

**BUDGET AMENDMENT
NARRATIVE - ALL FUNDS
BA 1819-02**

REASON FOR BUDGET AMENDMENT

ALL FUNDS

A Transfer funding for COLA/Raises in FY 2018/19 from HR to affected departments

GENERAL FUND

B Correct amounts and purchase order carryover amount reflected incorrectly on budget amendment 1819-01

C Received Tree Planting Grant from MDC - record revenue/expenditure budget in FY 2018/19

D Transfer funding in Legal from Personnel to Operating and appropriate additional funding of \$70k in FY 2018/19

CAPITAL PROJECTS FUND

E Appropriate additional funding of \$1.05M for 174th Street Pedestrian Bridge project in FY 2018/2019 and \$400K for Golden Shores Utility Undergrounding project

STORMWATER OPERATIONS FUND

F Record purchase order carryovers from 09/30/2018 to 10/01/2018

BUDGET AMENDMENT GENERAL FUND

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
REVENUES							
C	001-0-3999-399900-00000	Prior Year Fund Balance	24,902,559.00	27,179,516.00		11,662.00	27,167,854.00
C	001-0-3370-337300-99009	CGOFA - MDC Tree Planting Grant	0.00	0.00	11,662.00		11,662.00
TOTAL GENERAL FUND REVENUE			61,902,084.00	64,179,041.00	11,662.00	11,662.00	64,179,041.00
EXPENDITURES							
A,B, C,D	001-0-0000-499040-00000	Fund Balance - Unassigned	6,266,035.00	8,542,992.00		208,071.00	8,334,921.00
C	001-5-5393-434041-99009	Contracted Svcs-R&M-Grounds/TreePlanting	0.00	0.00	3,040.00		3,040.00
A	001-2-5120-412000-00000	City Manager - Salaries - Regular	346,542.00	346,542.00	3,899.00		350,441.00
A	001-2-5120-421000-00000	City Manager - Benefits - FICA Payroll Taxes	22,667.00	22,667.00	298.00		22,965.00
A	001-2-5120-422000-00000	City Manager - Benefits - Retirement Contribution	67,880.00	67,880.00	748.00		68,628.00
A	001-2-5120-424000-00000	City Manager - Benefits - Workers Comp Insurance	569.00	569.00	6.00		575.00
A	001-2-5121-412000-00000	City Clerk - Salaries - Regular	189,506.00	189,506.00	1,375.00		190,881.00
A	001-2-5121-421000-00000	City Clerk - Benefits - FICA Payroll Taxes	14,625.00	14,625.00	105.00		14,730.00
A	001-2-5121-422000-00000	City Clerk - Benefits - Retirement Contribution	28,876.00	28,876.00	257.00		29,133.00
A	001-2-5121-424000-00000	City Clerk - Benefits - Workers Comp Insurance	283.00	283.00	2.00		285.00
A	001-2-5130-412000-00000	Finance - Salaries - Regular	599,776.00	599,776.00	2,425.00		602,201.00
A	001-2-5130-421000-00000	Finance - Benefits - FICA Payroll Taxes	46,374.00	46,374.00	186.00		46,560.00
