



FY 2024

BUDGET AMENDMENT

PH-24-039

September 17, 2024

Budget Amendment

Overview

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- **General Fund:**
 - ▣ Short Term Rentals revenue / expenditure
 - ▣ Wildland Fire overtime and reimbursement
 - ▣ Insurance proceed revenue and claim expense
 - ▣ Transfer ARPA project funding from Youth Hiring Program to Central Texas Workforce Commission
 - ▣ Tax Appraisal District increase
 - ▣ Transfer estimated fund balance to Gov't CIP Fund for Rosa Hereford Community Center construction

Budget Amendment

Overview (cont'd)

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- Special Revenue Funds:
 - Law Enforcement Grant Fund – transfer to IT Fund for Fusus software
 - Hotel Occupancy Tax Fund – allocate additional Mixed Beverage revenue / expense from higher-than-expected sales
 - Street Maintenance Fund – Watercrest Road reconstruction

Budget Amendment

Overview (cont'd)

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- Enterprise Funds:
 - ▣ Solid Waste Fund – Cover increase cost of refuse transport and disposal cost
 - ▣ Water & Sewer Fund –
 - Transfer funds for position reclassification
 - Transfer funds from City of Harker Heights for Wastewater Treatment Buy-In to W&S CIP Fund
 - ▣ Golf Course Fund – Allocate fund balance for irrigation system controller

Budget Amendment Overview (cont'd)

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- Internal Service Funds:
 - ▣ Information Technology Fund –
 - Transfer from Law Enforcement Grant Fund for Fusus software
 - Transfer from Gov't CIP Fund for Finance Vertisoft (OpenGov) and UKG software

Budget Amendment Overview (cont'd)

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- Capital Project Funds:
 - ▣ Gov't CIP Fund –
 - EV Charging Station
 - Rosa Hereford Center Construction
 - Increased cost for five trucks
 - Transfer to IT Fund for Finance Vertisoft (OpenGov) and UKG software
 - Vehicle transfer

Budget Amendment

Overview (cont'd)

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- Capital Project Funds:
 - ▣ Golf Course CIP Fund –
 - Allocate fund balance for irrigation system controller
 - ▣ W&S CIP Fund –
 - Vehicle transfer
 - Transfer from W&S Enterprise Fund for proceeds from Wastewater Treatment Buy-In

Budget Amendment Overview (cont'd)

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- Aviation CIP:
 - ▣ Taxiway E Relocation
 - ▣ Terminal Security Improvements
 - ▣ Skylark Fixed Base Operations
 - ▣ Killeen Regional Airport (GRK) Solar Project
 - ▣ Skylark Field Airfield Weather Observation System (AWOS) Relocation

Budget Amendment

General Fund-Revenues

Description	FY 2024 Budget	Budget Change	Amended Budget
STR Permits and Fees	\$ -	\$ 5,500	\$ 5,500
Wildland Fire Deployments-TIFMAS	249,105	243,604	492,709
TEEX-Task Force	36,109	179,856	215,965
Insurance Proceeds	150,000	240,880	390,880
Total Revenue	\$ 435,214	\$ 669,840	\$ 1,105,054

Budget Amendment

General Fund-Expenditures

Description	FY 2024 Budget	Budget Change	Amended Budget
Professional Services	\$ -	\$ 5,500	\$ 5,500
Overtime-Fire Department	800,104	423,460	1,223,564
Claims and Damages	229,557	240,880	470,437
ARPA-Youth Hiring Program	106,912	(106,912)	-
ARPA-Texas Workforce Commission	1,552,738	106,912	1,659,650
Tax Appraisal District	631,104	75,698	706,802
Transfer to Gov't CIP Fund	9,905,821	926,481	10,832,302
Total Expense	\$ 13,226,236	\$ 1,672,019	\$ 14,898,255

Budget Amendment

Special Revenue Funds

Hotel Occupancy Tax Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Mixed Beverage Sales	\$ 186,500	\$ 43,000	\$ 229,500
Total Revenue	\$ 186,500	\$ 43,000	\$ 229,500
Professional Services	\$ 73,000	\$ 43,000	\$ 116,000
Total Expense	\$ 73,000	\$ 43,000	\$ 116,000

Budget Amendment

Special Revenue Funds (continued)

Law Enforcement Grant Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Computer Software-Fusus	\$ 124,333	\$ (124,333)	\$ -
Transfer to IT Fund	-	124,333	124,333
Total Expense	\$ 124,333	\$ -	\$ 124,333

Street Maintenance Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Construction-Watercrest	\$ -	\$ 3,182,153	\$ 3,182,153
Total Expense	\$ -	\$ 3,182,153	\$ 3,182,153

Budget Amendment

Enterprise Funds (continued)

Water & Sewer Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Transfer to W&S CIP Fund	\$ 4,838,253	\$ 1,039,778	\$ 5,878,031
Public Works (W&S)	4,457,719	(99,166)	4,358,553
Development Svcs. (Engineering)	1,305,810	99,166	1,404,976
Total Expense	\$ 10,601,782	\$ 1,039,778	\$ 11,641,560

Budget Amendment

Enterprise Funds (continued)

Solid Waste Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Refuse Transport Costs	\$ 2,342,693	\$ 133,989	\$ 2,476,682
Refuse Disposal Costs	5,028,906	95,616	5,124,522
Total Expense	\$ 7,371,599	\$ 229,605	\$ 7,601,204

Budget Amendment

Enterprise Funds

Golf Course Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Infrastructure	\$ -	\$ 93,895	\$ 93,895
Total Expense	\$ -	\$ 93,895	\$ 93,895

Budget Amendment

Internal Service Funds

Information Technology Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
Transfer from Law Enf Grant Fund	\$ -	\$ 124,333	\$ 124,333
Transfer from Gov't CIP Fund	-	671,409	671,409
Total Revenue	\$ -	\$ 795,742	\$ 795,742
Subscription Principal	\$ -	\$ 795,467	\$ 795,467
Subscription Interest	-	942	942
Total Expense	\$ -	\$ 796,409	\$ 796,409

GASB 96

Subscription-Based Information Technology Arrangements

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GASB 96 (Governmental Accounting Standards Board Statement No. 96) enhances transparency and consistency in how governments report Subscription-Based Information Technology Arrangements (SBITAs) in their financial statements. This standard is particularly relevant for managing and reporting costs associated with IT subscriptions, making it easier to track and report these expenses over time.

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Budget Amendment

Capital Project Funds

Governmental Capital Projects

Description	FY 2024 Budget	Budget Change	Amended Budget
Local Contributions	\$ -	\$ 50,000	\$ 50,000
Transfer from Gen Fund	9,905,821	926,481	10,832,302
Total Revenue	\$ 9,905,821	\$ 976,481	\$ 10,882,302
EV Charging Station	\$ 117,654	\$ 50,000	\$ 167,654
Rosa Hereford Comm. Center	9,525,637	926,481	10,452,118
Motor Vehicles	834,976	85,895	920,871
Computer Software-OpenGov/UKG	3,681,892	(671,409)	3,010,483
Transfer to IT Fund	-	671,409	671,409
Contingency	9,000	(9,000)	-
Transfer to W&S CIP Fund	-	9,000	9,000
Total Expense	\$ 14,169,159	\$ 1,062,376	\$ 15,231,535

Budget Amendment

Capital Project Funds (continued)

Golf Capital Projects

Description	FY 2024 Budget	Budget Change	Amended Budget
Infrastructure	\$ -	\$ 1,286	\$ 1,286
Total Expense	\$ -	\$ 1,286	\$ 1,286

Water & Sewer Capital Projects

Description	FY 2024 Budget	Budget Change	Amended Budget
Transfer from Gov't CIP Fund	\$ -	\$ 9,000	\$ 9,000
Transfer from W&S Fund	4,838,253	1,039,778	5,878,031
Total Revenue	\$ 4,838,253	\$ 1,048,778	\$ 5,887,031

Budget Amendment

Capital Project Funds (continued)

Aviation AIP Grant Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
USDOT-FAA	\$ 13,126,106	\$ 8,467,433	\$ 21,593,539
TXDOT	1,500,000	690,000	2,190,000
Total Revenue	\$ 14,626,106	\$ 9,157,433	\$ 23,783,539
Notices Required By Law	\$ 450	\$ 990	\$ 1,440
Design/Engineering	1,265,161	833,155	2,098,316
Construction	12,498,268	8,323,288	20,821,556
Total Expense	\$ 13,763,879	\$ 9,157,433	\$ 22,921,312

Budget Amendment

Capital Project Funds (continued)

Aviation Customer Facility Charge Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
CFC Projects	\$ 2,048,252	\$ 488,525	\$ 2,536,777
Total Expense	\$ 2,048,252	\$ 488,525	\$ 2,536,777

Aviation Passenger Facility Charge Fund

Description	FY 2024 Budget	Budget Change	Amended Budget
PFC Projects	\$ 292,077	\$ 901,048	\$ 1,193,125
Total Expense	\$ 292,077	\$ 901,048	\$ 1,193,125

Recommendation

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City Council approve the ordinance amending the
FY 2024 Annual Budget