Table

CITY COUNCIL AGENDA ITEM

Date: May 2, 2012

To: The Honorable Mayor and City Council Members

From: John Szerlag, City Manager
Thomas Darling, Director of Fiscal Services

Subject: Reconciliation From Draft Budget Packet To Final Proposed Budget for Fiscal Year Ending June 30, 2013.

Please find attached the reconciliation from the draft packet to the final proposed budget for the 2012/13 fiscal year.

All adjustments to the working budget were contained in the budget presentation or concurred during City Council deliberations.

Adjustments are as follows:

General Fund Revenue

- Adjustment of $492,000 to reflect use of fund balance for the Fire Department Budget costs associated with EMS 1st response contracted services that were reported under Police Department activities in prior years.
- Adjustment of $25,000 to reflect use of fund balance for the Historic Village operating funding.

General Fund Expenditures

- Adjustment to Fire Department Budget in the amount of $492,000 to reflect costs associated with EMS 1st response contracted services that were reported under Police Department activities in prior years.
- Adjustment of $25,000 to Historic Village operating expenditures.

Sewer Fund Expenditure

- Adjustment to Sewer Fund expenses of $(880,000) for contracted services related to sewage charges.

Debt Service Fund Revenue

- Adjustment for $(20,000) to tie summary page 21 to detail presented on page 131 of the budget workbook.

Revenue Comparison: All Funds

	2011 ACTUAL	2012 ESTIMATED	2012 BUDGET	DRAFT 2013 BUDGET	EMS Adjustment	Historic Village Adj.	Debt Service Adj.*	FINAL 2013 BUDGET
CAPITAL								
CAPITAL FUND	$10,395,578	$9,420,328	$25,691,660	$17,962,488				$17,962,488
SPECIAL ASSESSMENT FUND	100,420	356,000	356,000	17,835				17,835
TOTAL - CAPITAL	**$10,495,998**	**$9,776,328**	**$26,047,660**	**$17,980,323**	**$0**	**$0**	**$0**	**$17,980,323**
DEBT SERVICE								
GENERAL DEBT SERVICE FUND	$2,359,104	$2,188,000	$3,128,200	$3,182,720			(20,000)	$3,162,720
2000MTF BOND DEBT RETIREMENT	221,175	237,013	237,020	251,320				251,320
PROP A BOND DEBT RETIREMENT	850,771	834,200	834,200	886,370				886,370
PROP B BOND DEBT RETIREMENT	2,454,163	1,472,675	1,472,700	1,417,950				1,417,950
PROP C BOND DEBT RETIREMENT	757,632	746,800	746,800	745,900				745,900
TOTAL - DEBT SERVICE	**$6,642,844**	**$5,478,688**	**$6,418,920**	**$6,484,260**	**$0**	**$0**	**($20,000)**	**$6,464,260**
ENTERPRISE								
SANCTUARY LAKE GOLF COURSE	$940,774	$1,209,929	$1,297,421	$1,365,458				$1,365,458
SYLVAN GLEN GOLF COURSE	1,035,716	1,166,318	1,881,980	1,237,253				1,237,253
AQUATIC CENTER FUND	503,684	513,400	497,400	589,448				589,448
SEWER FUND	12,266,100	12,384,000	12,175,000	13,195,000				13,195,000
WATER FUND	14,384,972	14,225,000	14,575,600	15,750,000				15,750,000
TOTAL - ENTERPRISE	**$29,131,246**	**$29,498,647**	**$30,427,401**	**$32,137,159**	**$0**	**$0**	**$0**	**$32,137,159**
GENERAL FUND								
GENERAL FUND	$55,910,428	$51,581,144	$55,188,971	$50,016,559	$492,000	$25,000		$50,533,559
TOTAL - GENERAL FUND	**$55,910,428**	**$51,581,144**	**$55,188,971**	**$50,016,559**	**$492,000**	**$25,000**	**$0**	**$50,533,559**
INTERNAL SERVICE								
UNEMPLOYMENT COMPENSATION	$158,401	$324,500	$325,000	$415,799				$415,799
WORKER'S COMP RESERVE FUND	421,258	467,648	200,000	334,359				334,359
COMPENSATED ABSENCES FUND	4,153,302	3,399,498	3,399,498	2,920,006				2,920,006
BUILDINGS & GROUNDS MAINTENANCE	1,139,585	977,410	977,410	971,480				971,480
INFORMATION TECHNOLOGY	1,409,633	1,594,030	1,983,530	1,740,835				1,740,835
MOTOR POOL	3,710,632	3,878,350	6,153,133	3,790,600				3,790,600
TOTAL - INTERNAL SERVICE	**$10,992,812**	**$10,641,436**	**$13,038,571**	**$10,173,079**	**$0**	**$0**	**$0**	**$10,173,079**

Revenue Comparison: All Funds

	2011 ACTUAL	2012 ESTIMATED	2012 BUDGET	DRAFT 2013 BUDGET	EMS Adjustment	Historic Village Adj.	Debt Service Adj.*	FINAL 2013 BUDGET
SPECIAL REVENUE								
MAJOR STREET FUND	$3,405,541	$3,365,000	$3,066,930	$3,365,000				$3,365,000
LOCAL STREET FUND	1,681,463	1,532,080	1,662,080	1,694,892				1,694,892
REFUSE FUND	4,072,643	4,562,579	4,152,680	4,482,500				4,482,500
BUDGET STABILIZATION FUND	6,262	5,000	305,000	5,000				5,000
FORFEITURE FUND	0	0	0	584,800				584,800
LIBRARY FUND	0	3,294,618	3,331,074	3,224,151				3,224,151
COMM DEV BLOCK GRANT FUND	148,800	160,232	173,970	606,084				606,084
TOTAL - SPECIAL REVENUE	**$9,314,710**	**$12,919,509**	**$12,691,734**	**$13,962,427**	**$0**	**$0**	**$0**	**$13,962,427**
TOTAL - ALL FUNDS	**$122,488,039**	**$119,895,752**	**$143,813,257**	**$130,753,807**	**$492,000**	**$25,000**	**($20,000)**	**$131,250,807**

* - Note all adjustments were incorporated into budget presentations with the exception of Historic Village adjustment concurred by Council. Adjustment for debt service only to tie summary page 21 to detail on page 131. No change from presentation.

