



Amendment to FY2022-23 Budget Message

Introduction

At the March 22, 2022, City Council Meeting, the Council directed staff to present a balanced FY22-23 Budget presuming a delay in possible implementation of a City Services Charge along with increases to franchise fees on public utilities (wastewater, water, electricity) and the Payment in Lieu of Tax (PILOT) on the electric utility. An initial staff proposal included an increase on the wastewater franchise (from 5% to 10%), a new franchise on the water utility (10%) and an increase in the PILOT (from 3% to 10% on two industrial customers and 6% to 10% on all other customers). These changes would have netted just over \$3.5 million to the General Fund and were assumed when the initial budget was created.

Subsequently, the City Council took action to equalize the PILOT to 6% for all customers and increase the wastewater franchise fee to 6%. In addition, to avoid significant budget reductions, the Council authorized the use of \$1.8 million in unallocated ARPA funds to avoid reductions in current levels of service. These actions and a number of other changed conditions were considered by staff in preparing FY23 Proposed Budget Updates (attached) which includes the annotated appropriations changes across all funds. This addition to the Budget Message will present narrative descriptions of the more significant changes.

Budget Changes

Reductions in capital expenses impacting the General Fund were substantial, including technology, facility and fleet expenses. Water expenses were reduced due to the franchise fee not being implemented (the City does not currently pay for water use). Several service enhancements (called add packages) that would require discretionary General Fund resources were removed, including a Human Resources analyst, increasing park maintenance to base level, Summer Fun and MacPac facilities continuity and expanded hours for the library. Earlier this year, the City Council authorized six (6) new Firefighter/Paramedic positions funded by higher State reimbursement on EMS calls and other additional ambulance revenue. Due to an inability to fill the positions, the certification requirements and cost of the positions

were reduced. Anticipated revenue from the nationwide Opioid settlement case was added to the updated proposed budget. Much like the City's approach with ARPA funds last year, the revenue was placed in Fund 05 and a spending plan will be crafted after the beginning of the fiscal year, likely with Budget Committee guidance. Recently, the City Council enacted a construction excise tax to support affordable housing development and those new funds, along with other existing resources that support affordable housing efforts, were placed into a new fund.

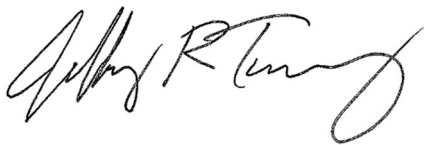
Summary

The city staff wants to thank the City Council and Budget Committee for their collective patience as we all do our best to navigate what has been a budget season filled with more changes than are typical. We trust that you will again be able to provide sound guidance and direction as you review, possibly amend and ultimately approve a budget for subsequent adoption by the City Council for FY22-23.

The best way to escape from a problem is to solve it.

~Brendan Francis

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jeffrey R. Towery". The signature is fluid and cursive, with the first name "Jeffrey" and last name "Towery" clearly distinguishable.

Jeffrey R. Towery

Budget Officer

City of McMinnville

FY2020-23 Proposed Budget Update 5.13.2022

This data incorporates new YCOM information not included in previous published update.

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal	
General Fund				
Administration	2,266,509	(440,149)	1,826,360	1, 2, 3, 4
Finance	983,629	(2,160)	981,469	1
Engineering	1,238,639	(49,488)	1,189,151	1, 2
Planning	3,152,831	(13,803)	3,139,028	1, 2
Police	10,415,538	(261,451)	10,154,087	1, 2
Muni Court	634,535	(2,470)	632,065	1
Fire	11,148,411	(318,241)	10,830,170	1, 2, 5
Park+Rec	3,015,800	(263,632)	2,752,168	1, 2, 4
Park Maint	1,837,611	(340,967)	1,496,644	1, 2, 4
Library	2,653,024	(158,366)	2,494,658	1, 2, 4
Unemployment	14,999	0	14,999	
Debt	583,070	0	583,070	
Transfers	1,478,319	(116,600)	1,361,719	14
Contingency	1,000,000	0	1,000,000	
General Fund Total	40,422,915	(1,967,327)	38,455,588	
Grant and Special Assessment Fund				
Program	5,260,000	(2,800,000)	2,460,000	6, 7
Transfers	9,470	0	9,470	
Contingency	0	0	0	
Special Assessment Total	5,269,470	(2,800,000)	2,469,470	
Transient Lodging Fund				
Program	1,154,267	0	1,154,267	
Transfers	525,933	0	525,933	
Transient Lodging Fund Total	1,680,200	0	1,680,200	
Affordable Housing Fund				
Program	0	3,920,000	3,920,000	6
Transfers	0	180,000	180,000	8
Affordable Housing Fund Total	0	4,100,000	4,100,000	

