

Subject: Budget Amendments

Reviewed By: City Manager: Dana L. Muscott; Deputy City Manager: Tony Reyes; Fiscal Services Director: George Martini; Chief Accountant: Angela Willsie

Prepared By: Andrea Szymanski, Sr Staff Accountant

PERTINENT FACTS:

During the annual budget process, each division/department manager is expected to project a budget for their respective departments. As part of this process, the division/department manager estimates the dollar amount of anticipated costs for many line items, including labor costs, operating costs, professional services, capital purchases and construction projects to be completed during the fiscal year.

However, as the year progresses, there are many factors that can affect revenues and expenditures and may require an adjustment to the line items within the budget. There are two budget amendments being recommended at this time.

The first budget amendment is to roll forward purchase orders and/or contracts from FY20 to FY21 for commitments that were made in FY20 yet incomplete 6/30/20. This amendment utilizes fund balance in the following funds.

General (101)	191,262
Major Streets (202)	150,953
Local Streets (203)	117,695
Public Impvmt (245)	148,205
Electric (582)	111,396
Sewer (590)	2,057,669
MERF (661)	159,003

This amendment has no impact on revenue, increases expenditures in the amount of \$2,936,183 and increases the use of fund balance in the amount of \$2,936,183.

The second budget amendment is in the Workers Compensation Fund (681) in the amount of \$51,153. This amendment utilizes Education and Training funds to pay for a City Safety Compliance Officer position. **This amendment has no impact on revenue, no impact on expenses and no impact on fund balance.**

The attached budget amendments have no impact on revenue, increase expenditures in the amount of \$2,936,183 and use fund balance in the amount of \$2,936,183 as detailed above.

LEGAL ISSUES:

These amendments are required to ensure compliance with the State Uniform Budgeting Act.

TIME SENSITIVITY:

Routine

BRIEFLY DESCRIBE THE NATURE OF THE TIME SENSITIVITY:

FINANCIAL CONSIDERATIONS:

The following funds will be amended to increase/(decrease) both revenues and expenditures in the amounts indicated:

	Revenue	Expenditures	Fund Balance Impact
General	\$ -	\$ 191,262	\$ 191,262
Major Streets	-	150,953	150,953
Local Streets	-	117,695	117,695
Public Impvmt	-	148,205	148,205
Electric	-	111,396	111,396
Sewer	-	2,057,669	2,057,669
MERF	-	159,003	159,003
Workers Comp	-	-	-

RECOMMENDED ACTION:

*City Manager recommending budget amendments in the amount of \$2,936,183 for the Fiscal Year 2020/2021 budget.

RECOMMENDATION: Approve.

ATTACHMENTS:

1. BA FY20 ROLL FORWARD SIGNED
2. BA Compliance Officer Signed