

COUNCIL ACTION FORM

SUBJECT: FINAL AMENDMENT TO FISCAL YEAR 2020/21 ADJUSTED BUDGET

BACKGROUND:

The Code of Iowa requires that city spending by program not exceed Council approved budget amounts at any time during the year. To maintain compliance, the City of Ames monitors spending against the approved budget and prepares amendments to the budget several times during the fiscal year. In the fall, a first amendment is prepared to carry over unspent project amounts from the prior fiscal year. The current year budget is amended again as part of the adoption process for the next fiscal year's budget in March.

A final spring amendment is done to adjust for any significant changes that have occurred since the March amendment. This amendment typically is restricted to the early start of CIP projects approved for the following fiscal year, new grants that have been received and their associated project expenses, and any significant changes in CIP projects, operating expenses, or revenues.

A summary is attached describing the revenue and expenditure changes by fund. **The final Fiscal Year 2020/21 budget includes a net increase in revenues of \$3,901,515 and a net increase in expenditures of \$4,212,534.** Most of the increases in expenditures are due to grant funded projects, the early start of CIP projects funded in FY 2019/20, or the replacement of fleet equipment for which reserve funds were previously collected and are not increases in planned costs. Several of the increases in both revenues and expenditures are also related to the creation of new funds to allow for better tracking of reserve funds.

ALTERNATIVES:

1. Approve the final amendment to the Fiscal Year 2020/21 budget by increasing revenues by \$3,901,515 and increasing expenditures by \$4,212,534.
2. Refer this item to staff for additional information or adjustments.

CITY MANAGER'S RECOMMENDED ACTION:

Amending the FY 2020/21 budget better reflects new grant funded projects and significant changes in CIP projects and operations. It also provides an opportunity to create several new funds to better track reserve funds used for fleet and technology replacement.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative #1, as described above.

CITY OF AMES, IOWA

2020/21

FINAL AMENDMENTS

REVENUE SUMMARY BY FUND

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>General Fund</i>	40,452,447	24,490	40,476,937	0.1%
<i>Special Revenue Funds:</i>				
Local Option Sales Tax	10,431,680	-	10,431,680	0.0%
Hotel/Motel Tax	1,400,000	-	1,400,000	0.0%
Road Use Tax	7,488,555	-	7,488,555	0.0%
Public Safety Special Rev	89,180	-	89,180	0.0%
City-Wide Housing Programs	30,000	-	30,000	0.0%
CDBG Program	1,603,006	-	1,603,006	0.0%
HOME Program	1,627,989	-	1,627,989	0.0%
CDBG/IEDA COVID-19 Relief	1,315,356	-	1,315,356	0.0%
Employee Benefit Property Tax	2,241,742	-	2,241,742	0.0%
Police/Fire Retirement	2,500	-	2,500	0.0%
Parks & Rec Grants/Donations	29,850	-	29,850	0.0%
FEMA/COVID-19 Relief	135,552	-	135,552	0.0%
FEMA/Derecho 2020 Relief	1,352,197	-	1,352,197	0.0%
Library Direct State Aid	15,412	-	15,412	0.0%
Library Friends Foundation	237,101	-	237,101	0.0%
Library Future Needs	3,000	-	3,000	0.0%
Library Grants/Donations	9,565	-	9,565	0.0%
Utility Assistance	15,500	7,300	22,800	47.1%
Miscellaneous Donations	45,000	-	45,000	0.0%
Developer Projects	-	-	-	
Economic Development	-	-	-	
Tax Increment Financing (TIF)	1,718,308	-	1,718,308	0.0%
<i>Total Special Revenue Funds</i>	29,791,493	7,300	29,798,793	0.0%
<i>Capital Project Funds:</i>				
Special Assessments	315,559	-	315,559	0.0%
Street Construction	18,270,607	-	18,270,607	0.0%
Airport Construction	670,487	-	670,487	0.0%
Park Development	711,000	-	711,000	0.0%
Winakor Donation	1,988,634	-	1,988,634	0.0%
Council Priorities	1,000,000	-	1,000,000	0.0%
General Obligation Bonds	13,181,900	-	13,181,900	0.0%
<i>Total Capital Project Funds</i>	36,138,187	-	36,138,187	0.0%

