

Agenda Report

September 15, 2014 City Council Meeting

April 15, 2014

Item No. 8

ISSUE: FY 14 Budget Amendment #2

BACKGROUND:

There are several items that need to be amended in the City budget for the current FY ending June 30, 2015. Several projects are carry over projects from the previous Fiscal Year or new projects recently approved by the City Council. The breakdown of the unanticipated expenses includes:

- Purchase of new Admin Building & renovations-Budgeted in previous FY, but not completed
- Completion of 73rd and 63rd and Hickman Projects
- Additional staffing for new weekend shifts in Fire/EMS
- Transfers from TIF fund to Urban Renewal Advanced Fund and 63rd and Hickman Fund to shore up those accounts. Funds from sale of property will fund these transfers
- Radio upgrades in the police department that were approved in the budget, but inadvertently left off the state budget forms
- Zoning and Design guidelines updates not included in the original budget and additional funds to hire new administrator
- Additional funding for council chambers. This project was budgeted for in last fiscal year and not completed. The project is 75% funded through a Community Betterment Grant through Prairie Meadows

RECOMMENDATION:

Staff recommends the City Council adopt the resolution authorizing the approval of FY 15 budget amendment #1

CONTACTS:

Jeffrey A. Fiegenschuh, City Administrator

CITY OF WINDSOR HEIGHTS, IOWA

RESOLUTION NO. 14-0951

A RESOLUTION AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR
ENDING JUNE 30, 2015

WHEREAS, the City Code provides for the budgetary process required of the City Council and City Administrator in submitting the budget and the Council's action and enforcement thereof; and

WHEREAS, State law requires the adoption of the any budget amendments for the fiscal year July 1, 2014 to June 30, 2015 by May 31st, 2015, and all conditions precedent required by State law including public hearing requirements have been fulfilled.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Windsor Heights, Iowa, that the budget amendment for the fiscal year ending June 30, 2015, as set forth in the attached CITY BUDGET AMENDMENT AND CERTIFICIATION be adopted.

PASSED AND APPROVED THIS 15th DAY OF SEPTEMBER, 2014.

AYES:

NAYES:

ABSENT:

Diana Willits, Mayor

ATTEST:

Jeffrey A. Fiegenschuh, City Administrator/Clerk

AMENDMENT PROCESS

NOTICE OF PUBLIC HEARING, AMENDMENT OF CURRENT CITY BUDGET: (Form 653.C1)

The Budget Amendment Instructions may be printed.

The Budget Amendment Form follows the same format as the Notice of Public Hearing on the original budget. **HOWEVER**, the amendment form **IS NOT** required to be submitted electronically. Budget amendment forms are included in your budget packet and located on the CD in the file AMENDMENT.XLS. These forms do not change from year to year. You can simply type the fiscal year for which you are amending.

Amendments are made to total program budgeted amounts adopted in the original budget certification or each subsequent amended budget. The first column of the notice entitled "Total Budget as Certified or Last Amended" will be filled in with the information taken from the current budget (or last adopted amendment). The only information required in the middle column entitled "Current Amendment" is the changes being made to the budget. If the amended expenditures place the budget out of balance, available Revenues must be reported before additional monies can be spent. All the boxes in the third column entitled "Total Budget after Current Amendment" establish the total budget after amendment and must be filled.

The "Amended Hearing Notice" is the form in which all data is entered. The first column is from the original budget or, if an amendment has already been done, it comes from the third column of the previous amendment. The second column is for any changes either revenues or expenditures. The third column does the math and adds the value in the first column with the second column to arrive at the new revenue amount of total spending authority for a program or programs. To reduce a revenue or expenditure, simply enter a negative value in the second column in the amount you wish to lower that revenue or expenditure.

Again, a budget will have to be amended only if the budgeted expenditures for a ---PROGRAM --- or FUNCTION: (PUBLIC SAFETY, PUBLIC WORKS, HEALTH AND SOCIAL SERVICES, CULTURE AND RECREATION, COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, BUSINESS TYPE ACTIVITIES) will exceed the amount originally budgeted FOR THAT PROGRAM.....

An amendment may not be necessary if only the budgeted expenditures for an individual capital project will be exceeded. The budget for the PROGRAM or FUNCTION is the controlling factor in determining if a budget amendment is needed.

Publication requirements for Amendments: Publication requirements are the same as for the annual budget: not less than **10 days** nor more than **20 days BEFORE** the date set for public hearing.

After the hearing has been held, complete the Amended Certification Resolution. Minor changes may occur, but the **total expenditures FOR THE PROGRAM shall not be greater than the amount published**. Be sure the city clerk and mayor have signed all places where their signatures are required.

Forward 2 PAPER copies of the certification resolution and one proof of publication (posted notice for cities under 200 population) to your county auditor as soon as possible after the hearing. The county auditor will forward one paper copy of the certification resolution to the Director of the Department of Management.

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

Form 653.C1

The City Council of Windsor Heights in POLK County, Iowa
will meet at 1133 S 66th Street
at 6:00PM on September 15, 2014
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2015
(year)

by changing estimates of revenue and expenditure appropriations in the following programs for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	1 2,987,302	0	2,987,302
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 2,987,302	0	2,987,302
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 1,768,000	0	1,768,000
Other City Taxes	6 301,729	0	301,729
Licenses & Permits	7 75,000	0	75,000
Use of Money and Property	8 1,200	0	1,200
Intergovernmental	9 527,929	0	527,929
Charges for Services	10 1,040,000	0	1,040,000
Special Assessments	11 0	0	0
Miscellaneous	12 300,000	0	300,000
Other Financing Sources	13 5,507,633	1,719,000	7,226,633
Total Revenues and Other Sources	14 12,508,793	1,719,000	14,227,793
Expenditures & Other Financing Uses			
Public Safety	15 2,528,119	66,000	2,594,119
Public Works	16 663,735	0	663,735
Health and Social Services	17 3,100	0	3,100
Culture and Recreation	18 462,219	0	462,219
Community and Economic Development	19 256,000	0	256,000
General Government	20 509,500	16,500	526,000
Debt Service	21 1,881,130	0	1,881,130
Capital Projects	22 3,090,000	180,000	3,270,000
Total Government Activities Expenditures	23 9,393,803	262,500	9,656,303
Business Type / Enterprises	24 696,600	0	696,600
Total Gov Activities & Business Expenditures	25 10,090,403	262,500	10,352,903
Transfers Out	26 2,417,633	1,754,000	4,171,633
Total Expenditures/Transfers Out	27 12,508,036	2,016,500	14,524,536
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out for Fiscal Year	28 757	-297,500	-296,743
Beginning Fund Balance July 1	29 8,225,104	0	8,225,104
Ending Fund Balance June 30	30 8,225,861	-297,500	7,928,361

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

The projects include transfers out of TIF to the TIF Urban Renewal Advanced Fund and the 66th and Hickman Fund. Includes costs for additional staffing for weekend shifts at the fire department, zoning ordinance updates, improvements at the new City Hall that were budgeted for in the previous fiscal year but not completed, radio upgrades in police department that were approved but not included in the budget and project completion for the 63rd and 73rd and Hickman intersection projects.

There will be no increase in tax levies to be paid in the current fiscal year named above. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget. This will provide for a balanced budget.

Jeffrey A. Fiegenschuh
City Clerk/Finance Officer