

## City Council Regular Meeting

**DEPARTMENT:** Finance

**FROM:** Harlan Jefferson, Deputy City Manager

**MEETING:** June 17, 2024

### SUBJECT:

Consider approval of a mid-year budget amendment ordinance amending the annual City budget for the Fiscal Year 2023-2024 (CSO#5214-09-2023) by adjusting appropriations to various funds due to changing conditions since the adoption of the annual budget, and finding that this ordinance may be considered and approved at only one meeting because time is of the essence. (First and Final Reading) (Staff Contact: Harlan Jefferson, Deputy City Manager)

### SUMMARY:

On September 11, 2023, the Council approved the final reading of the City's FY 2023-2024 annual budget and capital improvement program (CIP). We identified some structural deficiencies in the budget and the need for other amendments when we initiated the preparation of the FY 2024-2025 annual budget. The specific expenditures that arose after the adoption of the budget included delinquent taxes that existed on property purchased by the City, additional legal fees due to the use of outside firms, implementation of 12-hour shifts for Public Safety Communication, damage to recently sold property, new golf carts, realignment of debt service payments between funds, 4B incentive adjustments, and reorganization adjustments. A summary of the budget amendment can be found in the table below.

EXPENDITURES	ORIGINAL BUDGET	CURRENT BUDGET	AMENDED BUDGET	INCREASE (DECREASE)
GENERAL FUND	61,172,604	62,201,130	60,770,613	(1,430,517)
MINERAL FUND	61,296	165,771	965,771	800,000
MEDICAL TRANSPORT FUND	179,902	184,347	296,885	112,538
4A FUND	9,113,818	9,113,818	9,615,140	501,322
4B FUND	8,080,943	8,080,943	8,081,757	814
TIF2 FUND	1,327,952	1,327,952	1,327,149	(803)
WATER & WASTEWATER FUND	27,977,743	27,977,743	28,919,918	942,175
GOLF FUND	3,420,226	3,420,226	3,552,292	132,066
IT - SUPPORT SERVICES FUND	7,155,162	7,373,651	6,621,378	(752,273)
ERF - GOVERNMENTAL	1,158,543	1,566,496	1,812,929	246,433
ERF - PROPRIETARY	445,295	695,988	1,405,751	709,763
<b>TOTAL</b>	<b>120,093,484</b>	<b>122,108,065</b>	<b>123,369,583</b>	<b>1,261,518</b>

**OPTIONS:**

Approve the ordinance

Approve the ordinance with changes

Deny the ordinance

**RECOMMENDATION:**

Staff recommends approval of the ordinance.

**PRIOR ACTION/INPUT (Council, Boards, Citizens):**

On September 11, 2023, the Council approved the final reading of the City's FY 2023-2024 annual budget with the five-year capital improvement program (CIP).

On January 8, 2024, the Council approved an amendment to the City's FY 2023-2024 annual budget.

**REFERENCE:**

CSO#5214-09-2023

**FISCAL IMPACT:**

The FY 2023-2024 budget will be adjusted across various Funds. In total, the budget will increase by \$1,261,518.

**STAFF CONTACT:**

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