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MEMO

Item No. 36

To: Mayor and Ames City Council Members

From: Steven L. Schainker, City Manager

Date: April 24, 2020

Subject: FY 2019/20 Final Budget Amendments

At this time of the year we bring before the City Council for your approval the Final Budget Amendments for the fiscal year that will end on June 30th of that year. Historically, the approval of these budgets estimates for revenues and expenditures is perfunctory. However, this is not the case this year! Because of the outbreak of the Corona virus, our FY 2019/20 will be negatively impacted by a projected loss of \$9,100,000 in revenue from the amount we estimated back in February. Assuming the emergency continues into the next fiscal year, the total loss in expected revenue no doubt will exceed the \$9,100,000 level. The actual amount will depend on how long the public and private buildings are shut down and how long our residents choose not to utilize these services once they are opened.

While keeping an emphasis on implementing our COVID-19 Response Plan, it is now time to focus attention on a COVID-19 Financial Recovery Plan as well. Thus, we must now think about the financial safety of our city as well as the physical safety of our residents!

The two goals of the Financial Recovery Plan are 1) to end FY 2019/20 and 2) end FY 2020/21 with the same ending balances in the major funds that were approved when you certified the budget back in March. In order to accomplish these goals, reductions in the operating and capital improvement expenditures will be required to offset the projected loss in revenue.

The approval of the Final Amendments for FY 2019/20 represents the Staff's attempt to accomplish Goal 1 of this plan. With the assistance of a dedicated group of Departments Heads, along with their city employees, we are able to meet this first goal for most of the major funds except the Parking, Hotel/Motel, and Ice Arena Funds.

Because of the uncertainty as to how long the crisis will extend into the next fiscal year, more time is needed to develop our recommendations regarding possible expenditure reductions in FY 2020/21 to meet Goal 2. We will likely wait until August to present these recommendations since we will know more about expected duration of the COVID-19 crisis and its financial impact on the City at that time.

2019/20 Final Fund Balances by Fund

	2019/20 Adjusted Fund Balance	2019/20 Final Revenue Change	2019/20 Final Expense Change	2019/20 Net Change	2019/20 Final Fund Balance	Percentage Change from Adjusted
<i>General Fund</i>	9,865,175	(1,610,790)	(1,610,790)	-	9,865,175	0.0%
<i>Special Revenue Funds:</i>						
Local Option Sales Tax	2,061,120	(507,749)	(507,749)	-	2,061,120	0.0%
Hotel/Motel Tax	1,136,131	(759,500)	(651,000)	(108,500)	1,027,631	-9.6%
Road Use Tax	3,571,508	(405,384)	(405,384)	-	3,571,508	0.0%
Animal Shelter Donations Fund	221,292	-	34,116	(34,116)	187,176	-15.4%
City-Wide Housing Programs	473,208	-	(73)	73	473,281	0.0%
CDBG Program	20,594	-	-	-	20,594	0.0%
HOME Program	-	-	-	-	-	-
Employee Benefit Property Tax	-	-	-	-	-	-
Police/Fire Retirement	324,439	-	-	-	324,439	0.0%
Parks & Rec Grants/Donations	898	-	20,000	(20,000)	(19,102)	-2227.2%
Library Direct State Aid	-	-	-	-	-	-
Library Friends Foundation	53,607	-	-	-	53,607	0.0%
Library Future Needs	187,809	-	-	-	187,809	0.0%
Library Grants/Donations	43,423	-	-	-	43,423	0.0%
Utility Assistance	12,388	-	-	-	12,388	0.0%
Miscellaneous Donations	1,737	-	-	-	1,737	0.0%
Developer Projects	226,096	-	-	-	226,096	0.0%
Economic Development	547,166	-	-	-	547,166	0.0%
Tax Increment Financing (TIF)	(329,398)	-	-	-	(329,398)	0.0%
<i>Total Special Revenue Funds</i>	<u>8,552,018</u>	<u>(1,672,633)</u>	<u>(1,510,090)</u>	<u>(162,543)</u>	<u>8,389,475</u>	<u>-1.9%</u>
<i>Capital Project Funds:</i>						
Special Assessments	(517,986)	-	-	-	(517,986)	0.0%
Street Construction	334,969	(900,000)	(900,000)	-	334,969	0.0%
Airport Construction	481,563	-	-	-	481,563	0.0%
Park Development	2,507,069	-	449,845	(449,845)	2,057,224	-17.9%
General Obligation Bonds	451,464	-	(136)	136	451,600	0.0%
<i>Total Capital Project Funds</i>	<u>3,257,079</u>	<u>(900,000)</u>	<u>(450,291)</u>	<u>(449,709)</u>	<u>2,807,370</u>	<u>-13.8%</u>
<i>Permanent Funds:</i>						
Cemetery Perpetual Care	1,017,523	-	-	-	1,017,523	0.0%
Furman Aquatic Center Trust	1,170,468	-	-	-	1,170,468	0.0%
<i>Total Permanent Funds</i>	<u>2,187,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,187,991</u>	<u>0.0%</u>

