

Memorandum #10-04

To: City Commission
From: Finance Officer
Date: January 4, 2010
Subject: Introduction and First Reading, and Set January 25th as Date of Second Reading and Public Hearing of Ordinance #929, Supplement #1 to the 2010 Annual Appropriations Ordinance

Attached is "Ordinance #929" amending "Ordinance #925" the 2010 annual appropriations ordinance. This supplemental appropriations ordinance is prepared to re-appropriate for those projects which were budgeted or contracted in 2009, but not completed. I have italicized and underlined the actual expenditure estimates that were originally budgeted in 2009. 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 \$31,000.00 to \$71,000.00, an increase of \$40,000.00 for various computer and technological equipment in account 101.105.350 budgeted in 2009 but not completed.** This increases Information Services total appropriations from \$150,279.00 to \$190,279.00, an increase of \$40,000.00. Financing for this increase will be from monies carried over into 2010.
2. **Total General Government** from \$1,509,271.00 to \$1,549,271.00, an increase of \$40,000.00 for the project listed in # 1 above.
3. **Police Department from \$132,500.00 to \$165,000.00, an increase of \$32,500.00 (\$8,500.00 for SRT Vehicle replacement, \$16,000.00 for in car computers, and \$8,000.00 for in-car video systems) in account 101.111.350 budgeted in 2009 but not completed.** This increases Police Department total appropriations from \$2,755,728.00 to \$2,788,228.00, an increase of \$32,500.00. Financing for this increase will be from monies carried over into 2010.
4. **Fire Department from \$190,232.00.00 to \$812,232.00, an increase of \$620,000.00 in account 101.114.321 for the construction of the new North Fire Station budgeted in 2009 but not completed, and from \$176,950.00 to \$189,450.00, an increase of \$12,500.00 in account 101.114.350 for replacement of the Hazardous Materials Trailer damaged by hail in 2009 but not yet replaced.** This increases Fire Department total appropriations from \$682,414.00 to \$1,314,914.00, an increase of \$632,500.00. Financing for this increase will be from monies carried over into 2010 (\$12,500.00 for the receipt of insurance proceeds for the hail damage) and from an increase in the

transfer from the Bond account (\$620,000.00) for the construction of the new North Fire Station.

5. **Total Public Safety** from \$3,521,899.00 to \$4,186,899.00, an increase of \$665,000.00 for the projects listed in # 3 and # 4 above.
6. Streets from \$75,435.00 to \$218,435.00, an increase of \$143,000.00 (\$93,000.00 for large truck replacement and \$50,000.00 for a one-ton truck replacement budgeted in 2009, but not replaced) in account 101.123.350. This increases Streets total appropriations from \$1,321,783.00 to \$1,464,783.00, an increase of \$143,000.00. Financing for this increase will be from monies carried over into 2010.
7. Snow & Ice from \$53,250.00 to \$63,250.00, an increase of \$10,000.00 in account 101.124.350 to replace a snow plow budgeted in 2009, but not replaced. This increases Snow & Ice total appropriations from \$167,197.00 to \$177,197.00, an increase of \$10,000.00. Financing for this increase will be from monies carried over into 2010.
8. **Total Public Works** from \$2,693,769.00 to \$2,846,769.00, an increase of \$153,000.00 for the projects listed in #'s 6-7 above.
9. Senior Center from \$3,000.00 to \$5,500.00, an increase of \$2,500.00 in account 101.141.301 for flooring replacement budgeted in 2009 but not completed. That increases Senior Center total appropriations from \$86,645.00 to \$89,145.00, an increase of \$2,500.00. Financing for this increase will be from monies carried over into 2010.
10. Library from \$6,200.00 to \$7,700.00, an increase of \$1,500.00 in account 101.142.301 for the print management system at the library budgeted in 2009 but not totally replaced. This increase Library total appropriations from \$639,264.00 to \$640,764.00, an increase of \$1,500.00. Financing for this increase will be from monies carried over into 2010.
11. **Total Culture and Recreation** from \$725,909.00 to \$729,909.00, an increase of \$4,000.00 for the project listed in #'s 9-10 above.
12. **Other Financing Uses / Transfers Out** from \$823,618.00 to \$837,418.00, an increase of \$13,800.00 in account 101.182.620 Transfer to Parks and Recreation for the project explained in # 17 below; from \$146,738.00 to \$166,738.00, an increase of \$20,000.00 in account 101.182.622 Transfer to Memorial Pool for the projects explained in # 18 below; and from \$64,500.00 to \$74,200.00, an increase of \$9,700.00 in account 101.182.653 Transfer to Park Capital for the projects listed in # 25 below. This increases Operating Transfers total appropriations from \$1,483,848.00 to \$1,527,348.00, an increase of \$43,500.00. Financing for this increase will be from monies carried over into 2010.