REVENUE SUMMARY BY FUND, continued

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>Permanent Funds:</i>				
Cemetery Perpetual Care	17,527	-	17,527	0.0%
Furman Aquatic Center Trust	12,000	-	12,000	0.0%
<i>Total Permanent Funds</i>	<u>29,527</u>	<u>-</u>	<u>29,527</u>	<u>0.0%</u>
<i>Enterprise Funds:</i>				
Water Utility	13,190,010	-	13,190,010	0.0%
Water Construction	13,379,480	-	13,379,480	0.0%
Water Sinking	4,229,103	-	4,229,103	0.0%
Sewer Utility	9,930,400	1,500,000	11,430,400	15.1%
Sewer Improvements	10,643,232	-	10,643,232	0.0%
Sewer Sinking	544,622	-	544,622	0.0%
Electric Utility	66,427,631	(2,800)	66,424,831	0.0%
Electric Sinking	969,056	-	969,056	0.0%
Electric SunSmart	526,000	-	526,000	0.0%
Parking Operations	1,262,260	-	1,262,260	0.0%
Parking Capital Reserve	45,562	-	45,562	0.0%
Transit Operations	16,485,850	-	16,485,850	0.0%
Transit Student Govt Trust	6,000	-	6,000	0.0%
Transit Capital Reserve	7,700,662	257,193	7,957,855	3.3%
Storm Water Utility	1,910,450	-	1,910,450	0.0%
Storm Water Improvements	4,561,450	-	4,561,450	0.0%
Ames/ISU Ice Arena	429,760	-	429,760	0.0%
Ice Arena Capital Reserve	40,000	86,556	126,556	216.4%
Homewood Golf Course	254,421	-	254,421	0.0%
Resource Recovery	4,614,580	-	4,614,580	0.0%
<i>Total Enterprise Funds:</i>	<u>157,150,529</u>	<u>1,840,949</u>	<u>158,991,478</u>	<u>1.2%</u>
 <i>Debt Service Fund</i>	 <u>21,232,249</u>	 <u>-</u>	 <u>21,232,249</u>	 <u>0.0%</u>

REVENUE SUMMARY BY FUND, continued

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>Internal Service Funds:</i>				
Fleet Services	2,267,515	-	2,267,515	0.0%
Fleet Vehicle Reserve	2,342,420	(206,470)	2,135,950	-8.8%
Fleet Services Reserve	-	1,151,470	1,151,470	
Information Technology	2,067,129	-	2,067,129	0.0%
Technology Reserve/Depts	527,014	(226,408)	300,606	-43.0%
Shared Communications	267,412	-	267,412	0.0%
Technology Reserve/IT	-	1,090,619	1,090,619	
Print Shop Services	-	119,350	119,350	
Messenger Service	-	100,215	100,215	
Risk Management	2,713,503	-	2,713,503	0.0%
Health Insurance	9,818,733	-	9,818,733	0.0%
<i>Total Internal Service Funds:</i>	<u>20,003,726</u>	<u>2,028,776</u>	<u>22,032,502</u>	<u>10.1%</u>
<i>Total Revenues</i>	<u><u>304,798,158</u></u>	<u><u>3,901,515</u></u>	<u><u>308,699,673</u></u>	<u><u>1.3%</u></u>

EXPENDITURE SUMMARY BY FUND

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>General Fund</i>	44,455,552	19,490	44,475,042	0.0%
<i>Special Revenue Funds:</i>				
Local Option Sales Tax	14,850,054	-	14,850,054	0.0%
Hotel/Motel Tax	1,674,800	-	1,674,800	0.0%
Road Use Tax	11,090,417	(35,992)	11,054,425	-0.3%
Public Safety Special Revenues	165,602	-	165,602	0.0%
City-Wide Housing Programs	65,206	-	65,206	0.0%
CDBG Program	1,423,853	-	1,423,853	0.0%
HOME Program	1,625,739	-	1,625,739	0.0%
CDBG/IEDA COVID-19 Relief	1,315,356	-	1,315,356	0.0%
Employee Benefit Property Tax	2,241,742	-	2,241,742	0.0%
Police/Fire Retirement	75,000	-	75,000	0.0%
Parks & Rec Grants/Donations	198,375	-	198,375	0.0%
FEMA/COVID-19 Relief	36,324	-	36,324	0.0%
FEMA/Derecho 2020 Relief	1,352,197	-	1,352,197	0.0%
Library Direct State Aid	17,862	-	17,862	0.0%
Library Friends Foundation	338,082	-	338,082	0.0%
Library Future Needs	-	-	-	
Library Grants/Donations	11,090	-	11,090	0.0%
Utility Assistance	15,500	7,300	22,800	47.1%
Miscellaneous Donations	53,289	-	53,289	0.0%
Developer Projects	-	-	-	
Economic Development	-	-	-	
Tax Increment Financing (TIF)	1,142,526	-	1,142,526	0.0%
<i>Total Special Revenue Funds:</i>	37,693,014	(28,692)	37,664,322	-0.1%
<i>Capital Project Funds:</i>				
Special Assessments	315,559	-	315,559	0.0%
Street Construction	14,913,747	(150,639)	14,763,108	-1.0%
Airport Construction	494,674	99,900	594,574	20.2%
Park Development	2,757,736	-	2,757,736	0.0%
Winakor Donation	-	-	-	
Council Priorities	-	-	-	
General Obligation Bonds	30,444,091	85,000	30,529,091	0.3%
<i>Total Capital Project Funds:</i>	48,925,807	34,261	48,960,068	0.1%

