

AGENDA ITEM SUMMARY
City Council



STAFF

Kelly DiMartino, City Manager
Travis Storin, Chief Financial Officer
Lawrence Pollack, Budget Director

SUBJECT

Items Pertaining to the Annual Adjustment Ordinance.

EXECUTIVE SUMMARY

- A. Second Reading of Ordinance No. 134, 2024, Making Supplemental Appropriations in Various City Funds.
- B. Second Reading of Ordinance No. 135, 2024, Appropriating Prior Year Reserves in Various City Funds.
- C. Second Reading of Ordinance No. 136, 2024, Authorizing Transfers of Appropriations in Various City Funds.
- D. Second Reading of Ordinance No. 137, 2024, Authorizing Transfer of Appropriations for the Fossil Creek Trail Spur Project.

These Ordinances, unanimously adopted on First Reading on September 17, 2024, appropriate additional revenues for prior year reserves that need to be appropriated before the end of the year to cover related expenses that were not anticipated, and therefore, not included in the 2024 annual budget appropriation. The additional revenue is primarily from fees, charges for service, rents, contributions, donations, and grants that have been paid to City departments to offset specific expenses.

STAFF RECOMMENDATION

Staff recommends adoption of the Ordinances on Second Reading.

BACKGROUND / DISCUSSION

These Ordinances appropriate additional revenue and funds received this fiscal year and from prior year reserves in various City funds and authorize the transfer of previously appropriated amounts between funds and/or capital projects.

The City Charter permits City at any time during a fiscal year to make supplemental appropriations of additional revenue and other funds received as a result of rate/fee increases or new revenue sources, such as grants and reimbursements. The Charter also permits Council to provide, by ordinance, for payment of any expense from prior year reserves through a supplemental appropriation. Additionally, it authorizes Council to transfer any unexpended and unencumbered appropriated amount from one fund or project to another fund or project upon recommendation of the City Manager, provided that the purpose for which the transferred funds are to be expended: 1) remains unchanged; 2) the purpose for which they were initially appropriated no longer exists; or 3) the proposed transfer is from a Fund or project account in which the amount appropriated exceeds the amount needed to accomplish the purpose specified in the appropriation ordinance.

The City Manager is recommending the proposed appropriations in these Ordinances and has determined that they are available and previously unappropriated from their respective funds and will not cause the total amount appropriated from such funds to exceed the current estimate of actual and anticipated revenues and all other funds to be received in each such fund during this fiscal year.

The City Manager is also recommending the proposed transfers of existing appropriations in these Ordinances and has determined that the purposes for which these transferred funds are to be expended remains unchanged.

If these appropriations are not approved, the City will have to reduce expenditures even though revenue and reimbursements have been received to cover those expenditures.

These items were presented to the Council Finance Committee (CFC) on September 5, 2024. During the discussion, a question was raised on Item #7 about fees related to Conflict Transformation Works, which required follow-up. The explanation below has been expanded to include the response to the inquiry.

The table below is a summary of the expenses in each fund that make up the increase in the requested appropriations. Also included are transfers between funds, which do not increase net appropriations, but per the City Charter, require Council approval to make the transfer. A table with the specific use of prior year reserves appears at the end of this Agenda Item Summary.

Funding	Additional Revenue	Prior Year Reserves	Transfers	TOTAL
General Fund	\$801,293	\$292,582	\$0	\$1,093,875
Cultural Services Fund	7,400	291,064	5,630	304,094
Capital Projects Fund	243,300	0	21,300	264,600
Transportation Services Fund	1,429,500	1,200	0	1,430,700
Self-Insurance Fund	970,239	0	0	970,239
Golf Fund	1,500	25,130	0	26,630
Cemeteries Fund	0	207,870	0	207,870
801-URA - Prospect South TIF District Fund	0	1,873,927	0	1,873,927
803-URA - Mall Fund	0	17,804	0	17,804
Transportation CEF Fund	0	21,300	0	21,300
GRAND TOTAL	\$3,453,232	\$2,730,877	\$26,930	\$6,211,039