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
Telecommunications Fund			
Program	252,200	0	252,200
Contingency	1,500	0	1,500
Telecommunications Fund Total	253,700	0	253,700
Emergency Communications Fund			
Program	863,469	(139,973)	723,496 ^{14, 15}
Debt	37,172	0	37,172
Transfers	1,718	0	1,718
Contingency	45,000	0	45,000
Emergency Comms Fund Total	947,359	(139,973)	807,386
Street Fund			
Program	2,512,915	(2,007)	2,510,908 ¹
Transfers	729,520	(5,310)	724,210 ^{9, 10}
Contingency	500,000	0	500,000
Street Fund Total	3,742,435	(7,317)	3,735,118
Airport Maintenance Fund			
Program	698,800	0	698,800
Transfers	103,972	(698)	103,274 ¹⁰
Contingency	300,000	0	300,000
Airport Maintenance Fund Total	1,102,772	(698)	1,102,074
Transportation Fund			
Program	1,142,300	0	1,142,300
Debt	201,249	0	201,249
Transfers	120,949	(730)	120,219 ¹⁰
Contingency	500,000	0	500,000
Transportation Fund Total	1,964,498	(730)	1,963,768
Park Development Fund			
Program	240,800	0	240,800
Transfers	58,460	0	58,460
Contingency	500,000	0	500,000
Park Development Fund Total	799,260	0	799,260

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal	
Debt Service Fund				
Debt	3,002,150	0	3,002,150	
Debt Service Total	3,002,150	0	3,002,150	
Building Fund				
Program	794,174	(9,430)	784,744	^{1, 2}
Transfers	38,452	(1,387)	37,065	⁹
Contingency	200,000	0	200,000	
Building Fund Total	1,032,626	(10,817)	1,021,809	
Wastewater Services Fund				
Program	5,608,888	(440,484)	5,168,404	^{1, 11}
Transfers	6,661,108	(10,020)	6,651,088	^{9, 10}
Contingency	900,000	0	900,000	
WW Services Fund Total	13,169,996	(450,504)	12,719,492	
Wastewater Capital Fund				
Program	8,257,000	0	8,257,000	
Transfers	903,278	(674,040)	229,238	^{10, 12}
Contingency	1,500,000	0	1,500,000	
Wastewater Capital Fund Total	10,660,278	(674,040)	9,986,238	
Information Services Fund				
Program	1,699,278	(182,000)	1,517,278	¹
Contingency	75,000	0	75,000	
Information Services Fund Total	1,774,278	(182,000)	1,592,278	
Insurance Services Fund				
Program	1,422,630	0	1,422,630	
Transfers	238,242	(3,467)	234,775	⁹
Contingency	150,000	0	150,000	
Insurance Services Total	1,810,872	(3,467)	1,807,405	

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
Total City of McMinnville¹³			
Program	67,268,247	(1,504,621)	65,763,626
Debt	3,823,641	0	3,823,641
Transfers	10,869,421	(632,252)	10,237,169
Special Payments	0	0	0
Contingency	5,671,500	0	5,671,500
City of McMinnville	87,632,809	(2,136,873)	85,495,936

Unappropriated Ending Fund Balance¹³

General Fund	3,563,253	193,675	3,756,928
Wastewater Services + Capital	36,075,578	1,124,544	37,200,122
Transportation Fund	2,451,861	730	2,452,591
Debt Service Fund	383,848	0	383,848
Building Fund	1,218,897	10,817	1,229,714
Internal Service Funds	314,192	(2,000)	312,192
Street Fund	1,416,494	7,317	1,423,811
Park Development Fund	1,548,781	0	1,548,781
Grant and Assessment Fund	2,366,853	(859,804)	1,507,049
Other Funds	232,726	24,071	256,797
Total City of McMinnville Budget	137,205,292	(1,637,523)	135,567,769