	2019/20 Adjusted Fund Balance	2019/20 Final Revenue Change	2019/20 Final Expense Change	2019/20 Net Change	2019/20 Final Fund Balance	Percentage Change from Adjusted
<i>Enterprise Funds:</i>						
Water Utility	11,797,687	(282,200)	(282,200)	-	11,797,687	0.0%
Water Construction	-	-	-	-	-	
Water Sinking	352,425	-	-	-	352,425	0.0%
Sewer Utility	9,101,740	(479,000)	(479,000)	-	9,101,740	0.0%
Sewer Improvements	-	-	-	-	-	
Sewer Sinking	44,566	-	-	-	44,566	0.0%
Electric Utility	34,639,654	(4,549,597)	(4,549,597)	-	34,639,654	0.0%
Electric Sinking	80,776	-	-	-	80,776	0.0%
Parking	110,700	(289,900)	(283,228)	(6,672)	104,028	-6.0%
Parking Capital Reserve	353,903	(241,509)	-	(241,509)	112,394	-68.2%
Transit Operations	4,899,435	-	91,101	(91,101)	4,808,334	-1.9%
Transit Student Govt Trust	763,053	-	-	-	763,053	0.0%
Transit Capital Reserve	784,144	102,520	-	102,520	886,664	13.1%
Storm Water Utility	1,202,222	-	(35,391)	35,391	1,237,613	2.9%
Storm Water Improvements	-	3,747,450	3,747,450	-	-	
Ames/ISU Ice Arena	179,066	(71,899)	(59,749)	(12,150)	166,916	-6.8%
Ice Arena Capital Reserve	138,173	-	80,000	(80,000)	58,173	-57.9%
Homewood Golf Course	201,450	(44,019)	(44,019)	-	201,450	0.0%
Resource Recovery	345,399	-	(388,643)	388,643	734,042	112.5%
<i>Total Enterprise Funds:</i>	<u>64,994,393</u>	<u>(2,108,154)</u>	<u>(2,203,276)</u>	<u>95,122</u>	<u>65,089,515</u>	<u>0.2%</u>
<i>Debt Service Fund</i>	<u>1,220,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,220,541</u>	<u>0.0%</u>
<i>Internal Service Funds:</i>						
Fleet Services	250,000	-	(4,567)	4,567	254,567	1.8%
Fleet Reserve	9,832,775	3,000	33,243	(30,243)	9,802,532	-0.3%
Information Technology	122,544	-	(12,685)	12,685	135,229	10.4%
Technology Reserve	1,971,130	14,895	-	14,895	1,986,025	0.8%
Shared Communications	-	-	-	-	-	
Risk Management	2,733,755	-	(2,699)	2,699	2,736,454	0.1%
Health Insurance	5,594,802	-	(7,548)	7,548	5,602,350	0.1%
<i>Total Internal Service Funds:</i>	<u>20,505,006</u>	<u>17,895</u>	<u>5,744</u>	<u>12,151</u>	<u>20,517,157</u>	<u>0.1%</u>
<i>Totals</i>	<u>110,582,203</u>	<u>(6,273,682)</u>	<u>(5,768,703)</u>	<u>(504,979)</u>	<u>110,077,224</u>	<u>-0.5%</u>

