



TOWN OF ERIE
MEMORANDUM

TO: Board of Trustees
Farrell Buller, Acting Town Administrator

CC: Town Clerk's Office

FROM: Steve Felten, Finance Director

DATE: June 20, 2018

SUBJECT: 1st Supplemental Appropriation – 2018 Budget

We are pleased to present the 2018 1st Supplemental Appropriation Request to amend the 2018 Budget.

Staff generally presents two supplemental appropriations during the course of a calendar year. The first, typically presented in the May/June timeframe, primarily consists of carryover appropriations that were approved for the prior year budget. The second, usually presented around November, includes various adjustments that could not be anticipated when the original budget was prepared.

Accompanying this memo are three schedules: a summary of the proposed revenue and expenditure changes; a detail list of each proposed change; and a summary of changes in fund balance/working capital by fund, reflecting the proposed revised budget. This memorandum and the attached schedules provide information on all significant changes. Changes are split out by new requests, rollover requests for capital projects, requests previously approved by the Board, and transfers of existing appropriations between budget line items or deferrals of all or part of various capital projects to future years with transfers to other projects in the current year. Although some data is presented as the total of all funds, each fund is independent of the other funds.

At the end of this memorandum you will find a brief explanation of why the Town uses fund accounting and the purposes of the various funds of the Town.

Summary of Supplemental Appropriation Changes/Requests:

Revenue Changes:

Total projected revenues are being increased \$1.1 million (excluding interfund transfers). Revenue increases totaling \$4.2 million are reflected in the supplemental, primarily the result of an increase in other permits and fees to reflect the one-time encroachment license fee received from Kerr McGee Gathering LLC, increases in sales tax, water and wastewater revenues, increased oil and gas royalties and the sale of a parcel of land to United Power. These revenue increases were partially offset by revenue reductions of \$3.1 million, primarily related to the timing of permit-related fees for two multi-family developments.

Total 2018 budgeted revenues excluding interfund transfers after these changes will be \$68.8 million (\$71.5 million including interfund transfers).

Expenditure Requests:

Total requested expenditure changes reflect an increase of \$18.3 million (excluding interfund transfers), the result of capital project rollover requests. Total 2018 budgeted expenditures excluding interfund transfers after these changes will be \$72.7 million (\$75.3 million including interfund transfers), of which \$36.9 million are capital expenditures.

Brief descriptions of significant budget change requests follow.

Personnel Expenditure Changes – There are two new position proposed in the supplemental appropriation – a Code Enforcement Officer in the Police Department and a Stormwater Coordinator in Planning and Development.

Total 2018 costs for the Code Enforcement Officer position assuming a 7/1/18 start date is \$33 thousand (annual costs of approximately \$61 thousand), not including the cost of a dedicated vehicle. The position is being funded by the temporary elimination of an open position in economic development (a reduction of \$90 thousand in the 2018 budget). The Stormwater Coordinator position is required to support additional regulatory and inspection requirements. The position is assumed to be filled on 10/1/18 with a 2018 cost of \$31 thousand and a full-year cost of \$102 thousand (paid 75% by the General Fund and 25% by the Storm Drainage Operating Fund).

Operations Expenditure Changes – There are a total of \$756 thousand in net operations expenditure requests (non-capital, non-debt). The bulk of this increase reflects a rollover of expenditures approved in 2017 for the I-25 study and the Erie Parkway Master Plan. In addition, water-related legal fees were increased \$109 thousand, primarily related to certain capital projects.

Capital Outlay Expenditures – Capital expenditure supplemental appropriation requests total \$17.6 million, of which \$18.9 million represents rollovers of projects budgeted in 2017 but not yet completed as of year-end 2017. Partially offsetting these rollover requests are net reductions of \$1.6 million due to projects either eliminated or deferred to future years. Project requests (including rollovers) in excess of \$500,000 consist of the following:

- Open Space Acquisitions (Trails & Natural Areas Fund) - \$1.9 million (rollover)
- Non-Potable Water System – Phase 1 (Water Fund) - \$1.5 million (rollover)
- Coal Creek Improvements (Storm Drainage Operating Fund) - \$1.4 million (rollover)
- Flatiron Meadows Neighborhood Park (Parks Improvement Impact Fund) - \$1.3 million (rollover)
- Town Hall Expansion – Design - \$775 thousand (rollover)
- Solids Handling Building & Equipment (Water Fund) - \$759 thousand (rollover)
- Coal Creek Park/Linear Area (Parks Improvement Impact Fund) - \$730 thousand (rollover - \$460 thousand; additional amount approved by Board in 2018 - \$270 thousand)
- Colliers Hill Neighborhood Park (Parks Improvement Impact Fund) - \$693 thousand (rollover)
- Prince Lake #2 Improvements (Storm Drainage Operating Fund) - \$578 thousand (rollover)
- Erie Parkway – 30” Waterline Relocation for Erie Parkway Bridge (Water Fund) - \$500 thousand (**new request**)
- County Line Road – Austin to Erie Parkway (Transportation Impact Fund) - \$950 thousand reduction (deferral to future year)
- Raw Water Acquisition (Water Fund) - \$750 thousand reduction (no plans for water purchase currently)
- Non-Potable Line to Star Meadow Park (Water Fund) - \$500 thousand reduction (project eliminated)

Transfers In/Out:

Interfund transfers reflects a transfer of \$2.3 from the Storm Drainage Impact Fund (SDIF) to the Storm Drainage Operating Fund (SDOF). Storm drainage-related impact fees from new development are first deposited to the SDIF. As growth-related storm drainage capital projects are undertaken, they are recorded in the SDOF. To the extent appropriate, impact fees are transferred from the SDIF to the SDOF to fund these projects. The transfer reflected in the supplemental represents growth-related projects budgeted in 2017 but not completed in 2017 and rolled over to 2018.

Other Fund Balance/Working Capital Changes:

In addition to revenues and expenditures, other items can effect fund balance or working capital. In preparing the original 2018 budget it was assumed that the Nine Mile project would result in a repayment of \$1.3 million of the advance from the URA to the General Fund. It is currently anticipated that this advance will be repaid in 2019.

Summary – Fund Balance Rollforward:

The final schedule in the packet presents changes in fund balance or working capital for each fund, reflecting the original 2018 budget as revised. This schedule also reflects final 2017 year-end beginning fund balances or working capital for each fund.

As can be seen from this schedule, we do not anticipate any negative fund balances in the requested 2018 Supplemental Appropriation Request. The beginning fund balances of the Supplemental Appropriation have been updated to reflect the actual ending fund balances (working capital in the case of enterprise funds) from 2017.

Please feel free to contact me with any questions you may have regarding this information.

Fund Accounting:

A key requirement of governmental accounting is to determine and demonstrate compliance with finance-related legal and contractual provisions. To accomplish those goals, governments use fund accounting. A fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

For example, the Town has established the Trails and Natural Areas Fund to record receipts of dedicated property taxes for trails and natural areas, open space fees-in-lieu received from developers and investment earnings on unspent funds, among other revenue sources. Expenditures by this fund are for approved purposes such as purchase of open space, construction of trails, and maintenance of trails and natural areas.