¹ Technology capital expense reduction

² Capital expense and facilities maintenance reduction

³ Water expense removed as no water franchise fee in updated proposed budget

⁴ Core services add package removed (HR analyst, park maintenance to base level, Summer Fun and MacPac facilities continuity, library expanded hours)

⁵ Savings due to lower ambulance staff certification level

⁶ Move housing related projects to new Affordable Housing Fund

⁷ Add opioid settlement programming

⁸ Affordable Housing Construction Excise Tax includes revenue for General Fund

⁹ Lower transfer out due to removal of HR support person

¹⁰ Lower transfer out due to reduced engineering costs given no capital replacement

¹¹ Lower franchise fee due to increasing wastewater fee to 6%, not 10%

¹² No interfund lending to General Fund

¹³ Net impact of updates on outlay categories and FY23's year end fund balances

¹⁴ Lower YCOM transfer expense needed

¹⁵ Correct transfer error

City of McMinnville
FY2022-23 Proposed Budget Update Line Item Detail

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 01 - General					
REVENUE					
<u>Beginning Fund Balance</u>					
4001-01	Designated Begin FB-General Fd Grants	0	1,000,000	1,000,000	ARPA from FY22 for general operating
<u>01-01-003 City Hall & City Property</u>					
4546	American Rescue Plan	0	15,000	15,000	DEI is ARPA funded
<u>01-15-079 Ambulance</u>					
5700	Transport Fees	3,375,000	161,000	3,536,000	Updated estimate
<u>01-99 Non-departmental Licenses and Permits</u>					
4205-04	Franchise Fees McMinnville Water & Light-Water	805,000	(805,000)	0	No water franchise fee
4205-05	Franchise Fees McMinnville Water & Light	4,281,000	(1,995,000)	2,286,000	Phased Pilot to 6%, not 10%
4205-30	Franchise Fees McMinnville Wastewater Services	1,078,000	(434,000)	644,000	Wastewater fee 6%, not 10%
<u>01-99 Non-departmental Intergovernmental Revenue</u>					
4546	American Rescue Plan	0	800,000	800,000	ARPA balance for general operating
<u>01-99 Non-departmental Transfers In</u>					
6900-08	Transfers In Affordable Housing	0	180,000	180,000	Aff. Housing Construction Excise Tax for general operating
6900-20	Transfers In Street	342,826	(5,310)	337,516	Lower transfers no HR Analyst, lower engineering with no capital replacements
6900-25	Transfers In Airport	103,972	(698)	103,274	Lower engineering transfer with no capital replacements
6900-45	Transfers In Transportation	120,949	(730)	120,219	Lower engineering transfer with no capital replacements
6900-70	Transfers In Building	26,758	(1,387)	25,371	Lower transfers no HR Analyst
6900-75	Transfers In Wastewater Services	446,247	(10,020)	436,227	Lower transfers no HR Analyst, lower engineering with no capital replacements
6900-77	Transfers In Wastewater Capital	230,978	(1,740)	229,238	Lower engineering transfer with no capital replacements
6900-85	Transfers In Insurance Services	212,351	(3,467)	208,884	Lower transfers no HR Analyst
6901-77	Transfers In - Interfund Debt Wastewater Capital	672,300	(672,300)	0	No capital replacements funded by interfund debt