A	001-2-5130-422000-00000	Finance - Benefits - Retirement Contribution	74,377.00	74,377.00	219.00		74,596.00
A	001-2-5130-424000-00000	Finance - Benefits - Workers Comp Insurance	910.00	910.00	4.00		914.00
A	001-2-5131-412000-00000	HR - Salaries - Regular	195,650.00	195,650.00	2,201.00		197,851.00
A	001-2-5131-415000-00000	HR - Salaries - Bonus/Merit Pay	650,000.00	440,756.00		142,767.00	297,989.00
A	001-2-5131-421000-00000	HR - Benefits - FICA Payroll Taxes	16,738.00	16,738.00	168.00		16,906.00
A	001-2-5131-422000-00000	HR - Benefits - Retirement Contribution	32,142.00	32,142.00	347.00		32,489.00
A	001-2-5131-424000-00000	HR - Benefits - Workers Comp Insurance	323.00	323.00	3.00		326.00
D	001-2-5140-412000-00000	Legal - Salaries - Regular	494,495.00	494,495.00		9,470.00	485,025.00
D	001-2-5140-413000-00000	Legal - Salaries - Temporary Staff	15,600.00	15,600.00		15,600.00	0.00
D	001-2-5140-421000-00000	Legal - Benefits - FICA Payroll Taxes	32,232.00	32,232.00		3,650.00	28,582.00
D	001-2-5140-422000-00000	Legal - Benefits - Retirement Contribution	66,931.00	66,931.00		44,148.00	22,783.00
D	001-2-5140-423000-00000	Legal - Health and Dental	90,936.00	90,936.00		50,560.00	40,376.00
D	001-2-5140-423001-00000	Legal - Benefits - Life, ADD & LTD	3,838.00	3,838.00		1,625.00	2,213.00
D	001-2-5140-424000-00000	Legal - Benefits - Workers Comp Insurance	698.00	698.00	62.00		760.00
D	001-2-5140-431000-00000	Contracted Svcs - Prof Svc - Consulting	0.00	0.00	85,000.00		85,000.00
D	001-2-5140-431011-00000	Contracted Svcs - Legal	60,000.00	60,000.00	110,000.00		170,000.00
A	001-2-5160-412000-00000	IT - Salaries - Regular	617,326.00	617,326.00	8,050.00		625,376.00
A	001-2-5160-421000-00000	IT - Benefits - FICA Payroll Taxes	47,321.00	47,321.00	616.00		47,937.00
A	001-2-5160-422000-00000	IT - Benefits - Retirement Contribution	56,115.00	56,115.00	628.00		56,743.00
A	001-2-5160-424000-00000	IT - Benefits - Workers Comp Insurance	941.00	941.00	12.00		953.00
A, B	001-3-5210-412000-00000	Police - Salaries - Regular	5,141,220.00	5,272,381.00	38,211.00		5,310,592.00
A, B	001-3-5210-421000-00000	Police - Benefits - FICA Payroll Taxes	432,731.00	441,774.00	3,914.00		445,688.00
A, B	001-3-5210-422000-00000	Police - Benefits - Retirement Contribution	1,344,583.00	1,273,124.00	113,098.00		1,386,222.00
A, B	001-3-5210-424000-00000	Police - Benefits - Workers Comp Insurance	136,501.00	111,138.00	29,482.00		140,620.00