The Town has the following funds, grouped by type of fund:

The ***General Fund*** is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in one of the following funds.

Special Revenue Funds - Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Trails and Natural Areas Fund: Accounts for property tax revenues used to acquire and construct trails; and acquire and develop natural areas for public use.

Conservation Trust Fund: Accounts for revenues received from the Colorado State Lottery proceeds through the State's Conservation Trust Fund. It is used to acquire, develop, and maintain new conservation sites; and for capital improvements or maintenance for recreational purposes on any public site.

Cemetery Fund: Accounts for revenues received from plot purchases at the municipal cemetery. Money is used for perpetual care expenditures at the cemetery.

Forfeiture and Seizure Fund: Accounts for forfeitures as a result of asset seizures relating to convictions for drug-related offenses. Money is used to purchase goods and services related to law enforcement.

Impact Fee Funds – Impact fee funds (more accurately referred to as “capital project funds” from a formal accounting standpoint) are primarily used to account for the acquisition and construction of major capital facilities other than those paid for by the general fund or the proprietary funds (see below).

Parks Improvement Impact Fund: Accounts for impact fee revenues, fees-in-lieu and reimbursements from developers and grants used to construct and acquire parks and related improvements.

Public Facilities Impact Fund: Accounts for impact fee revenues and grants used to construct and acquire public facilities.

Storm Drainage Impact Fund: Accounts for impact fee revenues used to acquire and construct the storm drainage system. See also “Storm Drainage Operating Fund” below.

Transportation Impact Fund: Accounts for impact fee revenues, fees-in-lieu and reimbursements from developers and grants used to construct and acquire transportation system enhancements.

Tree Impact Fund: Accounts for impact fee revenues used to acquire and plant trees in public locations, and to issue certificates for tree purchases to homeowners of newly constructed homes.

Proprietary Funds - Proprietary funds are used for the Town’s ongoing activities which are similar to those found in the private sector. These funds are generally expected to be self-supporting. Among other restrictions, they cannot use tax funds to support their activities.

Water Fund: Accounts for the acquisition, treatment, and distribution of the Town’s water supply. Includes all water-related revenues (tap fees, water resource fees and user fees), along with associated personnel, operating, capital and debt service expenditures.

Wastewater Fund: Accounts for the collection and treatment of gray water in the Town’s wastewater system. Includes all wastewater-related revenues (tap fees and user fees), along with associated personnel, operating, capital and debt service expenditures.

Storm Drainage Operating Fund: Accounts for charges received from system users, used to construct and maintain the storm drainage system. Includes all storm drainage-related revenues (user fees), along with associated personnel, operating, capital and debt service expenditures. Also includes transfers of impact fees from the Storm Drainage Impact Fund to help construct growth-related capital projects.

Airport Fund: Accounts for airport fees received from the airport management company and airport users, as well as proceeds from federal and state aviation grants. This money is used to construct and maintain the municipal airport.

Fund Balance/Working Capital – Two other key terms to understand are *fund balance* and *working capital* (in the case of proprietary funds). You will see these terms throughout budget reports (and the monthly board report). These amounts represent the accumulated revenues in excess of expenditures in each fund that are available for appropriation. (Note: Different terms and definitions are used in the audited financial statements, which in some cases will result in different amounts being reported in the audited financial statements from those presented in budget reports.)

2018 1st Supplemental - Summary of Changes by Fund:

	Expenditures & Other Uses					Change in Fund Balance	
	Revenues & Other Sources	New Requests	Rollovers	Previously Approved by the Board	Transfers		Total Expenditures
General Fund	2,231,252	277,852	3,773,400	30,000	-	4,081,252	(1,850,000)
Water Fund	(498,000)	(465,400)	4,913,200	-	-	4,447,800	(4,945,800)
Wastewater Fund	521,000	-	836,000	-	-	836,000	(315,000)
Storm Drainage Operating Fund	2,344,900	6,400	3,306,200	-	-	3,312,600	(967,700)
Airport Fund	169,900	(216,400)	410,300	-	-	193,900	(24,000)
Transportation Impact Fund	(596,600)	(950,000)	2,592,900	-	-	1,642,900	(2,239,500)
Public Facilities Impact Fund	(184,300)	-	933,200	-	-	933,200	(1,117,500)
Parks Improvement Impact Fund	(392,800)	-	2,853,100	270,200	-	3,123,300	(3,516,100)
Tree Impact Fund	(30,000)	-	48,400	-	-	48,400	(78,400)
Storm Drainage Impact Fund	(155,800)	-	-	-	-	-	(155,800)
Trails & Natural Areas Fund	-	-	2,008,000	-	-	2,008,000	(2,008,000)
Conservation Trust Fund	-	-	-	-	-	-	-
Cemetery Fund	-	-	-	-	-	-	-
Forfeiture & Seizure Fund	30	6,352	-	-	-	6,352	(6,322)
Total - All Funds	3,409,582	(1,341,196)	21,674,700	300,200	-	20,633,704	(17,224,122)
Less: Interfund Transfers	(2,336,552)		(2,326,900)			(2,326,900)	(9,652)
Net of Interfund Transfers	1,073,030	(1,341,196)	19,347,800	300,200	-	18,306,804	(17,233,774)

