

March 24, 2021

202101188

To: Mayor and Members of City Council

From: Paula Boggs Muething, City Manager

Subject: Emergency Ordinance – FY 2021 Mid-Year Budget Adjustments

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer of the sum of \$60,850 within the General Fund from and to various operating budget accounts for the purpose of providing funds for the ongoing needs of City departments in accordance with the attached Schedule of Transfer; **AUTHORIZING** the transfer of the sum of \$1,744,743 within the Restricted Funds from and to various operating accounts for the purpose of providing funds for the ongoing needs of City departments in accordance with the attached Schedule of Transfer; and **AUTHORIZING** the appropriation of \$300,000 from the unappropriated surplus of 9-1-1 Cell Phone Fees Fund 364 for the purpose of realigning and providing funds for the ongoing needs of City departments in accordance with the attached Schedule of Transfer.

This Emergency Ordinance authorizes the transfer of funds within appropriations in the General Fund and various restricted funds, and also authorizes the transfer of funds from the unappropriated surplus of 9-1-1 Cell Phone Fees Fund 364 to realign and provide funds for the ongoing needs of various City departments according to the attached Schedules of Transfer. A summary of each transfer is as follows:

- General Fund 050 – Savings in the Public Employees Assistance Program (PEAP) non-departmental account are being transferred to the Audit & Examiner's Fees non-departmental account to provide resources for a contractual increase related to the external accounting firm that works on the City's Comprehensive Annual Financial Report (CAFR).
- Water Works Fund 101 – Savings in the General Fund Overhead non-departmental account are being transferred to the Distribution Division. This will provide resources for additional non-personnel expenses in the division related to a higher than average number of water main breaks during FY 2021.
- Stormwater Management Fund 107 – Funds are being transferred within appropriations in this fund to provide necessary resources for the Private Lot Abatement Program (PLAP) in the Department of Buildings and Inspections. The need is based on an expected increased workload during the spring growing season and will be used to pay private contractors to abate tall grass, weeds, and litter on private lots.
- Citizens Jobs Fund 308 – This transfer within appropriations will transfer resources budgeted in the Department of Recreation to the City Manager's

Office. The summer youth employment program contract is being executed in the City Manager's Office.

- Streetcar Fund 455 – This transfer within appropriations will realign budgeted resources with actual expenses. The realignment will eliminate the need for the Department of Transportation and Engineering to process reimbursement interdepartmental (ID) bills related to streetcar expenses.
- 9-1-1 Cell Phone Fees Fund 364 – This transfer will provide resources for the Emergency Communications Center (ECC) to replace their uninterruptible power supply (UPS) which supplies consistent power to the 9-1-1 center and ensures that it remains operational during power failures and fluctuations. Funds are available in the unappropriated surplus of the fund to provide the necessary resources. Reimbursements from the Coronavirus Aid, Relief, and Economic Security (CARES) Act from FY 2020 are being utilized to cover the majority of the costs. The reimbursement was treated as revenue to the fund's unappropriated surplus since it was related to a prior-year expense.

The reason for the emergency is the immediate need to accomplish the authorized transfers and appropriations so that funding is in place for the remainder of FY 2021.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachments