



DATE: November 7, 2019  
TO: Mayor and City Council  
FROM: Steve Groom, Finance Director  
Kimberly Dominé, Finance Manager  
Jen Morris, Financial Services Officer  
RE: 2019 Budget Amendment

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This is a recurring budget process and staff accumulates new information anticipating to bring adjustments of this type to council on an approximately quarterly basis.

This budget ordinance effects course corrections based on new information for the 2019 Budget year itself. These were known and taken into account for 2019 year-end estimate and 2020 Budget. This is to transparently bring budget adjustments into line with actuals prior to year-end.

Staff requests approval of adjustments and corrections to the 2019 budget that are now known that were not known at the time of adoption, per the attached detail spreadsheet, described in more detail as follows:

- 1) This adjustment is to authorize expenditures for the remainder of the year at current rates that will fully fund the Workers Compensation Fund properly. Estimated rates were forecast at time of 2019 budget that fell short of actuals. The Workers Compensation Fund had a negative fund balance last year and prior, partially due to contributions from citywide departments falling short of fully funding the fund.
- 2) This adjustment is for replacement of Roof for the Public Works building, from the Public Works Admin budget which has accumulated funds for this purpose.
- 3) Community Center Master Plan funding, as directed by City Council, which was not budgeted previously. REET 1 has sufficient funds in the current year.
- 4) Honoring a request for capital repairs needed at the city-owned Trolley barn. REET 1 has sufficient funds in the current year.
- 5) Parks Capital Fund received greater-than-budgeted donations therefore this budget amendment requests additional expenditures while at the same time increasing the revenue budget in an equal offsetting amount.
- 6) Insurance reimbursement was received, but not budgeted; this adjustment increases both revenue and expense in equal and offsetting amounts.
- 7) TBD revenues have been received in excess of budget; this adjustment increases both revenue and expense in equal and offsetting amounts.
- 8) The originally-budgeted estimate for irrigation for Cemetery was low; this recognizes a needed transfer – revenue to the Irrigation Fund, expense to the Irrigation Fund.
- 9) Airport revenues have been received in excess of budget, this adjustment increases both revenue and expense in equal and offsetting amounts.
- 10) Offsetting revenue and expense for grant just approved for gang prevention
- 11) Police Jag Grant was received, but not budgeted; this adjustment increases both revenue and expense in equal and offsetting amounts.