**BUDGET AMENDMENT
GENERAL FUND**

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
A	001-3-5290-412000-00000	Ocean Resc - Salaries - Regular	1,257,021.00	1,257,021.00	15,893.00		1,272,914.00
A	001-3-5290-421000-00000	Ocean Resc - Benefits - FICA Payroll Taxes	102,606.00	102,606.00	1,216.00		103,822.00
A	001-3-5290-422000-00000	Ocean Resc - Benefits - Retirement Contribution	111,280.00	111,280.00	1,272.00		112,552.00
A	001-3-5290-424000-00000	Ocean Resc - Benefits - Workers Comp Insurance	40,040.00	40,040.00	475.00		40,515.00
A	001-4-5240-412000-00000	Code Enf - Salaries - Regular	406,993.00	406,993.00	3,075.00		410,068.00
A	001-4-5240-421000-00000	Code Enf - Benefits - FICA Payroll Taxes	31,326.00	31,326.00	235.00		31,561.00
A	001-4-5240-422000-00000	Code Enf - Benefits - Retirement Contribution	36,448.00	36,448.00	279.00		36,727.00
A	001-4-5240-424000-00000	Code Enf - Benefits - Workers Comp Insurance	2,833.00	2,833.00	10.00		2,843.00
A	001-4-5241-412000-00000	Planning & Zoning - Salaries - Regular	130,491.00	130,491.00	861.00		131,352.00
A	001-4-5241-421000-00000	Planning & Zoning - Benefits - FICA Payroll Taxes	10,988.00	10,988.00	66.00		11,054.00
A	001-4-5241-422000-00000	Planning & Zoning - Benefits - Retirement Contribution	23,204.00	23,204.00	207.00		23,411.00
A	001-4-5241-424000-00000	Planning & Zoning - Benefits - Workers Comp Insurance	212.00	212.00	1.00		213.00
A	001-4-5450-412000-00000	Parking Enf - Salaries - Regular	193,000.00	193,000.00	1,634.00		194,634.00
A	001-4-5450-421000-00000	Parking Enf - Benefits - FICA Payroll Taxes	15,023.00	15,023.00	125.00		15,148.00
A	001-4-5450-422000-00000	Parking Enf - Benefits - Retirement Contribution	16,424.00	16,424.00	135.00		16,559.00
A	001-4-5450-424000-00000	Parking Enf - Benefits - Workers Comp Insurance	2,845.00	2,845.00	24.00		2,869.00
A	001-5-5390-412000-00000	Public Works Admin - Salaries - Regular	363,988.00	363,988.00	3,982.00		367,970.00
A	001-5-5390-421000-00000	Public Works Admin - Benefits - FICA Payroll Taxes	26,850.00	26,850.00	305.00		27,155.00
A	001-5-5390-422000-00000	Public Works Admin - Benefits - Retirement Contribution	52,958.00	52,958.00	578.00		53,536.00
A	001-5-5390-424000-00000	Public Works Admin - Benefits - Workers Comp Insurance	9,077.00	9,077.00	99.00		9,176.00
A	001-5-5391-412000-00000	Facilities Maint - Salaries - Regular	116,393.00	116,393.00	984.00		117,377.00
A	001-5-5391-421000-00000	Facilities Maint - Benefits - FICA Payroll Taxes	9,543.00	9,543.00	75.00		9,618.00
A	001-5-5391-422000-00000	Facilities Maint - Benefits - Retirement Contribution	10,423.00	10,423.00	81.00		10,504.00
A	001-5-5391-424000-00000	Facilities Maint - Benefits - Workers Comp Insurance	3,717.00	3,717.00	29.00		3,746.00
A	001-5-5392-412000-00000	Fleet Maint - Salaries - Regular	127,386.00	127,386.00	1,221.00		128,607.00
A	001-5-5392-421000-00000	Fleet Maint - Benefits - FICA Payroll Taxes	9,936.00	9,936.00	93.00		10,029.00
A	001-5-5392-422000-00000	Fleet Maint - Benefits - Retirement Contribution	10,886.00	10,886.00	101.00		10,987.00
A	001-5-5392-424000-00000	Fleet Maint - Benefits - Workers Comp Insurance	1,885.00	1,885.00	26.00		1,911.00
B	001-5-5392-464100-00000	Fleet - Property-Furn & Equipment >\$1k	0.00	2,647.67	27.00		2,674.67
A	001-5-5393-412000-00000	Construction - Salaries - Regular	191,041.00	191,041.00	1,632.00		192,673.00
A	001-5-5393-421000-00000	Construction - Benefits - FICA Payroll Taxes	14,747.00	14,747.00	125.00		14,872.00
A	001-5-5393-422000-00000	Construction - Benefits - Retirement Contribution	16,094.00	16,094.00	135.00		16,229.00
A	001-5-5393-424000-00000	Construction - Benefits - Workers Comp Insurance	5,738.00	5,738.00	49.00		5,787.00
A	001-6-5720-412000-00000	Parks Maint - Salaries - Regular	960,026.00	960,026.00	7,827.00		967,853.00
A	001-6-5720-421000-00000	Parks Maint - Benefits - FICA Payroll Taxes	77,485.00	77,485.00	599.00		78,084.00
A	001-6-5720-422000-00000	Parks Maint - Benefits - Retirement Contribution	84,641.00	84,641.00	647.00		85,288.00
A	001-6-5720-424000-00000	Parks Maint - Benefits - Workers Comp Insurance	25,584.00	25,584.00	199.00		25,783.00
A	001-6-5720-412000-60000	Pelican Comm Park - Salaries - Regular	1,012,692.00	1,012,692.00	9,577.00		1,022,269.00
A	001-6-5720-421000-60000	Pelican Comm Park - Benefits - FICA Payroll Taxes	83,738.00	83,738.00	733.00		84,471.00
A	001-6-5720-422000-60000	Pelican Comm Park - Benefits - Retirement Contribution	86,124.00	86,124.00	762.00		86,886.00
A	001-6-5720-424000-60000	Pelican Comm Park - Benefits - Workers Comp Insurance	25,176.00	25,176.00	231.00		25,407.00
A	001-6-5721-412000-00000	Athletics - Salaries - Regular	361,924.00	361,924.00	4,102.00		366,026.00

