

## **Memorandum #09-19A**

**To:** City Commission  
**From:** Finance Officer  
**Date:** January 18, 2009  
**Subject:** Second Reading and Public Hearing of Ordinance #921, Supplement #1 to the 2009 Annual Appropriations Ordinance

---

Attached is "Ordinance #921" to amend "Ordinance #913" the 2009 annual appropriations ordinance. This supplemental appropriations ordinance is prepared to re-appropriate for those projects which were budgeted or contracted in 2008, but not completed. I have *italicized and underlined* the actual expenditure estimates that were originally budgeted in 2008. 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 \$41,000.00 to \$58,000.00, an increase of \$17,000.00 (\$12,000.00 for plotter/printer replacement and \$5,000.00 for RTEC Commission Meeting room equipment) in account 101.105.350 budgeted in 2008 but not completed.** This increases Information Services total appropriations from \$148,873.00 to \$165,873.00, an increase of \$17,000.00. Financing for this increase will be from monies carried over into 2009.
2. **Total General Government from \$1,282,570.00 to \$1,299,570.00, an increase of \$17,000.00 for the project listed in # 1 above.**
3. **Police Department from \$179,000.00 to \$209,000.00, an increase of \$30,000.00 (\$15,000.00 for K-9 replacement and \$15,000.00 for in car computers) in account 101.111.350 budgeted in 2008 but not completed.** This increases Police Department total appropriations from \$2,785,094.00 to \$2,815,094.00, an increase of \$30,000.00. Financing for this increase will be from monies carried over into 2009.
4. **Fire Department from \$190,232.00.00 to \$198,732.00, an increase of \$8,500.00 in account 101.114.320 for the replacement of the concrete approach to the Fire Station budgeted in 2008 but not completed, and from \$217,230.00 to \$221,290.00, an increase of \$4,060.00 (\$2,500.00 for training equipment replacement and \$1,560.00 for hose replacement) in account 101.114.350 budgeted in 2008 but not completed.** This increases Fire Department total appropriations from \$712,395.00 to \$724,955.00, an increase of \$12,560.00. Financing for this increase will be from monies carried over into 2009.

5. **Total Public Safety** from \$3,558,666.00 to \$3,601,226.00, an increase of \$42,560.00 for the projects listed in # 3 and #4 above.
6. **Engineering and Inspection from \$38,000.00 to \$58,000.00, an increase of \$20,000.00 in account 101.122.350 for aerial photography budgeted in 2008 but not yet completed.** This increases engineering and inspection total appropriations from \$675,821.00 to \$695,821.00, an increase of \$20,000.00. Financing for this increase will be from monies carried over into 2009.
7. **City Hall from \$9,650.00 to \$16,850.00, an increase of \$7,200.00 (\$1,000.00 for ceiling tile replacement, \$81,200.00 for window replacements, \$4,000.00 for buiding masonry repair, and \$1,000.00 for heating system repairs) in account 101.125.301, and from \$500.00 to \$15,500.00, an increase of \$15,000.00 in account 101.125.350 for a vehicle replacement budgeted in 2008 but not completed.** This increases City Hall total appropriations from \$145,018.00 to \$167,218.00, an increase of \$22,200.00. Financing for this increase will be from monies carried over into 2009.
8. **Chan Gurney Airport from \$0.00 to \$25,000.00, an increase of \$25,000.00 in account 101.127.320 for remodeling the terminal building budgeted in 2008 but not completed.** This increases Chan Gurney Airport total appropriations from \$146,741.00 to \$171,741.00, an increase of \$25,000.00. Financing for this increase will be from monies carried over into 2009.
9. **Total Public Works** from \$2,856,231.00 to \$2,923,431.00, an increase of \$67,200.00 for the projects listed in #'s 6-8 above.
10. **Senior Center from \$50,000.00 to \$51,900.00, an increase of \$1,900.00 (\$1,200.00 for a buffer/battery replacement and \$700.00 for a mower) in account 101.141.350 budgeted in 2008 but not completed.** That increases Senior Center total appropriations from \$145,080.00 to \$146,980.00, an increase of \$1,900.00. Financing for this increase will be from monies carried over into 2009.
11. **Total Culture and Recreation** from \$759,544.00 to \$761,444.00, an increase of \$1,900.00 for the project listed in # 10 above.
12. **Operating Transfers** from \$791,226.00 to \$805,026.00, an increase of \$13,800.00 in account 101.182.620 to fund the improvements listed in # 17 below; from \$0.00 to \$20,100.00, an increase of \$20,100.00 in account 101.182.652 to fund the improvement listed in # 23 below; and from \$78,000.00 to \$111,700.00, an increase of \$33,700.00 in account 101.182.653 to fund the improvements listed in # 24 below. This increases Total Operating Transfers from \$1,423,097.00 to \$1,490,697.00, an increase of \$67,600.00. Financing for this increase will be from monies carried over into 2009.
13. **Total Other Financing Uses** from \$1,423,097.00 to \$1,490,697.00, an increase of \$67,600.00 for the projects listed in #'s 17, 23 and 24 below.