EXPENDITURE SUMMARY BY FUND, continued

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>Permanent Funds:</i>				
Cemetery Perpetual Care	-	-	-	
Furman Aquatic Center Trust	5,250	-	5,250	0.0%
<i>Total Permanent Funds:</i>	5,250	-	5,250	0.0%
<i>Enterprise Funds:</i>				
Water Utility	19,735,772	60,000	19,795,772	0.3%
Water Construction	10,521,128	-	10,521,128	0.0%
Water Sinking	4,229,095	-	4,229,095	0.0%
Sewer Utility	14,599,785	1,600,000	16,199,785	11.0%
Sewer Improvements	4,100,000	-	4,100,000	0.0%
Sewer Sinking	544,702	-	544,702	0.0%
Electric Utility	89,768,154	14,356	89,782,510	0.0%
Electric Sinking	969,306	-	969,306	0.0%
Electric SunSmart	106,320	-	106,320	0.0%
Parking Operations	1,017,343	-	1,017,343	0.0%
Parking Capital Reserve	-	-	-	
Transit Operations	12,888,064	257,193	13,145,257	2.0%
Transit Student Govt Trust	-	-	-	
Transit Capital Reserve	8,765,231	-	8,765,231	0.0%
Storm Water Utility	5,430,425	(44,818)	5,385,607	-0.8%
Storm Water Improvements	4,561,450	-	4,561,450	0.0%
Ames/ISU Ice Arena	438,625	-	438,625	0.0%
Ice Arena Capital Reserve	161,608	86,556	248,164	53.6%
Homewood Golf Course	282,090	-	282,090	0.0%
Resource Recovery	4,897,088	-	4,897,088	0.0%
<i>Total Enterprise Funds:</i>	183,016,186	1,973,287	184,989,473	1.1%
<i>Debt Service Fund</i>	21,332,565	-	21,332,565	0.0%

EXPENDITURE SUMMARY BY FUND, continued

	2020/21 Adjusted	2020/21 Final Changes	2020/21 Final Amended	Percentage Change from Adjusted
<i>Internal Service Funds:</i>				
Fleet Services	2,267,515	-	2,267,515	0.0%
Fleet Vehicle Reserve	3,857,125	669,453	4,526,578	17.4%
Fleet Services Reserve	-	340,959	340,959	
Information Technology	2,092,129	-	2,092,129	0.0%
Technology Reserve/Depts	987,047	588,566	1,575,613	59.6%
Shared Communications	267,412	-	267,412	0.0%
Technology Reserve/IT	-	395,645	395,645	
Print Shop Services	-	119,350	119,350	
Messenger Service	-	100,215	100,215	
Risk Insurance	2,544,207	-	2,544,207	0.0%
Health Insurance	10,009,306	-	10,009,306	0.0%
<i>Total Internal Service Funds:</i>	22,024,741	2,214,188	24,238,929	10.1%
<i>Total Expenditures</i>	357,453,115	4,212,534	361,665,649	1.2%

FINAL AMENDMENT FUND CHANGES

General Fund

The General Fund's revenues have been increased by \$24,490. Additional grant funding has been added to reflect a \$5,000 grant received by the Auditorium from the Iowa Department of Cultural Affairs and a \$5,000 GIS MAGIC grant received to assist with GIS mapping for the City's snow and ice control program. Additional FEMA funds of \$19,893 have also been received for the replacement of the Clear Creek Bridge in Emma McCarthy Lee Park. Revenues have been reduced by \$5,403 for outside revenue for printing and messenger service in the Purchasing division of Finance as these two activities are being moved to internal service funds to better reflect the nature of the activities for accounting purposes.