**BUDGET AMENDMENT
GENERAL FUND**

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
A	001-6-5721-421000-00000	Athletics - Benefits - FICA Payroll Taxes	28,744.00	28,744.00	314.00		29,058.00
A	001-6-5721-422000-00000	Athletics - Benefits - Retirement Contribution	31,377.00	31,377.00	339.00		31,716.00
A	001-6-5721-424000-00000	Athletics - Benefits - Workers Comp Insurance	10,187.00	10,187.00	112.00		10,299.00
A	001-6-5722-412000-00000	Visitor Center - Salaries - Regular	63,726.00	63,726.00	429.00		64,155.00
A	001-6-5722-421000-00000	Visitor Center - Benefits - FICA Payroll Taxes	4,913.00	4,913.00	33.00		4,946.00
A	001-6-5722-422000-00000	Visitor Center - Benefits - Retirement Contribution	5,382.00	5,382.00	35.00		5,417.00
A	001-6-5722-424000-00000	Visitor Center - Benefits - Workers Comp Insurance	96.00	96.00	1.00		97.00
A	001-6-5730-412000-00000	CCS Admin - Salaries - Regular	718,206.00	718,206.00	8,891.00		727,097.00
A	001-6-5730-421000-00000	CCS Admin - Benefits - FICA Payroll Taxes	61,006.00	61,006.00	680.00		61,686.00
A	001-6-5730-422000-00000	CCS Admin - Benefits - Retirement Contribution	85,750.00	85,750.00	875.00		86,625.00
A	001-6-5730-424000-00000	CCS Admin - Benefits - Workers Comp Insurance	6,603.00	6,603.00	99.00		6,702.00
TOTAL GENERAL FUND EXPENDITURES			<u>61,902,084.00</u>	<u>64,179,041.00</u>	<u>475,891.00</u>	<u>475,891.00</u>	<u>64,179,041.00</u>

**BUDGET AMENDMENT
STREET CONSTRUCTION AND MAINTENANCE FUND**

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>REVENUES</u>							
	110-0-3999-399900-00000	Prior Year Fund Balance	1,329,958.00	1,185,360.00			1,185,360.00
		TOTAL STREET CONSTRUCTION AND MAINTENANCE FUND REVENUE	3,566,452.00	3,421,854.00	0.00	0.00	3,421,854.00
<u>EXPENDITURES</u>							
A	110-0-0000-499010-00000	Fund Balance - Restricted	1,387,041.00	1,007,774.83		6,010.00	1,001,764.83
A	110-5-5410-412000-00000	Streets Maint - Salaries - Regular	162,521.00	162,521.00	1,421.00		163,942.00
A	110-5-5410-421000-00000	Streets Maint - Benefits - FICA Payroll Taxes	13,249.00	13,249.00	109.00		13,358.00
A	110-5-5410-422000-00000	Streets Maint - Benefits - Retirement Contribution	14,457.00	14,457.00	117.00		14,574.00
A	110-5-5410-424000-00000	Streets Maint - Benefits - Workers Comp Insurance	9,477.00	9,477.00	78.00		9,555.00
A	110-6-5440-412000-00000	Transportation - Salaries - Regular	298,342.00	298,342.00	3,606.00		301,948.00
A	110-6-5440-421000-00000	Transportation - Benefits - FICA Payroll Taxes	24,453.00	24,453.00	276.00		24,729.00
A	110-6-5440-422000-00000	Transportation - Benefits - Retirement Contribution	26,069.00	26,069.00	287.00		26,356.00
A	110-6-5440-424000-00000	Transportation - Benefits - Workers Comp Insurance	9,598.00	9,598.00	116.00		9,714.00
		TOTAL STREET CONSTRUCTION AND MAINTENANCE FUND EXPENDITURES	3,566,452.00	3,421,854.00	6,010.00	6,010.00	3,421,854.00