A. GENERAL FUND

1. EPS - Weld County Reimbursement for CERT Purchase

City's EPS applied to a FEMA funded program ran through the State's Northeast All Hazard Region. Weld County serves as the fiscal agency for the State's Northeast All Hazard Region, reporting all FEMA funds used for selected projects on its financials (Weld County = grant recipient). The workings of the program provide Weld reimbursing the City in upwards of \$4,998 for emergency related equipment/supplies. Based on the City not deemed as a grant recipient of FEMA funds, the \$4,998 in funds to be reimbursed by Weld are not grant funds. City's EPS will spend the \$4,998 in 2024.

FROM:	Unanticipated Revenue (Weld County reimbursement)	\$4,998
FOR:	CERT Purchase	\$4,998

2. Municipal Court - Constitutional Requirements

This request is to add additional funding for Court Appointed Defense Counsel attorneys and interpreters to the Municipal Court's 2024 budget. The Municipal Court's enforcement caseload has increased 21% in 2024 over 2023 case filings, and 33% over case filings in 2022. The number of scheduled interpreter hearings has doubled in 2024 as compared to 2023 (90 in 2023, 201 in 2024 through July 31st of each year). Because of these caseload and hearing increases, the Court needs additional funds to continue to provide these constitutionally required services to Court defendants.

FROM:	Prior Year Reserves (General Fund)	\$47,288
FOR:	Municipal Court constitutionally required services	\$47,288

3. Municipal Court - Contractual Obligations

This request is to add funding to the Municipal Court's 2024 budget to pay for Jail Services. Larimer County and the City of Fort Collins annually review the intergovernmental agreement (IGA) relating to the City's use of the Larimer County Jail for municipal defendants and bonding services. The agreement includes the costs for bed spaces, bonding services, and in-custody video hearings held three (3) a week to meet new State Law requirements. All of the costs associated with these services and this contract have increased. The Court and the City Attorney's Office work closely with the Larimer County Jail to review and update procedures and apply efficiencies where possible.

FROM:	Prior Year Reserves (General Fund)	\$46,059
FOR:	Municipal Court jail services	\$46,059

4. Fort Collins Police Services (FCPS) has received revenue from various sources. A listing of these items follows:

- a. \$140,691 – Police Miscellaneous Revenue: Police Services receives revenue from the sale of Police reports along with other miscellaneous revenue, like restitution payments, evidence revenue and SWAT training.
- b. \$34,800 – 2023/2024 BATTLE Grant Supplemental (Beat Auto Theft Through Law Enforcement): 'The Property Crimes division of Police Services has been awarded an additional \$34,000 on top of the original \$18,000 grant to fund additional overtime to help

investigate auto theft in Northern Colorado.

- c. \$29,387 - 2024 CRISP Server Storage Upgrade: Police Services needed more server space to allow the CRISP system to function properly. This clean up appropriation is equal to Larimer County's contribution to the server upgrade.
- d. \$29,517 - 2020 JAG Grant Supplemental Award: Larimer County is the Recipient of the JAG grant and at the end of the 3-year grant period in 2023, the county had excess grant funds to award and instead of sending them back to DOJ, the city accepted the funds to offset overtime expenses in 2023 for the Drug Task Force for drug investigations.
- e. \$43,750 - 2024 Police Radio Used Radio Sale: Police Services sold off old radios that are no longer being used and the revenue will be used to purchase new radios.
- f. \$265,534 - Police Reimbursable Overtime: Police Services help schedule security and traffic control for large events. Since these events are staffed by officers outside of their normal duties, officers are paid overtime. The organizational who requested officer presence and then billed for the costs of the officers' overtime. FCPS partners with Larimer County to staff events at The Ranch. Police receives reimbursement from Larimer County for officers' hours worked at Ranch events.
- g. \$69,684 – 2024 Police School Resource Officers Overtime: Police Services have a contract with Poudre School District to provide Officers on location at a majority of the schools for safety and support. The school district pays Police Services based on a predetermined contract amount and also partially reimbursing for overtime incurred. This request is for the previously billed overtime and anticipated overtime for the remaining year.
- h. \$8,912 - 2024 DUI Enforcement: Proceeds that have been received for DUI enforcement.
- i. \$1,847 - ICAC SFY 2023-24 Grant: Cyber Crimes received a supplemental award of 1,847 to help fund additional travel for training purposes.
- j. \$19,000 - 2024-2025 HVE Grant: The Pollice Traffic Unit was awarded \$19,000 to help fund Police overtime expenses in order to monitor DUI compliance on targeted enforcement days.

TOTAL APPROPRIATION

FROM: Unanticipated Revenue (Police Miscellaneous Revenue)	\$140,691
FROM: Unanticipated Revenue (2023/2024 BATTLE Grant supplemental)	\$34,800
FROM: Unanticipated Revenue (Partner Agency Contributions for CRISP Server upgrades)	\$29,387
FROM: Prior Year Reserves (2020 JAG Grant)	\$29,517
FROM: Unanticipated Revenue (Used radios sale)	\$43,750
FROM: Unanticipated Revenue (Police Reimbursable Overtime)	\$265,534
FROM: Unanticipated Revenue (School Resource Officers)	\$69,684
FROM: Unanticipated Revenue (DUI Enforcement)	\$8,912
FROM: Unanticipated Revenue (ICAC SFY 2023-24 Grant)	\$1,847
FROM: Unanticipated Revenue (2024-2025 HVE Grant)	\$19,000
	Total: \$643,122

FOR: Police Miscellaneous Revenue	\$140,691
FOR: Help prevent auto theft	\$34,800
FOR: CRISP server upgrades	\$29,387
FOR: Investigate illegal drug use and sales	\$29,517
FOR: Purchase of communication equipment	\$43,750
FOR: Police Reimbursable Overtime for events	\$265,534
FOR: Overtime for School Resource Officers	\$69,684
FOR: DUI enforcement	\$8,912
FOR: Help prevent Internet Crimes Against Children	\$1,847
FOR: Monitor DUI compliance	\$19,000
	Total: \$643,122

5. Digital Inclusion - Connexion Discount Program

Dedicated revenue from Fort Collins Connexion's PILOT (Payment in Lieu of Taxes) are paid to the General Fund to support the City's Digital Inclusion Program. The Digital Inclusion Program reimburses Connexion for customers enrolled in the income-qualified digital inclusion discount program. Increased enrollment in the program will result in the discount reimbursement to exceed budget at year-end. PILOT revenues to the General Fund are projected to cover the increase in discounted customers and is requested to be appropriated in 2024.

FROM: Unanticipated Revenue	\$135,000
FOR: Connexion Discount Program	\$135,000

6. Radon Kits

Environmental Services sells radon test kits at cost as part of its program to reduce lung-cancer risk from in-home radon exposure. This appropriation recovers kit sales revenue for the purpose of restocking radon test kits annually.

FROM: Unanticipated Revenue (Radon kit sales)	\$1,672
FOR: Purchase of radon kits to sell	\$1,672

7. Work for Others and Program Fees for Conflict Transformation Works

The Conflict Transformation Works (CTW) program earns revenue from 2 main sources: providing workplace mediation for other City Departments and charging fees to the youth who are involved in the conflict programming and resolution. In the latter case, there is a \$50 program fee for youth referred to the Restorative Justice (RJ) programs. The programs offer a sliding scale to \$10 and waive fees for foster youth and those who are unhoused or facing eviction. Youth and families choose RJ program participation over other alternatives offered by the referring agency.

These revenue dollars primarily support the programming costs. We are requesting appropriation of Mediation revenue of \$3,000 (\$1,462.50 has been received in 2024 and the remaining \$1,527.50 is projected to be earned in 2024) and fee revenue of \$2,600 (\$1,620 has been received in 2024 and the remaining \$980 is projected to be earned in 2024).

