

Executive Summary

Description:

Fiscal year 2019-2020 proposed budget amendment.

Presenter: Kimberly Ruesch

Submitted By: Kimberly Ruesch

Recommendation: It is recommended that the 2019-2020 budget be amended on August 28, 2019 upon holding a public hearing to allow a budget increase of \$766,434.

Background Information: The 2019-2020 budget was adopted by Council June 24, 2019 for \$76,349,205. Since the original adoption I have identified some budget corrections, expenditure rollovers from fiscal year 2019, as well as additional one time expenses for consideration by the Council. Significant items are noted below.

- General Fund
 - Golf Course/Parks - Accounting for capital equipment lease purchases in governmental funds requires the budgeting of the lease proceeds (revenue) as well as the purchase (expense). In the original budget I only included the lease payment. The amended budget accounts for the revenue and expense. \$402,200
 - Golf Course - Small rough mower \$33,000. The request by the golf course for a small rough mower as part of the equipment purchase package was inadvertently left off the equipment list that was presented to Council. However the cost of the equipment was included in the original budget as part of the lease payment calculation. This expense is included in the \$402,200 listed above.
 - Golf Course - Hole-In-One marketing campaign with live camera feed. \$20,000. Cost for equipment and payouts anticipated to be offset by increased revenue.
 - Community Center - One time funding request to repair and repaint metal fencing around pool area. Restructure landscape to pull water off the fence to prevent future damage. Extend small segment of the fence on the North side of the building to create outside secure storage area. Request not to exceed \$29,000.
 - Police - New request to upgrade body camera equipment and enter into a five year lease contract with Axon Enterprises, Inc. with an annual commitment of \$18,956. It is being proposed that this be covered in the 2019-2020 budget through anticipated grant proceeds and a postponement of other small equipment purchases.
 - Fire - Roll forward outstanding fire equipment purchase from fiscal year 2019 \$8,662.

- Administrative Costs - Adjust administrative costs to reflect adopted budget amounts. (\$91,334)
- Fund Balance - Additional appropriation to increase fund balance of \$123,387.
- Washington City Foundation - Creation of budget to expend donations received for the Covington home, police department, and youth council. \$10,160
- Water Fund - Adjustment to cost allocation to reflect adopted budget, roll over of equipment purchase for CNG conversion kits, and water right acquisition. \$171,548
- Sewer Fund - Adjustment to cost allocation to reflect adopted budget and roll over of equipment purchase for CNG conversion kits. \$38,193
- Electric Fund - Adjustment to cost allocation to reflect adopted budget and roll over of vehicle purchase from fiscal year 2019. \$73,476
- Storm Water Fund - Adjustment to cost allocation to reflect adopted budget and roll over of equipment purchase for CNG conversion kits. \$19,677
- Fleet - Adjustment to cost allocation to reflect adopted budget and roll over of equipment purchase for CNG conversion kits. \$21,340

A budget summary has been attached outlining the specific accounts with budgetary changes.

Fiscal Impact: \$766,434

General Ledger

Budget Amendment

Fiscal Year 2019-2020

Account Number	Description	Current Budget	Amended Budget	Change
10	General Fund			
10-33-3340-3341	State Grants Public Safety	\$ -	\$ 9,000	\$ 9,000
10-34-3458-3451	Golf Course Green Fees	\$ 565,000	\$ 585,000	\$ 20,000
10-36-3680-3680	Capital Lease Obligations	\$ -	\$ 402,200	\$ 402,200
	Revenue	\$ 20,158,884	\$ 20,590,084	\$ 431,200
4111	Legislative			
10-41-4111-4230	Conference & Travel	\$ 12,000	\$ 15,100	\$ 3,100
10-41-4111-4331	Youth City Council	\$ 6,250	\$ 4,250	\$ (2,000)
10-41-4111-4346	Administrative Costs	\$ (82,098)	\$ (84,431)	\$ (2,333)
10-41-4111-4641	Expendable Materials	\$ 3,100	\$ -	\$ (3,100)
4111	Legislative	\$ 85,447	\$ 81,114	\$ (4,333)
4131	City Manager			
10-41-4131-4346	Administrative Costs	\$ (67,315)	\$ (76,404)	\$ (9,089)
4131	City Manager	\$ 82,488	\$ 73,399	\$ (9,089)
4134	Human Resources			
10-41-4134-4346	Administrative Costs	\$ (156,869)	\$ (163,273)	\$ (6,404)
4134	Human Resources	\$ 163,270	\$ 156,866	\$ (6,404)
4138	Utility Billing			
10-41-4138-4346	Administrative Costs	\$ (219,261)	\$ (228,212)	\$ (8,951)
4138	Utility Billing	\$ 228,210	\$ 219,259	\$ (8,951)
4139	Information Technology			
10-41-4139-4346	Administrative Costs	\$ (91,566)	\$ (104,872)	\$ (13,306)
4139	Information Technology	\$ 114,057	\$ 100,751	\$ (13,306)
4141	Finance			
10-41-4141-4110	Salaries/Regular	\$ 83,333	\$ 93,333	\$ 10,000
10-41-4141-4346	Administrative Costs	\$ (106,023)	\$ (121,403)	\$ (15,380)
4141	Finance	\$ 122,017	\$ 116,637	\$ (5,380)
4143	Treasurer			
10-41-4143-4346	Administrative Costs	\$ (14,230)	\$ (14,812)	\$ (582)
4143	Treasurer	\$ 14,809	\$ 14,227	\$ (582)

Account Number	Description	Current Budget	Amended Budget	Change
4144	Recorder			
10-41-4144-4346	Administrative Costs	\$ (104,125)	\$ (107,100)	\$ (2,975)
10-41-4144-4482	Princess Pageant	\$ 5,000	\$ 2,500	\$ (2,500)
4144	Recorder	\$ 108,375	\$ 102,900	\$ (5,475)
4145	Attorney			
10-41-4145-4346	Administrative Costs	\$ (50,694)	\$ (52,765)	\$ (2,071)
4145	Attorney	\$ 52,762	\$ 50,691	\$ (2,071)
4150	Non-Departmental			
10-41-4150-4346	Administrative Costs	\$ (297,319)	\$ (327,562)	\$ (30,243)
10-41-4150-4644	Scholarships	\$ -	\$ 4,500	\$ 4,500
10-41-4150-4645	Donations	\$ -	\$ 1,000	\$ 1,000
4150	Non-Departmental	\$ 339,453	\$ 314,710	\$ (24,743)
4210	Police			
10-42-4210-4260	Equipment	\$ 101,976	\$ 90,976	\$ (11,000)
10-42-4210-4313	Leases	\$ -	\$ 18,956	\$ 18,956
4210	Police	\$ 4,567,719	\$ 4,575,675	\$ 7,956
4220	Fire			
10-42-4220-4260	Equipment	\$ 22,500	\$ 31,162	\$ 8,662
4220	Fire	\$ 1,513,623	\$ 1,522,285	\$ 8,662
4510	Parks			
10-45-4510-4740	Capital Equipment Purchase	\$ -	\$ 145,000	\$ 145,000
10-45-4510-4850	Lease Purchase	\$ 49,660	\$ 17,160	\$ (32,500)
4510	Parks	\$ 1,899,889	\$ 2,012,389	\$ 112,500
4558	Golf Course Maintenance			
10-45-4558-4740	Capital Equipment Purchase	\$ -	\$ 257,200	\$ 257,200
10-45-4558-4850	Lease Purchase	\$ 87,945	\$ 29,745	\$ (58,200)
4558	Golf Course Maintenance	\$ 1,090,408	\$ 1,289,408	\$ 199,000
4559	Golf Course Club House			
10-45-4559-4535	Advertising - Golf Course	\$ 4,400	\$ 24,400	\$ 20,000
4559	Golf Course Club House	\$ 367,574	\$ 387,574	\$ 20,000
4560	Community Center			
10-45-4560-4790	Other Projects	\$ -	\$ 29,000	\$ 29,000
4560	Community Center	\$ 1,607,710	\$ 1,636,710	\$ 29,000
4566	Community Center Programs			
10-45-4566-4317	Contracted Labor	\$ -	\$ 3,400	\$ 3,400
4566	Community Center Programs	\$ 13,186	\$ 16,586	\$ 3,400