13. **Total General Fund Appropriations** from \$10,217,794.00 to \$11,123,294.00, an increase of \$905,500.00 for the projects listed in #'s 1-12 above.
14. **Total General Fund Un-appropriated Balance** from \$712,786.00 to \$998,286.00, an increase of \$285,500.00.
15. **Other Financing Sources / Transfers In** from \$0.00 to \$620,000.00, an increase of \$620,000.00 in account 101.3969 to record the transfer from the Bond Fund as explained in # 4 above. This increases Transfers In total appropriations from \$115,150.00 to \$735,150.00, an increase of \$620,000.00.
16. **Total General Fund Means of Finance** from \$10,217,794.00 to \$11,123,294.00, an increase of \$905,500.00 for the projects listed in #'s 1-11 above.

SECTION II – SPECIAL REVENUE

17. *Parks and Recreation from \$74,000.00 to \$87,800.00, an increase of \$13,800.00 to purchase playground equipment budgeted in 2009 but not yet replaced.* This increases Parks and Recreation total appropriations from \$842,218.00 to \$856,018.00, an increase of \$13,800.00. Financing for this increase will be from an increased transfer from the General fund as explained in # 12 above.
18. *Memorial Pool from \$0.00 to \$20,000.00, an increase of \$20,000.00 (\$3,500.00 for replacement of shade features, \$11,000.00 for a replacing the high dive standard and board, and \$5,500.00 to replace the pool vacuum) budgeted in 2009 in account 202.202.301 but not yet replaced.* This increases Memorial Pool total appropriations from \$187,558.00 to \$207,558.00, an increase of \$20,000.00. Financing for this increase will be from an increased transfer from the General fund as explained in # 12 above.
19. *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 2009 but not purchased.* This increases Marne Creek total appropriations from \$98,237.00 to \$130,737.00, 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 # 26 below.
20. *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 repair budgeted in 2009 but not yet repaired.* This increases Bridge and Street total appropriations from \$100,000.00 to \$183,000.00, an increase of \$83,000.00. Financing for this increase will be from an increase in the transfer from the Special Capital Fund (*Second Penny 506*) of \$83,000.00 as listed in # 26 below.
21. **Total Special Revenue Appropriations** from \$2,271,491.00 to \$2,420,791.00, an increase of \$149,300.00 for the projects listed in #'s 17-20 above.

22. **Total Transfer from General Fund** from \$1,323,395.00 to \$1,357,195.00, an increase of \$33,800.00 as explained in #'s 17 and 18 above.
23. **Total Transfer from Special Capital Fund (Second Penny 506)** from \$98,603.00 to \$214,103.00, an increase of \$115,500.00 as listed in #'s 19 and 20 above.
24. **Total Special Revenue Means of Finance** from \$2,993,675.00 to \$3,142,975.00, an increase of \$149,300.00 as listed in #'s 22 and 23 above.

