

Memorandum #08-26

To: City Commission
From: Finance Officer
Date: February 5, 2008
Subject: Second Reading and Public Hearing of Ordinance#909, Supplement #1 to the 2008 Appropriations Ordinance

Attached is “Ordinance #909” to amend “Ordinance #905” the 2008 appropriations ordinance. This supplemental appropriations ordinance is prepared to re-appropriate for those projects which were budgeted or contracted in 2007, but not completed. I have *italicized and underlined* the actual expenditure estimates that were originally budgeted in 2007. The other numbers are just the sub-totals, totals, and how the transfers and funding flow through the actual budget ordinance.

SECTION I – GENERAL FUND

1. **Information Services from \$50,000.00 to \$60,000.00, an increase of \$10,000.00 in account 101.105.350 for computer equipment.** This increases Information Services total appropriations from \$155,062.00 to \$165,062.00, an increase of \$10,000.00. Financing for this increase will be from monies carried over into 2008.
2. **Total General Government** from \$1,237,164.00 to \$1,247,164.00, an increase of \$10,000.00 for the project listed in # 1 above.
3. **Fire Department from \$0.00 to \$8,500.00, an increase of \$8,500.00 in account 101.114.320 for the replacement of the concrete approach to the Fire Station budgeted in 2007 but not completed.** This increases Fire Department total appropriations from \$426,027.00 to \$434,527.00, an increase of \$8,500.00. Financing for this increase will be from monies carried over into 2008.
4. **Total Public Safety** from \$3,103,537.00 to \$3,112,037.00, an increase of \$8,500.00 for the projects listed in # 3 above.
5. **City Hall from \$15,000.00 to \$24,000.00, an increase of \$9,000.00 in account 101.125.350 for air conditioning replacement at City Hall.** This increases City Hall total appropriations from \$195,802.00 to \$204,802.00, an increase of \$9,000.00. Financing for this increase will be from monies carried over into 2008.
6. **Chan Gurney Airport from \$0.00 to \$300,000.00, an increase of \$300,000.00 in account 101.127.320 for construction of the airport maintenance hanger.** This increases Chan Gurney Airport total appropriations from \$336,764.00 to \$636,764.00, an increase of \$300,000.00. Financing for this increase will be from monies carried over into 2008.

7. **Total Public Works** from \$2,933,467.00 to \$3,242,467, an increase of \$309,000.00 for the projects listed in #'s **5 and 6** above.
8. *Library from \$25,000.00 to \$34,000.00, an increase of \$9,000.00 in account 101.142.301 for carpeting.* That increases Library total appropriations from \$608,659.00 to \$617,659.00, an increase of \$9,000.00. Financing for this increase will be from monies carried over into 2008.
9. **Total Culture and Recreation** from \$719,074.00 to \$728,074.00, an increase of \$9,000.00 for the project listed in # **8** above.
10. **Operating Transfers** from \$786,936.00 to \$799,936.00, an increase of \$13,000.00 in account 101.182.620 to fund the improvements listed in # **15** below; from \$0.00 to \$6,443.00, and increase of \$6,443.00 in account 101.182.652 to fund the improvement listed in # **25** below; and from \$218,500.00 to \$268,290.00, an increase of \$49,790.00 in account 101.182.653 to fund the improvements listed in # **26** below. This increases Total Operating Transfers from \$1,461,108.00 to \$1,530,341.00, an increase of \$69,233.00. Financing for this increase will be from monies carried over into 2008.
11. **Total Other Financing Uses** from \$1,461,108.00 to \$1,530,341.00, an increase of \$69,233.00 for the project listed in # **10** above and also in # **15 and 25 and 26** below.
12. **Total General Fund Appropriations** from \$9,805,448.00 to \$10,211,181.00, an increase of \$405,733.00 for the projects listed in #'s **1-11** above.
13. **Total General Fund Unappropriated Balance** from \$885,004.00 to \$1,290,737.00, an increase of \$405,733.00.
14. **Total General Fund Means of Finance** from \$9,805,448.00 to \$10,211,181.00, an increase of \$405,733.00 for the projects listed in #'s **1-10** above.