2018 1st Supplemental - Change Detail:				-	-	-	-			
				New				Total		
				Revenues/		Board	Transfers/	Proposed	Amended	
	Fund	Account #	Name/Description	Budget	Requests	Approved	Deferrals	Changes	Budget	Comments
1	Revenues:									
2										
3	General	100-00-000-401000-000000	Sales Taxes - Non-Vehicles - Unrestricted	5,284,000	308,000	-	-	308,000	5,592,000	Revised projection
4	General	100-00-000-401100-000000	Sales Taxes - Vehicles - Unrestricted	2,244,000	152,000	-	-	152,000	2,396,000	Revised projection
5	General	100-00-000-402010-000000	Use Taxes - Residential - MF - New Construction	365,000	(182,500)	-	-	(182,500)	182,500	Revised projection
6	General	100-00-000-405000-000000	Franchise Taxes	765,000	50,000	-	-	50,000	815,000	Revised projection
7	General	100-00-000-410200-000000	Road & Bridge Taxes	150,000	20,000	-	-	20,000	170,000	Revised projection
8	General	100-00-000-410600-000000	Federal Mineral Lease Funds	72,000	(12,000)	-	-	(12,000)	60,000	Revised projection
9	General	100-00-000-433000-000000	Landfill Fees	1,240,000	180,000	-	-	180,000	1,420,000	Revised projection
10	General	100-00-000-440010-000000	Bldg Permits - Residential - MF - New Construction	225,000	(112,500)	-	-	(112,500)	112,500	Revised projection
11	General	100-00-000-444900-000000	Other Fees & Permits	7,000	1,000,000	-	-	1,000,000	1,007,000	Revised projection
12	General	100-00-000-450000-000000	Municipal Court Fines	250,000	(20,000)	-	-	(20,000)	230,000	Revised projection
13	General	100-00-000-450100-000000	Court Fine Surcharge	42,000	3,000	-	-	3,000	45,000	Revised projection
14	General	100-00-000-450200-000000	Court Fines & Forfeitures	11,000	(8,000)	-	-	(8,000)	3,000	Revised projection
15	General	100-00-000-471100-000000	Reimbursement from Developers - Non-Capital	113,000	30,000	-	-	30,000	143,000	Revised projection
16	General	100-00-000-480000-000000	Investment Income - Pooled	175,000	75,000	-	-	75,000	250,000	Revised projection
17	General	100-00-000-481020-000000	Oil & Gas Royalties	50,000	350,000	-	-	350,000	400,000	Revised projection
18	General	100-00-000-481180-000000	Proceeds from Sales of Assets	-	344,000	-	-	344,000	344,000	Sale of land parcel to United Power
19	General	100-00-000-481200-000000	Proceeds from Settlements	-	44,600	-	-	44,600	44,600	Litigation settlement
20										
21					2,221,600	-	-	2,221,600		
22										
23										
24	Water	500-00-000-421010-000000	Water Tap Fees - Residential - MF	580,000	(290,000)	-	-	(290,000)	290,000	Revised projection
25	Water	500-00-000-422010-000000	Water Rights Fees - Residential - MF	1,400,000	(700,000)	-	-	(700,000)	700,000	Revised projection
26	Water	500-00-000-430000-000000	Water Sales - Residential	6,784,000	446,000	-	-	446,000	7,230,000	Revised projection
27	Water	500-00-000-430050-000000	Water Sales - Irrigation	1,181,000	26,000	-	-	26,000	1,207,000	Revised projection
28	Water	500-00-000-430100-000000	Water Sales - Commercial	318,000	20,000	-	-	20,000	338,000	Revised projection
29										
30					(498,000)	-	-	(498,000)		
31										
32										
33	Wastewater	510-00-000-423010-000000	Wastewater Tap Fees - Residential - MF	152,000	(76,000)	-	-	(76,000)	76,000	Revised projection
34	Wastewater	510-00-000-430300-000000	Wastewater Fees - Residential	4,182,000	518,000	-	-	518,000	4,700,000	Revised projection
35	Wastewater	510-00-000-430400-000000	Wastewater Fees - Commercial	204,000	29,000	-	-	29,000	233,000	Revised projection
36	Wastewater	510-00-000-480000-000000	Investment Income - Pooled	150,000	50,000	-	-	50,000	200,000	Revised projection
37										
38					521,000	-	-	521,000		
39										
40										
41	Storm - Oper.	520-00-000-430500-000000	Storm Drainage Fees - Residential	868,000	16,000	-	-	16,000	884,000	Revised projection
42	Storm - Oper.	520-00-000-430600-000000	Storm Drainage Fees - Commercial	101,000	2,000	-	-	2,000	103,000	Revised projection
43										
44					18,000	-	-	18,000		
45										
46										

2018 1st Supplemental - Change Detail:				-	-	-	-				
				Original Budget	New Revenues/Requests	Rollovers	Board Approved	Transfers/Deferrals	Total Proposed Changes	Amended Budget	Comments
47	Airport	530-00-000-411100-100142	FAA Airport Grant - SRE Building	-	461,000	-	-	-	461,000	461,000	Rollover from prior year
48	Airport	530-00-000-411100-100168	FAA Airport Grant - Pavement Maintenance	300,000	(300,000)	-	-	-	(300,000)	-	Additional work deferred to future year(s)
49	Airport	530-00-000-411200-100142	CDOT - Airport Grants - SRE Building	-	25,600	-	-	-	25,600	25,600	Rollover from prior year
50	Airport	530-00-000-411200-100168	CDOT - Airport Grants - Pavement Maintenance	16,700	(16,700)	-	-	-	(16,700)	-	Additional work deferred to future year(s)
51											
52					169,900	-	-	-	169,900		
53											
54											
55	Transportation	300-00-000-420010-000000	Transportation Impact Fees - Res - MF	1,205,200	(596,600)	-	-	-	(596,600)	608,600	Revised projection
56											
57					(596,600)	-	-	-	(596,600)		
58											
59											
60	Public Facilities	310-00-000-420110-000000	Public Facilities Impact Fees - Res - MF	371,400	(184,300)	-	-	-	(184,300)	187,100	Revised projection
61											
62					(184,300)	-	-	-	(184,300)		
63											
64											
65	Parks Imp.	320-00-000-420210-000000	Parks Improvement Impact Fees - MF	793,400	(392,800)	-	-	-	(392,800)	400,600	Revised projection
66											
67					(392,800)	-	-	-	(392,800)		
68											
69											
70	Tree Impact	330-00-000-420410-000000	Tree Impact Fees - MF	60,000	(30,000)	-	-	-	(30,000)	30,000	Revised projection
71											
72					(30,000)	-	-	-	(30,000)		
73											
74											
75	Storm Dr. Imp.	340-00-000-420310-000000	Storm Drainage Impact Fees - Res - MF	314,800	(155,800)	-	-	-	(155,800)	159,000	Revised projection
76											
77					(155,800)	-	-	-	(155,800)		
78											
79											
80	Fines & Forfeitures	290-00-000-480000-000000	Investment Income - Pooled	-	30	-	-	-	30	30	Revised projection
81											
82					30	-	-	-	30		
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95					1,073,030	-	-	-	1,073,030		
96											
97											