Account Number	Description	Current Budget	Amended Budget	Change
4830	Contr To Other Funds			
10-48-4830-4926	Contribution to Fleet	\$ -	\$ 7,629	\$ 7,629
4830	Contr To Other Funds	\$ 1,754,650	\$ 1,762,279	\$ 7,629
4880	Appr. Increase Fund Blnc			
10-48-4880-4980	Appr Increase In Fund Balance	\$ 163,883	\$ 287,270	\$ 123,387
4880	Appr. Increase Fund Blnc	\$ 163,883	\$ 287,270	\$ 123,387
	Expense	\$ 20,158,884	\$ 20,590,084	\$ 431,200

Account Number	Description	Current Budget	Amended Budget	Change
22	Washington City Foundation			
3800	Contributions & Transfers			
22-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ 9,119	\$ 9,119
3800	Contributions & Transfers	\$ -	\$ 9,119	\$ 9,119
3810	Transf From Other Funds			
22-38-3810-3813	Transfer From General Fund	\$ -	\$ 41	\$ 41
3810	Transf From Other Funds	\$ -	\$ 41	\$ 41
3870	Contr From Prvt Source			
22-38-3870-3870	Contributions Private Sources	\$ -	\$ 1,000	\$ 1,000
3870	Contr From Prvt Source	\$ -	\$ 1,000	\$ 1,000
	Revenue	\$ -	\$ 10,160	\$ 10,160
4100	General Government			
22-41-4100-4270	Building & Grounds	\$ -	\$ 8,000	\$ 8,000
22-41-4100-4310	Professional & Technical	\$ -	\$ 10	\$ 10
22-41-4100-4480	Special Department Supplies	\$ -	\$ 300	\$ 300
4100	General Government	\$ -	\$ 8,310	\$ 8,310
4200	Public Safety			
22-42-4200-4270	Building & Grounds	\$ -	\$ 1,000	\$ 1,000
22-42-4200-4480	Special Department Supplies	\$ -	\$ 850	\$ 850
4200	Public Safety	\$ -	\$ 1,850	\$ 1,850
	Expense	\$ -	\$ 10,160	\$ 10,160

Account Number	Description	Current Budget	Amended Budget	Change
38	Coral Canyon SSD			
3190	Penalty/interest On Taxes			
38-31-3190-3191	Interest Earned On Tax - Ssd	\$ -	\$ 840	\$ 840
3190	Penalty/interest On Taxes	\$ -	\$ 840	\$ 840
	Revenue	\$ 817,054	\$ 817,894	\$ 840
4700	Debt Service			
38-82-4700-4346	Administrative Costs	\$ 24,279	\$ 25,119	\$ 840
4700	Debt Service	\$ 817,054	\$ 817,894	\$ 840
	Expense	\$ 817,054	\$ 817,894	\$ 840

Account Number	Description	Current Budget	Amended Budget	Change
51	Water			
51-38-3715-3890	Use Of Prior Year Fund Balance	\$ 1,719,323	\$ 1,890,871	\$ 171,548
	Revenue	\$ 9,619,865	\$ 9,791,413	\$ 171,548
5110	Water Operating Exp			
51-51-5110-4346	Administrative Costs	\$ 339,860	\$ 351,599	\$ 11,739
5110	Water Operating Exp	\$ 3,165,863	\$ 3,177,602	\$ 11,739
5150	Water Non-oper Exp			
51-51-5150-4740	Capital Equipment Purchase	\$ 45,000	\$ 84,500	\$ 39,500
51-51-5150-4795	Capital Projects	\$ 980,000	\$ 1,100,309	\$ 120,309
5150	Water Non-oper Exp	\$ 3,512,649	\$ 3,672,458	\$ 159,809
	Expense	\$ 9,619,865	\$ 9,791,413	\$ 171,548

