



MEMORANDUM

TO: Members of the Finance Committee

FROM: Rich Olson, City Manager
Sarah E. Blanchard, Director of Finance

DATE: January 4, 2016

REF: Consideration – Adoption of Budget Various Budget Amendments

BACKGROUND:

Adoption of the following Budget Amendments is requested for accounting purposes:

- 1) To record budget cuts by departments.
- 2) To remove funding for Public Safety Building from General Fund and create Capital Project Fund.
- 3) A Water & Sewer Maintenance van was approved in the budget for the City electrician and the department is now requesting the funds be reappropriated to purchase a Water Treatment Plant truck instead.
- 4) To close out Middle School Renovation Fund.

STAFF RECOMMENDATION:

By motion, recommend that the City Council adopt the attached budget amendments and Public Safety Building Capital Project Ordinance as presented.

BUDGET AMENDMENTS

BE IT ORDAINED by the City Council of the City of Elizabeth City that the following amendments be made to the annual budget ordinance for fiscal year ending June 30, 2016 and the Middle School Renovation Special Revenue Fund:

SECTION I.

Department	Account Description	Appropriation	Adjustment	Revised Appropriation	Total Budget	% Reduction
Legislative						
104100.3300	Departmental Supplies	\$9,000	\$2,000	\$7,000		
104100.5300	Dues & Subscriptions	4,700	1000	\$3,700		
	Total	13,700	\$3,000	\$10,700	\$130,026	2.31%
Administration						
104200.0220	Overtime	\$2,500	\$1,000	\$1,500		
104200.2600	Advertising	\$2,500	\$1,500	\$1,000		
104200.3200	Office Supplies	\$1,500	\$500	\$1,000		
	Total	\$6,500	\$3,000	\$3,500	\$376,608	0.80%
Finance Administration and Accounting						
104400.0200	Salaries & Wages - Regular	\$240,544	\$5,852	\$234,692		
104400.1200	Printing	\$1,750	\$1,500	\$250		
104400.3200	Office Supplies	\$4,500	\$1,250	\$3,250		
104400.3300	Departmental Supplies	\$2,000	\$1,500	\$500		
104400.7400	Capital Outlay	\$7,000	\$5,178	\$1,822		
	Total	\$255,794	\$15,280	\$240,514	\$387,631	3.94%
Planning						
104900.1101	Postage	\$1,500	\$500	\$1,000		
104900.1200	Printing	\$500	\$500	\$0		
104900.1400	Travel & Education	\$3,500	\$500	\$3,000		
104900.1410	Travel - Commissions	\$3,500	\$500	\$3,000		
104900.1600	Maintenance & Repair - Equipment	\$2,500	\$1,500	\$1,000		
104900.1700	Maintenance of Vehicles	\$1,250	\$600	\$650		
104900.1701	Personal Computer Expense	\$500	\$200	\$300		
104901.2600	Advertising	\$3,500	\$1,250	\$2,250		
104900.3100	Auto Supplies	\$1,200	\$600	\$600		
104900.3200	Office Supplies	\$2,000	\$500	\$1,500		
104900.3300	Departmental Supplies	\$3,500	\$500	\$3,000		
104900.4500	Contracted Services	\$1,000	\$500	\$500		
104900.5800	Land Use Plan	\$500	\$500	\$0		
	Total	\$24,950	\$8,150	\$16,800	\$377,714	2.16%
City Hall and Annex						
	Total			\$0	\$1,037,008	0.00%
Police						
105100.0200	Salaries & Wages - Regular	\$3,088,649	\$89,600	\$2,999,049		
105100.1060	Fees for Investigation	\$10,000	\$4,000	\$6,000		
105100.1100	Communications	\$70,000	\$5,000	\$65,000		
105100.1200	Printing	\$3,500	\$1,500	\$2,000		
105100.1400	Travel & Education	\$57,000	\$20,000	\$37,000		
105100.1500	Maintenance & Repairs-Bldgs & Realty	\$7,500	\$5,500	\$2,000		