2018 1st Supplemental - Change Detail:				-	-	-	-	-	-	-	
				Original	New		Board	Transfers/	Total		
	Fund	Account #	Name/Description	Budget	Revenues/ Requests	Rollovers	Approved	Deferrals	Proposed Changes	Amended Budget	Comments
99											
100	Transfers In:										
101											
102	General	100-00-000-495290-000000	Transfer from Fines & Forfeitures Fund	-	6,352	-	-	-	6,352	6,352	To close out fund
103	General	100-00-000-495820-000000	Transfer from Erie Community Civic Fund	-	3,300	-	-	-	3,300	3,300	Transfer for pickle ball, fitness equip., singletrack trails
104											
105					9,652	-	-	-	9,652		
106											
107											
108	Storm - Oper.	520-00-000-495340-000000	Transfers from Storm Drainage Impact Fund	-	-	2,326,900	-	-	2,326,900	2,326,900	Offset of SDIF/SDOF capital project rollovers from prior year
109											
110					-	2,326,900	-	-	2,326,900		
111											
112											
113			Total Transfers In changes		9,652	2,326,900	-	-	2,336,552		
114											
125											
126	Personnel Expenditures:										
127											
128	General - TA	100-20-110-503200-000000	Clothing & Uniforms	-	1,000	-	-	-	1,000	1,000	Staff clothing - Ben, Amy , Jessica
129	General - TA	100-20-910-500000-000000	Salaries - Regular	132,900	(69,700)	-	-	-	(69,700)	63,200	Eliminate economic development specialist position
130	General - TA	100-20-910-501000-000000	Benefit Expense Allocation	38,300	(20,100)	-	-	-	(20,100)	18,200	Eliminate economic development specialist position
131	General - CD	100-30-420-500300-000000	Salaries - Overtime	200	1,000	-	-	-	1,000	1,200	Increased OT for inspectors
132	General - CD	100-30-420-500500-000000	New Employee Request - Wages	-	15,000	-	-	-	15,000	15,000	Stormwater Coordinator
133	General - CD	100-30-420-503200-000000	Clothing & Uniforms	2,000	1,900	-	-	-	1,900	3,900	Changed Clothing Policy and new inspector and Stormwater Coordinator
134	General - CD	100-30-420-504000-000000	New Employee Request - Benefits	-	4,200	-	-	-	4,200	4,200	Stormwater Coordinator
135	General - CD	100-30-860-500200-000000	Salaries - Temporary	-	-	-	-	10,000	10,000	10,000	Transfer
136	General - PS	100-60-350-500500-000000	New Employee Request - Wages	-	22,600	-	-	-	22,600	22,600	Code enforcement officer (half year)
137	General - PS	100-60-110-503200-000000	Clothing & Uniforms	1,500	2,400	-	-	-	2,400	3,900	Code enforcement officer
138	General - PS	100-60-350-504000-000000	New Employee Request - Benefits	-	6,500	-	-	-	6,500	6,500	Code enforcement officer (half year)
139	General - PS	100-60-250-500000-000000	Salaries - Regular	60,200	-	-	-	2,600	2,600	62,800	Transfer
140	General - PS	100-60-250-500100-000000	Salaries - Part-time	2,600	-	-	-	(2,600)	(2,600)	-	Transfer
141	General - PW	100-70-110-503200-000000	Clothing & Uniforms	500	1,000	-	-	-	1,000	1,500	Increase due to changed Clothing Policy
142	General - PW	100-70-450-500300-000000	Salaries - Overtime	900	4,300	-	-	-	4,300	5,200	Change in OT Policy
143	General - PW	100-70-710-500300-000000	Salaries - Overtime	3,500	5,000	-	-	-	5,000	8,500	Additional funds for snow plowing
144	General - PW	100-70-710-503200-000000	Clothing & Uniforms	5,900	1,000	-	-	-	1,000	6,900	Add for replacement employee
145											
146					(23,900)	-	-	10,000	(13,900)		
147											
148											
149	Water	500-70-720-503200-000000	Clothing & Uniforms	2,800	1,000	-	-	-	1,000	3,800	Add for replacement employee
150											
151					1,000	-	-	-	1,000		
152											
157											
158	Storm Oper.	520-70-110-500500-000000	New Employee Request - Wages	-	5,000	-	-	-	5,000	5,000	Stormwater Coordinator
159	Storm Oper.	520-70-110-504000-000000	New Employee Request - Benefits	-	1,400	-	-	-	1,400	1,400	Stormwater Coordinator
160											
161					6,400	-	-	-	6,400		

2018 1st Supplemental - Change Detail:				-	-	-	-	-	-	-
				New				Total		
Fund	Account #	Name/Description	Original Budget	Revenues/Requests	Rollovers	Board Approved	Transfers/Deferrals	Proposed Changes	Amended Budget	Comments
162										
163										
164		Total Personnel Expenditure Changes		(16,500)	-	-	10,000	(6,500)		
165										
166										
167										
168										
169		Operations Expenditures:								
170										
171	General - TA	100-20-110-573100-000000	Special Events	1,000	17,500	-	-	17,500	18,500	\$7,500 for cones & barricades / \$10,000 for contracted event set up
172	General - TA	100-20-110-573120-000000	Advertising & Publishing	19,200	10,000	-	-	10,000	29,200	Graphic Design Services - ED, P&R Program Guide & other unplanned during budget prep
173	General - TA	100-20-210-560000-000000	Legal Services	253,000	-	-	30,000	30,000	283,000	Board-directed investigation
174	General - TA	100-20-210-560000-500000	Legal Services - Litigation - Harber	-	8,000	-	-	8,000	8,000	Expenditures through May 2018
175	General - TA	100-20-210-560000-500004	Legal Services - Litigation - City of Lafayette	-	34,000	-	-	34,000	34,000	Expenditures through May 2018
176	General - TA	100-20-210-560000-500006	Legal Services - Litigation - CDG	-	5,000	-	-	5,000	5,000	Expenditures through May 2018
177	General - TA	100-20-210-560000-500008	Legal Services - Litigation - Crestone	-	4,000	-	-	4,000	4,000	Expenditures through May 2018
178	General - TA	100-20-510-560100-000000	Consultation Services	9,200	100	-	-	100	9,300	Stormwater Coordinator
179	General - TA	100-20-510-562000-000000	Drug & Alcohol Testing	9,900	100	-	-	100	10,000	Stormwater Coordinator
180	General - TA	100-20-510-573120-000000	Advertising & Publishing	17,200	800	-	-	800	18,000	Stormwater Coordinator
181	General - TA	100-20-910-560100-100282	Consultation Services - I-25/Erie Parkway Master	-	-	450,000	-	450,000	450,000	Rollover - I-25 study
182	General - CD	100-30-410-530120-000000	Office Supplies	6,500	1,500	-	-	1,500	8,000	Additional storage and supplies for increased caseload and staff
183	General - CD	100-30-410-560100-000000	Consultation Services	85,000	-	9,600	-	9,600	94,600	Rollover - Customer service portal
184	General - CD	100-30-410-573000-000000	Training & Tuition	12,000	-	-	(5,500)	(5,500)	6,500	Transfer
185	General - CD	100-30-410-573020-000000	Travel & Conferences	6,500	-	-	5,500	5,500	12,000	Transfer
186	General - CD	100-30-410-573160-000000	Food & Related Services	500	1,500	-	-	1,500	2,000	Planning commission study sessions/increased staff
187	General - CD	100-30-420-530120-000000	Office Supplies	2,400	4,300	-	-	4,300	6,700	Stormwater Coordinator
188	General - CD	100-30-420-560160-000000	Engineering Services - Reimbursable	27,000	30,000	-	-	30,000	57,000	Offset in revenues
189	General - CD	100-30-860-560100-000000	Consultation Services	15,000	-	-	(10,000)	(10,000)	5,000	Transfer
190	General - P&R	100-50-110-573100-000000	Special Events	35,000	1,900	-	-	1,900	36,900	Singletrack trails - offset with revenue
191	General - P&R	100-50-820-570000-201600	Program Operations - Fitness Operations	21,500	300	-	-	300	21,800	Fitness equipment - offset with revenue
192	General - P&R	100-50-820-570000-201700	Program Operations - Guest Service Operations	28,600	1,100	-	-	1,100	29,700	Pickleball - offset with revenue
193	General - PS	100-60-630-530180-000000	Safety Supplies	24,600	6,352	-	-	6,352	30,952	Zoll AED Plus/Naxolone packages - offset by transfer from F&F
194	General - PW	100-70-110-570320-000000	Household Haz Waste Program	18,900	3,800	-	-	3,800	22,700	Increased estimated cost of program
195	General - PW	100-70-110-573100-000000	Special Events	10,500	1,000	-	-	1,000	11,500	New charges for electronic recycling
196	General - PW	100-70-440-522100-000000	Equipment Maint Services	35,300	20,000	-	-	20,000	55,300	HVAC work on second floor of Town Hall
197	General - PW	100-70-440-530000-000000	Bldgs/Grounds Maint Supplies	63,900	-	-	(500)	(500)	63,400	Transfer
198	General - PW	100-70-440-531200-000000	Vandalism Maint Supplies	-	-	-	500	500	500	Transfer
199	General - PW	100-70-440-573000-000000	Training & Tuition	2,600	2,500	-	-	2,500	5,100	General maint. & electrical training classes (3 employees)
200	General - PW	100-70-440-573020-000000	Travel & Conferences	200	1,800	-	-	1,800	2,000	Leadership training conference
201	General - PW	100-70-450-522000-000000	Vehicle Maint Services	27,000	-	-	(2,000)	(2,000)	25,000	Transfer
202	General - PW	100-70-450-522000-306620	Vehicle Maint Services - Investigations	4,100	4,000	-	(3,300)	700	4,800	Transfer
203	General - PW	100-70-450-522100-000000	Equipment Maint Services	24,600	-	-	(4,000)	(4,000)	20,600	Transfer
204	General - PW	100-70-450-522100-307450	Equipment Maint Services - Fleet Maintenance	600	-	-	1,000	1,000	1,600	Transfer
205	General - PW	100-70-450-522100-307720	Equipment Maint Services - Distribution	4,000	-	-	3,000	3,000	7,000	Transfer
206	General - PW	100-70-450-530160-000000	Tools & Equipment	11,300	-	-	2,000	2,000	13,300	Transfer
207	General - PW	100-70-450-572110-000000	Property Insurance Claims	-	-	-	3,300	3,300	3,300	Transfer
208	General - PW	100-70-450-573060-000000	Books, Publications & Reference Materials	500	-	-	500	500	1,000	Transfer
209	General - PW	100-70-450-573080-000000	Membership Dues	500	-	-	(500)	(500)	-	Transfer
210	General - PW	100-70-710-573000-000000	Training & Tuition	7,300	-	-	(600)	(600)	6,700	Transfer
211	General - PW	100-70-710-573020-000000	Travel & Conferences	2,000	-	-	500	500	2,500	Transfer