SECTION II – SPECIAL REVENUE

15. *Parks and Recreation from \$84,000.00 to \$97,000.00, an increase of \$13,000.00 in account 201.201.350 for a seeder.* This increases Parks and Recreation total appropriations from \$806,036.00 to \$819,036.00, an increase of \$13,000.00. Financing for this increase will be an increased transfer from the general fund as indicated in # **10** above.
16. *Marne Creek from \$0.00 to \$32,500.00, an increase of \$32,500.00 in account 204.204.310 for land acquisition along Marne Creek, and from \$20,000.00 to \$320,000.00, an increase of \$300,000.00 in account 204.204.320 for maintenance trail construction.* This increases Marne Creek total appropriations from \$95,204.00 to \$427,704.00, an increase of \$332,500.00. Financing will come from an increase in grant funding of \$276,000.00 and an increase in the transfer from the Special Capital Fund (*Second Penny 506*) of \$56,500.00 as listed in # **28** below.

17. ***Bridge and Street*** from \$0.00 to \$83,000.00, an increase of \$83,000.00 in account 207.221.391 for the Pine Street Bridge refurbishment. This increases Bridge and Street total appropriations from \$50,000.00 to \$133,000.00, an increase of \$83,000.00. Financing for this increase will come from an increase in the transfer from the Special Capital Fund (Second Penny 506) as listed in # 28 below.
18. **Total Special Revenue Appropriations** from \$1,920,099.00 to \$2,348,599.00, an increase of \$428,500.00 for the projects listed in #'s 15-17 above.
19. **Marne Creek Revenue** from \$750.00 to \$276,750.00, an increase of \$276,000.00 in grant funding for the project listed in # 16 above.
20. **Total Special Revenue** from \$898,002.00 to \$1,174,002.00, an increase of \$276,000.00 as listed in # 19 above.
21. **Total Transfer from General Fund** from \$1,177,746.00 to \$1,190,746.00, an increase of \$13,000.00 of increased transfer to Parks and Recreation as listed in # 15 above.
22. **Total Transfer from Special Capital Fund (Second Penny 506)** from \$48,598.00 to \$188,098.00, an increase of \$139,500.00 as listed in #'s 16 and 17 above.
23. **Total Special Revenue Means of Finance** from \$2,602,076.00 to \$3,030,576.00, an increase of \$428,500.00 as listed in #'s 19-22 above.

SECTION III – CAPITAL PROJECT FUNDS

24. **Public Improvement** from \$0.00 to \$91,384.00, an increase of \$91,384.00 in account 501.501.385 for Brownfields Clean-up Project on the previous Jensen Scrap Metal site. This increases Public Improvement total appropriations from \$15,000.00 to \$106,384.00, an increase of \$91,384.00. Financing for this increase will be from increased grant funding of \$76,116.00, and an increase in the transfer from second penny capital fund (506) of \$15,268.00 as listed in # 28 below.
25. **Airport Capital** from \$700,000.00 to \$914,771.00, an increase of \$214,771.00 in account 502.511.397 Apron Work begun in 2007 and not yet completed. This increases Airport Capital total appropriations from \$700,000.00 to \$914,771.00, an increase of \$214,771.00. Financing for this increase will be from increased grant funding of \$208,328.00 and an increased transfer from the general fund of \$6,443.00 as listed in # 10 above.
26. **Park Capital** from \$0.00 to \$9,790.00, an increase of \$9,790.00 in account 503.542.320 for Sertoma Park improvements, and from \$50,000.00 to \$90,000.00, an increase of \$40,000.00 in account 503.544.320 for improvements to the Riverside bank project. This increases Park Capital total appropriations from \$218,500.00 to \$268,290.00, an increase of \$49,790.00. Financing for this increase will be an increased transfer of \$49,790.00 from the general fund (101) as listed in # 10 above.