General Fund
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Hotel/Motel tax receipts	(759,500)
ISU Fire revenue	(27,720)
Building permit revenue	27,024
Library fines/copying revenue	(32,839)
Parks & Recreation program revenue	(460,259)
Cemetery revenue	(8,537)
Airport revenue	(5,250)
LOT transfer (property tax relief)	(278,609)
H/M transfer (property tax relief)	<u>(65,100)</u>
<i>Total Revenue Change</i>	<u><u>(1,610,790)</u></u>
 <i>Expenses:</i>	
<i>Operations:</i>	
City Council Contingency	(24,146)
City Manager	(20,987)
Media Production Services	(6,000)
Planning/Economic Development	(7,076)
Finance	(22,997)
Legal Services	(6,882)
Human Resources:	(13,230)
Fire	(80,390)
Inspections	(24,183)
Police/Animal Control	(41,909)
Library	(36,160)
Facilities	(4,500)
Parks and Recreation	(330,720)
Cemetery	(2,986)
Public Works/Airport Operations	<u>(10,779)</u>
<i>Total Operations</i>	<u><u>(632,945)</u></u>
 <i>CIP:</i>	
Fire Station 2 relocation study	(35,000)
Fire project savings	(44,345)
Library door replacement	(30,000)
Indoor Aquatic Facility study	(75,000)
Auditorium LED stage lights	<u>(34,000)</u>
<i>Total CIP</i>	<u><u>(218,345)</u></u>
 <i>Transfers:</i>	
Hotel/Motel tax receipts to H/M fund	<u>(759,500)</u>
<i>Total Expense Change</i>	<u><u>(1,610,790)</u></u>
 <i>Net Fund Change</i>	 <u><u>-</u></u>

Local Option Sales Tax
2019/20 Final Amendment Changes

	Amount	
<i>Revenues:</i>		
Community Betterment (40%)	(185,740)	
Property Tax Relief (60%)	(278,609)	
H/M Tax transfer	<u>(43,400)</u>	
<i>Total Revenue Change</i>	<u><u>(507,749)</u></u>	
 <i>Expenses:</i>		
<i>Operations:</i>		
Municipal Band	<u>(7,000)</u>	
 <i>CIP:</i>		
Neighborhood Improvement Program	(36,843)	Remaining budget: 13,157
Downtown Façade Grant Program	(29,150)	Remaining budget: 64,001
Campustown Façade Grant Program	(110,370)	Remaining budget: 34,000
Fire Station Signage	(16,245)	
City Hall Improvements	(29,532)	Remaining budget: 188,279
Accessibility Enhancements	(4,440)	
Campustown Improvements (signal)	4,440	
<i>Total CIP</i>	<u><u>(222,140)</u></u>	
 <i>Transfers:</i>		
General Fund (property tax relief)	<u>(278,609)</u>	
 <i>Total Expense Change</i>	 <u><u>(507,749)</u></u>	
 <i>Net Fund Change</i>	 <u><u>-</u></u>	

Hotel/Motel Tax
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Transfer from General Fund	<u>(759,500)</u>
<i>Total Revenue Change</i>	<u><u>(759,500)</u></u>
<i>Expenses:</i>	
Passthrough to ACVB	(542,500)
Transfer to General Fund	(65,100)
Transfer to Local Option Sales Tax	(43,400)
<i>Total Expense Change</i>	<u><u>(651,000)</u></u>
<i>Net Fund Change</i>	<u><u>(108,500)</u></u>

Road Use Tax
2019/20 Final Amendment Changes

	Amount	
<i>Revenues:</i>		
Road Use Tax	(405,384)	
	<u>(405,384)</u>	
<i>Total Revenue Change</i>	<u><u>(405,384)</u></u>	
 <i>Expenses:</i>		
<i>Operations:</i>		
Financial Services	(1,016)	
Human Resources	(2,703)	
Parks and Recreation/ROW Maintenance	(23,180)	
Public Works Administration	(2,591)	
Traffic Operations	(29,524)	
Traffic Engineering	(7,750)	
Street Maintenance	500	
Snow/Ice Control	(142,987)	
Public Works Engineering	(9,083)	
Public Works GIS	(1,283)	
<i>Total Operations</i>	<u>(219,617)</u>	
 <i>CIP:</i>		
Traffic Calming	(20,000)	
Signal Upgrades	(9,297)	
Main Street Pavers	(165,697)	Remaining budget: 366,303
19/20 Collector/Bloomington (signals)	9,227	
Multi-Modal Improvements	(210,000)	
Multi-Modal/13th and Clark	210,000	
<i>Total CIP</i>	<u>(185,767)</u>	
 <i>Total Expense Change</i>	 <u><u>(405,384)</u></u>	
 <i>Net Fund Change</i>	 <u><u>-</u></u>	

Animal Shelter Donations
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Animal Control:</i>	
Additional funds for dog kennels	<u>34,116</u>
<i>Total Expense Change</i>	<u><u>34,116</u></u>
<i>Net Fund Change</i>	<u><u>(34,116)</u></u>

City-Wide Housing
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Financial Services:</i>	
Accounting charges	<u>(73)</u>
<i>Total Expense Change</i>	<u><u>(73)</u></u>
<i>Net Fund Change</i>	<u><u>73</u></u>