2018 1st Supplemental - Change Detail:				-	-	-	-				
				Original Budget	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments
212	General - PW	100-70-710-573080-000000	Membership Dues	600	-	-	-	100	100	700	Transfer
213	General - CC	100-80-110-530100-000000	Office Equipment	122,000	7,900	-	-	-	7,900	129,900	2 add'l FTEs; 3 ipad req's; 15 dual monitor requests
214											
215					167,452	459,600	30,000	(10,000)	647,052		
216											
217											
218	Water	500-70-110-560000-000000	Legal Services	131,400	108,600	-	-	-	108,600	240,000	Windy Gap/NISP activities increasing; property boundary clean-up; exploration of redundant water supply options
219	Water	500-70-110-560100-000000	Consultation Services	20,000	-	-	-	(1,000)	(1,000)	19,000	Transfer
220	Water	500-70-110-573080-000000	Membership Dues	6,500	-	-	-	1,000	1,000	7,500	Transfer
221	Water	500-70-720-520000-000000	Maintenance Contracts	16,000	-	-	-	(10,000)	(10,000)	6,000	Transfer
222	Water	500-70-720-524100-000000	Distribution Maint Services	51,600	-	-	-	(16,500)	(16,500)	35,100	Transfer
223	Water	500-70-720-530160-000000	Tools & Equipment	2,000	-	-	-	1,000	1,000	3,000	Transfer
224	Water	500-70-720-536060-000000	Distribution Maint Supplies	19,700	-	-	-	26,000	26,000	45,700	Transfer
225	Water	500-70-720-560140-000000	Engineering Services	5,000	-	-	-	(2,000)	(2,000)	3,000	Transfer
226	Water	500-70-720-560360-000000	Courier Services	100	-	-	-	(100)	(100)	-	Transfer
227	Water	500-70-720-573000-000000	Training & Tuition	3,000	-	-	-	1,000	1,000	4,000	Transfer
228	Water	500-70-720-573060-000000	Books, Publications & Reference Materials	400	-	-	-	600	600	1,000	Transfer
229											
230					108,600	-	-	-	108,600		
231											
232											
233	Wastewater	510-70-730-524000-000000	Collection Maint Services	66,400	-	-	-	(8,000)	(8,000)	58,400	Transfer
234	Wastewater	510-70-730-536040-000000	Collection Maint Supplies	3,100	-	-	-	8,000	8,000	11,100	Transfer
235	Wastewater	510-70-750-573000-000000	Training & Tuition	6,900	-	-	-	(2,000)	(2,000)	4,900	Transfer
236	Wastewater	510-70-750-573020-000000	Travel & Conferences	1,500	-	-	-	2,000	2,000	3,500	Transfer
237											
238					-	-	-	-	-		
239											
240											
241	Storm Oper.	520-70-110-573020-000000	Travel & Conferences	2,800	-	-	-	(100)	(100)	2,700	Transfer
242	Storm Oper.	520-70-110-573320-000000	Bank Charges	-	-	-	-	100	100	100	Transfer
243	Storm Oper.	520-70-760-510200-000000	Utilities - Waste Disposal Service	-	-	-	-	7,200	7,200	7,200	Transfer
244	Storm Oper.	520-70-760-524000-000000	Collection Maint Services	68,600	-	-	-	(7,200)	(7,200)	61,400	Transfer
245											
246					-	-	-	-	-		
247											
258											
259			Total Operations expenditure changes		276,052	459,600	30,000	(10,000)	755,652		
260											
261											