General Fund Revenue Total Change			(1,773,652)		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 01 - General					
EXPENSE					
01-01-002 City Manager's Office					
8750	Capital Outlay Computer Charges	1,080	(1,080)	0	No tech capital investments
01-01-003 City Hall & City Property					
7600-04	Utilities Water	220,000	(220,000)	0	No water franchise fee
7720-08	Repairs & Maintenance Building Repairs	44,000	(34,000)	10,000	Remove capital investments and facilities maintenance
7720-34	Repairs & Maintenance Parking Structure & Lots	61,020	(40,000)	21,020	
7740-05	Rental Property Repair & Maint Building	17,280	(15,500)	1,780	
7750	Professional Services	7,500	(7,500)	0	
8800	Building Improvements	47,000	(47,000)	0	
01-01-005 Mayor and City Council					
8750	Capital Outlay Computer Charges	3,860	(3,860)	0	No tech capital investments
01-01-008 Legal					
8750	Capital Outlay Computer Charges	926	(926)	0	No tech capital investments
01-01-012 Human Resources					
7000-05	Salaries & Wages Regular Full Time	192,366	(40,260)	152,106	No HR Analyst (Q3 original hire estimate)
7300-05	Fringe Benefits FICA - Social Security	11,928	(2,436)	9,492	
7300-06	Fringe Benefits FICA - Medicare	2,859	(584)	2,275	
7300-15	Fringe Benefits PERS - OPSRP - IAP	56,423	(11,696)	44,727	
7300-20	Fringe Benefits Medical Insurance	50,366	(11,196)	39,170	
7300-22	Fringe Benefits VEBA Plan	6,500	(3,000)	3,500	
7300-25	Fringe Benefits Life Insurance	150	(30)	120	
7300-30	Fringe Benefits Long Term Disability	332	(96)	236	
7300-35	Fringe Benefits Workers' Compensation Insurance	237	(48)	189	
7300-37	Fringe Benefits Workers' Benefit Fund	84	(11)	73	
8750	Capital Outlay Computer Charges	926	(926)	0	No tech capital investments
01-03-013 Finance					
8750	Capital Outlay Computer Charges	2,160	(2,160)	0	No tech capital investments
01-05 Engineering					
7720-08	Repairs & Maintenance Building Repairs	13,300	(11,400)	1,900	No HVAC replacement in CDC Building
8750	Capital Outlay Computer Charges	3,088	(3,088)	0	No tech capital investments
8850	Vehicles	35,000	(35,000)	0	No vehicle replacement
01-07-001 Planning - Administration					
7720-08	Repairs & Maintenance Building Repairs	12,950	(11,100)	1,850	No HVAC replacement in CDC Building
8750	Capital Outlay Computer Charges	386	(386)	0	No tech capital investments
01-07-025 Planning - Current					
8750	Capital Outlay Computer Charges	1,081	(1,081)	0	No tech capital investments
01-07-028 Planning - Long Range					
8750	Capital Outlay Computer Charges	618	(618)	0	No tech capital investments
01-07-031 Planning - Code Compliance					
8750	Capital Outlay Computer Charges	618	(618)	0	No tech capital investments
01-11-040-589 Police - Chief's Office IS					
8750	Capital Outlay Computer Charges	19,451	(19,451)	0	No tech capital investments
8750-20	Capital Outlay Computer Charges Police	70,000	(70,000)	0	
01-11-043-553 Police - Field Operations - Patrol					
8850	Vehicles	126,000	(126,000)	0	No vehicle replacements
01-11-046-568 Police - Investigations					
8850	Vehicles	46,000	(46,000)	0	No vehicle replacements