BUDGET AMENDMENT BUILDING FUND

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>REVENUES</u>							
	140-0-3999-399900-00000	Prior Year Fund Balance	5,482,078.00	5,860,567.00	0.00		5,860,567.00
		TOTAL BUILDING FUND REVENUE	<u>8,094,578.00</u>	<u>8,473,067.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,473,067.00</u>
<u>EXPENDITURES</u>							
A	140-0-0000-499010-00000	Fund Balance - Restricted	4,541,847.00	4,917,336.00	0.00	23,339.00	4,893,997.00
A	140-4-5150-412000-00000	Building - Salaries - Regular	1,745,351.00	1,745,351.00	19,801.00		1,765,152.00
A	140-4-5150-421000-00000	Building - Benefits - FICA Payroll Taxes	135,012.00	135,012.00	1,515.00		136,527.00
A	140-4-5150-422000-00000	Building - Benefits - Retirement Contribution	169,420.00	169,420.00	1,821.00	0.00	171,241.00
A	140-4-5150-424000-00000	Building - Benefits - Workers Comp Insurance	18,019.00	18,019.00	202.00	0.00	18,221.00
		TOTAL BUILDING FUND EXPENDITURES	<u>8,094,578.00</u>	<u>8,473,067.00</u>	<u>23,339.00</u>	<u>23,339.00</u>	<u>8,473,067.00</u>

BUDGET AMENDMENT CAPITAL PROJECTS FUND

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>REVENUES</u>							
	300-0-3999-399900-00000	Prior Year Fund Balance	21,836,710.00	27,570,007.00			27,570,007.00
		TOTAL CAPITAL PROJECTS FUND REVENUE	24,928,710.00	30,662,007.00	0.00	0.00	30,662,007.00
<u>EXPENDITURES</u>							
E	300-0-0000-499040-00000	Fund Balance - Unassigned	5,699,689.00	6,044,280.35		1,450,000.00	4,594,280.35
E	300-5-5410-465000-20003	Property-OthFA-Infr-Golden Shores Utility & DrainRp	400,000.00	600,000.00	400,000.00		1,000,000.00
E	300-5-5410-465000-80006	Property-OthFA-PedBridge Coll@174th St	200,000.00	545,000.00	1,050,000.00		1,595,000.00
		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	24,928,710.00	30,662,007.00	1,450,000.00	1,450,000.00	30,662,007.00

**BUDGET AMENDMENT
STORMWATER OPERATIONS FUND**

REASON	ACCT. NUMBER	ACCT. NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
<u>REVENUES</u>							
	400-0-3999-399900-00000	Prior Year Fund Balance	22,964.00	22,964.00			22,964.00
TOTAL STORMWATER OPERATIONS FUND REVENUE			1,113,964.00	1,113,964.00	0.00	0.00	1,113,964.00
<u>EXPENDITURES</u>							
A, F	400-0-0000-499090-00000	Fund Balance - Proprietary Net Assets	21,598.00	21,598.00		12,280.01	9,317.99
A	400-5-5380-412000-00000	Stormwater Ops - Salaries - Regular	114,881.00	114,881.00	1,292.00		116,173.00
A	400-5-5380-421000-00000	Stormwater Ops - Benefits - FICA Payroll Taxes	8,943.00	8,943.00	99.00		9,042.00
A	400-5-5380-422000-00000	Stormwater Ops - Benefits - Retirement Contribution	9,711.00	9,711.00	107.00		9,818.00
A	400-5-5380-424000-00000	Stormwater Ops - Benefits - Workers Comp Insurance	1,774.00	1,774.00	20.00		1,794.00
F	400-5-5380-434003-00000	Contracted Svcs - Other - Strmwtr Comp	15,000.00	15,000.00	6,750.00		21,750.00
F	400-5-5380-464100-00000	Property - Furn & Equipment>\$1k	0.00	0.00	4,012.01		4,012.01
TOTAL STORMWATER OPERATIONS FUND EXPENDITURES			1,113,964.00	1,113,964.00	12,280.01	12,280.01	1,113,964.00