14. **Total General Fund Appropriations** from \$10,201,206.00 to \$10,397,466.00, an increase of \$196,260.00 for the projects listed in #'s 1-12 above.
15. **Total General Fund Unappropriated Balance** from \$711,491.00 to \$907,751.00, an increase of \$196,260.00.
16. **Total General Fund Means of Finance** from \$10,201,206.00 to \$10,397,466.00, an increase of \$196,260.00 for the projects listed in #'s 1-12 above.

## SECTION II – SPECIAL REVENUE

17. **Parks and Recreation from \$59,000.00 to \$72,800.00, an increase of \$13,800.00 in account 201.201.350 for playground equipment budgeted in 2008 but not purchased.** This increases Parks and Recreation total appropriations from \$809,026.00 to \$822,826.00, an increase of \$13,800.00. Financing for this increase will be an increased transfer from the general fund as indicated in # 12 above.
18. **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 budgeted in 2008 but not purchased.** This increases Marne Creek total appropriations from \$94,914.00 to \$127,414.00, an increase of \$32,500.00. Financing will come from an increase in the transfer from the Special Capital Fund (*Second Penny 506*) of \$32,500.00 as listed in # 25 below.
19. **Total Special Revenue Appropriations** from \$4,324,108.00 to \$4,370,408.00, an increase of \$46,300.00 for the projects listed in #'s 17 and 18 above.
20. **Total Transfer from General Fund** from \$1,288,221.00 to \$1,302,021.00, an increase of \$13,800.00 in transfer to Parks and Recreation as listed in # 17 above.
21. **Total Transfer from Special Capital Fund (*Second Penny 506*)** from \$181,603.00 to \$214,103.00, an increase of \$32,500.00 as listed in #18 above.
22. **Total Special Revenue Means of Finance** from \$5,240,026.00 to \$5,286,326.00, an increase of \$46,300.00 as listed in #'s 17 and 18 above.

## SECTION III – CAPITAL PROJECT FUNDS

23. **Airport Capital from \$700,000.00 to \$1,370,000.00, an increase of \$670,000.00 in account 502.511.397 for Apron Work begun in 2008 and not yet completed.** This increases Airport Capital total appropriations from \$700,000.00 to \$1,370,000.00, an increase of \$670,000.00. Financing for this increase will be from increased grant funding of \$649,900.00, and an increased transfer from the general fund of \$20,100.00 as listed in # 12 above.