Parks and Rec Donations/Grants
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Parks and Recreation CIP:</i>	
Homewood Clubhouse	<u>20,000</u>
<i>Total Expense Change</i>	<u><u>20,000</u></u>
<i>Net Fund Change</i>	<u><u>(20,000)</u></u>

Street Construction
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
<i>Street Engineering CIP:</i>	
MPO funding for 19/20 Arterial/13th Street	<u>(900,000)</u>
<i>Total Revenue Change</i>	<u><u>(900,000)</u></u>
<i>Expenses:</i>	
<i>Street Engineering CIP:</i>	
19/20 Arterial/13th Street/Wilson to Duff	<u>(900,000)</u>
<i>Total Expense Change</i>	<u><u>(900,000)</u></u>
<i>Net Fund Change</i>	<u><u>-</u></u>

Park Development
2019/20 Final Amendment Changes

	Amount
Expenses:	
<i>Parks and Recreation CIP:</i>	
Homewood Clubhouse	449,845
<i>Total CIP</i>	<u>449,845</u>
<i>Total Expense Change</i>	<u>449,845</u>
<i>Net Fund Change</i>	<u>(449,845)</u>

General Obligation Bonds
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Financial Services:</i>	<u>(136)</u>
<i>PW/Engineering CIP:</i>	
19/20 Concrete Pavement	(600,000)
Campustown Improvements	<u>600,000</u>
<i>Total CIP</i>	<u>-</u>
<i>Total Expense Change</i>	<u><u>(136)</u></u>
<i>Total Fund Change</i>	<u><u>(136)</u></u>

Water Utility Fund
2019/20 Final Amendment Changes

	Amount	
<i>Revenues:</i>		
IDALS grant (Campustown Imp)	100,000	
ISU contract sales	(172,200)	
Metered charges	(210,000)	
<i>Total Revenue Change</i>	<u>(282,200)</u>	
<i>Expenses:</i>		
<i>Operations:</i>		
City Manager	(3,816)	
Financial Services	(4,351)	
Legal Services	(1,140)	
Human Resources	(1,763)	
W & PC Control Administration	(5,767)	
W & PC Lab Services	(12,280)	
Water Treatment Plant	(122,190)	
Public Works Administration	(2,593)	
Public Works Engineering	(14,480)	
<i>Total Operations</i>	<u>(168,380)</u>	
<i>CIP:</i>		
Remote Storage Building	21,800	
New Water Treatment Plant	(21,800)	
South Skunk Well Field	(100,000)	Remaining budget: 477,500
Campustown Improvements (IDALS grant)	100,000	
Water System Improvements	(113,820)	Remaining budget: 3,629,990
<i>Total CIP</i>	<u>(113,820)</u>	
<i>Total Expense Change</i>	<u>(282,200)</u>	
<i>Net Fund Change</i>	<u>-</u>	

Sewer Utility Fund
2019/20 Final Amendment Changes

	Amount	
<i>Revenues:</i>		
ISU contract sales	(307,000)	
Metered charges	(157,000)	
FOG surcharge	(15,000)	
<i>Total Revenue Change</i>	<u>(479,000)</u>	
 <i>Expenses:</i>		
<i>Operations:</i>		
City Manager	(3,816)	
Financial Services	(2,832)	
Legal Services	(1,140)	
Human Resources	(1,320)	
WPC Facility Operations	(110,260)	
W & PC Administration	(5,768)	
W & PC Lab Services	(22,807)	
Public Works Administration	(2,593)	
Public Works Engineering	(16,751)	
<i>Total Operations</i>	<u>(167,287)</u>	
 <i>CIP:</i>		
Watershed Nutrient Reduction	(120,000)	Remaining budget: 80,000
Clarifier Drives	(108,340)	
E30 Lift Station	108,340	
Digester Improvements	(191,713)	Remaining budget: 1,281,287
Campustown Improvements	156,000	
Sanitary Sewer Improvements	(156,000)	
<i>Total CIP</i>	<u>(311,713)</u>	
 <i>Total Expense Change</i>	 <u>(479,000)</u>	
 <i>Net Fund Change</i>	 <u>-</u>	

Electric Utility Fund
2019/20 Final Amendment Changes

	Amount	
<i>Revenues:</i>		
Metered charges	(3,687,500)	
Renewable energy credits	(25,000)	
ISU/Administration	(20,000)	
ISU/Transmission system	(174,757)	
Street light construction	30,571	
Fines	1,089	
BP Canada gas sales	(1,000,000)	
Investment interest	300,000	
Miscellaneous revenue	10,000	
Damage claims	<u>16,000</u>	
<i>Total Revenue Change</i>	<u><u>(4,549,597)</u></u>	
 <i>Expenses:</i>		
<i>Operations:</i>		
City Manager	(8,072)	
Financial Services	(13,908)	
Customer Service	(2,480)	
Purchasing Services	(2,475)	
Legal Services	(1,812)	
Human Resources	(5,478)	
Electric Administration	42,949	
Production	(250,527)	
Fuel/Purchased Power	(2,401,286)	
Electric Dist/Oper/Maint	(62,437)	
Extension/Improvements	(375,000)	
Technical Services	<u>(37,100)</u>	
<i>Total Operations</i>	<u><u>(3,117,626)</u></u>	
 <i>CIP:</i>		
Unit 8 Superheat Replacement	<u>(1,431,582)</u>	Remaining budget: 5,099,455
 <i>PW/Engineering:</i>		
Electric share of PW GIS savings	<u>(389)</u>	
 <i>Total Expense Change</i>	 <u><u>(4,549,597)</u></u>	
 <i>Net Fund Change</i>	 <u><u>-</u></u>	

Parking
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Parking	(82,500)
East Parking	(124,950)
Campustown Parking	(82,450)
<i>Total Revenue Change</i>	<u><u>(289,900)</u></u>
 <i>Expenses:</i>	
<i>Operations:</i>	
Financial Services	(1,135)
Legal Services	(552)
Human Resources	(282)
Parking Enforcement	(39,000)
Parking Operations	(750)
<i>Total Operations</i>	<u><u>(41,719)</u></u>
 <i>Transfers:</i>	
Parking Capital Reserve Fund	<u>(241,509)</u>
<i>Total Expense Change</i>	<u><u>(283,228)</u></u>
 <i>Net Fund Change</i>	 <u><u>(6,672)</u></u>

Transit Operations
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
	<hr/>
<i>Total Revenue Change</i>	<hr/> <hr/> -
<i>Expenses:</i>	
<i>Operations:</i>	
Financial Services	(6,151)
Legal Services	(174)
Human Resources	(5,094)
<i>Total Operations</i>	<hr/> <hr/> (11,419)
<i>Transfers:</i>	
Transfer to CyRide Capital Reserve	<hr/> 102,520
<i>Total Expense Change</i>	<hr/> <hr/> 91,101
<i>Net Fund Change</i>	<hr/> <hr/> (91,101)

Transit Capital Reserve
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Transfer from CyRide operations	<u>102,520</u>
<i>Total Revenue Change</i>	<u><u>102,520</u></u>
 <i>Expenses:</i>	
<i>Transit CIP:</i>	<u> </u>
<i>Transfers</i>	<u> </u>
<i>Total Expense Change</i>	<u><u>-</u></u>
 <i>Net Fund Change</i>	<u><u>102,520</u></u>

Storm Water Utility
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
	<hr/>
<i>Total Revenue Change</i>	<hr/> <hr/> -
 <i>Expenses:</i>	
<i>Operations:</i>	
Purchasing Charges	(45)
Human Resources Charges	(245)
PW Engineering	(7,317)
Storm Water Permit Program	(18,754)
<i>Total Operations</i>	<hr/> <hr/> (26,361)
 <i>CIP:</i>	
Campustown Improvements	70,000
Flood Response/Mitigation	(504,418)
River Flooding Mitigation	504,418
15/16 Facility Rehab/Cooper Subdivision	(8,990)
19/20 Facility Rehab/Bloomington Hgts	(40)
17/18 Erosion/Kinyon/Clark	16,313
Storm Water Imp (to cover Kinyon/Clark)	(16,313)
Storm Water Imp (to Campustown Imp)	(70,000)
<i>Total CIP</i>	<hr/> <hr/> (9,030)
 <i>Total Expense Change</i>	<hr/> <hr/> (35,391)
 <i>Net Fund Change</i>	<hr/> <hr/> 35,391

Storm Water Improvements
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
FEMA River Flooding Mitigation funds	<u>3,747,450</u>
<i>Total Revenue Change</i>	<u><u>3,747,450</u></u>
 <i>Expenses:</i>	
 <i>Storm Water CIP:</i>	
River Flooding Mitigation	<u>3,747,450</u>
<i>Total CIP</i>	<u><u>3,747,450</u></u>
 <i>Total Expense Change</i>	<u><u>3,747,450</u></u>
 <i>Net Fund Change</i>	<u><u>-</u></u>