FROM: Unanticipated Revenue (Work for Others and Program Fees)	\$5,600
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FOR: Conflict Transformations Works program \$5,600

8. Restorative Justice Grant Award

A grant in the amount of \$40,428 was awarded from the Colorado Division of Criminal Justice Juvenile Diversion fund for the continued operations of Restorative Justice Services programs that provide a community alternative to the justice system for youth who commit crimes in Fort Collins. No match is required, and it is a reimbursable grant. Grant period is July 1, 2024 - June 30, 2024. This grant helps fund youth referred from the 8th Judicial District Attorney's Office or referred in lieu of a summons to that office. Since 2004, the City has received grant funding for Restorative Justice Services from this grant funding agency.

FROM: Unanticipated Revenue (Colorado Division of Criminal Justice Diversion Grant) \$40,428
FOR: Restorative Justice Services programs \$40,428

9. Land Bank Operational Expenses

This request is intended to cover expenses related to the land bank property maintenance needs for 2023. Since expenses vary from year to year, funding is requested annually mid-year to cover these costs. Expenses in 2023 include general maintenance of properties, raw water and sewer expenses, electricity, repairs, and other as applicable.

FROM: Prior Year Reserves (Land Bank reserve within the General Fund) \$71,800
FOR: Land Bank Operational Expenses \$71,800

10. Manufacturing Equipment Use Tax Rebate

Finance requests the appropriation of \$97,918 to cover the amount due for the 2023 Manufacturing Equipment Use Tax Rebate program as established in Chapter 25, Article II, Division 5, of the Municipal Code.

FROM: Prior Year Reserves (Manufacturing Rebate reserve within the General Fund) \$97,918
FOR: Manufacturing Equipment Use Tax Rebate \$97,918

B. CULTURAL SERVICES & FACILITIES FUND

1. Pianos About Town Grants

The purpose of this item is to appropriate prior year grant funds from the Bohemian Foundation to Art in Public Places for the Pianos About Town program. Cultural Services received grants in 2017, 2018 and 2020 totaling \$128,414 and those funds were never appropriated. This item seeks to ensure that the funding is correctly and legally budgeted and accounted for.

FROM: Prior Year Reserves (Cultural Services & Facilities Fund) \$128,414
FOR: Pianos About Town program \$128,414

2. Creative District Grant Funding

The purpose of this item is to appropriate current and prior year grant and miscellaneous funds for the activities of the Downtown Fort Collins Creative District in the amount of \$170,050. Of \$185,905 in total funding awarded to the Creative District since it started in 2014, \$15,855 has been appropriated. This activity will have a net neutral impact on the City's bottom line and is required by City Charter and will ensure that the funding is correctly and legally budgeted and accounted for.

FROM:	Prior Year Reserves (contributions, donations & various grants)	\$162,650
FROM:	Unanticipated Revenue (contributions & donations)	\$400
FROM:	Unanticipated Revenue (State of Colorado CCI Grant)	\$7,000
FOR:	Downtown Fort Collins Creative District	\$170,050

3. Southridge Golf Irrigation Project APP contribution (refer to item G3)

Ordinance numbers 100 & 101, to be reviewed and passed by Council on August 20, 2024 should have included a contribution to Art in Public Places in the amount of \$5,630. This is based on the amount of \$563,000 for the irrigation system replacement at Southridge Golf Course.

FROM:	Transfer from the Golf Fund	\$5,630
FOR:	Art in Public Places contribution	\$5,630

C. CAPITAL PROJECTS FUND

1. King Soopers 146 -- Midtown Gardens Marketplace Payment-In-Lieu (Drake and College Intersection)

As part of the development agreement for King Soopers 146 -- Midtown Gardens Marketplace at the northwest corner of Drake and College, the developer's traffic study shows an impact to the College Avenue and Drake Road intersection that would have required the construction of an eastbound to southbound right turn lane from Drake Road to College Avenue. In-lieu of the developer constructing this right turn lane, the development agreement required the payment of \$243,300 to the City as part of the College and Drake Capital Project. The Engineering Department is currently designing the Drake and College intersection improvement.

