



# City of Killeen

## Legislation Text

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File #: PH-24-012, Version: 1

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HOLD a public hearing and consider an ordinance amending the FY 2024 Annual Budget of the City of Killeen to increase revenue and expense accounts in multiple funds.

**DATE:** April 16, 2024  
**TO:** Kent Cagle, City Manager  
**FROM:** Judith Tangalin, Executive Director of Finance  
**SUBJECT:** Budget Amendment

### **BACKGROUND AND FINDINGS:**

This budget amendment addresses the following 25 items:

- **Offset Bunker Gear Costs with Fire & EMT Academy Fees:**
  - Allocate projected revenue from upcoming Fire Academy and EMT Academy Fees to offset the cost of trainee bunker gear.
- **Reimburse Fire Department Overtime with Wildfire Revenue:**
  - Allocate revenue generated from Wildland Fire Deployments to cover reimbursable overtime costs incurred during the deployments.
- **Rifle Resistant Body Armor Grant Appropriation:**
  - Appropriate the revenue received from the Rifle Resistant Body Armor grant, with the expenditure budget carried forward on a previous budget amendment.
- **SHAPR Grant for WWE Instructor Program:**
  - Allocate revenue and expenses for a Supporting Healthy Aging through Parks and Recreation (SHAPR) grant from the National Parks and Recreation Association to fund a Walk with Ease (WWE) instructor program.
- **Revitalization Allocation:**
  - Allocate excess interest revenue to provide additional funds for code enforcement abatements and facade grants, supporting revitalization efforts.
- **Police to Finance Personnel Budget Transfer:**
  - Transfer personnel service budgets from Police to Finance departments, in conjunction with two positions moving, the Finance Manager and Billing Specialist positions.
- **Real Time Crime Center Funding from Seizure Funds:**
  - Allocate revenue and expense budget based on the amount collected from seizure funds intended for the Real Time Crime Center hardware, renovation, and furniture.
- **Fire Department Mattress Donation Expense:**
  - Appropriate revenue and expense for a donation received by the Fire Department to purchase mattresses.

- **Closeout Budget for CO 2011 Fund:**
  - Appropriate budget to close out Fund 343 Certificates of Obligation 2011 and transfer to Governmental Capital Projects Fund 349.
- **Closeout Budget for CO 2014 Fund:**
  - Appropriate budget to close out Fund 347 Certificates of Obligation 2014 and transfer to Governmental Capital Projects Fund 349.
- **CIP Contingency Transfer for Ambulance Chassis:**
  - Transfer funds from the CIP Contingency to cover the increased cost of three ambulance chassis, following official notice from Ford that the original quote was not honored.
- **Additional Funds for Water & Sewer Equipment:**
  - Appropriate additional Water & Sewer CIP funds for radio and toolboxes for equipment.
- **Adjustment for W&S Crane Truck Costs:**
  - Allocate additional expenses to accommodate the increased cost of a W&S Crane Truck, which was initially budgeted in FY 2022 and faced multiple manufacturing delays.
- **Airport Terminal Program Grant Allocations:**
  - Revenue and expense allocations for the Airport Terminal Program (ATP) grant with TXDOT pertaining to the new Skylark Terminal building construction.
- **TxVEMP Grant for Airport Equipment Replacement:**
  - Allocate revenue and expenses for the replacement of older diesel-powered Airport Ground Support equipment with new, all-electric models through the Texas Volkswagen Environmental Mitigation Program (TxVEMP) Grant from the Texas Commission on Environmental Quality (TCEQ), and include additional funds budgeted from the Customer Facility Charge fund to cover equipment cost overage.
- **Establish Golf Course Enterprise Fund:**
  - Allocate funds from the General Fund to establish the Golf Course Enterprise Fund, using the surplus revenue over expenses from the FY 2023 annual report.
- **Transfer Trailer from Solid Waste Fund:**
  - Allocate funds to facilitate the transfer of a trailer from the Solid Waste Fund to the General Fund.
- **Budget Allocation for Transfer Station Fire Claim:**
  - Allocate the budget for the insurance claim related to the Transfer Station fire that occurred in FY 2023.
- **City of Harker Heights Payment Allocation:**
  - Per CCMR 23-135R, allocate a one-time payment from the City of Harker Heights in conjunction with the Restated and Amended Wastewater Disposal contract with WCID #1.
- **Debt Service Budget Adjustment for Utility Collections Leased Equipment:**
  - Allocate additional funds in the debt service budget to accommodate the increased lease cost of a large new utility bill printer and mail machine at Utility Collections.
- **Fleet Management Software Fund Transfer:**
  - Appropriate the budget for transfer of funds from Fleet Services Fund to Information Technology Fund for the purchase of Fleet Management Software.
- **Unassigned Fund Balance for Fire Station #4:**
  - Appropriate unassigned fund balance in the Governmental CIP Fund to cover additional construction costs for the Fire Station #4 project.
- **Excess Fund Balance Transfer for Capital Projects:**
  - Transfer of excess fund balance above 22% to capital improvement funds per Financial Governance Policy; Allocate additional construction costs for the Fire Station #4 project and the roof at the Rosa Hereford Community Center project; allocate additional equipment purchase