2018 1st Supplemental - Change Detail:				-	-	-	-			
				New				Total		
			Original	Revenues/		Board	Transfers/	Proposed	Amended	
Fund	Account #	Name/Description	Budget	Requests	Rollovers	Approved	Deferrals	Changes	Budget	Comments
263										
264	Capital Outlay:									
265										
266	General - CD	100-30-410-600200-000000	Furniture	-	14,600	-	-	14,600	14,600	Various office modifications
267	General - CD	100-30-420-600080-100013	Computer Software - GIS	20,000	-	17,700	-	17,700	37,700	Rollover from prior year
268	General - CD	100-30-420-605000-100170	Traffic Calming	30,000	-	19,000	-	19,000	49,000	Rollover from prior year
269	General - P&R	100-50-110-605000-100202	Property Structural/Safety Review and Clean Up	50,000	-	45,700	-	45,700	95,700	Rollover from prior year
270	General - P&R	100-50-110-605000-100223	Coal Creek Park/Linear Area	-	-	106,000	-	106,000	106,000	Rollover from prior year
271	General - P&R	100-50-810-605000-100081	Construction - ADA Compliance Projects	40,000	-	31,000	-	31,000	71,000	Rollover from prior year
272	General - P&R	100-50-810-605000-100203	Coal Creek Trail Erosion Mitigation	-	-	15,000	-	15,000	15,000	Rollover from prior year
273	General - P&R	100-50-810-605000-100209	Portable Restroom Enclosures	15,000	-	15,000	-	15,000	30,000	Rollover from prior year
274	General - PW	100-70-440-605000-100166	Construction - Parking Lot Maintenance	9,500	-	19,200	-	19,200	28,700	Rollover from prior year
275	General - PW	100-70-440-605000-100172	Card Access at LAWSC	-	2,900	55,300	-	58,200	58,200	Rollover from prior year, additional request
276	General - PW	100-70-440-605000-100234	LED Lighting Upgrade at Town Facilities	35,000	-	10,100	-	10,100	45,100	Rollover from prior year
277	General - PW	100-70-440-605000-100254	Service Center Yard Paving	250,000	-	-	(13,700)	(13,700)	236,300	Transfer
278	General - PW	100-70-440-605000-100288	Finance Security Window	-	10,000	-	-	10,000	10,000	New request
279	General - PW	100-70-450-601000-000000	Vehicles - Passenger	33,500	-	-	(4,900)	(4,900)	28,600	Transfer
280	General - PW	100-70-450-601020-000000	Vehicles - Police	180,500	65,000	-	(12,300)	52,700	233,200	Vehicle for code enforcement officer; transfer
281	General - PW	100-70-450-601040-000000	Vehicles - Pick-up	33,500	30,000	-	30,600	60,600	94,100	Transfer
282	General - PW	100-70-450-601200-000000	Heavy Equipment	59,100	-	-	(3,800)	(3,800)	55,300	Transfer
283	General - PW	100-70-710-600190-100247	Other Equipment - Utility Broom Sweeping Unit	57,000	-	-	1,400	1,400	58,400	Transfer
284	General - PW	100-70-710-601200-000000	Heavy Equipment	281,500	-	-	2,700	2,700	284,200	Transfer
285	General - PW	100-70-710-602000-000000	Street Overlay Projects	1,000,000	-	228,700	-	228,700	1,228,700	Rollover from prior year
286	General - PW	100-70-710-602100-000000	Concrete Maintenance Program	100,000	-	21,200	-	21,200	121,200	Rollover from prior year
287	General - PW	100-70-710-605000-100085	Bridge Maintenance	150,000	-	311,300	-	311,300	461,300	Rollover from prior year
288	General - PW	100-70-710-605000-100174	Entry Signage	311,200	-	50,000	-	50,000	361,200	Rollover from prior year
289	General - PW	100-70-710-605000-100235	Vista Parkway Repair	100,000	-	6,700	-	6,700	106,700	Rollover from prior year
290	General - CC	100-80-110-600080-100240	Computer Software - Records Management	-	-	35,000	-	35,000	35,000	Rollover from prior year
291	General - CC	100-80-110-600140-000000	Public Safety Equipment	30,000	11,800	-	-	11,800	41,800	ECC parking lot security cameras
292										
293				134,300	986,900	-	-	1,121,200		
294										
295										
296	Water	500-70-110-600080-100013	Computer Software - GIS	10,000	-	22,200	-	22,200	32,200	Rollover from prior year
297	Water	500-70-110-600190-100237	Carbon Analyzers - Replacements	-	-	30,000	-	30,000	30,000	Rollover from prior year
298	Water	500-70-110-600190-100238	TTHM Analyzer - Vista Ridge	-	-	55,000	-	55,000	55,000	Rollover from prior year
299	Water	500-70-110-600190-100239	Gas Chromatography/Mass Spectrometry Instrum	-	-	90,000	-	90,000	90,000	Rollover from prior year
300	Water	500-70-110-603000-100001	Water Meters & Yokes - Replacements	1,005,200	-	58,500	-	58,500	1,063,700	Rollover from prior year
301	Water	500-70-110-603000-100002	Water Meters & Yokes - New Construction	194,800	-	156,500	-	156,500	351,300	Rollover from prior year
302	Water	500-70-110-603500-000000	Raw Water Acquisitions	750,000	(750,000)	-	-	(750,000)	-	Eliminate request
303	Water	500-70-110-603500-100007	Raw Water Acquisitions - NISP	1,300,000	-	8,000	-	8,000	1,308,000	Rollover from prior year
304	Water	500-70-110-605000-100005	Windy Gap Firming Project	533,000	-	100,000	-	100,000	633,000	Rollover from prior year
305	Water	500-70-110-605000-100030	SWRF Lagoon Upgrade to Reuse	-	-	109,000	(68,300)	40,700	40,700	Rollover from prior year; transfer to #100136
306	Water	500-70-110-605000-100087	Pump Station Upgrades	-	-	149,800	-	149,800	149,800	Rollover from prior year
307	Water	500-70-110-605000-100089	Zone 3 Water Tank Site	-	-	237,900	-	237,900	237,900	Rollover from prior year
308	Water	500-70-110-605000-100091	Austin Avenue Connection	-	-	325,700	-	325,700	325,700	Rollover from prior year
309	Water	500-70-110-605000-100135	Zone 3 Waterline Ext. Phase 1	-	-	409,100	-	409,100	409,100	Rollover from prior year
310	Water	500-70-110-605000-100136	Non-Potable Water System Phase 1	-	-	1,499,700	68,300	1,568,000	1,568,000	Rollover from prior year; transfer from #100030
311	Water	500-70-110-605000-100138	Zone 2 & 4B Water Tank Site	-	-	334,300	-	334,300	334,300	Rollover from prior year
312	Water	500-70-110-605000-100140	Xeriscape Landscaping at WTF	-	-	88,100	-	88,100	88,100	Rollover from prior year