FROM:	Unanticipated Revenue (Payment in lieu)	\$243,300
FOR:	Intersection improvements	\$243,300

2. Union on Elizabeth Payment-In-Lieu (W. Elizabeth St.; refer to item K1)

The City received a payment in lieu of construction from the Developer of the Union on Elizabeth project. The payment was for required roadway frontage improvements of W. Elizabeth St., per their development agreement. This payment was collected in 2018 and deposited into the Transportation Capital Expansion Fee Fund.

FROM:	Transfer from Transportation Capital Expansion Fee Fund (Payment in lieu)	\$21,300
FOR:	Roadway frontage improvements	\$21,300

D. TRANSPORTATION SERVICES FUND

1. Open Streets Vendor Fees

Open Streets is an annual FC Moves event that promotes active modes of transportation and invites folks to experience a street without cars. At Open Streets, participants can expect 1-2 miles of car-free, family-friendly streets. Participants are encouraged to Ride the Route and explore areas called “Activity Hubs”- temporary clusters of activity provided by local businesses and organizations. Vendors for Open Streets are charged \$50 if they are a non-profit, \$100 if they are a private business. For our Fall 2024 event, we have 38 private businesses and 10 non-profits already signed up as vendors, in addition to 10 food trucks.

Our request includes \$1,200 in vendor fees from 2023 that were not appropriated (so this would be coming from Transportation Reserves), \$4,000 in fees that have been collected to date in 2024, and a projection of another \$500 we expect to collect for the remainder of 2024. It is important that we are able to offset our costs with these fees, since our operating budget is not large enough to support this event without incoming revenue.

FROM:	Prior Year Reserves (Vendor fees)	\$1,200
FROM:	Unanticipated Revenue (Vendor fees)	\$4,500
FOR:	Open Streets Program	\$5,700

2. Spin Annual Payment

Per the contract between the City and Spin, Spin pays an annual fee of \$10,000. These funds can be used at the City's discretion, and typically are used for projects related to the Spin program. In 2024, funds were used to install bike/scooter boxes for better parking options, and to support the Which Wheels Go Where project to update City code regulating what types of micromobility can be used on what facilities.

FROM:	Unanticipated Revenue (Spin annual payment)	\$10,000
FOR:	Installation of bike and scooter boxes for parking	\$10,000

3. Streets Department Work for Other Program

The Planning, Development and Transportation Work for Others program is a self-supported program for all “Work for Others” activities within Streets. Expenses are tracked and billed out to other City departments, Poudre School District, CSU, CDOT, Larimer County, developers and other public agencies. The original budget of \$3.2M was an estimate based on prior years budget with allowed growth rate. Due to unanticipated projects and equipment/parts needs, and higher cost of materials, additional funding of \$715K is requested to cover projects through the end of 2024. Revenue for performing the work will offset the expense (expense will not be incurred if revenue is not received).

FROM:	Unanticipated Revenue (Work for Others)	\$715,000
FOR:	Work For Others program within the Streets Dept	\$715,000

4. Traffic Department Work for Other Program

The Planning, Development and Transportation Work for Others program is a self-supported program for all “Work for Others” activities within Traffic. Expenses are tracked and billed out to other City departments, developers and other public agencies. The original budget of \$752K was an estimate based on prior years budget with allowed growth rate. Due to unanticipated projects and equipment/parts needs, and higher cost of materials, additional funding of \$700K is requested to cover projects through the end of 2024. Revenue for performing the work will offset the expense (expense will not be incurred if revenue is not received).

FROM:	Unanticipated Revenue (Work for Others)	\$700,000
FOR:	Work For Others program within the Traffic Dept	\$700,000

E. SELF INSURANCE FUND

1. Self Insurance Fund Insurance expenditures

City insurance premiums and claim settlements are projecting to exceed the 2024 budget within the Self Insurance Fund. 2024 Fund revenues in the amount of \$970,239 are available for appropriation to cover excess insurance expenditures. Self Insurance Fund reserves exceed the City's target reserve level and surplus revenues are not needed to contribute to fund balance at year end.