24. **Park Capital** from \$0.00 to \$20,000.00, an increase of \$20,000.00 (\$8,000.00 for sand volleyball courts and \$12,000.00 for tennis court resurfacing at Memorial Park) in account 503.542.321 budgeted in 2008 but not completed; from \$0.00 to \$12,000.00, an increase of \$12,000.00 in account 503.548.320 for improvements to the Fox Run Park shelter budgeted in 2008 but not completed; and from \$0.00 to \$1,700.00, an increase of \$1,700.00 in account 503.549.321 for park signs budgeted in 2008 but not completed. This increases Park Capital total appropriations from \$78,000.00 to \$111,700.00, an increase of \$33,700.00. Financing for this increase will be an increased transfer of \$33,700.00 from the general fund (101) as listed in # 12 above.
25. **Special Capital Improvement** from \$21,270.00 to \$163,070.00, an increase of \$141,800.00 in account 506.571.350 ( \$25,000.00 for facilities software updates, \$12,800.00 for tennis court resurfacing, \$100,000.00 to construct a comfort station, and \$4,000.00 for the divider doors in the gyms / all at the SAC) budgeted in 2008 but not completed; from \$550,000.00 to \$850,000.00, an increase of \$300,000.00 in account 506.572.389 for downtown improvements not completed in 2008; from \$20,000.00 to \$52,500.00, an increase of \$32,500.00 in account 506.573.623 to transfer funds to Marne Creek for the project listed in # 18 above; and from \$0.00 to \$122,000.00, an increase of \$122,000.00 in account 506.574.391 to fund improvements at the north end of the Discovery Bridge budgeted in 2008 but not completed. This increases Special Capital Improvements total appropriations from \$4,231,485.00 to \$4,827,785.00, an increase of \$596,300.00. Financing for this increase will be from monies carried over into 2008.
26. **Total Capital Projects Funds Appropriations** from \$6,223,860.00 to \$7,523,860.00, an increase of \$1,300,000.00 for those projects listed in #'s 23-25 above.
27. **Unappropriated Fund Balance** from \$3,091,977.00 to \$3,688,277.00, an increase of \$596,300.00 as listed in #'s 23 and 25 above.
28. **Airport Capital Projects Revenue** from \$679,000.00 to \$1,328,900.00, an increase of \$649,900.00 as listed in # 23 above.
29. **Total Capital Improvement Revenue** from \$3,451,253.00 to \$4,101,153.00, an increase of \$649,900.00 as listed in # 28 above.
30. **Transfer from General Fund** from \$78,000.00 to \$131,800.00, an increase of \$53,800.00 to fund Park Capital improvements as listed in # 24 above and to fund the Airport improvement project listed in # 23 above.
31. **Total Other Financing Sources** from \$987,831.00 to \$1,041,631.00, an increase of \$53,800.00 as listed in # 29 above.

32. **Total Capital Projects Means of Finance** from \$7,531,061.00 to \$8,831,061.00, an increase of \$1,300,000.00 as listed in #'s 27-31 above.

It is recommended that the City Commission adopt Ordinance #921 amending "Ordinance #913" the 2009 annual appropriations ordinance.

Thank You



Al Viereck  
Finance Officer

I concur with the above recommendation  
 I do not concur with the above recommendation



\_\_\_\_\_  
Doug Russell, City Manager

ORDINANCE NO . 921

That Ordinance No. 913, "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, 2009, and ending December 31, 2009, and providing for the levy of the annual tax for all funds created by ordinance within said City" be amended to wit:

SECTION 1 - GENERAL FUND

A. Appropriations	Ord. 913	Ord. 921
General Government:		
Board of City Commissioners	\$ 138,320	
City Manager	337,162	
City Attorney	38,231	
Finance Office	498,984	
Information Services	148,873	17,000
Contingency	<u>121,000</u>	
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,282,570</u>	<u>17,000</u>
Public Safety:		
K-9 Unit (Police)	-	
Police Department	2,785,094	30,000
Jail	-	
Animal Control	57,447	
Fire Department	712,395	12,560
Civil Defense	3,730	
Safety Center	-	
<b>TOTAL PUBLIC SAFETY</b>	<u>3,558,666</u>	<u>42,560</u>
Public Works:		
Engineering & Inspection	675,821	20,000
Street & Highways	1,446,574	
Snow & Ice Removal	167,384	
City Hall	145,018	22,200
Traffic Control	274,693	
Chan Gurney Airport	146,741	25,000
<b>TOTAL PUBLIC WORKS</b>	<u>2,856,231</u>	<u>67,200</u>
		<u>165,873</u>
		<u>1,299,570</u>
		<u>2,815,094</u>
		<u>724,955</u>
		<u>3,601,226</u>
		<u>695,821</u>
		<u>167,218</u>
		<u>171,741</u>
		<u>2,923,431</u>