SECTION III – CAPITAL PROJECT FUNDS

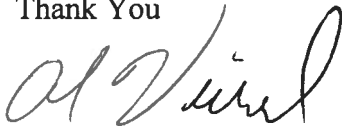
25. *Park Capital from \$5,000.00 to \$13,000.00, an increase of \$8,000.00 in account 503.541.321 for sand volleyball courts at Memorial Park budgeted in 2009 but not completed, and from \$3,000.00 to \$4,700.00, an increase of \$1,700.00 in account 503.549.321 for park signs budgeted in 2009 but not completed.* This increases Park Capital total appropriations from \$64,500.00 to \$74,200.00, an increase of \$9,700.00. Financing for this increase will be from an increased transfer from General Fund as explained in # 12 above.
26. *Special Capital Improvement from \$68,040.00 to \$76,940.00, an increase of \$8,900.00 to repaint the water slide at the SAC budgeted in 2009 but not completed; from \$0.00 to \$50,000.00, an increase of \$50,000.00 in account 506.572.375 for the Cedar Street Railroad Crossing Improvements budgeted in 2009 but not completed; from \$78,603.00 to \$167,603.00, an increase of \$89,000.00 in account 506.572.626 for the increase in transfer to the Bridge and Street fund as listed in # 17 above; 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 # 16 above; and from \$0.00 to \$130,000.00, an increase of \$130,000.00 in account 506.574.390 to fund crushing of the salvaged concrete budgeted in 2009 but not yet accomplished.* This increases Special Capital Improvements total appropriations from \$7,007,914.00 to \$7,318,314.00, an increase of \$310,400.00. Financing for this increase will be from monies carried over into 2010.
27. **Total Capital Projects Funds Appropriations** from \$8,945,292.00 to \$9,265,392.00, an increase of \$320,100.00 for those projects listed in #'s 25 and 26 above.
28. **Un-appropriated Fund Balance** from \$2,972,482.00 to \$3,292,582.00, an increase of \$320,100.00 as listed in # 26 above.
29. **Total Capital Projects Means of Finance** from \$8,997,519.00 to \$9,317,619.00, an increase of \$320,100.00 as listed in # 28 above.

**SECTION V – INTERNAL SERVICE FUNDS
CENTRAL GARAGE**

30. Central Garage from \$8,000.00 to \$68,000.00, an increase of \$60,000.00 in account 801.801.350 for the replacement of the fuel maintenance system budgeted in 2009 but not yet replaced. Funding for this will be from the estimated surplus reducing it from \$96,162.00 to \$36,162.00, a decrease of \$60,000.00.

It is recommended that the City Commission introduce Ordinance #929 amending Ordinance #925, the 2010 annual appropriations ordinance and set January 25, as the second reading and public hearing of said 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. 929

THAT ORDINANCE NO. 925, "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, 2010, AND ENDING DECEMBER 31, 2010, AND PROVIDING FOR THE LEVY OF THE ANNUAL TAX FOR ALL FUNDS CREATED BY THE ORDINANCE WITHIN SAID CITY" BE AMENDED TO WIT:

SECTION 1 - GENERAL FUND

	Ord. 925	Ord. 929
A. Appropriations		
General Government:		
Board of City Commissioners	\$ 121,378	
City Manager	267,003	
City Attorney	56,932	
Finance Office	513,836	
Information Services	150,279	190,279
Community Development	274,843	
Contingency	125,000	
TOTAL GENERAL GOVERNMENT	<u>1,509,271</u>	<u>40,000</u>
		<u>1,549,271</u>
Public Safety:		
Police Department	2,755,728	32,500
Animal Control	60,682	
Fire Department	682,414	632,500
Civil Defense	23,075	
TOTAL PUBLIC SAFETY	<u>3,521,899</u>	<u>665,000</u>
		<u>4,186,899</u>
Public Works:		
Engineering & Inspection	528,428	
Street & Highways	1,321,783	143,000
Snow & Ice Removal	167,197	10,000
City Hall	164,737	177,197
Traffic Control	318,752	
Chan Gurney Airport	192,872	
TOTAL PUBLIC WORKS	<u>2,693,769</u>	<u>153,000</u>
		<u>2,846,769</u>

Memo Item Number

Special Appropriations				
TOTAL SPECIAL APPROPRIATIONS	<u>Ord. 925</u>	<u>Ord. 929</u>		
	283,098			
	<u>283,098</u>			
Culture - Recreation:				
Senior Citizens Center	86,645	2,500	89,145	
Community Library	639,264	1,500	640,764	
TOTAL CULTURE - RECREATION	<u>725,909</u>	<u>4,000</u>	<u>729,909</u>	
Other Financing Uses / Transfers Out	1,483,848	43,500	1,527,348	
TOTAL OTHER FINANCING USES	<u>1,483,848</u>	<u>43,500</u>	<u>1,527,348</u>	
TOTAL APPROPRIATIONS	<u>\$ 10,217,794</u>	<u>905,500</u>	<u>\$ 11,123,294</u>	
B. Means of finance				
Unappropriated Fund Balances	\$ 712,786	285,500	998,286	
Current Property Taxes	2,034,061			
Sales & Other Taxes	4,405,285			
Licenses & Permits	337,300			
Intergovernmental Revenue	643,306			
Charges for Goods & Services	1,905,606			
Fines & Forfeits	33,000			
Miscellaneous Revenues	31,300			
TOTAL REVENUE	<u>9,389,858</u>			
Other Financing Sources / Transfers In	115,150	620,000	735,150	
TOTAL MEANS OF FINANCE	<u>\$ 10,217,794</u>	<u>905,500</u>	<u>\$ 11,123,294</u>	