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 01 - General					
EXPENSE					
<u>01-13-060 Municipal Court</u>					
8750	Capital Outlay Computer Charges	2,470	(2,470)	0	No tech capital investments
<u>01-15-070 Fire - Fire Admin and Operations</u>					
7000-05	Salaries & Wages Regular Full Time	1,620,634	(28,723)	1,591,911	
7300-05	Fringe Benefits FICA - Social Security	114,345	(1,737)	112,608	Savings due to lower ambulance staff certification level
7300-06	Fringe Benefits FICA - Medicare	27,502	(415)	27,087	
7300-15	Fringe Benefits PERS - OPSRP - IAP	609,056	(9,593)	599,463	
7300-20	Fringe Benefits Medical Insurance	320,816	3,176	323,992	In last few months have actual hires who have less expensive health insurance elections than family assumption for employees to be hired
7300-22	Fringe Benefits VEBA Plan	64,800	700	65,500	
7300-30	Fringe Benefits Long Term Disability	3,114	182	3,296	
7300-35	Fringe Benefits Workers' Compensation Insurance	67,891	(1,124)	66,767	Savings due to lower ambulance staff certification level
8750	Capital Outlay Computer Charges	10,189	(10,189)	0	No tech capital investments
8800	Building Improvements	20,000	(20,000)	0	No facility maintenance investments
8850	Vehicles	55,000	(55,000)	0	No vehicle replacements
<u>01-15-079 Fire - Ambulance Operations</u>					
7000-05	Salaries & Wages Regular Full Time	2,475,495	(53,345)	2,422,150	
7300-05	Fringe Benefits FICA - Social Security	173,427	(3,230)	170,197	Savings due to lower ambulance staff certification level
7300-06	Fringe Benefits FICA - Medicare	41,595	(776)	40,819	
7300-15	Fringe Benefits PERS - OPSRP - IAP	948,886	(17,818)	931,068	
7300-20	Fringe Benefits Medical Insurance	509,240	5,892	515,132	In last few months have actual hires who have less expensive health insurance elections than family assumption for employees to be hired
7300-22	Fringe Benefits VEBA Plan	104,700	1,300	106,000	
7300-30	Fringe Benefits Long Term Disability	4,607	341	4,948	
7300-35	Fringe Benefits Workers' Compensation Insurance	109,603	(2,089)	107,514	Savings due to lower ambulance staff certification level
8710	Equipment	95,000	(95,000)	0	No capital replacements (though refurbished ambulance stayed in)
8750	Capital Outlay Computer Charges	6,793	(6,793)	0	
8750-95	Capital Outlay Computer Charges Ambulance	24,000	(24,000)	0	No tech capital investments
<u>01-17-001 Park and Recreation - Administration</u>					
7750	Professional Services	135,000	(110,000)	25,000	No MacPac facilities continuity work
8750	Capital Outlay Computer Charges	309	(309)	0	No tech capital investments
<u>01-17-087-501 Park and Recreation - Aquatic Center - Administration</u>					
8710	Equipment	10,000	(10,000)	0	No capital investment
8750	Capital Outlay Computer Charges	1,544	(1,544)	0	No tech capital investments
<u>01-17-090-501 Park and Recreation - Community Center - Administration</u>					
8710	Equipment	35,000	(35,000)	0	No capital investment
8750	Capital Outlay Computer Charges	1,544	(1,544)	0	No tech capital investments
<u>01-17-090-635 Park and Recreation - Community Center - Classes and Programs</u>					
8130	Recreation Program Expenses	40,000	(15,000)	25,000	No Summer Fun reduce barriers activities
<u>01-17-096-501 Park and Recreation - Recreational Sports - Administration</u>					
8750	Capital Outlay Computer Charges	309	(309)	0	No tech capital investments
<u>01-17-099-501 Park and Recreation - Senior Center - Administration</u>					
8750	Capital Outlay Computer Charges	926	(926)	0	No tech capital investments
8800	Building Improvements	89,000	(89,000)	0	No capital investments