FROM:	Unanticipated Revenue	\$970,239
FOR:	City insurance premiums and claim settlements	\$970,239

F. CONSERVATION TRUST FUND

1. Correct lapsing to non-lapsing ORD 33 Fossil Creek Trail Spur Project

Ordinance #33, adopted by Council on March 19, 2024, should have been non-lapsing. This was not clearly indicated in the AIS, so the amount needs to be moved from a lapsing to a non-lapsing business unit since this is for the Fossil Creek Trail Spur Project.

FROM:	Prior Appropriations in a lapsing business unit in the Conservation Trust Fund	\$35,000
FOR:	Non-lapsing business unit for Fossil Creek Trail Spur Project	\$35,000

G. GOLF FUND

1. Golf Course Superintendent Association of America (GCSAA) Grants

First Green GCSAA Grants (Golf Course Superintendent Association of America) were awarded in early 2024 to all three golf courses for Poudre School District community outreach. With these grants, we engaged with STEM (Science, Technology, Engineering and Mathematics) students and taught them about how it applies to a golf course. We've received \$1,500 for these grants.

FROM:	Unanticipated Revenue (GCSAA grants)	\$1,500
FOR:	Poudre School District community outreach	\$1,500

2. City Park 9 Pump station repairs

The City Park 9 Pump Station is showing signs of imminent failure and will need to be replaced prior to the 2025 season in order to maintain the current level of service provided to its patrons. Without this station, irrigation of the course is not possible. In 2024, repairs were made in order to get the station through the end of the season, but if the pump were to fail in 2025, it would lead to subpar course conditions and reductions in rounds revenue. These repairs take around 8-12 weeks and need to be completed prior to the start of the 2025 irrigation season in early March. Total cost of these repairs are estimated at \$25,130.

FROM:	Prior Year Reserves (Golf Fund)	\$25,130
FOR:	City Park 9 Pump station repairs	\$25,130

3. Southridge Golf Irrigation Project APP contribution (refer to item B3)

Ordinance numbers 100 & 101, to be reviewed and passed by Council on August 20, 2024, should have included a contribution to Art in Public Places in the amount of \$5,630. This is based on the amount of \$563,000 for the irrigation system replacement at Southridge Golf Course.

FROM:	Prior Appropriations	\$5,630
FOR:	Transfer to Cultural Services & Facilities Fund	\$5,630

H. CEMETERIES FUND

1. 149 Grandview repairs

The Parks Cemeteries division manages a rental house at 149 Grandview that is in desperate need of repairs due to missed inspections. These repairs include gutter cleaning/repairs, deck repairs/painting, roof repairs, window sealing, and more are estimated at \$50,000.

FROM:	Prior Year Reserves (Cemeteries Fund)	\$50,000
FOR:	149 Grandview repairs	\$50,000

2. Grandview pump station electrical repairs/upgrades

In April Cemeteries made necessary electrical repairs/upgrades to the Grandview pump station due to an outdated source that was not up to code and unsafe. The total cost of these repairs is \$34,720.

FROM:	Prior Year Reserves (Cemeteries Fund)	\$34,720
FOR:	Grandview pump station electrical repairs/upgrades	\$34,720

3. Purchase of Backhoe in 2023 invoiced in 2024

Cemeteries was approved for the purchase of a Backhoe during the 23-24 budget cycle (Offer 57.2). PO 9240355 was issued for this purchase 2/23/2023; however, it was not delivered until

February 2024. This PO was missed during the PO Carryforward exercise. We are asking for \$123,150 to cover these expenses that should have hit in 2023.

FROM:	Prior Year Reserves (Cemeteries Fund)	\$123,150
FOR:	Purchase of backhoe invoiced in 2024	\$123,150

I. URA PROSPECT SOUTH FUND #801

1. Transfer of Urban Renewal Authority (URA) Fund Equity 801 to Fund 800

The URA districts were consolidated into one fund in 2024, Fund 800. This transfers the residual assigned fund balance in Fund 801 (Prospect South) & Fund 803 (Foothills Mall) to Fund 800. Subsidiaries have been assigned in the new fund structure and funds will be transferred accordingly.

