

CITY COUNCIL MEETING STAFF REPORT

MEETING DATE

June 11, 2024

PREPARED BY

Maryn Nelson Administrative Services Director

ITEM TYPE

Legislative

ATTACHMENTS

Resolution 24-15: Fiscal Year 2024 Budget Amendments

Spreadsheet Detailing Amendments

PRIOR DISCUSSION DATES

November 28,2023

AGENDA ITEM

Resolution 24-15: Fiscal Year 2024 Budget Amendments #2

PURPOSE

Amend Fiscal Year 2023-2024 City Budget

RECOMMENDATION

Staff recommends approval.

BACKGROUND

The current budget was adopted on June 13, 2023. Since the adoption of the budget, additional items have come before the council that were not included in the original budget. These amendments address these unforeseen expenditures.

The City Hall Remodel started in FY 2023 has a remaining portion of the project being re-budgeted.

The expenditures for the Public Works Director were moved from the Community Services' budget to the Street's budget with amendments in November. Some of these had errors, which are being corrected.

There are two budget amendment with only one lines – the numbers were transposed in the original General Fund budget between General Fund Revenue and Expenses, so this amendment will lower revenues to balance.

Recreation Fund balance increase is because the Gravel Pit revenues have decreased.

The Heater and heater repair are new expenditures.

The Equipment repairs and utilities are expenditure increases.

The vehicle lines are expenditure increases

Professional and Technical Subdivision and Engineer are expenditure increases.

ANALYSIS

Continued on next page



45-43-730	Admn-Imp. Other than Bldg	10,000	City Hall Remodel
45-39-500	Fund Bal. to be Approp.	10,000	City Hall Remodel
20-34-763	Summer camps revenue	3,000	Summer camps new GL acct
20-71-493	Summer camps expenses	3,000	Summer camps new GL acct
10-36-100	Interest Earnings	(9,000)	Numbers were transposed between General Fund Revenue and Expenses, lowering Revenues by \$9,000 to balance
20-39-900	Fund Balance to Be Approp.	30,000	Gravel Pit Revenue decreased
45-60-740	Street-Equipment	222,000	Wheel Loader
45-39-370	Bond Proceeds	222,000	Wheel Loader
21-40-760	Transfer to Sewer Fund	207,000	LBA payment #1
21-39-900	Contribution from Fund Balance	207,000	LBA payment #1
52-40-690	Projects	207,000	LBA payment #1
52-38-820	Transfer from Sewer Impact	207,000	LBA payment #1
10-42-110	Employee Salaries	6,000	PT court clerk salary 7/1/23-1/5/24
10-43-120	Part Time Salaries	(6,000)	PT court clerk salary 7/1/23-1/5/24
10-42-550	Banking Charges	1,500	Increase of fines issued and paid to court
10-35-100	Fines	1,500	Increase of fines issued and paid to court
10-43-610	Miscellaneous	5,000	CRA Project
10-39-900	Fund Bal. to be Approp.	5,000	CRA Project



10-60-260	Buildings & Grounds - Shop	15,000	Heater Repair and install for Shop
10-39-900	Fund Bal. to be Approp.	15,000	Heater Repair and install for Shop
10-60-250	Equipment Supplies and Maint	18,500	Unanticipated equipment repairs (plows, dumptruck, tractor)
10-39-900	Fund Bal. to be Approp.	18,500	Unanticipated equipment repairs (plows, dumptruck, tractor)
10-70-270	Utilities	10,000	Increased Utility usage and rates in parks - power and water
10-39-900	Fund Bal. to be Approp.	10,000	Increased Utility usage and rates in parks - power and water
51-40-255	Vehicle Lease	20,000	dump truck lease payment increase approved 1/23/2024
51-39-900	Fund Bal. to be Approp.	20,000	dump truck lease payment increase approved 1/23/2024
10-70-255	Vehicle Lease	20,000	PW parks truck lease payments
10-39-900	Fund Bal. to be Approp.	20,000	PW parks truck lease payments
10-43-110	Employee Salaries	40,000	Finance Director Retirement
10-39-900	Fund Bal. to be Approp.	40,000	Finance Director Retirement
10-60-132	WC	(4,000)	Public Works Director
10-58-132	WC	4,000	Public Works Director
10-58-133	WC	(4,000)	Public Works Director
10-60-133	WC	4,000	Public Works Director
10-58-280	Telephone	2,300	Public Works Director
10-60-280	Telephone	(2,300)	Public Works Director



