

Staff Report



To: Mayor Mark Shepherd and City Councilors
From: Rich Knapp, Administrative Services Director
Date: February 24, 2015
Re: Fiscal Year 2015 Budget Amendments

Rich Knapp

Recommended Action

Staff recommends the City Council approve the FY 2015 budget amendments.

Description / Background

The attached table below lists actual and proposed expenditures that do not have or exceed FY 2015 budget authority and require budget amendments as allowed by Utah Code Title 10 Chapter 6 Section 124 to 129.

The first three items, A, B & C, require the use of unrestricted fund balance in the General Fund, totaling \$82,000. Item D, uses restricted fund balance by using our E911 reserves. Items E and H are cash neutral. This is the requirement to recognize the city's governmental cost of water. The General Fund is expensed, then the Water Fund transfers back the same amount to the General Fund.

Items G and I, move or reallocate \$62,000 for City Hall carpet replacement. \$15k was budgeted in the general fund. This will move that \$15k to capital projects and reallocate \$47k of the monies set aside for City Hall roof repair to be used for carpet

Item J, also reallocates \$12k of monies set aside for City Hall roof repair for bypass switch and capacitor replacements.

Item K, is to recognize \$343,000 in UDOT funds and authorize the use of these funds for the multi-city SR193 landscaping project.

List of Attachments

- FY2015 Budget Amendment Items Feb. 24, 2015 Worksheet

FY2015 Budget Amendment Items Feb. 24, 2015

| Fund | Division | Division # | Account | Expense Account Title | Expense Adjust | Description | Source Account | Source Account Title | Source Adjustment |
|--|--------------------|------------|---------|-----------------------|----------------|--|----------------|--|-------------------|
| General Fund | | | | | | | | | |
| A | IT | 104142 | 625002 | Equipment Purchases | 57,000 | Primary storage, backup, & connectivity | 381008 | Fund Balance | 57,000 |
| B | IT | 104142 | 625002 | Equipment Purchases | 20,000 | Server Replacement | 381008 | Fund Balance | 20,000 |
| C | Mayor & Council | 104111 | 664001 | Council Expense | 5,000 | Neighborhood Meetings | 381008 | Fund Balance | 5,000 |
| D | E911 | 104216 | 624201 | Software | 14,000 | Spillman Module for NDFD | 116201 | Restriced Fund Balance - E911 Reserve | 14,000 |
| E | Inter-departmental | 104161 | 627003 | City Utilities | 92,400 | GF City Water Costs | 381005 | Transfer from EF | 92,400 |
| F | Patrol | 104212 | 614102 | Clothing Allowance-PT | 1,000 | State Grant - VIPS Program - Citizen's Patrol Supplies | 334001 | State Grants | 1,000 |
| G | Buildings | 104161 | 673001 | Capital Projects | 15,000 | Move to Capital Projects Fund | 381004 | Transfer from General Fund | 15,000 |
| Total New Use of Fund Balance Items | | | | | 96,000 | | | | |
| Total New Source Items | | | | | 93,400 | | | | |
| Total Reallocation of Current Budget Items | | | | | 15,000 | | | | |
| Total General Fund Amendments | | | | | 204,400 | | | | |
| Water | | | | | | | | | |
| H | Water | 515101 | 691008 | Transfer to GF | 92,400 | GF City Water Costs | 371008 | Water Charges- City | 92,400 |
| Capital Projects | | | | | | | | | |
| I | Buildings | 454161 | 673001 | Capital Projects | 47,000 | Reallocate City Hall roof replacement for carpet | 381008 | Reallocate from City Hall roof project | 47,000 |
| | | 454161 | 673001 | Capital Projects | 15,000 | Police Carpet | 381004 | Transfer from GF | 15,000 |
| J | Buildings | 454161 | 673001 | Capital Projects | 12,000 | City Hall UPS bypass switch & capacitor replacements | 381008 | Reallocate from City Hall roof project | 12,000 |
| K | Open Space | 454522 | 673001 | Capital Projects | 343,000 | SR193 Landscaping | 331008 | UDOT Revenue | 343,000 |