2018 1st Supplemental - Change Detail:				-	-	-	-	-	-	-	
				Original	New		Board	Transfers/	Total	Amended	
	Fund	Account #	Name/Description	Budget	Revenues/ Requests	Rollovers	Approved	Deferrals	Proposed Changes	Budget	Comments
313	Water	500-70-110-605000-100183	WTF Security Upgrades	-	-	6,300	-	-	6,300	6,300	Rollover from prior year
314	Water	500-70-110-605000-100185	Solids Handling Equipment and Building	-	-	758,800	-	-	758,800	758,800	Rollover from prior year
315	Water	500-70-110-605000-100188	Demo Strieby House	-	-	20,600	-	-	20,600	20,600	Rollover from prior year
316	Water	500-70-110-605000-100229	Water Treatment Facility Improvements	-	-	48,900	-	-	48,900	48,900	Rollover from prior year
317	Water	500-70-110-605000-100230	Zone 4A Water Transmission Pipeline	-	-	261,800	-	-	261,800	261,800	Rollover from prior year
318	Water	500-70-110-605000-100265	Non-Potable Line to Star Meadows Park	500,000	(500,000)	-	-	-	(500,000)	-	Project eliminated
319	Water	500-70-110-605000-100277	WTF Rooftop HVAC Unit	-	-	12,000	-	-	12,000	12,000	Rollover from prior year
320	Water	500-70-110-605000-100278	WTF PH Control Improvements	-	-	10,000	-	-	10,000	10,000	Rollover from prior year
321	Water	500-70-110-605000-100279	Replace 4.0 MG Water Tank Hatches	-	-	50,000	-	-	50,000	50,000	Rollover from prior year
322	Water	500-70-110-605000-100284	Potable Water Camera	-	25,000	-	-	-	25,000	25,000	Used to inspect pipelines for leaks, repair of breaks
323	Water	500-70-110-605000-100285	Pierce Street Saddle Replacement	-	150,000	-	-	-	150,000	150,000	To help avoid waterline breaks by replacing corroded sections
324	Water	500-70-110-605000-100286	Erie Parkway - 30" Waterline Relocation	-	500,000	-	-	-	500,000	500,000	To accommodate new bridge
325	Water	500-70-110-606000-110500	Reimb. Capital Projects - Compass	-	-	71,000	-	-	71,000	71,000	Rollover from prior year
326											
327					(575,000)	4,913,200	-	-	4,338,200		
328											
329											
330	Wastewater	510-70-110-600080-100013	Computer Software - GIS	10,000	-	22,200	-	-	22,200	32,200	Rollover from prior year
331	Wastewater	510-70-110-605000-100101	Biosolids Improvements	-	-	50,000	-	(20,100)	29,900	29,900	Rollover from prior year; transfer to 100267
332	Wastewater	510-70-110-605000-100115	Sewer Rehabilitation	70,000	-	342,300	-	-	342,300	412,300	Rollover from prior year
333	Wastewater	510-70-110-605000-100190	NWRF Yard Paving	-	-	113,000	-	(113,000)	-	-	Rollover from prior year; transfer to 100267
334	Wastewater	510-70-110-605000-100191	NWRF Entrance Road	-	-	100,000	-	(87,500)	12,500	12,500	Rollover from prior year; transfer to 100267
335	Wastewater	510-70-110-605000-100192	NWRF Security Upgrades	-	-	122,000	-	-	122,000	122,000	Rollover from prior year
336	Wastewater	510-70-110-605000-100231	Wastewater Utility Plan Update	-	-	86,500	-	-	86,500	86,500	Rollover from prior year
337	Wastewater	510-70-110-605000-100267	NWRF Expansion	-	-	-	-	220,600	220,600	220,600	Transfers from 100101, 100190 & 100192
338											
339					-	836,000	-	-	836,000		
340											
341											
342	Storm Oper.	520-70-110-600080-100013	Computer Software - GIS	15,000	-	11,900	-	-	11,900	26,900	Rollover from prior year
343	Storm Oper.	520-70-110-605000-100025	Vista Ridge Drainage Repair	-	-	500	-	-	500	500	Rollover from prior year
344	Storm Oper.	520-70-110-605000-100053	111th St. Improvements	-	-	153,500	-	-	153,500	153,500	Rollover from prior year
345	Storm Oper.	520-70-110-605000-100059	Prince Lake #2 Improvements	-	-	578,000	-	-	578,000	578,000	Rollover from prior year
346	Storm Oper.	520-70-110-605000-100061	Prince Tributary Drainage Imp.	-	-	109,500	-	-	109,500	109,500	Rollover from prior year
347	Storm Oper.	520-70-110-605000-100062	Coal Creek Improvements	-	-	1,444,500	-	(1,431,000)	13,500	13,500	Rollover from prior year; transfer to 100225
348	Storm Oper.	520-70-110-605000-100149	Drainage Facility M&R	-	-	388,400	-	425,000	813,400	813,400	Rollover from prior year; transfer from 100197
349	Storm Oper.	520-70-110-605000-100181	County Line to Kenosha	-	-	50,000	-	-	50,000	50,000	Rollover from prior year
350	Storm Oper.	520-70-110-605000-100197	Subdivision Drainage Improvements	-	-	425,000	-	(425,000)	-	-	Rollover from prior year; transfer to 100149
351	Storm Oper.	520-70-110-605000-100224	Update OSP East of Coal Creek	-	-	144,900	-	-	144,900	144,900	Rollover from prior year
352	Storm Oper.	520-70-110-605000-100225	Coal Creek from Levee to RR Tracks	-	-	-	-	1,431,000	1,431,000	1,431,000	Transfer from 100062
353											
354					-	3,306,200	-	-	3,306,200		
355											
356											
357	Airport	530-70-110-605000-100142	Snow Removal Equipment Bldg	-	102,000	410,300	-	-	512,300	512,300	Rollover from prior year
358	Airport	530-70-110-605000-100168	Pavement Maintenance	333,400	(333,400)	-	-	-	(333,400)	-	Additional work deferred to future year(s)
359	Airport	530-70-110-605000-100287	Self Service Fueling Terminal	-	15,000	-	-	-	15,000	15,000	For repair of fueling terminal
360											
361					(216,400)	410,300	-	-	193,900		
362											