Ice Arena Capital Reserve
2019/20 Final Amendment Changes

Expenses:

Ice Arena CIP:

Concession/office area (early start)	5,000
Parking lot reconstruction (early start)	<u>75,000</u>
<i>Total CIP</i>	<u>80,000</u>

<i>Total Expense Change</i>	<u><u>80,000</u></u>
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<i>Net Fund Change</i>	<u><u>(80,000)</u></u>
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Homewood Golf Course
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Pooled Cash Interest	417
Green Fees	(16,000)
Season Tickets	(11,000)
Golf Punchcards	(4,000)
Rentals	(10,000)
Miscellaneous Revenue	264
Pro Sho Sales	(500)
Beer Sales	(2,400)
Concessions and Pop	(800)
	<hr/>
<i>Total Revenue Change</i>	<u><u>(44,019)</u></u>
 <i>Expenses:</i>	
<i>Operations:</i>	
Purchasing charges	(5)
Human Resources charges	(59)
Course Administration	(34,219)
Course Maintenance	(9,736)
<i>Total Operations</i>	<hr/> <u>(44,019)</u>
 <i>Total Expense Change</i>	 <u><u>(44,019)</u></u>
 <i>Net Fund Change</i>	 <u><u>-</u></u>

Resource Recovery
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
	<hr/>
<i>Total Revenue Change</i>	<u><u>-</u></u>
 <i>Expenses:</i>	
<i>Operations:</i>	
Financial Services	(6,607)
Legal Services	(300)
Human Resources	(894)
PW Administration	(2,593)
Resource Recovery Operations	<u>(67,000)</u>
<i>Total Operations</i>	<u><u>(77,394)</u></u>
 <i>CIP:</i>	
System Improvements	<u>(311,249)</u>
<i>Total CIP</i>	<u><u>(311,249)</u></u>
 <i>Total Expense Change</i>	<u><u>(388,643)</u></u>
 <i>Net Fund Change</i>	<u><u>388,643</u></u>

Fleet Maintenance
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Operations:</i>	
Financial Services	(2,075)
Human Resources	(492)
Fleet Maintenance	(2,000)
<i>Total Operations</i>	<u>(4,567)</u>
<i>Total Expense Change:</i>	<u>(4,567)</u>
<i>Net Fund Change</i>	<u>4,567</u>

Fleet Reserve
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Public Works transfer	<u>3,000</u>
<i>Total Revenue Change</i>	<u><u>3,000</u></u>
<i>Expenses:</i>	
<i>Operations:</i>	
Fleet Replacement	<u>33,243</u>
<i>Total Operations</i>	<u><u>33,243</u></u>
<i>Total Expense Change:</i>	<u><u>33,243</u></u>
<i>Net Fund Change</i>	<u><u>(30,243)</u></u>

Information Technology
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Operations:</i>	
Financial Services	(68)
Human Resources	(597)
Data Services	<u>(12,020)</u>
<i>Total Operations</i>	<u>(12,685)</u>
<i>Total Expense Change</i>	<u>(12,685)</u>
<i>Net Fund Change</i>	<u>12,685</u>

Technology Reserve
2019/20 Final Amendment Changes

	Amount
<i>Revenues:</i>	
Body-worn cameras replacement funds	<u>14,895</u>
<i>Total Revenue Change</i>	<u><u>14,895</u></u>
 <i>Expenses:</i>	
<i>Technology Replacement:</i>	<u> </u>
<i>Total Expense Change</i>	<u><u>-</u></u>
 <i>Net Fund Change</i>	<u><u>14,895</u></u>

Risk Insurance
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Operations:</i>	
Human Resources charges	(73)
Risk Insurance Administration	<u>(2,626)</u>
<i>Total Operations</i>	<u>(2,699)</u>
<i>Total Expense Change</i>	<u><u>(2,699)</u></u>
<i>Net Fund Change</i>	<u><u>2,699</u></u>

Health Insurance
2019/20 Final Amendment Changes

	Amount
<i>Expenses:</i>	
<i>Operations:</i>	
Human Resources charges	(98)
Health Insurance Administration	(1,850)
Health Promotion Program	(5,600)
<i>Total Operations</i>	<u>(7,548)</u>
<i>Total Expense Change</i>	<u>(7,548)</u>
 <i>Net Fund Change</i>	 <u>7,548</u>