Account Number	Description	Current Budget	Amended Budget	Change
52	Sewer			
3725	Sewer Non-operating Rev			
52-38-3725-3890	Use Of Prior Year Fund Balance	\$ 5,099,342	\$ 5,137,535	\$ 38,193
3725	Sewer Non-operating Rev	\$ 5,099,342	\$ 5,137,535	\$ 38,193
	Revenue	\$ 7,421,207	\$ 7,459,400	\$ 38,193
5210	Sewer Operating Exp			
52-52-5210-4346	Administrative Costs	\$ 121,380	\$ 125,573	\$ 4,193
5210	Sewer Operating Exp	\$ 1,382,207	\$ 1,386,400	\$ 4,193
5250	Sewer Non-oper Exp			
52-52-5250-4740	Capital Equipment Purchase	\$ 469,000	\$ 503,000	\$ 34,000
5250	Sewer Non-oper Exp	\$ 6,039,000	\$ 6,073,000	\$ 34,000
	Expense	\$ 7,421,207	\$ 7,459,400	\$ 38,193

Account Number	Description	Current Budget	Amended Budget	Change
53	Electric			
3735	Elec. Non-operating Rev			
53-38-3735-3890	Use Of Prior Year Fund Balance	\$ 2,181,214	\$ 2,254,690	\$ 73,476
3735	Elec. Non-operating Rev	\$ 2,181,214	\$ 2,254,690	\$ 73,476
	Revenue	\$ 17,295,408	\$ 17,368,884	\$ 73,476
5310	Elec. Operating Exp			
53-53-5310-4346	Administrative Costs	\$ 679,716	\$ 703,192	\$ 23,476
5310	Elec. Operating Exp	\$ 13,210,139	\$ 13,233,615	\$ 23,476
5350	Elec. Non-oper Exp			
53-53-5350-4740	Capital Equipment Purchase	\$ 155,500	\$ 205,500	\$ 50,000
5350	Elec. Non-oper Exp	\$ 4,085,269	\$ 4,135,269	\$ 50,000
	Expense	\$ 17,295,408	\$ 17,368,884	\$ 73,476

Account Number	Description	Current Budget	Amended Budget	Change
57	Storm Drain			
3775	Storm Non-operating Rev			
57-38-3775-3890	Use Of Prior Year Fund Balance	\$ 1,865,525	\$ 1,885,202	\$ 19,677
3775	Storm Non-operating Rev	\$ 1,865,525	\$ 1,885,202	\$ 19,677
	Revenue	\$ 3,685,183	\$ 3,704,860	\$ 19,677
5710	Storm Operating Exp			
57-57-5710-4346	Administrative Costs	\$ 48,555	\$ 50,232	\$ 1,677
5710	Storm Operating Exp	\$ 776,183	\$ 777,860	\$ 1,677
5750	Storm Non-oper Exp			
57-57-5750-4740	Capital Equipment Purchase	\$ 48,000	\$ 66,000	\$ 18,000
5750	Storm Non-oper Exp	\$ 2,909,000	\$ 2,927,000	\$ 18,000
	Expense	\$ 3,685,183	\$ 3,704,860	\$ 19,677

Account Number	Description	Current Budget	Amended Budget	Change
61	Fleet			
3620	Rents			
61-36-3620-3625	Vehicle/Equip Leases	\$ 102,636	\$ 116,347	\$ 13,711
3620	Rents	\$ 102,636	\$ 116,347	\$ 13,711
3830	Contr From Other Funds			
61-38-3830-3833	Contribution From General Fund	\$ -	\$ 7,629	\$ 7,629
3830	Contr From Other Funds	\$ -	\$ 7,629	\$ 7,629
	Revenue	\$ 1,179,072	\$ 1,200,412	\$ 21,340
0610	Fleet Operating Exp			
61-06-0610-4346	Administrative Costs	\$ 24,279	\$ 25,119	\$ 840
0610	Fleet Operating Exp	\$ 776,498	\$ 777,338	\$ 840
0650	Fleet Non Operating Exp			
61-06-0650-4740	Capital Equipment Purchase	\$ 379,500	\$ 400,000	\$ 20,500
0650	Fleet Non Operating Exp	\$ 402,574	\$ 423,074	\$ 20,500
	Expense	\$ 1,179,072	\$ 1,200,412	\$ 21,340

Account Number	Description	Current Budget	Amended Budget	Change
Revenue Total		\$ 76,349,205	\$ 77,115,639	\$ 766,434
Expense Total		\$ 76,349,205	\$ 77,115,639	\$ 766,434