

**City of Irving  
Financial Services  
Memorandum**

**To:** Chris Hillman, City Manager  
**From:** Bret Starr, Budget Administrator  
**cc:** Mike Morrison, Deputy City Manager  
**cc:** Jeff Litchfield, Chief Financial Officer  
**Date:** October 4, 2018  
**Subject:** BUDGET ADJUSTMENT FY 2018-2019  
 OCTOBER 18TH- ADJUSTMENT #1  
 AGENDA ITEM

Attached is a schedule that provides the detail for Budget Adjustment #1. Upon City Council approval, the FY 2018-19 budget will be adjusted to reflect these changes:

Fund	Item	Source of Funds	Use of Funds	Fund Balance impact	Description	Explanation
<b>Operations</b>						
<b>Capital Projects and Capital Equipment Purchases</b>						
Vehicle and Equipment Replacement Fund	1	\$ -	\$ 183,773	\$ (183,773)	Fire Aerial Platform Truck	To allocate VERF fund balance for the purchase of equipment for the Fire Aerial Platform Truck authorized in FY 2017-18 budget that was not purchased or encumbered prior to the end of the fiscal year.
<b>Total Vehicle and Equipment Replacement Fund</b>		<b>\$ -</b>	<b>\$ 183,773</b>	<b>\$ (183,773)</b>		
Infrastructure Bond Fund	2	\$ 1,532,000	\$ 1,532,000	-	Fire Pumpers (2)	To establish revenue and expenditure budgets for the purchase of (2) Fire Pumpers through the issuance of Tax Notes presented to Council as part of the FY 2018-19 Capital Program, but inadvertently left off the Adoption Schedules.
<b>Total Infrastructure Bond Fund</b>		<b>\$ 1,532,000</b>	<b>\$ 1,532,000</b>	<b>\$ -</b>		

Fund	Item	Source of Funds	Use of Funds	Fund Balance impact	Description	Explanation
<b>Irving Arts Center (IAC)</b>						
<b>IAC General Fund</b>						
	3	\$ -	\$ 105,680	\$ (105,680)	Irving Arts Center Projects - FY 2017-18	To provide funding for Irving Arts Center Projects included in the FY 2017-18 budget but were not encumbered due to timing issues.
		\$ -	\$ 105,680	\$ (105,680)		
<b>Total IAC General Fund</b>						
<b>Grants, Donations, and Contributions</b>						
<b>Criminal Justice Grant</b>						
	4	\$ 7,302	\$ 2,887	4,415	Specialized Trauma Services Grant	To increase revenue and expenditure budgets for Specialized Trauma Services Grant to reflect actual amounts.
		\$ 7,302	\$ 2,887	\$ 4,415		
<b>Total Criminal Justice Grant Fund</b>						
	5	\$ 394,955	\$ 394,955	-	Staffing for Adequate Fire and Emergency Response (SAFER) Three-Year Grant	To establish revenue and expenditure budgets for receipt of the Staffing for Adequate Fire and Emergency Response (SAFER) Three-Year Grant for the purpose of aiding fire departments to meet industry minimum standards and to attain 24-hour staffing to provide adequate protection from fire and fire related hazards and to fulfill traditional missions of fire departments.
		\$ 394,955	\$ 394,955	\$ -		
<b>Total Miscellaneous Grant Fund</b>						

Fund	Item	Source of Funds	Use of Funds	Fund Balance impact	Description	Explanation
Emergency Management Grant Fund	6	\$ -	\$(24,821)	24,821	UASI Planning Grant	To reduce expenditure budget to reflect actual amount needed due to prior years' funds still available for use.

Total Emergency Management Grant Fund \$ - \$ (24,821) \$ 24,821

Total Budget Adjustment \$ 1,934,257 \$ 2,194,474 \$ (260,217)

*Bret W Starr*

Bret Starr  
 Budget Administrator  
 Attachments  
 BWS/sp

**CITY OF IRVING**  
**Criminal Justice Grant Fund**

	<u>2018-19 ADOPTED</u>	<u>ADJ #1</u>	<u>2018-19 ADJUSTED</u>
<b>Available Fund Balance 10-01</b>	\$ -		\$ -
<b>Revenues</b>			
Receipts from State	140,000	-	140,000
Receipts from Federal	-	-	-
Transfer from General Fund	66,698	7,302 (4)	74,000
<b>Total Revenues</b>	<u>\$ 206,698</u>	<u>\$ 7,302</u>	<u>\$ 214,000</u>
<b>Total Funds Available</b>	\$ 206,698	\$ 7,302	\$ 214,000
<b>Expenditures</b>			
Salaries & Wages	157,762	2,887 (4)	160,649
Benefits	52,746	-	52,746
Supplies	-	-	-
<b>Total Expenditures</b>	<u>\$ 210,508</u>	<u>\$ 2,887</u>	<u>\$ 213,395</u>
<b>Available Fund Balance 09-30</b>	<u>\$ (3,810)</u>	<u>\$ 4,415</u>	<u>\$ 605</u>