2018 1st Supplemental - Change Detail:				-	-	-	-			
				New				Total		
			Original	Revenues/		Board	Transfers/	Proposed	Amended	
	Fund	Account #	Budget	Requests	Rollovers	Approved	Deferrals	Changes	Budget	Comments
363										
364	Transportation	300-70-110-605000-100092	-	-	26,600	-	(23,800)	2,800	2,800	Rollover from prior year; transfer to 100118
365	Transportation	300-70-110-605000-100094	950,000	(950,000)	-	-	-	(950,000)	-	Projected deferred to future year
366	Transportation	300-70-110-605000-100118	-	-	65,700	-	30,600	96,300	96,300	Rollover from prior year; transfer from 100092 & 100127
367	Transportation	300-70-110-605000-100127	-	-	10,200	-	(6,800)	3,400	3,400	Rollover from prior year; transfer to 100118
368	Transportation	300-70-110-605000-100129	-	-	119,300	-	-	119,300	119,300	Rollover from prior year
369	Transportation	300-70-110-605000-100176	-	-	85,100	-	-	85,100	85,100	Rollover from prior year
370	Transportation	300-70-110-605000-100177	35,000	-	317,100	-	-	317,100	352,100	Rollover from prior year
371	Transportation	300-70-110-605000-100178	50,000	-	301,700	-	-	301,700	351,700	Rollover from prior year
372	Transportation	300-70-110-605000-100210	115,000	-	100,000	-	-	100,000	215,000	Rollover from prior year
373	Transportation	300-70-110-605000-100211	-	-	200,000	-	-	200,000	200,000	Rollover from prior year
374	Transportation	300-70-110-605000-100212	-	-	230,000	-	-	230,000	230,000	Rollover from prior year
375	Transportation	300-70-110-605000-100215	-	-	339,000	-	-	339,000	339,000	Rollover from prior year
376	Transportation	300-70-110-605000-100216	-	-	328,200	-	-	328,200	328,200	Rollover from prior year
377	Transportation	300-70-110-606000-110500	-	-	92,000	-	-	92,000	92,000	Rollover from prior year
378	Transportation	300-70-110-606000-110800	-	-	378,000	-	-	378,000	378,000	Rollover from prior year
379										
380				(950,000)	2,592,900	-	-	1,642,900		
381										
382										
383	Public Fac. Imp.	310-70-110-605000-100199	-	-	775,000	-	-	775,000	775,000	Rollover from prior year
384	Public Fac. Imp.	310-70-110-605000-100218	-	-	150,000	-	-	150,000	150,000	Rollover from prior year
385	Public Fac. Imp.	310-70-110-605000-100219	-	-	8,200	-	-	8,200	8,200	Rollover from prior year
386	Public Fac. Imp.	310-70-110-605000-100256	30,000	-	-	-	(8,300)	(8,300)	21,700	Transfer
387	Public Fac. Imp.	310-70-110-605000-100283	-	-	-	-	8,300	8,300	8,300	Transfer
388										
389					933,200	-	-	933,200		
390										
391										
392	Parks Imp.	320-50-110-605000-100022	200,000	-	332,300	-	-	332,300	532,300	Rollover from prior year
393	Parks Imp.	320-50-110-605000-100037	15,000	-	30,000	-	-	30,000	45,000	Rollover from prior year
394	Parks Imp.	320-50-110-605000-100163	-	-	692,800	-	-	692,800	692,800	Rollover from prior year
395	Parks Imp.	320-50-110-605000-100193	-	-	1,338,300	-	-	1,338,300	1,338,300	Rollover from prior year
396	Parks Imp.	320-50-110-605000-100223	-	-	459,700	270,200	-	729,900	729,900	Rollover from prior year; Board-approved increase - Res 18-51
397										
398					2,853,100	270,200	-	3,123,300		
399										
400										
401	Tree Impact	330-50-110-605000-100193	-	-	48,400	-	-	48,400	48,400	Rollover from prior year
402										
403					48,400	-	-	48,400		
404										
410										
411	Trails	210-50-110-604500-000000	1,000,000	-	1,886,000	-	-	1,886,000	2,886,000	Rollover from prior year
412	Trails	210-50-110-605000-100109	25,000	-	30,400	-	-	30,400	55,400	Rollover from prior year
413	Trails	210-50-110-605000-100196	25,000	-	91,600	-	-	91,600	116,600	Rollover from prior year
414										
415					2,008,000	-	-	2,008,000		
416										
422										

2018 1st Supplemental - Change Detail:				-	-	-	-				
				Original Budget	New Revenues/ Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Proposed Changes	Amended Budget	Comments
423			Total Capital Outlay expenditure changes		(1,607,100)	18,888,200	270,200	-	17,551,300		
424											
425											
449	Transfers Out:										
450											
451	Storm - Impact	340-70-110-800520-000000	Transfers to Storm Drainage Operating Fund	-	-	2,326,900	-	-	2,326,900	2,326,900	Offset of SDIF/SDOF capital project rollovers from prior year
452											
453											
454											
455											
456	Fines & Forfeitures	290-60-110-800100-000000	Transfer to General Fund	-	6,352	-	-	-	6,352	6,352	Transfer of balance in fund to General Fund
457											
458											
459											
465											
466			Total Transfer Out changes		6,352	2,326,900	-	-	2,333,252		
467											
468											
469	Summary of expenditure changes:				New Requests	Rollovers	Board Approved	Transfers/ Deferrals	Total Changes		
470											
471											
472			Personnel expenditure changes		(16,500)	-	-	10,000	(6,500)		
473			Operations expenditure changes		276,052	459,600	30,000	(10,000)	755,652		
474			Capital expenditure changes		(1,607,100)	18,888,200	270,200	-	17,551,300		
475			Debt service and COI expenditure changes		-	-	-	-	-		
476			Transfer out changes		6,352	2,326,900	-	-	2,333,252		
477											
478			Total expenditure and transfer changes		(1,341,196)	21,674,700	300,200	-	20,633,704		
479											
480											

Summary - Fund Balance Rollforward - 1st Supplemental

Changes in Fund Balances/Working Capital:	Beginning Balance	Revenues	Expenditures	Net Increase/ Decrease	Other Changes	Ending Balance
General Fund	\$ 18,109,744	\$ 26,498,152	\$ 25,334,452	\$ 1,163,700	\$ (153,233)	\$ 19,120,211
Trails & Natural Areas Fund	3,748,153	1,337,000	3,627,800	(2,290,800)	-	1,457,353
Conservation Trust Fund	664,587	173,000	199,400	(26,400)	-	638,187
Cemetery Fund	172,048	26,000	-	26,000	-	198,048
Forfeiture & Seizure Fund	6,322	30	6,352	(6,322)	-	-
Total special revenue funds	4,591,110	1,536,030	3,833,552	(2,297,522)	-	2,293,588
Transportation Impact Fund	5,283,802	3,543,300	3,092,900	450,400	-	5,734,202
Public Facilities Impact Fund	2,195,036	1,169,800	1,304,900	(135,100)	-	2,059,936
Parks Improvement Impact Fund	4,113,571	2,185,800	3,338,300	(1,152,500)	-	2,961,071
Tree Impact Fund	434,799	167,000	166,400	600	-	435,399
Storm Drainage Impact Fund	3,081,174	872,300	2,326,900	(1,454,600)	-	1,626,574
Total impact fee funds	15,108,382	7,938,200	10,229,400	(2,291,200)	-	12,817,182
Water Fund	27,403,223	23,925,800	22,050,300	1,875,500	-	29,278,723
Wastewater Fund	17,159,193	7,682,600	9,046,100	(1,363,500)	-	15,795,693
Storm Drainage Operating Fund	1,713,225	3,347,700	4,250,700	(903,000)	-	810,225
Airport Fund	73,930	532,400	557,900	(25,500)	-	48,430
Total enterprise funds	46,349,571	35,488,500	35,905,000	(416,500)	-	45,933,071
Totals (for memorandum purposes only)	\$ 84,158,807	\$ 71,460,882	\$ 75,302,404	\$ (3,841,522)	\$ (153,233)	\$ 80,164,052