105100.1600	Maintenance & Repairs-Equipment	\$55,000	\$5,000	\$50,000	
105100.1701	Personal Computer Expense	\$7,500	\$3,000	\$4,500	
105100.2100	Equipment Rental	\$5,000	\$5,000	\$0	
105100.2600	Legal Advertising	\$1,500	\$1,500	\$0	
105100.3100	Auto Supplies	\$180,000	\$23,000	\$157,000	
105100.3303	PAL Expense	\$55,000	\$5,000	\$50,000	
105100.3320	Dog Expense	\$6,500	\$1,500	\$5,000	
105100.7300	Construction of Firing Range	\$25,000	\$20,000	\$5,000	
	Total	\$3,572,149	\$189,600	\$3,382,549	\$6,280,806 3.02%

Fire

105300.0200	Salaries & Wages-Regular	\$1,724,064	\$54,820	\$1,669,244	
105300.1100	Communications	\$26,000	\$10,000	\$16,000	
105300.1400	Travel & Education	\$48,000	\$10,000	\$38,000	
105300.3300	Departmental Supplies & Exp	\$40,000	\$10,000	\$30,000	
	Total	\$1,838,064	\$84,820	\$1,753,244	\$3,535,913 2.40%

Fire Inspections

Total				\$297,641	0.00%
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Inspections

105400.0200	Salaries & Wages-Regular	\$249,876	\$17,222	\$232,654	
105400.4600	Housing & Demolitions	\$30,000	\$5,346	\$24,654	
	Total	\$279,876	\$22,568	\$257,308	\$451,362 5.00%

Public Works Administration

105450.1400	Travel & Education	\$5,000	\$1,300	\$3,700	
105450.2600	Legal Advertising	\$500	\$200	\$300	
105450.3100	Auto Supplies	\$2,000	\$400	\$1,600	
105450.3200	Office Supplies	\$2,000	\$400	\$1,600	
105450.5300	Dues & Subscriptions	\$1,750	\$750	\$1,000	
	Total	\$11,250	\$3,050	\$8,200	\$60,663 5.03%

GIS

105500.1400	Travel & Education	\$2,500	\$1,400	\$1,100	
105500.1600	Maintenance & Repair Equipment	\$2,500	\$1,200	\$1,300	
105500.3200	Office Supplies	\$3,000	\$2,000	\$1,000	
105500.4500	Contracted Services	\$15,250	\$2,900	\$12,350	
	Total	\$23,250	\$7,500	\$15,750	\$185,354 4.05%

Garage

105550.3100	Automotive Supplies	\$5,000	\$3,000	\$2,000	
105550.3500	Laundry	\$3,800	\$1,300	\$2,500	
105550.4850	Purchase for Resale	\$38,000	\$1,336	\$36,664	
105550.5870	Shoe/Eye/Phy/Glasses	\$500	\$300	\$200	
	Total	\$47,300	\$5,936	\$41,364	\$0

Street

105600.0200	Salaries & Wages-Regular	\$440,013	\$15,500	\$424,513	
105600.1200	Printing	\$500	\$400	\$100	
105600.1300	Utilities	\$178,500	\$16,500	\$162,000	
105600.1400	Travel & Education	\$3,000	\$2,000	\$1,000	
105600.1500	Maint & Repair-Bldgs & Realty	\$3,000	\$1,000	\$2,000	
105600.2600	Legal Advertising	\$1,000	\$750	\$250	