FROM:	Prior Year Reserves (URA Fund 801)	\$1,873,927
FOR:	Transfer to URA Operations and Maintenance Fund #800	\$1,873,927

J. URA MALL FUND #803

1. Transfer of Urban Renewal Authority (URA) Fund Equity 803 to Fund 800

The URA districts were consolidated into one fund in 2024, Fund 800. This transfers the residual assigned fund balance in 801 (Prospect South) & 803 (Foothills Mall) to fund 800. Subsidiaries have been assigned in the new fund structure and funds will be transferred accordingly.

FROM:	Prior Year Reserves (URA Fund 803)	\$17,804
FOR:	Transfer to URA Operations and Maintenance Fund #800	\$17,804

K. TRANSPORTATION CEF FUND

1. Transfer to the Capital Projects Fund for the Union on Elizabeth Payment-In-Lieu (W. Elizabeth St.; refer to item C2)

The City received a payment in lieu of construction from the Developer of the Union on Elizabeth project. The payment was for required roadway frontage improvements of W. Elizabeth St., per their development agreement. This payment was collected in 2018 and deposited into the Transportation Capital Expansion Fee Fund.

FROM:	Prior Year Reserves (Payment in lieu)	\$21,300
FOR:	Transfer to the Capital Projects Fund	\$21,300

CITY FINANCIAL IMPACTS

This Ordinance increases total City 2024 appropriations by \$6,211,039. Of that amount, this Ordinance increases General Fund 2024 appropriations by \$1,093,875, including use of

\$292,582 in prior year reserves. Funding for the total increase to City appropriations is \$3,453,232 from unanticipated revenue, \$2,730,877 from prior year reserves and \$26,930 from transfers from reserves or previously appropriated funds.

The following is a summary of the items requesting prior year reserves:

Item #	Fund	Use	Amount
A2	General Fund	Muni Ct - Constitutional Requirements	\$47,288
A3	General Fund	Muni Ct - Contractual Obligations	46,059
A4d	General Fund	Police - 2020 JAG Grant Supplemental Award	29,517
A9	General Fund	Land Bank Operational Expenses	71,800
A10	General Fund	Manufacturing Equipment Use Tax Rebate	97,918
B1	Cultural Services Fund	Pianos About Town Grants	128,414
B2	Cultural Services Fund	Creative District Grant Funding	162,650
D1	Transportation Services Fund	Open Streets Vendor Fees	1,200
G2	Golf Fund	Golf - City Park 9 Pump station repairs	25,130
H1	Cemeteries Fund	Cemeteries- 149 Grandview repairs	50,000
H2	Cemeteries Fund	Cemeteries - Grandview pump station electrical repairs/upgrades	34,720
H3	Cemeteries Fund	Cemeteries - Purchase of Backhoe in 2023 invoiced in 2024	123,150
I1	801-URA - Prospect South TIF District Fund	Transfer of URA Fund Equity 801 to Fund 800	1,873,927
J1	803-URA - Mall Fund	Transfer of URA Fund Equity 803 to Fund 800	17,804
K1	Transportation CEF Fund	Engineering - Union on Elizabeth Payment-In-Lieu (W. Elizabeth St.)	21,300
Total Use of Prior Year Reserves:			\$2,730,877

BOARD / COMMISSION / COMMITTEE RECOMMENDATION

The 2024 Annual Adjustment Ordinance was reviewed by the Council Finance Committee during their September 5, 2024, meeting. The members supported the ordinance moving forward to the full Council on the September 17, 2024, on the Consent Agenda.

PUBLIC OUTREACH

None.

ATTACHMENTS

1. Ordinance A for Consideration
2. Ordinance B for Consideration
3. Ordinance C for Consideration
4. Ordinance D for Consideration