayor Bobbie Beshara, Village Council, Carolyn Sullivan, Bill Hanna  
 FROM: Sandy Turk, Finance Director  
 RE: Fiscal Item Resolution No. 93 -2014 for the December 16, 2014 Council Meeting  
 Date: December 11, 2014

ACTION BEING REQUESTED	TYPE OF REQUEST
Approval	Fiscal Item Resolution

The Finance Department is requesting the following amended year-end fiscal item resolution be considered for third reading and adoption at the December 16<sup>th</sup> Council meeting. Overall we are decreasing appropriations by \$106,488.24

**Additional Appropriation Summary**

<u>ITEM</u>	<u>General Fund</u>	<u>Other Funds</u>
<b>Administration/Mayor</b> - To cover anticipated medical claim costs through year end as a result of a hospitalization that occurred (\$16,000) and also to cover telecommunications costs through year end (\$6,000). As a result of the new phone system switch we were billed for installation costs and some duplicate charges that we should not have been but the credit may not be completed by year's end.	\$22,000.00	
<b>Fire</b> – To cover potential legal services costs (\$4,000), fire supplies costs (\$6,000), and fuel costs (\$10,000). Through November legal services are short \$1,810, fire supplies costs are short \$4,495, and fuel only has \$10 left after moving \$5,150 into the fuel line from other line items. In 2013, \$20,568 was spent on fuel and through November \$26,174 was spent in 2014, a 27% increase to-date. The fuel pumps weren't working properly for three months of the year and consumption estimates were made based off of prior usage percentages for those months.	\$20,000.00	
<b>Zoning</b> – To cover salaries and fringe benefits (\$3,000) and potential operating costs (\$2,000) through year end. The \$2,000 may not be needed but will serve as a safety net.	\$5,000.00	
<b>Human Services</b> – To cover potential salary costs through year end and it may not be needed but will serve as a safety net.	\$1,500.00	
<b>State Highway Fund</b> – To reduce the appropriation that was not needed to cover street stripping.		(\$15,000.00)
<b>Cemetery Fund</b> – To reduce the appropriation that was not needed to cover legal services (\$5,000) and engineering services (\$1,500).		(\$6,500.00)
<b>Water Revenue Fund</b> – To reduce the appropriation that was not needed to cover the engineering services.		(\$17,000.00)
<b>Debt Service Fund</b> - To reduce the appropriation that was not needed to cover the floating interest rate on the 2010 Bond Anticipation Notes.		(\$10,000.00)
<b>Capital Improvement Fund</b> – To reduce appropriation not needed for engineering storm sewers (\$78,000), building improvements (\$22,000) and a building sign (\$5,000). Also need to allocate \$5,209 into capital equipment to balance of equipment required to outfit the Police vehicles purchased.		(\$ 99,791.00)
<b>Water Improvement Fund</b> – To reduce the appropriation not needed for engineering the Richlawn/Amelia water line		(\$104,000.00)
<b>Service Equipment Fund</b> – To reduce the appropriation not needed when a cheaper leaf machine was purchased than initially intended.		(\$30,000.00)
<b>Public Sites (Subdivision Regulation) Fund</b> – To reduce appropriation not needed since the updating of the subdivision regulations will come out of the Zoning budget.		(\$17,000.00)
<b>Parks &amp; Recreation Fund</b> - To loan an additional \$20,000 to the RJRD to cover cash flow needs until the property tax funds start coming in. The RJRD will repay the Village \$40,000		\$20,000.00

in 2015 to cover this loan and the previous \$20,000 loan made in 2014.		
<b>Income Tax</b> – To cover anticipated income tax refunds through year end. We have \$236,204 of refunds to-date and we have \$224,495 allocated.		\$15,000.00
<b>Street Maintenance</b> – To cover anticipated fringe benefit costs (\$45,000), salt purchase of \$30,000 and anticipated fuel costs of \$11,000. PERS costs are forecasted to come in \$12,000 higher than the original budget due to underestimating the budget originally and hospitalization costs of \$33,000 may not all be needed but the last two months averaged \$30,000 primarily due to a hospitalization and this will cover the anticipated December costs if it is another high month.		\$86,000.00
<b>Sewer</b> – To cover potential salary and fringe benefit costs (\$10,000) and operating costs (\$10,000). These funds may not be needed but will serve as a safety net since most allocations are forecasted to be spent.		\$20,000.00
<b>TOTAL</b>	<b>\$48,500.00</b>	<b>(\$158,291.00)</b>

**Appropriation Transfer Summary**

ITEM	General Fund	Other Funds
Parks & Recreation Fund – To move \$6,000 from part-time salaries to cover the MOU agreement related to the joint recreation board. The administrative help was initially paid from the Recreation budget but was moved to an agency fund and we will need to process the \$20,000 initial commitment to that fund to cover the expenditures plus the additional \$20,000 loan to cover cash flow needs mentioned above.		\$6,000.00

**Cash Transfer Summary**

ITEM	General Fund	Other Funds
<b>General Fund – Unclaimed Monies</b> – To allow for a cash transfer for five stale dated checks that were issued from the general fund and need to be moved into the unclaimed monies fund.	\$663.89	
<b>Income Tax</b> – To allow for a cash transfer to avoid a cash deficit in the Recreation fund as the cash balance is forecasted with less than \$20,000 since we did not move cash to cover the \$40,000 loan being made to the RJRD that will be repaid in 2016. (\$55,000). Monies moved from the Capital Improvement Fund Income Tax Transfer line since not all projects were completed. Also moving \$2,623.87 cash for 10 stale dated checks that were issued from the income tax fund and need to be moved into the unclaimed monies fund (\$2,623.87).		\$55,000.00  \$2,623.87
<b>Fire Equipment Fund</b> – To allow for a cash transfer for a stale dated check that was issued from the Fire Equipment Fund and needs to be moved into the unclaimed monies fund.		\$15.00