27. **Infrastructure Improvement Construction Fund from \$0.00 to \$350,941.00, an increase of \$350,941.00 in account 504.581.388 for the Green Street Construction began in 2007 but not yet finished.** This increases Infrastructure Improvement Construction Fund total appropriations from \$1,095,000.00 to \$1,445,941.00, an increase of \$350,941.00. Financing for this increase will be from an internal loan from second penny capital fund (506).
28. **Special Capital Improvement from \$173,140.00 to \$518,040.00, an increase of \$344,900.00 in account 506.571.350 for Pool Pak installation, facilities software updates, sidewalk repairs, tennis court resurfacing and theater light upgrades all at the SAC; from \$0.00 to \$15,268.00, an increase of \$15,268.00 in account 506.572.588 to transfer funds to Public Improvement for the project listed in # 24 above; from \$28,598.00 to \$111,598.00, an increase of \$83,000.00 in account 506.572.626 to transfer funds to Bridge and Street for the project listed in # 17 above; from \$20,000.00 to \$76,500.00, an increase of \$56,500.00 in account 506.573.623 to transfer funds to Marne Creek for the project listed in # 16 above; from \$0.00 to \$317,000.00, an increase of \$317,000.00 in account 506.574.382 for the Walnut Street 15th to 19th project; and from \$12,000.00 to \$19,636.00, an increase of \$7,636.00 in account 506.574.393 for East Highway 50 corridor improvements.** This increases Special Capital Improvements total appropriations from \$3,484,350.00 to \$4,308,654.00, an increase of \$824,304.00. Financing for this increase will be from monies carried over into 2008.
29. **Total Capital Project** appropriations from \$5,525,225.00 to \$7,056,415.00, an increase of \$1,531,190.00 for those projects listed in #'s **24-28** above.
30. **Unappropriated Fund Balance** from \$2,080,027.00 to \$2,904,331.00, an increase of \$824,304.00 as listed in # **28** above.
31. **Public Improvement Revenue** from \$0.00 to \$76,116.00, an increase of \$76,116.00 for Brownfields Grant funding as listed in # **24** above.
32. **Airport Capital Projects Revenue** from \$679,000.00 to \$887,328.00, an increase of \$208,328.00 as listed in # **25** above.
33. **Total Capital Improvement Revenue** from \$3,360,329.00 to \$3,644,773.00, an increase of \$284,444.00 as listed in # **31 and 32** above.
34. **Transfer from General Fund** from \$218,500.00 to \$274,733.00, an increase of \$56,233.00 to fund Park Capital improvements as listed in # **26** above and to fund the Airport improvement project listed in # **25** above.
35. **Transfer from Special Capital Fund (506)** from \$676,112.00 to \$691,380.00, an increase of \$15,268.00 as listed in # **24** above.
36. **Total Other Financing Sources** from \$921,812.00 to \$993,313.00, an increase of \$71,501.00 as listed in #'s **34-35** above.

37. **Total Capital Projects Means of Finance** from \$6,362,167.00 to \$7,542,416.00, an increase of \$1,180,249.00 as listed in #'s **30-36** above.

It is recommended that the City Commission adopt Ordinance #909 amending “Ordinance #905” the 2008 annual appropriations ordinance.

Thank You

Al Viereck
Finance Officer

ORDINANCE NO . 909

That Ordinance No. 905, "An ordinance appropriating monies for defraying the necessary expenses and liabilities of the City of Yankton, South Dakota, for the fiscal year beginning January 1, 2008, and ending December 31, 2008, and providing for the levy of the annual tax for all funds created by ordinance within said City" be amended to wit:

SECTION I - GENERAL FUND

A. Appropriations

General Government:

Board of City Commissioners	\$ 119,738			
City Manager	353,563			
City Attorney	27,665			
Finance Office	481,136			
Information Services	155,062	1.	10,000	165,062
Contingency	100,000			
TOTAL GENERAL GOVERNMENT	<u>1,237,164</u>	2.	10,000	<u>1,247,164</u>

Public Safety:

K-9 Unit (Police)	-			
Police Department	2,604,356			
Jail	-			
Animal Control	45,674			
Fire Department	426,027	3.	8,500	434,527
Civil Defense	27,480			
Safety Center	-			
TOTAL PUBLIC SAFETY	<u>3,103,537</u>	4.	8,500	<u>3,112,037</u>

Public Works:

Engineering & Inspection	655,731			
Street & Highways	1,343,730			
Snow & Ice Removal	127,279			
City Hall	195,802	5.	9,000	204,802
Traffic Control	274,161			
Chan Gurney Airport	336,764	6.	300,000	636,764
TOTAL PUBLIC WORKS	<u>2,933,467</u>	7.	309,000	<u>3,242,467</u>

Special Appropriations	<u>351,098</u>			
TOTAL SPECIAL APPROPRIATIONS	<u>351,098</u>			
Culture - Recreation:				
Senior Citizens Center	110,415			
Community Library	<u>608,659</u>	8.	9,000	<u>617,659</u>
TOTAL CULTURE - RECREATION	<u>719,074</u>	9.	9,000	<u>728,074</u>
Other Financing Uses / Transfers Out	<u>1,461,108</u>	10.	69,233	<u>1,530,341</u>
TOTAL OTHER FINANCING USES	<u>1,461,108</u>	11.	69,233	<u>1,530,341</u>
TOTAL APPROPRIATIONS	<u>\$ 9,805,448</u>	12.	405,733	<u>\$ 10,211,181</u>
B. Means of finance				
Unappropriated Fund Balances	<u>\$ 885,004</u>	13.	405,733	<u>\$ 1,290,737</u>
Current Property Taxes	1,868,569			
Sales & Other Taxes	4,205,446			
Licenses & Permits	258,800			
Intergovernmental Revenue	532,708			
Charges for Goods & Services	1,861,221			
Fines & Forfeits	38,500			
Miscellaneous Revenues	<u>62,500</u>			
TOTAL REVENUE	<u>8,827,744</u>			
Other Financing Sources / Transfers In	<u>92,700</u>			
TOTAL MEANS OF FINANCE	<u>\$ 9,805,448</u>	14.	405,733	<u>\$ 10,211,181</u>