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 01 - General					
EXPENSE					
<u>01-19 Park Maintenance</u>					
7000-05	Salaries & Wages Regular Full Time	655,058	(42,513)	612,545	
7000-15	Salaries & Wages Temporary	58,330	(24,726)	33,604	
7300-05	Fringe Benefits FICA - Social Security	43,668	(4,068)	39,600	
7300-06	Fringe Benefits FICA - Medicare	10,466	(975)	9,491	
7300-15	Fringe Benefits PERS - OPSRP - IAP	213,371	(15,132)	198,239	
7300-20	Fringe Benefits Medical Insurance	142,933	(16,684)	126,249	No Park Maint staff increase to move from below base to base service level (Q2 original hire estimate)
7300-22	Fringe Benefits VEBA Plan	21,500	(6,000)	15,500	
7300-25	Fringe Benefits Life Insurance	612	(45)	567	
7300-30	Fringe Benefits Long Term Disability	1,490	(104)	1,386	
7300-35	Fringe Benefits Workers' Compensation Insurance	23,697	(2,105)	21,592	
7300-37	Fringe Benefits Workers' Benefit Fund	299	(34)	265	
7720-26	Repairs & Maintenance Park Maintenance	175,000	(60,000)	115,000	No move from below base to base level park maintenance activity
7780-15	Contract Services Park Maintenance	237,500	(132,500)	105,000	
8750	Capital Outlay Computer Charges	1,081	(1,081)	0	No tech capital investments
8800	Building Improvements	35,000	(35,000)	0	No capital investments
<u>01-21 Library</u>					
7000-10	Salaries & Wages Regular Part Time	255,008	(83,595)	171,413	
7300-05	Fringe Benefits FICA - Social Security	77,540	(5,055)	72,485	
7300-06	Fringe Benefits FICA - Medicare	18,582	(1,213)	17,369	
7300-15	Fringe Benefits PERS - OPSRP - IAP	402,798	(24,282)	378,516	
7300-20	Fringe Benefits Medical Insurance	212,928	(7,692)	205,236	No staffing investment to expand library programming and hours
7300-22	Fringe Benefits VEBA Plan	33,000	(2,000)	31,000	
7300-25	Fringe Benefits Life Insurance	1,200	(60)	1,140	
7300-30	Fringe Benefits Long Term Disability	2,276	(118)	2,158	
7300-35	Fringe Benefits Workers' Compensation Insurance	1,538	(101)	1,437	
7300-37	Fringe Benefits Workers' Benefit Fund	420	(32)	388	
8750	Capital Outlay Computer Charges	18,218	(18,218)	0	No tech capital investments
8800	Building Improvements	166,000	(16,000)	150,000	No non-ARPA capital investments
<u>01-99 Non-departmental</u>					
9700-15	Transfers Out Emergency Communications	819,372	(116,600)	702,772	Lower YCOM transfer out required
9999	Unappropriated Ending Fd Balance	2,713,253	193,675	2,906,928	Net impact of \$1.8 million in ARPA used for general operations and budget adjustments. This is 1.37 months worth of operating expense in reserve, slightly higher than 1.25 month target for FY23
General Fund Expense Total Change			(1,773,652)		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 05 - Grants and Special Assessments					
REVENUE					
4005-01	Designated Begin Fd Balance - ARPA + Opioid	3,962,869	(1,306,500)	2,656,369	\$1.2M was moved to new Housing fund; Opioid settlement added; ARPA amount corrected
4546	American Rescue Plan	3,478,300	(2,753,304)	724,996	
6105	Opioid Settlement	0	400,000	400,000	New information regarding amount of opioid settlement funds
Grants and Special Assessments Fund Revenue Total Change			(3,659,804)		
EXPENSE					
7660-07	Materials & Supplies Opioid Settlement	0	400,000	400,000	New information regarding amount of opioid settlement funds
7710	Materials & Supplies - Grants	4,000,000	(2,000,000)	2,000,000	ARPA amount corrected
7710-17	Materials & Supplies - Grants Navigation Center	1,200,000	(1,200,000)	0	Moved to new Affordable Housing fund
9905-01	Designated Ending Fund Balance - Grants & Specia	2,241,169	(859,804)	1,381,365	Updated grant year end funds for FY24
Grants and Special Assessments Fund Expense Total Change			(3,659,804)		
Fund 08 - Affordable Housing					
REVENUE					
4008-01	Designated Begin Fd Balance - Affordable Housing	0	1,200,000	1,200,000	
4208	Construction Excise Tax	0	600,000	600,000	
4546	American Rescue Plan	0	800,000	800,000	
4776-05	OR Dept of Administrative Svcs Navigation Center (0	1,500,000	1,500,000	
Affordable Housing Fund Revenue Total Change			4,100,000		
EXPENSE					
7520	Public Notices & Printing	0	2,500	2,500	New Fund added due to approval of CET; affordable housing related grants were moved to new fund as well
7660	Materials & Supplies	0	2,500	2,500	
7750	Professional Services	0	127,000	127,000	