**CITY OF IRVING**  
**Miscellaneous Grants Fund**

	<b>2018-19 ADOPTED</b>	<b>ADJ #1</b>	<b>2018-19 ADJUSTED</b>
<b>Available Fund Balance 10-01</b>	\$ 277,211		\$ 277,211
<b>Revenues</b>			
Receipts from Federal Grants	60,000	296,217 (5)	356,217
Other Grant Revenue	-	-	-
LEOSE- Fire	2,000	-	2,000
LEOSE- Police	22,000	-	22,000
Other Donations	-	-	-
Interest Income	-	-	-
Transfer from General Fund	-	98,738 (5)	98,738
<b>Total Revenues</b>	<b>\$ 84,000</b>	<b>\$ 394,955</b>	<b>\$ 478,955</b>
<b>Total Funds Available</b>	<b>\$ 361,211</b>	<b>\$ 394,955</b>	<b>\$ 756,166</b>
<b>Expenditures</b>			
Salaries and Wages	4,572	394,955 (5)	399,527
Supplies	-	-	-
Outside Services	60,000	-	60,000
Miscellaneous Services	37,850	-	37,850
<b>Total Expenditures</b>	<b>\$ 102,422</b>	<b>\$ 394,955</b>	<b>\$ 497,377</b>
<b>Available Fund Balance 09-30</b>	<b>\$ 258,789</b>	<b>\$ -</b>	<b>\$ 258,789</b>

**CITY OF IRVING**  
**Emergency Management Grant Fund**

	<u>2018-19 ADOPTED</u>	<u>ADJ #1</u>	<u>2018-19 ADJUSTED</u>
<b>Available Fund Balance 10-01</b>	\$ (12,838)		\$ (12,838)
<b>Reven: Revenues</b>			
Receipts from State	\$ 518,713	\$ -	\$ 518,713
Miscellaneous	860	-	860
<b>Total Revenues</b>	<u>\$ 519,573</u>	<u>\$ -</u>	<u>\$ 519,573</u>
<b>Total Funds Available</b>	\$ 506,735	\$ -	\$ 506,735
<b>Expenditures</b>			
Salaries & Wages	\$ 137,245	\$ (24,821) <sup>(6)</sup>	\$ 112,424
Benefits	61,289	-	61,289
Supplies	10,000	-	10,000
Utilities	-	-	-
Equipment Maintenance	-	-	-
Outside Services	320,000	-	320,000
Miscellaneous Services	15,000	-	15,000
Transfers	-	-	-
Capital	-	-	-
<b>Total Expenditures</b>	<u>543,534</u>	<u>(24,821)</u>	<u>518,713</u>
<b>Available Fund Balance 09-30</b>	<u><u>(36,799)</u></u>	<u><u>24,821</u></u>	<u><u>(11,978)</u></u>

## CITY OF IRVING Infrastructure Fund

	<u>2018-19 ADOPTED</u>	<u>ADJ #1</u>	<u>2018-19 ADJUSTED</u>
<b>Available Fund Balance 10-01</b>	\$ 17,220	\$ -	\$ 17,220
<b>Revenues</b>			
Certificates of Obligation	\$ -	\$ -	\$ -
Tax Notes	-	1,532,000 (2)	1,532,000
Interest on Investments	13,699	-	13,699
<b>Total Revenues</b>	<u>\$ 13,699</u>	<u>\$ 1,532,000</u>	<u>\$ 1,545,699</u>
<b>Total Funds Available</b>	\$ 30,919	\$ 1,532,000	\$ 1,562,919
<b>Expenditures</b>			
<i>Projects</i>			
2019 Fire Pumpers (2)	\$ -	\$ 1,532,000 (2)	\$ 1,532,000
<i>Miscellaneous</i>			
ERP Replacement	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 1,532,000</u>	<u>\$ 1,532,000</u>
<b>Available Fund Balance 09-30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,919</u></u>

**CITY OF IRVING**  
**Vehicle and Equipment Replacement Fund**

	2018-19 ADOPTED	ADJ #1	2018-19 ADJUSTED
<b>Available Fund Balance 10-01</b>	\$ 6,083,652		\$ 6,083,652
<b>Revenues</b>			
Miscellaneous Revenue	-		-
Contributions from General	5,839,685	-	5,839,685
Contributions from MDU	210,000	-	210,000
Transfers from Solid Waste Services	296,088	-	296,088
Transfer from General Insurance Fund	-	-	-
Capital Lease Proceeds			-
Fire Pumpers #9 and #10	-	-	-
Fire Pumpers #11 and #1	-	-	-
Aerial Platform Ladder Truck (FY 20:	1,421,884		1,421,884
Station #12	-	-	-
Fire Replacements	-	-	-
Solid Waste	-	-	-
Sale of Fixed Assets	-	-	-
Interest on Investments	176,312	-	176,312
<b>Total Revenues</b>	<b>\$ 7,943,968</b>	<b>\$ -</b>	<b>\$ 7,943,968</b>
<b>Total Funds Available</b>	<b>#####</b>	<b>\$ -</b>	<b>#####</b>
<b>Expenditures</b>			
<i><b>Dept. #4—Police</b></i>			
Van	\$ -	\$ -	\$ -
Patrol Sedans	175,298		175,298
Tahoe	1,126,954		1,126,954
Motorcycle	219,000		219,000
1/2 Ton Pickup	-		-
<i><b>Dept. #5—Fire</b></i>			
Ambulance	312,700		312,700
Pickup Truck	161,241		161,241
Tahoe	87,947		87,947
Sedan	51,910		51,910
Suburban	-		-
Pumper/Engine	-		-
Ladder Truck (Ladder #8)	-	183,773 (1)	183,773
Station #12 - Ambulance	-		-



