



FY 2019 YEAR-END BUDGET AMENDMENT

PH-19-028

August 20, 2019

Year End Review

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- Estimated revenues and expenditures.
- Compared budget to actual results.
- Identified required budget amendments.
 - City Manager approves budget amendments between accounts of the same department and fund.
 - City Council approves budget amendments between accounts of different departments and to increase the overall budget of a fund.

Summary of Expenditure Amendments

- Major Operating Funds
 - ▣ General Fund – increase of \$5.7M
 - Transfer of fund balance in excess of 22%, establish Support Services ISF, and adjust operating expenditures.
 - ▣ Water and Sewer – increase of \$4.3M
 - Transfer of fund balance in excess of 22%, establish Support Services ISF, and adjust operating expenditures.
 - ▣ Solid Waste – increase of \$2.0M
 - Transfer of fund balance in excess of 22%, establish Support Services ISF, and adjust operating expenditures.
 - ▣ Drainage – increase of \$0.5M
 - Transfer of fund balance in excess of 22% and adjust operating expenditures.
 - ▣ Aviation – increase of \$9,500 for operating expenditures.

Summary of Expenditure Amendments (cont'd)

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- ❑ Special Revenue Funds – increase of \$136,642 for operating expenditures.
- ❑ Internal Service Funds – increase of \$13,251 for operating expenditures.
- ❑ Capital Improvement Project Funds – increase of \$8.3M
 - ▣ Capital expenditures and other project reserves.

General Fund

Expenditure Increase - \$5,702,096

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Department	Account Type	Budget Change
Resources		
Fund Balance	Fund Balance	\$5,399,017
Revenue	Revenue	<u>303,079</u>
Total Resources		\$5,702,096
Expenditures		
Police	Personnel	(\$426,895)
City Auditor	Operations	994
City Manager	Personnel, Operations & Capital	53,726
Finance	Software	35,500

General Fund (cont'd)

Expenditure Increase - \$5,702,096

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Department	Account Type	Budget Change
Expenditures (cont'd)		
Human Resources	Operations	\$26,809
Community Dev.	Operations	36,079
Fire	Personnel & Operations	133,604
Lease Assets	Leases	156,423
Non-Departmental	Separation Pay	283,839
Non-Departmental	Transfer to CDBG	3,000
Non-Departmental	Transfer to CIP	3,154,297
Non-Departmental	Transfer to Support Services	<u>2,244,720</u>
Total Expenditures		\$5,702,096

Water and Sewer Fund

Expenditure Increase - \$4,321,782

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Department	Account Type	Budget Change
Resources		
Fund Balance	Fund Balance	\$4,196,782
Revenue	Revenue	<u>125,000</u>
Total Resources		\$4,321,782
Expenditures		
Sanitary Sewers	Operations	\$125,000
Contracts	Sewer Treatment	800,000
Debt Service	Reserved for Future Issue	(800,000)
Non-departmental	Transfer to CIP	2,952,570
Non-departmental	Transfer to Support Services	<u>1,244,212</u>
Total Expenditures		\$4,321,782

Solid Waste Fund

Expenditure Increase - \$2,036,920

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Department	Account Type	Budget Change
Resources		
Fund Balance	Fund Balance	\$2,006,920
Revenue	Revenue	<u>30,000</u>
Total Resources		\$2,036,920
Expenditures		
Commercial Services	Operating	\$30,000
Transfer Station	Operating	(61,153)
Mowing	Operating	(6,081)
Non-departmental	Transfer to CIP	1,444,076
Non-departmental	Transfer to Support Services	562,844
Non-departmental	Leases	<u>67,234</u>
Total Expenditures		\$2,036,920

Drainage Fund

Expenditure Increase - \$589,180

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Department	Account Type	Budget Change
Resources		
Fund Balance	Fund Balance	\$589,180
Expenditures		
Drainage Maintenance	Operations	(\$42,798)
Non-departmental	Leases	42,798
Non-departmental	Transfer to CIP	<u>589,180</u>
Total Expenditures		\$589,180

Aviation Fund

Expenditure Increase - \$9,500

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Department	Account Type	Budget Change
Resources		
Revenue	Revenue	\$14,000
Expenditures		
Aviation	Operating	(\$72,523)
Aviation	Separation Pay	82,023
Total Expenditures		\$9,500

Special Revenue Funds

Expenditure Increase - \$136,642

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Fund	Account Type	Budget Change
Resources		
Court Security Fee Fund	Fund Balance	\$1,340
Juvenile Case Manager Fund	Fund Balance	5,289
Child Safety Fee Fund	Fund Balance	54,434
Wellness Non-Assessment Fund	Fund Balance	18,852
Police Dept Donation Fund	Fund Balance	50,308
Community Development	Transfer-In Revenue	3,000
Photo Red Light Fund	Revenue	<u>11,198</u>
Total Resources		\$144,421

Special Revenue Funds (cont'd)

Expenditure Increase - \$136,642

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Fund	Account Type	Budget Change
Expenditures		
Court Security Fee Fund	Separation Pay	\$1,340
Juvenile Case Manager Fund	Separation Pay	5,289
Child Safety Fee Fund	Operations	54,434
Wellness Non-Assessment Fund	Personnel	18,852
Police Dept Donation Fund	Transfer Out	50,308
Community Development	Transfer-In Revenue	0
Photo Red Light Fund	Operations	<u>6,419</u>
Total Expenditures		\$136,642

Internal Services Funds

Expenditure Increase - \$13,251

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Fund	Account Type	Budget Change
Resources		
Fleet Services	Revenue	\$2,416
Information Technology	Revenue	10,835
Support Services	Transfer In	<u>4,051,776</u>
Total Resources		\$4,065,027
Expenditures		
Fleet Services	Separation Pay	\$2,416
Information Technology	Separation Pay	<u>10,835</u>
Total Expenditures		\$13,251

Capital Improvement Project Funds

Expenditure Increase - \$8,325,495

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Fund	Account Type	Budget Change
Resources		
Governmental CIP	Transfer-In Revenue	\$3,234,364
Governmental CIP	Grant & Donation	105,000
Water & Sewer CIP	Transfer-In Revenue	2,952,875
Solid Waste CIP	Transfer-In Revenue	1,444,076
Drainage Utility CIP	Transfer-In Revenue	<u>589,180</u>
Total Resources		\$8,325,495

Capital Improvement Project Funds (cont'd)

Expenditure Increase - \$8,325,495

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Fund	Account Type	Budget Change
Expenditures		
Governmental CIP	Capital	\$3,079,619
Governmental CIP	Leases	259,745
Water & Sewer CIP	Capital	2,952,875
Solid Waste CIP	Capital	1,444,076
Drainage Utility CIP	Capital	<u>589,180</u>
Total Expenditures		\$8,325,495

Recommendation

Staff recommends that City Council approve the ordinance amending the FY 2019 Annual Budget and Plan of Municipal Services.