

FY 2018/19 Budget Amendments

Convention Center Maintenance District Fund (026)

Department	Source of Funds	Use of Funds	Explanation
Department of Public Works - Materials, Services and Supplies		25,381	Due to the transitioning of accounting methodology from a cash basis to a modified accrual basis, actual expenditures exceeded budgeted appropriations as a result of accrued invoice payments in FY 2018/19.
Ending Fund Balance		(25,381)	Decreases the ending fund balance to offset the action recommended above.
Total Convention Center Maintenance District Fund	0	0	

Fleet Operations Fund (053)

Department	Source of Funds	Use of Funds	Explanation
Department of Public Works - Materials, Services and Supplies		14,970	At year-end, expenditures in the Fleet Operations Fund exceeded budgeted appropriations due to excess funds that were inadvertently encumbered. Staff will adjust the encumbrance to reflect true amounts needed for services.
Ending Fund Balance		(14,970)	Decreases the ending fund balance to offset the action recommended above.
Total Fleet Operations Fund	0	0	

Workers' Compensation Fund (081)

Department	Source of Funds	Use of Funds	Explanation
Insurance Claims		51,453	Increases the Insurance Claims appropriation to cover higher than budgeted Workers' Compensation Claim expenses. The City has experienced a greater volume of claim activities and those claims along with older maturing claims are being paid. Finance and Human Resources Department will continue to work with a third-party actuary to determine long-term projections for these payments.
Reserve for Claims		(51,453)	Decreases the Reserve for Claims to offset the action recommended above.
Total Workers' Compensation Fund	0	0	

Special Liability Insurance Fund (082)

Department	Source of Funds	Use of Funds	Explanation
Legal Services Agreements		489,597	The City experienced higher levels of activities that require representation from outside counsel. This action increases appropriations for contractual services to cover higher than budgeted legal services in order to aid in the prompt execution and processing of legal services agreements, which can be very time sensitive.
Reserve for Claims		(489,597)	Decreases the Reserve for Claims to offset the action recommended above.
Total Special Liability Insurance Fund	0	0	

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Solid Waste Fund (096)			
Department	Source of Funds	Use of Funds	Explanation
Charges for Services / Department of Public Works - Materials, Services and Supplies and Resources and Production	1,357,376	1,357,376	Garbage collection expenses were accrued for services provided for FY 2018/19 year end. This budget amendment corrects the expense overage, which is offset by related additional revenues.
Total Solid Waste Fund	1,357,376	1,357,376	

Water Recycling Fund (097)			
Department	Source of Funds	Use of Funds	Explanation
Water and Sewer Utilities Department - Resources and Production		986,346	The Water and Sewer Utilities Department makes monthly payments for water purchases. In prior years, the June invoice has been paid the following month and fiscal year; therefore, funding for the June 2019 invoice was not incorporated into the FY 2018/19 operating budget. However, the Department encumbered funds for the June 2019 invoice for water purchases in FY 2018/19, resulting in an over expended budget. This action appropriates additional funding in the Water Recycling Fund to correct the overage.
Ending Fund Balance		(986,346)	Decreases the ending fund balance to offset the action recommended above.
Total Water Recycling Fund	0	0	