**CITY OF IRVING**  
**Vehicle and Equipment Replacement Fund**

	<u>2018-19 ADOPTED</u>	<u>ADJ #1</u>	<u>2018-19 ADJUSTED</u>
<b><i>Dept. #6—Solid Waste Services</i></b>			
27 Yd Rear Loader 52K GVW	-		-
<b><i>Dept. #7—Parks &amp; Recreation</i></b>			
GMC Top Kick Med Duty Truck	93,450		93,450
3/4 Ton Pickup	101,406		101,406
Sedan	25,970		25,970
1/2 Ton Pickup	-		-
F-350	110,852		110,852
F-450	69,172		69,172
Passenger Van	-		-
Mowers	219,179		219,179
<b><i>Dept. #11—Inspections</i></b>			
Ford Escape SUV	77,910		77,910
1/2 Ton Truck	49,648		49,648
<b><i>Dept #13—Municipal Court</i></b>			
Patrol Sedans	-		-
<b><i>Dept #15 - Planning and Community Development</i></b>			
Sedan	32,000		32,000
<b><i>Dept #19—Capital Improvement Program</i></b>			
Ford F-150	70,960		70,960
Ford F-250 Crew Cab	28,852		28,852
Expedition XL U1F	-		-
SUV	29,051		29,051
Ford Transit Connect Wagon	36,958		36,958

**CITY OF IRVING**  
**Vehicle and Equipment Replacement Fund**

	<b>2018-19 ADOPTED</b>	<b>ADJ #1</b>	<b>2018-19 ADJUSTED</b>
<b><i>Dept #21—Transportation</i></b>			
Sedan Mid-size	26,500		26,500
3/4 Ton Pickup Truck	46,916		46,916
Ford F-250 with Utility Body	90,200		90,200
Ford F-450 with Utility Body	125,115		125,115
Ford F-550	-		-
5-6 Yd Dump Truck	290,391		290,391
10-12 Yd Dump Truck	155,820		155,820
Flatbed Dump Truck	-		-
F-750 - Dump Body	94,500		94,500
Gradall XL 3100	-		-
Street Sweeper	-		-
Bucket truck	250,000		250,000
Paint Truck	-		-
<b><i>Dept. #22 - Building and Equipment Services</i></b>			
3/4 Ton Pickup	30,485		30,485
3/4 Ton Pickup w/Utility Body	155,871		155,871
<b><i>Dept. #23—Information Technology</i></b>			
Ford Escape	-		-
Chevy Equinox	25,955		25,955
<b><i>Dept #24 - Corporate Communications</i></b>			
Ford Escape	25,970		25,970
Ford Cargo Minivan	28,090		28,090
<b><i>Dept. #28—Code Enforcement</i></b>			
Small SUV with Rear Lift Gate	-		-
Ford F-150	-		-
Sedan	25,955		25,955
<b><i>Dept. #40—Fleet Maintenance</i></b>			
Ford F-550	-		-

**CITY OF IRVING**  
**Vehicle and Equipment Replacement Fund**

	<u>2018-19 ADOPTED</u>	<u>ADJ #1</u>	<u>2018-19 ADJUSTED</u>
<b>Lease Payments</b>			
SWS - Tub Grinder	-		-
SWS - 2016 Refuse Trucks	90,799		90,799
SWS - 2017 Refuse Trucks	205,289		205,289
Fire - 3 Replacement Ambulances	145,979		145,979
Fire - Pumpers #9 and #10	242,291		242,291
Fire - Tiller #12	265,527		265,527
Fire - Replacement Ladder (Tiller)	265,946		265,946
Fire - Ambulance #12	-		-
Fire - Pumper #12	148,327		148,327
Fire - Pumpers #1 and #11	281,988		281,988
Fire - Ladder #8 (Payments begin in	-		-
<b>Total Expenditures</b>	<u><b>\$ 6,098,372</b></u>	<u><b>\$ 183,773</b></u>	<u><b>\$ 6,282,145</b></u>
<b>Available Fund Balance 09-30</b>	<u><b>\$ 7,929,248</b></u>	<u><b>\$ (183,773)</b></u>	<u><b>\$ 7,745,475</b></u>
<b>Net Change</b>	<b>1,845,597</b>	<b>(183,773)</b>	<b>1,661,824</b>
<b>Lease Principal</b>	<b>1,435,478</b>		
<b>Lease Interest</b>	<b>69,675</b>		