



MUNICIPAL BUILDING
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To: Mayor, Members of Council and City Administrator

From: *JMC* Jason Carr, CPA, Finance Director

Date: 12/18/2020

RE: 2020 Budget Amendment – Ordinance 2020-056 & 2020-057

The following is a summary of appropriation amendments to appropriations for the year ended December 31, 2020:

Estimated Receipts

Fund	Department	Amount	Description
Street Fund	Public Works	(\$247,091)	OPWC loan proceeds and grants which will not be received.
Cemetery	Public Works	50,000	Increase in cemetery lot sales
Motor Vehicle Permissive Tax Fund	Public Works	150,000	City's additional permissive vehicle money on hand with Franklin County Engineer.
Termination	Finance	2,042	Transfer from Golf Course for resignation.
Local Coronavirus Relief	Finance	500,000	CaresAct federal money received.
Cemetery Perpetual Care	Public Works	2,550	Allocation of cemetery lot sales.
Tree Fund	Public Works	50,000	Fees paid by subdivisions not originally budgeted.
Debt Service	Finance	2,517,206	Refunding bond proceeds issued.
Water Capital	Public Works	565,100	Bond Anticipation Note and refunding bond proceeds issued.
Sewer Capital	Public Works	38,940	Higher permit fees than budgeted.
Employee Withholding	Finance	8,000	Christmas club collections higher than budgeted.

Appropriation Modifications Ordinance 2020-056

Fund	Cost Center	Amount	Description
General	County Health District	\$2,000	Higher expense than originally budgeted.
General	Economic Development	(27,192)	Re-allocation of appropriations to other departments.
General	Human Resources	23,192	Reclassification of CaresAct expenditure deemed not be allowable after new guidance received.
General	Transportation Services	2,000	Higher expense than originally budgeted.
Street Fund	Public Works	(247,091)	Decrease appropriations based on capital projects under original budget.
Cemetery	Public Works	50,000	Appropriate higher receipts received during year.
Motor Vehicle Fund	Public Works	150,000	Appropriate money received from Franklin County Engineer.
Termination Fund	Finance	2,042	Appropriate transfer from the Golf Course Fund.
Recreation	Aquatic Center Outdoor	(50,000)	Reclassify appropriations to Aquatic Center Indoor.
Recreation	Aquatic Center Indoor	50,000	Increase appropriations from Aquatic Center Outdoor.
Golf Course	Maintenance	(4,000)	Reclassify appropriations to Golf Course Facilities.
Golf Course	Facilities	4,000	Increase appropriations from Golf Course Maintenance.
GREAT	Transportation	5,000	Increase appropriations for contractual expenses.
Local Coronavirus Relief	Finance	371,612.31	Increase for additional money received.
Debt Service	Finance	2,517,206	Increase for refunding bonds.
Water Capital	Public Works	565,100	Increase for bond anticipation notes.
Sewer Capital	Public Works	38,940	Appropriate additional permit fees.
Cemetery Perpetual Care	Public Works	2,550	Appropriate cemetery lot sales.
Tree Fund	Public Works	50,000	Appropriate unbudgeted subdivision fees.
Employee Withholding Fund	Finance	8,000	Appropriate additional Christmas club contributions.

Transfers – Ordinance 2020-057

Below is a comparison of budget vs. actual transfers during 2020 specific to the General Fund:

Fund	Original Budget	Actual Transfers	Change
General	(\$4,044,048)	(\$2,815,425)	\$1,228,623
Street	536,000	400,000	136,000
Recreation	1,596,615	1,100,000	496,615
Golf Course	1,525,900	950,000	575,900
Transportation	120,108	100,000	20,108
Parks	75,000	75,000	0
Termination	190,425	190,425	0

The City’s ability to manage expenses within the Street, Recreation & Aquatic, Golf Course and Transportation funds provided a cost savings to the General Fund of \$1,228,623.

Termination Fund

The City’s Purchasing and Financial Policy established a methodology to provide funding for future retirements and severance payments. Ordinance 09-017 established the Termination Fund and purpose.

Financial activity for 2020 consisted of the following:

Fund	2020 Funding	Amount Paid in 2020	Funding Remaining After 2020 Retirements	Potential 2021 Retirements	Funding Remaining After 2021 Retirements
General	\$190,425	\$26,999.69	\$163,425.31	\$145,725.33	\$17,699.98
Street	53,431	45,341.89	8,089.11	6,189.00	1,900.11
Recreation	39,299	10,156.74	29,142.26	39,299.40	(10,157.14)
Golf	2,042	2,041.54	0.46	0	0.46
Water	30,945	0	30,945	30,945	0
Sewer	6,189	0	6,189	6,189	0
Storm Water	6,189	0	6,189	6,189	0
Total	\$328,520	\$84,539.86	\$243,980.14	\$234,536.73	\$9,443.41

If known and those employees eligible to retire do so in 2021, the Administration will need to revisit funding for 2021 and future years which may impact appropriation amendments. Based on budget constraints, the 2021 budget approved by Council did not account for additional transfers to the Termination fund for these retirements.