Expenditures of \$19,490 have been added to the General Fund budget. Expenses of \$19,893 for the Clear Creek Bridge replacement in Emma McCarthy Lee Park have been added to offset the additional FEMA funds received for the project. Expenses of \$5,000 have also been added to offset the GIS MAGIC grant for the Snow and Ice Control Program. Expenses did not need to be added to offset the Iowa Department of Cultural Affairs grant as the grant was intended as a reimbursement for expenses already incurred in FY 2019/20 and FY 2020/21. Expenses for the Print Shop and the City's Messenger Service activities have also been moved to internal funds to provide better accounting for the activities. The expenses being moved total \$119,350 for the Print Shop and \$100,215 for Messenger Service. Departmental reimbursements of \$214,162 for the two activities are also being moved to the new internal service funds and will now be shown as revenues instead of as expense reimbursements.

The overall effect of final amendments on the 2020/21 projected General Fund ending balance is an increase of \$5,000.

Road Use Tax

Road Use Tax expenses have been decreased by \$35,992. Funding of \$115,992 has been removed from the Right-of-Way Maintenance budget for expenses incurred as a response to the derecho. It's anticipated that these expenses will be reimbursed by FEMA funding. Part of this funding will be used instead by Public Works to acquire a hoop building from Electric Services to use for salt storage. Although the structure will be acquired from Electric Services at no cost, approximately \$75,000 will be needed to upgrade the building to use as a salt storage facility.

In CIP funding, \$5,000 has been added to the FY 2020/21 budget for the early start of the University/South 4th Street Traffic Signal project currently budgeted in FY 2021/22.

The overall effect of final amendments on the 2020/21 projected Road Use Tax fund ending balance is an increase of \$35,992.

Project Share

Due to increased donations by City utility customers, revenue in the Project Share fund is projected to be \$7,300 higher than originally budgeted. These additional donations have been offset by additional expenditures to use the donations, with no overall net effect on the fund balance.

Street Construction Fund

Street Construction Fund expenditures have been reduced by \$150,639 for projects that have been completed.

Airport Construction Fund

Funding of \$99,900 has been added to FY 2020/21 to allow for the early start of the Taxiway A Lighting projected budgeted in FY 2021/22.

G.O. Bond Funds

Funding of \$85,000 has been moved forward from FY 2021/22 to allow for the early start of several Public Works Engineering CIP projects. These include 2021/22 Asphalt Pavement Improvements (\$25,000), 2021/22 Collector Street Pavement Improvements (\$15,000), 2021/22 Arterial Street Pavement Improvements (\$10,000), 2021/22 Downtown Pavement Improvements (\$10,000), and 2021/22 Concrete Street Pavement Improvements (\$25,000).

Water Utility Fund

The Water Utility Fund's expenses have been increased by \$60,000. Operating expenses have been increased by \$25,000 to cover the cost of a higher than anticipated number of water main breaks during the 2020/21 winter season.

In CIP funding, \$35,000 has been added to allow for the early start of two Water Treatment/Production CIP projects budgeted in FY 2021/22: SCADA /Security Modifications (\$10,000), and Well Field Standby Power (\$25,000). Funding of \$25,000 has also been added for the early start of the Remote Sites Fiber Installation project. This project wasn't anticipated to begin until FY 2022/23, but funding is needed at this time as the project is being coordinated with Public Work's Intelligent Transportation System project. To cover the cost of the funding, \$25,000 has been removed from the balance still being carried in the New Water Treatment Plant project.

The net effect on the Water Utility Fund is a \$60,000 projected decrease to the fund balance in FY 2020/21.

Sewer Utility Fund

The Sewer Utility Fund's revenue has been increased by \$1,500,000 to reflect an EDA grant received for the East Ames Industrial Sanitary Sewer Extension project.

Expenses in the Sewer Utility Fund have been increased by \$1,600,000. Expenses of \$1,500,000 have been added to offset the EDA grant being received. The remaining \$100,000 in funding was added to cover the cost of the purchase of 2802 Arbor Street.

The net effect of the changes to the Sewer Utility Fund is a projected decrease to the fund balance of \$100,000.

Electric Utility Fund

The Electric Utility Fund's revenues have been reduced by \$2,800 to reflect the actual amount received in grant funding for the electric vehicle charging stations to be installed in three locations. Expenses have also been reduced by \$21,644 to match the costs now being projected to install the charging stations.

Funding of \$210,000 has been shifted from savings in the Top-O-Hollow Substation project to cover the additional cost of the Access Control project. Funding of \$77,259 has also been added to cover the total cost of the Power Plant's DCS upgrade CIP projects. This funding is being shifted from the Power Plant's operating budget.

Funding of \$36,000 is also being moved forward from FY 2021/22 to allow for the early start of the locker room and showers renovation budgeted in FY 2021/22's Power Plant Building Modifications project.