10-58-280	Telephone	200	Public Works Director	
10-60-280	Telephone	3,000	Public Works Director	
10-39-900	Fund Bal. to be Approp.	3,200	Public Works Director	
10-58-210	Books/Subscriptions/Memberships	1,000	Public Works Director	
10-60-210	Books/Subscriptions/Memberships	(1,000)	Public Works Director	
	Professional and Tech Subdivision			
10-58-319	Reviews	60,000	Increase in Subdivision review	
10-34-105	Subdivision Review Fee	60,000	Increase in Subdivision review	
			Increase in projects (State Code compliance, drinking water	
10-58-312	Professional and Tech Engineer	30,000	compliance, Weber Basin Aqueduct)	
10-39-900	Fund Bal. to be Approp.	30,000	Increase in projects (State Code compliance, drinking water compliance, Weber Basin Aqueduct)	

Resolution 24-15 Exhibit 1 Amended

Proposed Amendments

45-43-730 45-39-500	Admn-Imp. Other than Bldg Fund Bal. to be Approp.		City Hall Remodel City Hall Remodel	Not completed in 2023 Not completed in 2023	
20-34-763 20-71-493	Summer camps revenue Summer camps expenses		Summer camps new GL acct	New Program New Program	
10-36-100	Interest Earnings	(9,000)	Numbers were transposed betwe	een General Fund Revenue and Expenses, lowering Rev	enues by \$9,000 to balance
20-39-900	Fund Balance to Be Approp.	30,000	Gravel Pit Revenue decreased		
45-60-740	Street-Equipment	222,000	Wheel Loader	Reimbursed by LBA	
45-39-370	Bond Proceeds	222,000	Wheel Loader	Reimbursed by LBA	
21-40-760 21-39-900	Transfer to Sewer Fund Contribution from Fund Balance		LBA payment #1 LBA payment #1		
52-40-690 52-38-820	Projects Transfer from Sewer Impact		LBA payment #1 LBA payment #1		
10-42-110 10-43-120	Employee Salaries Part Time Salaries		PT court clerk salary 7/1/23-1/5/2 PT court clerk salary 7/1/23-1/5/2		
10-42-550 10-35-100	Banking Charges Fines		Increase of fines issued and paid t		
10-43-610 10-39-900	Miscellaneous Fund Bal. to be Approp.		CRA Project CRA Project	Reimbursable 11/2025 Reimbursable 11/2025	
10-60-260 10-39-900	Buildings & Grounds - Shop Fund Bal. to be Approp.		Heater Repair and install for Shop Heater Repair and install for Shop		
10-60-250 10-39-900	Equipment Supplies and Maint Fund Bal. to be Approp.		Unanticipated equipment repairs Unanticipated equipment repairs		
10-70-270 10-39-900	Utilities Fund Bal. to be Approp.		Increased Utility usage and rates Increased Utility usage and rates		
51-40-255 51-39-900	Vehicle Lease Fund Bal. to be Approp.		dump truck lease payment increa dump truck lease payment increa		
10-70-255 10-39-900	Vehicle Lease Fund Bal. to be Approp.		PW parks truck lease payments PW parks truck lease payments		
10-43-110 10-39-900	Employee Salaries Fund Bal. to be Approp.		Finance Director Retirement Finance Director Retirement		
10-60-132 10-58-132	wc wc		Public Works Director Public Works Director	Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department	incorrect GL account noted in November amendments incorrect GL account noted in November amendments
10-58-133 10-60-133	wc wc		Public Works Director Public Works Director	Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department	incorrect GL account noted in November amendments incorrect GL account noted in November amendments
10-58-280 10-60-280	Telephone Telephone		Public Works Director Public Works Director	Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department	Incorrect amount used in November Amendments Incorrect amount used in November Amendments
10-58-280 10-60-280 10-39-900	Telephone Telephone Fund Bal. to be Approp.	3,000	Public Works Director Public Works Director Public Works Director	Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department	Incorrect amount used in November Amendments Incorrect amount used in November Amendments Incorrect amount used in November Amendments
10-58-210 10-60-210	Books/Subscriptions/Memberships Books/Subscriptions/Memberships		Public Works Director Public Works Director	Transfer from Comm. Svs to Streets Department Transfer from Comm. Svs to Streets Department	Should not have been moved in November Should not have been moved in November
10-58-319 10-34-105	Professional and Tech Subdivision Rev Subdivision Review Fee		Increase in Subdivision review Increase in Subdivision review		
10-58-312 10-39-900	Professional and Tech Engineer Fund Bal. to be Approp.			ompliance, drinking water compliance, Weber Basin A ompliance, drinking water compliance, Weber Basin Ad	