SECTION II - SPECIAL REVENUE

A. Appropriations				
Parks & Recreation			Ord. 929	
Memorial Park Pool	842,218	17.	13,800	856,018
Summit Activities Center	187,558	18.	20,000	207,558
Marme Creek	645,630			
Casualty Reserve Fund	98,237	19.	32,500	130,737
Bridge & Street Fund	15,000			
Lodging Sales Tax	100,000	20.	83,000	183,000
Infrastructure Improvement Revolving - Transfer to Infr. Constr.	331,648			
	<u>51,200</u>			
	\$ 2,271,491	21.	149,300	\$ 2,420,791
TOTAL APPROPRIATIONS				
B. Means Of Finance				
Unappropriated Fund Balance	\$ 642,432			
Parks & Recreation Revenue	18,600			
Memorial Pool Revenue	40,820			
Summit Activities Center Revenue	364,600			
Marme Creek Revenue	500			
Casualty Reserve - Interest	1,000			
Bridge & Street Revenue	21,397			
Lodging Tax	431,128			
Infrastructure Improvement Revolving	51,200			
TOTAL REVENUE	<u>929,245</u>			
Transfer From General Fund	1,323,395	22.	33,800	1,357,195
Transfer From Special Capital Fund	98,603	23.	115,500	214,103
TOTAL MEANS OF FINANCE	\$ 2,993,675	24.	149,300	\$ 3,142,975

SECTION III - CAPITAL PROJECT FUNDS

	Ord. 925	Memo Item Number	Ord. 929
A. Appropriations			
Public Improvement	15,000		
Airport Capital Projects	750,000		
Park Capital Projects	64,500	25.	9,700
Infrastructure Improvement Construction	1,095,000		
Special Capital Improvement	7,007,914	26.	310,400
Tax Increment District #1	-		
Tax Increment District #2	12,878		
TOTAL APPROPRIATIONS	<u>\$ 8,945,292</u>	27.	<u>\$ 9,265,392</u>
B. Means of Finance			
Unappropriated Fund Balance		28.	<u>320,100</u>
Public Improvement Revenue	-		
Airport Capital Projects	717,800		
Park Capital Revenue	-		
Infrastructure Improvement Construction	257,143		
Special Capital Improvement	4,222,904		
TID #1 Roads & Land	-		
TID #2 Morgan Square	12,878		
TOTAL REVENUE	<u>5,210,725</u>		
Transfer from TID #1	-		
Transfer from General Fund	87,000		
Transfer from Park Improvement Fund	-		
Transfer from BBB Fund	-		
Transfer from Infrastructure Impr. Fund	51,200		
Transfer from Special Capital Fund	676,112		
TOTAL OTHER FINANCING SOURCES	<u>814,312</u>		
TOTAL MEANS OF FINANCE	<u>\$ 8,997,519</u>	29.	<u>\$ 9,317,619</u>

SECTION V - INTERNAL SERVICE FUNDS
CENTRAL GARAGE

Unappropriated Fund Balance	Ord. 925	Ord. 929	
Estimated Revenue - Billings	\$ 71,457		
TOTAL ESTIMATED BALANCE & REVENUES	<u>823,076</u>		
	Memo Item		
	Number		
Less Appropriations	894,533	60,000	894,533
	<u>798,371</u>	<u>30.</u>	<u>858,371</u>
Estimated Surplus	\$ <u>96,162</u>	60,000	\$ <u>36,162</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:

Dan Specht
Mayor

ATTEST :

Al Viereck
Finance Officer

Introduction and first reading: January 11, 2010
Second reading : January 25, 2010
Published in the Yankton Daily Press and Dakotan, Official Newspaper:

I so certify _____
Al Viereck
Finance Officer