



Legislation Text

File #: 56911, Version: 2

Fiscal Note

The proposed resolution amends the 2019 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 2019. 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

Engineering:	\$105,000
Fire:	\$485,000
Mayor:	\$65,000
Parks:	\$125,000
Police:	\$1,475,000
Streets:	\$270,000
Direct Appropriations:	(\$2,525,000)

The 2019 Adopted Operating Budget includes \$2.9m for sick leave escrow payments made from the General Fund. Through the 2nd Quarter, \$2.03m 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

Building Inspection:	\$400
Civil Rights:	\$7,000
Economic Development:	\$200
Engineering:	\$600
Finance:	\$100
Fire:	\$23,000
Human Resources:	\$3,600
Library:	\$8,000
Planning:	\$59,000
Police:	\$17,000
Traffic Engineering:	\$100
Direct Appropriations:	(\$119,000)

The 2019 Adopted Operating Budget includes \$400,000 for encumbrances associated with contracts that span multiple years, the total amount carried forward from 2018 totals \$119,000. The balance of the budget for carry forward encumbrances (\$281,000) will be transferred to the Contingent Reserve.

Intra-Agency Transfers

The Assessor requires a transfer across major categories of spending. The resolution proposes transferring

\$30,000 from salaries to supplies and purchased services. The increased supplies and purchased services budget is for increased software costs, hardware to fully utilize recently purchased change detection software, and an independent study of current assessment practices.

The Parks Division requires a transfer across major categories of spending. The resolution proposes transferring \$13,200 from purchased services to salaries and benefits. The increased salaries budget is for hourly wages for the Mall Concourse flower planter program.

Title
Amending the 2019 Adopted Operating Budget to transfer funds within agency budgets based on projected spending through the 2nd Quarter of 2019.

Body
WHEREAS, the 2019 Adopted Operating Budget includes \$2,900,000 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 2019 Adopted Operating Budget includes \$400,000 within Direct Appropriations for encumbrances that carried forward from 2018; 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 2019; and,

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

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

NOW THEREFORE LET IT BE RESOLVED, that the Common Council amends the 2019 Adopted Operating Budget to transfer \$2,525,000 from Direct Appropriations to the following agency budgets for actual sick leave escrow payments made through the first half of 2019:

Engineering:	\$105,000
Fire:	\$485,000
Mayor:	\$65,000
Parks:	\$125,000
Police:	\$1,475,000
Streets:	\$270,000
Direct Appropriations:	(\$2,525,000)

BE IT FURTHER RESOLVED, that the Common Council amends the 2019 Adopted Operating Budget to transfer \$119,000 from Direct Appropriations to the following agency budgets for encumbrances that were carried forward from 2018, and \$281,000 remaining as a balance of the appropriation for the carry forward encumbrances will be transferred to the Contingent Reserve:

Building Inspection:	\$400
Civil Rights:	\$7,000
Economic Development:	\$200
Engineering:	\$600
Finance:	\$100

Fire:	\$23,000
Human Resources:	\$3,600
Library:	\$8,000
Planning:	\$59,000
Police:	\$17,000
Traffic Engineering:	\$100
Direct Appropriations:	(\$119,000)

BE IT FURTHER RESOLVED, that the Common Council amends the 2019 Adopted Operating Budget to transfer \$30,000 from salaries to supplies and purchased services within the Assessor for software, hardware, and consultant study costs; and,

BE IT FINALLY RESOLVED, that the Common Council amends the 2019 Adopted Operating Budget to transfer \$13,200 from purchased services to salaries and benefits within the Parks Division for hourly wages for the Mall Concourse flower planter program.