8016	Affordable Housing	0	1,088,000	1,088,000	
8800	Building Improvements	0	2,700,000	2,700,000	
9700-01	Transfers Out General Fund	0	180,000	180,000	
Affordable Housing Fund Expense Total Change			4,100,000		
Fund 15 - Emergency Communications					
REVENUE					
6900-01	Transfers In General Fund	819,372	(116,600)	702,772	Lower YCOM charge so lower transfer in required to fund costs
Emergency Communications Fund Revenue Total Change			(116,600)		
EXPENSE					
8180-05	YCOM Other Governmental Services	805,573	(139,973)	665,600	Lower YCOM cost and error correction
9999	Unappropriated Ending Fd Balance	62,917	23,373	86,290	Correction amount
Emergency Communications Fund Expense Total Change			(116,600)		
Fund 20 - Street					
EXPENSE					
8750	Capital Outlay Computer Charges	2,007	(2,007)	0	No tech capital investments
9700-01	Transfers Out General Fund	342,826	(5,310)	337,516	Lower HR and engineering costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	1,416,494	7,317	1,423,811	Net impact of updates on ending fund bal
Street Fund Expense Total Change			0		
Fund 25 - Airport Maintenance					
EXPENSE					
9700-01	Transfers Out General Fund	103,972	(698)	103,274	Lower engineering costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	169,309	698	170,007	Net impact of updates on ending fund bal
Airport Fund Expense Total Change			0		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 45 - Transportation					
EXPENSE					
9700-01	Transfers Out General Fund	120,949	(730)	120,219	Lower engineering costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	2,451,861	730	2,452,591	Net impact of updates on ending fund bal
Transportation Fund Expense Total Change			0		
Fund 70 - Building					
EXPENSE					
7720-08	Repairs & Maintenance Building Repairs	8,800	(7,500)	1,300	No HVAC replacement in CDC Building
8750	Capital Outlay Computer Charges	1,930	(1,930)	0	No tech capital investments
9700-01	Transfers Out General Fund	26,758	(1,387)	25,371	Lower HR costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	1,218,897	10,817	1,229,714	Net impact of updates on ending fund bal
Building Fund Expense Total Change			0		
Fund 75 - Wastewater Services					
EXPENSE					
01-8750	Capital Outlay Computer Charges	6,484	(6,484)	0	No tech capital investments
99-8227	Franchise Fee expense	1,078,000	(434,000)	644,000	Wastewater fee 6%, not 10%
99-9700-01	Transfers Out General Fund	446,247	(10,020)	436,227	Lower HR and engineering costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	1,468,259	450,504	1,918,763	Net impact of updates on ending fund bal
Wastewater Services Fund Expense Total Change			0		
Fund 77 - Wastewater Capital					
EXPENSE					
9700-01	Transfers Out General Fund	230,978	(1,740)	229,238	Lower engineering costs mean lower transfer out requirement
9701-01	Transfers Out - Interfund Debt General Fund	672,300	(672,300)	0	No capital replacements funded by interfund debt
9999	Unappropriated Ending Fd Balance	32,728,719	674,040	33,402,759	Net impact of updates on ending fund bal
Wastewater Capital Fund Expense Total Change			0		
Fund 80 - Information Systems & Services					
REVENUE					
6000-01	Charges for Equipment & Services General Fund	911,970	(171,579)	740,391	No tech capital investments
6000-20	Charges for Equipment & Services Street Fund	27,473	(2,007)	25,466	
6000-70	Charges for Equipment & Services Building Fund	15,329	(1,930)	13,399	
6000-75	Charges for Equipment & Services Wastewater Ser	78,808	(6,484)	72,324	
Information Systems Fund Revenue Total Change			(182,000)		
EXPENSE					
8730-05	Equipment - Computers Hardware	88,000	(88,000)	0	
8750-20	Capital Outlay Computer Charges Police	70,000	(70,000)	0	No tech capital investments
8750-95	Capital Outlay Computer Charges Ambulance	24,000	(24,000)	0	
Information Systems Fund Expense Total Change			(182,000)		
Fund 85 - Insurance Services					
REVENUE					
6070	Workers' Compensation Insurance	508,270	(5,467)	502,803	Lower gross payroll means lower workers comp insurance charges to funds
Insurance Services Fund Revenue Total Change			(5,467)		
EXPENSE					
9700-01	Transfers Out General Fund	212,351	(3,467)	208,884	Lower HR costs mean lower transfer out requirement
9999	Unappropriated Ending Fd Balance	230,800	(2,000)	228,800	Net impact of updates on ending fund bal
Insurance Services Fund Expense Total Change			(5,467)		