

## REQUEST FOR COUNCIL ACTION

**SUBJECT:** Conduct a Public Hearing and approve a resolution amending the budgets for the General Fund, the Road Capital Fund, the Parks Capital Fund, the Buildings Capital Fund, and the Stormwater Fund for Fiscal Year 2013-2014.

**SUMMARY:** Several budget adjustments are needed to reflect new or revised activities since the development of the 2013-2014 budgets.

**FISCAL IMPACT:** Revenue and expenses would change equally as follows: General Fund \$3,564,495; Road Capital Fund \$43,208; Parks Capital Fund \$586,500; Buildings Capital Fund \$392,600; Stormwater Fund \$2,000,000.

### MAYOR OPENS THE PUBLIC HEARING

**STAFF RECOMMENDATION:**

Staff recommends approval of the resolution.

**MOTION RECOMMENDED:**

"I move to approve Resolution No. 14-38 amending the budgets for the affected funds for Fiscal Year 2013-2014."

Roll Call vote required

**Prepared by:**

  
Eric Okerlund  
Budget Officer

**Recommended by:**

  
Richard L. Davis  
City Manager

## **BACKGROUND DISCUSSION:**

Several proposed budget adjustments were presented and discussed at the February 12, 2014 City Council meeting. The budget adjustments are now being presented for formal adoption by the City Council. The various adjustments can be categorized into three categories as follows:

- **Category A – Current Year:** These adjustments are generated by activities and decisions relative to operations in our current 2013-2014 fiscal year. The adjustments are funded primarily through use of fund balance, although there are grant revenues associated with some of the adjustments. The adjustments are outlined in the attached schedule titled, “Category A – Current Year.”
- **Category B – FY 2015 Supplemental Requests – Operating:** These adjustments are generated by moving supplemental requests made for the FY 2015 budget through the “Green Sheet” process ahead into this current fiscal year. The adjustments are funded solely through use of fund balance. The adjustments are outlined in the attached schedule titled, “Category B – FY 2015 Supplemental Requests: Operating.”
- **Category C – FY 2015 Supplemental Requests – Capital:** These adjustments are generated by moving supplemental requests made for the FY 2015 budget through the “Green Sheet” process ahead into this current fiscal year. The adjustments are funded solely through use of fund balance. The adjustments are outlined in the attached schedule titled, “Category C – FY 2015 Supplemental Requests: Capital.”

Of special note in the budget resolution is the addition of section 3, relating to the City’s practice of not charging utility fees (water fees, sewer fees, etc.) to City Departments. Our independent auditors have informed us that we are required to notify the citizens of the City that we do not charge ourselves for the utility services that we use and that the inclusion of this language in the resolution satisfies the notification requirement.

The addition of this clause in section 3 is not due to any change in practice by the City, but rather a result of a particular focus by the Utah State Auditor’s Office. In the future, we will include a similar clause in our annual budget adoption resolution to satisfy the notification requirement.

THE CITY OF WEST JORDAN, UTAH

A Municipal Corporation

RESOLUTION NO. 14-38

A RESOLUTION ADOPTING THE AMENDED BUDGETS FOR THE GENERAL FUND, THE ROAD CAPITAL FUND, THE PARKS CAPITAL FUND, THE BUILDINGS CAPITAL FUND, AND THE STORMWATER FUND FOR FISCAL YEAR 2013-2014

Whereas, the City Manager has prepared the Amended budgets for the General Fund, the Road Capital Fund, the Parks Capital Fund, the Buildings Capital Fund, and the Stormwater Fund for Fiscal Year 2013-2014 and has submitted the same to the City Council; and

Whereas, the City Council held a public hearing on February 26, 2014, concerning such funds and the proposed budgets for such funds.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF WEST JORDAN, UTAH:

Section 1. The City Council hereby adopts the Amended Budgets for the General Fund, the Road Capital Fund, the Parks Capital Fund, the Buildings Capital Fund, and the Stormwater Fund for Fiscal Year 2013-2014 beginning July 1, 2013 and ending June 30, 2014.

Section 2. The budgets for the Funds described above show balanced revenues and expenditures in the following total amounts and any adjustments made earlier this evening:

	<u>Budget Prior to</u> <u>Amendments</u>	<u>Amendments</u>	<u>Amended Budget</u>
General Fund	\$ 50,370,036	\$ 3,564,495	\$ 53,934,531
Road Capital Fund	8,430,844	43,208	8,474,052
Parks Capital Fund	1,958,119	586,500	2,544,619
Buildings Capital Fund	132,800	392,600	525,400
Stormwater Fund	4,899,762	2,000,000	6,899,762

Section 3. The City Council hereby declares the City's practice of not charging utility fees to City Departments.

Section 4. This Resolution shall take effect immediately upon adoption.

Adopted by the City Council of West Jordan, Utah this 26<sup>th</sup> day of February, 2014.

\_\_\_\_\_  
KIM V. ROLFE  
Mayor

ATTEST:

MELANIE S. BRIGGS  
City Recorder

VOTING BY THE CITY COUNCIL:	"AYE"	"NAY"
Councilmember Haaga	_____	_____
Councilmember Hansen	_____	_____
Councilmember McConnehey	_____	_____
Councilmember Nichols	_____	_____
Councilmember Southworth	_____	_____
Councilmember Stoker	_____	_____
Mayor Kim V. Rolfe	_____	_____

## Category A - Current Year

- Transportation Master Plan Carry Forward - \$85,000
- HAWK Signal on Clernates Drive - \$43,208
- Emergency Management Program Grant - \$10,000
- State Homeland Security Program Grant - \$15,847
- Salt Lake County Hazmat Pass-thru Funds - \$68,756
  - From Fund Balance amount is \$8,756 -
- Additional (3) Snow Plows - \$12,433
- Detention Basin - \$2,000,000
- Parks, Trails and Open Space Outreach - \$30,000\*
- Lobbyist for Redwood Road Improvements - \$50,000\*\*
- Addition: 2013 SHSP Grant
  - Fire - \$8,944
  - Police - \$4,277
  
- Total - \$2,328,465
- Effect to General Fund Balance - \$2,229,397

## Category B – FY 2015 Supplemental Requests: Operating

- Fire Suppression System - \$16,000
- Defibrillators - \$118,728
- Ballistics Glass - \$32,000
- Anti-texting Program - \$8,000
- School Zone Flash Assemblies - \$12,000
- Concrete Repair Equipment- \$6,150
- Video Camera and Equipment - \$8,000
- Branding - \$8,650
- Cameras and Installation in Police Vehicles - \$47,402
  
- Total - \$256,930
- Effect to General Fund Balance - \$256,930

## Category C - FY 2015 Supplemental Requests: Capital

- Secondary Irrigation Pumps
  - Soccer Complex - \$175,000
  - Veteran's Memorial - \$175,000
- Culinary Back-up Connections - \$30,000
- Replacement of Irrigation Control Wires - \$35,000
- Shotcrete/Concrete for Irrigation Holding Pond at Veteran's Memorial - \$171,500
- Replace Chiller at City Hall - \$392,600
  
- Total - \$979,100
- Effect to General Fund Balance - \$979,100