costs for Solid Waste CIP.

- **Election Equipment Purchase Fund Transfer:**
  - Transfer funds from debt service-lease accounts to department expense accounts to purchase election equipment instead of leasing it as initially budgeted, offsetting the difference with additional interest income revenue.
- **Establishment of Development Services Special Revenue Fund:**
  - A new fund has been set up to restrict revenue from Vacant Structure Permits and Technology Fees, with this budget amendment shifting collected funds from the General Fund to the new Development Services Special Revenue Fund.

**THE ALTERNATIVES CONSIDERED:**

Option 1 - Do not approve the ordinance amending the FY 2024 Annual Budget.

Option 2 - Approve the ordinance amending the FY 2024 Annual Budget.

**Which alternative is recommended? Why?**

Option 2 is recommended to approve the ordinance amending the FY 2024 Annual Budget.

**CONFORMITY TO CITY POLICY:**

The City’s Financial Governance Policies, Section V. Budget Administration (B)(1) states that City Council may amend or change the budget by ordinance.

**FINANCIAL IMPACT:**

**What is the amount of the revenue/expenditure in the current fiscal year? For future years?**

This FY 2024 budget amendment includes the following:

<b>Grant Related Appropriations</b>	<b>Revenues</b>	<b>Expenditures</b>
Aviation AIP Grants Fund	\$1,500,000	\$1,500,000
Aviation CIP Fund	700,000	400,000
General Fund-Grant	366,000	289,214
Aviation CFC Fund	-	30,000
<b>Total</b>	<b>\$2,566,000</b>	<b>\$2,219,214</b>

<b>Non-Grant Related Appropriations</b>	<b>Revenues</b>	<b>Expenditures</b>
Governmental CIP Fund	\$6,084,224	\$7,969,302
Solid Waste CIP Fund	2,382,453	2,382,453
Water & Sewer CIP Fund	1,951,374	-
Water & Sewer Fund	1,039,778	1,970,474
Drainage Utility CIP Fund	824,747	-
Development Services SRF	440,283	381,918

Information Technology Internal Service Fund	148,540	148,540
Solid Waste Fund	122,000	2,500,453
General Fund	101,265	5,336,358
Golf Course Fund	73,843	-
Police State Seizure	58,304	58,304
Fire Dept Special Revenue	3,000	3,000
Certificate of Obligation 2011	-	1,063,533
Drainage Utility Fund	-	824,747
Aviation Fund	-	300,000
Fleet Internal Service Fund	-	148,540
Certificate of Obligation 2014	-	56,175
<b>Total</b>	<b>\$13,229,811</b>	<b>\$23,143,797</b>

**Is this a one-time or recurring revenue/expenditure?**

One-time

**Is this revenue/expenditure budgeted?**

Upon approval of the attached ordinance amending the FY 2024 Annual Budget

**If not, where will the money come from?**

N/A

**Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?**

Upon approval of the attached ordinance amending the FY 2024 Annual Budget

**RECOMMENDATION:**

City Council approve the ordinance amending the FY 2024 Annual Budget

**DEPARTMENTAL CLEARANCES:**

Legal

**ATTACHED SUPPORTING DOCUMENTS:**

Ordinance  
Presentation