105600.3100	Auto Supplies	\$34,000	\$8,550	\$25,450	
105600.3300	Departmental Supplies & Exp	\$16,000	\$2,000	\$14,000	
105600.3310	Street Signs	\$10,000	\$1,000	\$9,000	
105600.4850	Purchase for Resale	\$1,000	\$500	\$500	
105600.5300	Dues & Subscriptions	\$500	\$300	\$200	
105600.7400	Capital Outlay-Equipment	\$2,930	\$1,000	\$1,930	
	Total	\$690,443	\$49,500	\$640,943	\$1,020,833
					4.85%
Parks & Recreation					
106200.0200	Salaries & Wages-Regular	\$592,767	\$4,423	\$588,344	
106200.7300	Capital Outlay Improvements	\$504,440	\$68,750	\$435,690	
	Total	\$1,097,207	\$73,173	\$1,024,034	\$2,479,164
					2.95%
Cemetery					
106400.1510	Maintenance & Repairs Grounds	\$12,400	\$2,720	\$9,680	
	Total	\$12,400	\$2,720	\$9,680	\$54,400
					5.00%
Human Resources					
106800.1200	Printing	\$2,000	\$1,000	\$1,000	
106800.3200	Office Supplies	\$2,500	\$200	\$2,300	
106800.4500	Contracted Services	\$26,500	\$26,500	\$0	
106800.5870	SAF Shoe/Eye Exams/Phys/Glasses	\$1,400	\$800	\$600	
	Total	\$32,400	\$28,500	\$3,900	\$264,515
					10.77%
Information Technology					
106900.4500	Contracted Services	\$9,300	\$1,088	\$8,212	
106900.7400	Capital Outlay - Equipment	\$12,100	\$5,028	\$7,072	
	Total	\$21,400	\$6,116	\$15,284	\$122,332
					5.00%
103990.0000	Total Reduction		\$502,913		

(To record budget cuts by departments.)

SECTION II. That the General Fund Balance Other Financing Source (103980.0000) be decreased by \$700,000, Public Buildings Public Safety Building (105000.7100) be decreased by \$700,000; Debt Service Public Safety Building (105000.8100) be decreased by \$20,000, and the General Fund Transfer to Public Safety Building Capital Project Ordinance (106600.6615) be increased by \$20,000.

(To remove funding for Public Safety Building from General Fund and create attached Capital Project Fund.)

SECTION III. That the Water & Sewer Treatment Capital Outlay (318100.7400) be increased by \$26,791 and the Water & Sewer Maintenance Capital Outlay (318280.7400) be decreased by \$26,791.

(A Water & Sewer Maintenance van was approved in the budget for the City electrician and the department is now requesting the funds be reappropriated to purchase a Water Treatment Plant truck instead.)

SECTION IV. That the General Fund Balance Appropriated (103990.000) and Transfer to Middle School Fund (106600.9164) be increased by \$323.

That the Transfer from General Fund (643970.1000) and Elizabeth City Middle School Renovations (649012.7300) be increased by \$323.

(To close out Middle School Renovation Fund.)

ADOPTED, this 11th day of January 2016.

Joseph W. Peel
Mayor

Vivian D. White, CMC/NCCMC
City Clerk

**PUBLIC SAFETY BUILDING
CAPITAL PROJECT ORDINANCE**

BE IT ORDAINED by the City Council of the City of Elizabeth City, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION I. The project authorized is the Public Safety Building Capital Project to be financed with installment purchase funds.

SECTION II. The officers of this unit are hereby directed to proceed with the project within the terms of the project documents and the budget contained herein.

SECTION III. The following amounts are appropriated for the Public Safety Building Capital Project:

(513970.1000)	Transfer from General Fund	\$ 20,000
(513980.0000)	Other Financing Source	<u>800,000</u>
		<u>\$ 820,000</u>

SECTION IV. The following amounts are appropriated for the Public Safety Building Capital Project:

(516615.7100)	Purchase of Building	\$ 550,000
(516615.7300)	Capital Improvements	<u>270,000</u>
		<u>\$ 820,000</u>

SECTION V. Copies of this capital project ordinance shall be made available to the Budget Officer and Finance Director for direction in carrying out this project.

ADOPTED, this 11th day of January, 2016.

Joseph W. Peel
Mayor

Vivian D. White, CMC/NCCMC
City Clerk