Expenditure Comparison: All Funds

	2011 ACTUAL	2012 ESTIMATED	2012 BUDGET	WORKING DRAFT 2013 BUDGET	EMS Adjustment	Historic Village Adj.	Sewer Cost Adj.	FINAL 2013 BUDGET
CAPITAL								
CAPITAL FUND	$14,538,394	$11,610,840	$25,585,410	$17,962,488				$17,962,488
SPECIAL ASSESSMENT FUND	1,000,000	356,000	356,000	17,835				17,835
TOTAL - CAPITAL	**$15,538,394**	**$11,966,840**	**$25,941,410**	**$17,980,323**	**$0**	**$0**	**$0**	**$17,980,323**
DEBT SERVICE								
GENERAL DEBT SERVICE FUND	$3,185,978	$3,166,175	$3,128,200	$3,162,720				$3,162,720
2000MTF BOND DEBT RETIREMENT	221,175	237,013	237,020	251,320				251,320
PROP A BOND DEBT RETIREMENT	850,771	834,200	834,200	886,370				886,370
PROP B BOND DEBT RETIREMENT	1,645,159	1,472,675	1,472,700	1,417,950				1,417,950
PROP C BOND DEBT RETIREMENT	757,632	746,800	746,800	745,900				745,900
TOTAL - DEBT SERVICE	**$6,660,715**	**$6,456,863**	**$6,418,920**	**$6,464,260**	**$0**	**$0**	**$0**	**$6,464,260**
ENTERPRISE								
SANCTUARY LAKE GOLF COURSE	$1,523,616	$1,905,827	$2,182,100	$1,973,652				$1,973,652
SYLVAN GLEN GOLF COURSE	1,021,421	984,940	1,920,514	1,016,657				1,016,657
AQUATIC CENTER FUND	566,182	591,230	611,044	610,700				610,700
SEWER FUND	10,877,525	12,099,630	13,244,354	14,461,858			(880,000)	13,581,858
WATER FUND	12,409,699	15,979,465	19,211,054	18,002,690				18,002,690
TOTAL - ENTERPRISE	**$26,398,443**	**$31,561,092**	**$37,169,066**	**$36,065,557**	**$0**	**$0**	**($880,000)**	**$35,185,557**
GENERAL FUND								
GENERAL FUND	$51,698,626	$49,628,437	$55,188,971	$50,016,559	492,000	25,000		$50,533,559
TOTAL - GENERAL FUND	**$51,698,626**	**$49,628,437**	**$55,188,971**	**$50,016,559**	**$492,000**	**$25,000**	**$0**	**$50,533,559**
INTERNAL SERVICE								
UNEMPLOYMENT COMPENSATION	$213,303	$325,000	$325,000	$415,799				$415,799
WORKER'S COMP RESERVE FUND	205,789	336,349	200,000	334,359				334,359
COMPENSATED ABSENCES FUND	4,013,918	4,333,078	3,360,000	2,920,006				2,920,006
BUILDINGS & GROUNDS MAINTENANCE	1,215,096	900,557	935,800	962,110				962,110

Expenditure Comparison: All Funds

	2011 ACTUAL	2012 ESTIMATED	2012 BUDGET	WORKING DRAFT 2013 BUDGET	EMS Adjustment	Historic Village Adj.	Sewer Cost Adj.	FINAL 2013 BUDGET
INFORMATION TECHNOLOGY	1,395,017	1,457,734	1,783,084	1,914,131				1,914,131
MOTOR POOL	3,912,775	3,955,740	6,033,132	4,445,476				4,445,476
TOTAL - INTERNAL SERVICE	**$10,955,898**	**$11,308,458**	**$12,637,016**	**$10,991,881**	**$0**	**$0**	**$0**	**$10,991,881**
SPECIAL REVENUE								
MAJOR STREET FUND	$3,163,544	$3,274,660	$3,066,930	$3,365,000				$3,365,000
LOCAL STREET FUND	1,458,749	1,269,032	1,662,080	1,694,892				1,694,892
REFUSE FUND	4,109,985	4,254,899	4,152,680	4,425,467				4,425,467
BUDGET STABILIZATION FUND	305,000	0	305,000	0				0
FORFEITURE FUND	0	0	0	132,000				132,000
LIBRARY FUND	0	2,920,377	2,973,495	3,128,850				3,128,850
COMM DEV BLOCK GRANT FUND	148,800	160,232	173,970	606,084				606,084
TOTAL - SPECIAL REVENUE	**$9,186,079**	**$11,879,200**	**$12,334,155**	**$13,352,293**	**$0**	**$0**	**$0**	**$13,352,293**
TOTAL - ALL FUNDS	**$120,438,155**	**$122,800,890**	**$149,689,539**	**$134,870,873**	**$492,000**	**$25,000**	**($880,000)**	**$134,507,873**

Note - All changes were incorporated in presentations with the exception of Historic Village adjustment concurred by Council.