Special Appropriations				
TOTAL SPECIAL APPROPRIATIONS	<u>Ord. 913</u>		<u>Ord. 921</u>	
	321,098			
	<u>321,098</u>			
Culture - Recreation:				
Senior Citizens Center	145,080	10.	1,900	146,980
Community Library	614,464			
TOTAL CULTURE - RECREATION	<u>759,544</u>	11.	1,900	<u>761,444</u>
Other Financing Uses / Transfers Out	1,423,097	12.	67,600	1,490,697
TOTAL OTHER FINANCING USES	<u>1,423,097</u>	13.	67,600	<u>1,490,697</u>
TOTAL APPROPRIATIONS	<u>\$ 10,201,206</u>	14.	196,260	<u>\$ 10,397,466</u>
B. Means of finance				
Unappropriated Fund Balances	\$ 711,491	15.	196,260	\$ 907,751
Current Property Taxes	1,937,201			
Sales & Other Taxes	4,623,804			
Licenses & Permits	259,600			
Intergovernmental Revenue	704,356			
Charges for Goods & Services	1,792,554			
Fines & Forfeits	41,500			
Miscellaneous Revenues	38,000			
TOTAL REVENUE	<u>9,397,015</u>			
Other Financing Sources / Transfers In	<u>92,700</u>			
TOTAL MEANS OF FINANCE	<u>\$ 10,201,206</u>	16.	196,260	<u>\$ 10,397,466</u>

SECTION II - SPECIAL REVENUE

	Ord. 913	Ord. 921
A. Appropriations		
Parks & Recreation	17.	17.
Memorial Park Pool	809,026	13,800
Summit Activities Center	2,184,113	\$ 822,826
Marne Creek	640,188	
Casualty Reserve Fund	94,914	32,500
Bridge & Street Fund	15,000	
Lodging Sales Tax	183,000	
Infrastructure Improvement Revolving - Transfer to Infr. Imp. Constr.	256,148	
TOTAL APPROPRIATIONS	<u>141,719</u>	
	<u>\$ 4,324,108</u>	<u>\$ 4,370,408</u>
B. Means Of Finance		
Unappropriated Fund Balance	<u>\$ 790,218</u>	
Parks & Recreation Revenue	17,800	
Memorial Pool Revenue	2,040,220	
Summit Activities Center Revenue	361,500	
Marne Creek Revenue	500	
Casualty Reserve - Interest	1,000	
Bridge & Street Revenue	21,402	
Lodging Tax	485,162	
Infrastructure Improvement Revolving	52,400	
TOTAL REVENUE	<u>2,979,984</u>	
Transfer From General Fund	1,288,221	20.
Transfer From Special Capital Fund	<u>181,603</u>	<u>21.</u>
TOTAL MEANS OF FINANCE	<u>\$ 5,240,026</u>	<u>\$ 5,286,326</u>

SECTION III - CAPITAL PROJECT FUNDS

A. Appropriations			
Public Improvement	Ord. 913	Ord. 921	
Airport Capital Projects	\$ 15,000		
Park Capital Projects	700,000	670,000	1,370,000
Infrastructure Improvement Construction	78,000	33,700	111,700
Special Capital Improvement	1,187,000		
Tax Increment District #1	4,231,485	596,300	4,827,785
Tax Increment District #2	-		
TOTAL APPROPRIATIONS	<u>12,375</u>	<u>1,300,000</u>	<u>\$ 7,523,860</u>
	\$ 6,223,860		
B. Means of Finance			
Unappropriated Fund Balance		596,300	<u>\$ 3,688,277</u>
	<u>3,091,977</u>		
Public Improvement Revenue	-		
Airport Capital Projects	679,000	649,900	1,328,900
Park Capital Revenue	-		
Infrastructure Improvement Construction	418,888		
Special Capital Improvement	2,340,487		
TID #1 Roads & Land	-		
TID #2 Morgan Square	<u>12,878</u>		
TOTAL REVENUE	<u>3,451,253</u>	<u>649,900</u>	<u>4,101,153</u>
Transfer from TID #1	-		
Transfer from General Fund	78,000	53,800	131,800
Transfer from Park Improvement Fund	-		
Transfer from BBB Fund	-		
Transfer from Infrastructure Impr. Fund	141,719		
Transfer from Special Capital Fund	<u>768,112</u>		
TOTAL OTHER FINANCING SOURCES	<u>987,831</u>	<u>53,800</u>	<u>1,041,631</u>
TOTAL MEANS OF FINANCE	<u>\$ 7,531,061</u>	<u>1,300,000</u>	<u>\$ 8,831,061</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:

\_\_\_\_\_  
Daniel L. Specht  
Mayor

ATTEST :

\_\_\_\_\_  
Al Viereck  
Finance Officer

Introduction and first reading: January 23, 2009  
Second reading: February 9, 2009  
Published in the Yankton Daily Press and Dakotan, Official Newspaper.

I so certify \_\_\_\_\_  
Al Viereck  
Finance Officer