SECTION II - SPECIAL REVENUE

A. Appropriations				
Parks & Recreation	\$ 806,036	15.	13,000	\$ 819,036
Memorial Park Pool	170,501			
Summit Activies Center	583,005			
Marne Creek	95,204	16.	332,500	427,704
Casualty Reserve Fund	15,000			
Bridge & Street Fund	50,000	17.	83,000	133,000
Lodging Sales Tax	173,153			
Infrastructure Improvement Revolving - Transfer to Infr. Imp. Constr.	<u>27,200</u>			
TOTAL APPROPRIATIONS	<u>\$ 1,920,099</u>	18.	428,500	<u>\$ 2,348,599</u>
B. Means Of Finance				
Unappropriated Fund Balance	<u>\$ 477,730</u>			
Parks & Recreation Revenue	19,100			
Memorial Pool Revenue	27,050			
Summit Activies Center Revenue	410,100			
Marne Creek Revenue	750	19.	276,000	276,750
Casualty Reserve - Interest	1,000			
Bridge & Street Revenue	21,402			
Lodging Tax	391,400			
Infrastructure Improvement Revolving	<u>27,200</u>			
TOTAL REVENUE	<u>898,002</u>	20.	276,000	<u>1,174,002</u>
Transfer From General Fund	<u>1,177,746</u>	21.	13,000	<u>1,190,746</u>
Transfer From Special Capital Fund	<u>48,598</u>	22.	139,500	<u>188,098</u>
TOTAL MEANS OF FINANCE	<u>\$ 2,602,076</u>	23.	428,500	<u>\$ 3,030,576</u>

SECTION III - CAPITAL PROJECT FUNDS

A. Appropriations				
Public Improvement	\$ 15,000	24.	91,384	\$ 106,384
Airport Capital Projects	700,000	25.	214,771	914,771
Park Capital Projects	218,500	26.	49,790	268,290
Infrastructure Improvement Construction	1,095,000	27.	350,941	1,445,941
Special Capital Improvement	3,484,350	28.	824,304	4,308,654
Tax Increment District #1	-			
Tax Increment District #2	12,375			
TOTAL APPROPRIATIONS	<u>\$ 5,525,225</u>	29.	1,531,190	<u>\$ 7,056,415</u>
B. Means of Finance				
Unappropriated Fund Balance	<u>\$ 2,080,027</u>	30.	824,304	<u>\$ 2,904,331</u>
Public Improvement Revenue	-	31.	76,116	76,116
Airport Capital Projects	679,000	32.	208,328	887,328
Park Capital Revenue	-			
Infrastructure Improvement Construction	418,888			
Common Building Rebate	-			
Special Capital Improvement	2,250,066			
TID #1 Roads & Land	-			
TID #2 Morgan Square	12,375			
TOTAL REVENUE	<u>3,360,329</u>	33.	284,444	<u>3,644,773</u>
Transfer from TID #1	-			
Transfer from General Fund	218,500	34.	56,233	274,733
Transfer from Park Improvement Fund	-			
Transfer from BBB Fund	-			
Transfer from Infrastructure Impr. Fund	27,200			
Transfer from Special Capital Fund	676,112	35.	15,268	691,380
TOTAL OTHER FINANCING SOURCES	<u>921,812</u>	36.	71,501	<u>993,313</u>
TOTAL MEANS OF FINANCE	<u>\$ 6,362,167</u>	37.	1,180,249	<u>\$ 7,542,416</u>

SECTION VII - EFFECTIVE DATE

This Ordinance being necessary for the support of the government of the City of Yankton and its existing institutions shall take effect upon its passage and publication.

Adopted:

C.N. Gross
Mayor

ATTEST :

Al Viereck
Finance Officer

Introduction and first reading: January 28, 2008
Second reading : February 11, 2008
Published in the Yankton Daily Press and Dakotan, Official Newspaper:

I so certify _____
Al Viereck
Finance Officer