



Legislation Text

File #: 52699, Version: 1

Fiscal Note

The proposed resolution amends the 2018 Adopted Operating Budget in order to make technical adjustments within various agency budgets. In certain instances, the Adopted Operating Budget includes funding for expenditures centrally with the anticipation of transferring those funds to agency budgets throughout the year when actual spending patterns are known. This is the case for both sick leave escrow and carry forward encumbrances; the amounts proposed in the midyear appropriation adjustment are based on actual expenditures through the first half of 2018. All of the proposed adjustments through this resolution are net neutral within the General Fund and have no impact on the Expenditure Restraint Program.

Sick Leave Escrow

| SICK LEAVE ESCROW | | | |
|---------------------|-----------|-------------|--|
| Agency | Increase | Decrease | |
| Dir Appropriations | - | (2,000,000) | |
| Police | 950,000 | - | |
| Fire | 500,000 | - | |
| Streets | 250,000 | - | |
| IT | 150,000 | - | |
| Building Inspection | 150,000 | - | |
| | 2,000,000 | (2,000,000) | |

The 2018 Adopted Operating Budget includes \$2.0m for sick leave escrow payments made from the General Fund. Through the 2nd Quarter, \$2.0m has been paid out by General Fund agencies. The resolution recommends transferring funds only to those agencies where the sick leave escrow amount is contributing to a deficit in the agency's overall budget.

Carry Forward Encumbrances

| CARRYFORWARD ENCUMBRANCES | | | |
|---------------------------|--|----------|-----------|
| Agency | | Increase | Decrease |
| Direct Appropriations | | - | (386,000) |
| Dir Appropriations | | 27,000 | - |
| Attorney | | 68,000 | - |
| Clerk | | 3,000 | - |
| IT | | 15,500 | - |
| Police | | 38,000 | - |
| Engineering | | 2,000 | - |
| Library | | 7,500 | - |
| Parks | | 10,000 | - |
| Comm Dev | | 120,000 | - |
| Planning | | 95,000 | - |
| | | 386,000 | (386,000) |

The 2018 Adopted Operating Budget includes \$400,000 for encumbrances associated with contracts that span multiple years, the total amount carried forward from 2017 totals \$386,000. The balance of the budget for carry forward encumbrances (\$14,000) will be transferred to the Contingent Reserve.

Intra-Agency Transfers

The Fleet Division requires a transfer across major categories of spending. The resolution proposes transferring \$100,000 from perm wages and \$50,000 from purchased services to supplies. The increased supply budget is needed for increased diesel and fuel costs.

Monona Terrace requires an increase in budget authority for spending associated with the facility rental events that have occurred in 2018. The resolution proposes increasing Monona Terrace’s revenue budget by \$270,000 and subsequently increasing the supply budget by \$50,000 and purchased services budget by \$220,000.

Miscellaneous Adjustments

The Parks Division 2018 Adopted Capital Budget includes planning funding in the Park Land Improvement program for the early phases of design work for the Northeast Park. Due to the anticipated size and scope of the project expenditures for the Northeast Park will be tracked in a separate project; the proposed resolution transfers funding for planning to the standalone project.

Title

Amending the 2018 Adopted Operating Budget to transfer funds within agency budgets based on projected spending through the 2nd Quarter of 2018.

Body

WHEREAS, the 2018 Adopted Operating Budget includes \$2,000,000 within Direct Appropriation for sick leave escrow payments associated with payments made by the City for health insurance benefits upon the retirement of employees; and,

WHEREAS, the 2018 Adopted Operating Budget includes \$400,000 within Direct Appropriations for encumbrances that carried forward from 2017; and,

WHEREAS, these funds are budgeted centrally and expenditures are incurred within agency budgets, the resolution authorizes transferring appropriation to various agency budgets based on actual spending through the first half of 2018; and,

WHEREAS, the Parks Division 2018 Adopted Capital Budget includes \$12,000 in GO Borrowing and \$18,000 in Impact Fees for the North-East Park in the Park Land Improvements project (Munis project 17421); and,

WHEREAS, given the size of the proposed North-East Park, the project will be tracked as a separate projects; and,

WHEREAS, the Fleet Division requires an amendment to transfer appropriation across major spending categories; and,

WHEREAS, Monona Terrace has seen actual rental revenues that exceed the budgeted amount that have resulted in increased purchased service and supply expenditures;

NOW THEREFORE LET IT BE RESOLVED, that the Common Council amends the 2018 Adopted Operating Budget to transfer \$2,000,000 from Direct Appropriations to the following agency budgets for actual sick leave escrow payments made through the first half of 2018:

| | |
|-------------------------|---------------|
| Fire: | \$500,000 |
| Police: | \$950,000 |
| Streets: | \$250,000 |
| Information Technology: | \$150,000 |
| Building Inspection: | \$150,000 |
| Direct Appropriations: | (\$2,000,000) |

BE IT FURTHER RESOLVED, that the Common Council amends the 2018 Adopted Operating Budget to transfer \$386,000 from Direct Appropriations to the following agency budgets for encumbrances that were carried forward from 2017, and \$14,000 remaining as a balance of the appropriation for the carry forward encumbrances will be transferred to the Contingent Reserve:

| | |
|-------------------------|-------------|
| Direct Appropriations: | \$27,000 |
| Attorney: | \$68,000 |
| Clerk: | \$3,000 |
| Information Technology: | \$15,500 |
| Police: | \$38,000 |
| Engineering: | \$2,000 |
| Library: | \$7,500 |
| Parks: | \$10,000 |
| Community Development: | \$120,000 |
| Planning: | \$95,000 |
| Direct Appropriations: | (\$386,000) |

BE IT FURTHER RESOLVED, that the Common Council amends the 2018 Adopted Operating Budget to transfer \$100,000 from salaries and \$50,000 from purchased services to supplies within the Fleet Division budget to be used for fuel and diesel costs; and,

BE IT FURTHER RESOLVED, that the Common Council amends the 2018 Adopted Operating Budget to appropriate \$220,000 for purchased services and \$50,000 for supplies along with \$270,000 in facility rental income in the Monona Terrace budget based on projected activity for the remainder of 2018; and,

BE IT FURTHER RESOLVED, that the Common Council amends the Parks Division 2018 Adopted Capital Budget to create a new project, North-East Park Improvements (Munis project 17234) and transfer \$12,000 in GO Borrowing and \$18,000 in Impact Fees to this project from the Park Land Improvements project.