The net effect of the changes to the Electric Utility Fund's revenues and expenses is a projected decrease to the fund balance of \$17,156.

Transit Fund

Transit Fund expenses have been increased by \$257,193 for two additional transfers to Transit's Capital Reserve Fund approved by the Transit Board. The two transfers are for additional electric bus local funding (\$243,620), and additional AVL/AVA local funding (\$13,573).

The net effect of the changes to Transit Fund's revenues and expenses is a projected decrease to the Transit Operations fund balance of \$257,193, and an increase to the Transit Capital Reserve Fund of \$257,193.

Storm Water Utility Fund

Expenses in the Storm Water Utility Fund have been decreased by \$44,818. The completed Storm Water Facility Rehabilitation project in Spring Valley was reduced by \$57,168 due to project savings. A portion of the savings (\$12,350) was used for additions to the Storm Water Permit Program operating budget for such items as an intern computer, a replacement tiler, and new loway Creek signs.

The net effect on the Storm Water Utility Fund in a projected increase of \$44,818 to the fund balance.

Ames/ISU Ice Arena Capital Reserve Fund

For many years the Ames/ISU Ice Arena Capital Reserve Fund has actually consisted of two funds, one for City of Ames contributions and one for the contributions from Iowa State University. The two reserve funds, however, have always been shown combined into one fund for the budget document, the CIP, and any other City documents that refer to the Ice Arena Capital Reserve Fund balance.

Consequently, it's been determined that the two funds could be combined into one fund for easier tracking, budgeting, and forecasting. As a part of final amendments, \$86,556 is budgeted to transfer the balance in the ISU Ice Arena Capital Reserve to the newly combined Ice Arena Capital Reserve fund.

Fleet Services Reserve Fund

The Fleet Services Reserve Fund is used to track the replacement funds that departments bank each year with Fleet Services from their operating budgets. These accumulated funds are then available to replace equipment for departments as needed. For many years, a pool of funding has also been included in the reserve that is used strictly by the Fleet Services Department. This funding, which accumulates due to interest revenue and operating profits, is used by Fleet Services for pool vehicle improvements, shop equipment and improvements, and Fleet Services' share of Fleet Facility CIP projects. To differentiate between departmental vehicle replacement funds and Fleet Maintenance's reserve funds, a separate fund has been set up to track the two funding sources separately.

To separate the fund, an estimated beginning balance of \$945,000 will be transferred to the new Fleet Services Reserve fund. Revenues of \$206,470 in interest revenue and transfers from Road Use Tax and Utility funds for CIP projects will also be transferred from the Fleet Vehicle Reserve to the new Fleet Services Reserve Fund. Expenses for a vehicle lift system (\$43,000), Fleet Facility CIP improvements (\$41,959), and the Fleet Fabric Structure CIP project (\$250,000) will be transferred to the new fund as well. The overall effect is a net amount of \$816,511 in funding being shifted between the Fleet Vehicle Reserve Fund and the Fleet Services Reserve Fund.

An additional \$59,412 has been added to the Fleet Vehicle Reserve Fund for equipment purchases and \$6,000 has been added to the Fleet Services Reserve Fund for an improvement to a pool vehicle. The overall effect of final amendments on the two funds is a \$875,923 reduction in the Fleet Vehicle Reserve Fund and an \$810,511 increase to the new Fleet Services Reserve Fund.

Technology Reserve Fund

Like the Fleet Services Reserve, the Technology Reserve Fund has been used to track replacement funds for departments as well as funds strictly used by Information Technology for overall improvements to the City's network and communications systems.

A new fund has been created to separate the funds used strictly by Information Technology for better tracking and forecasting. The FY 2020/21 beginning balance of \$864,211 in IT funding will be transferred to the new fund, along with \$226,408 in interest and replacement revenue and \$275,645 in budgeted expenses. The overall shift from the Departmental Technology Reserve Fund to the IT Technology Reserve is a net amount of \$814,974. Additionally, funding of \$120,000 has been brought forward from FY 2021/22 in the IT Technology Reserve Fund for the early start of the Wi-Fi Controller and Access Points project.

Print Shop Services Fund

A new Internal Services fund has been created to track revenues and expenses for the City's Print Shop. Expenses of \$119,350 have been shifted from the General Fund, along with \$3,000 in outside revenue and \$116,350 in departmental revenue. This fund will be budgeted to have its revenues cover its expenses each year.

City Messenger Service Fund

The second new Internal Services fund has been created for the City's Messenger Service activity. Expenses of \$100,215 have been transferred to the new fund from the General Fund, along with \$2,403 in outside revenue and \$97,812 in departmental revenue. This fund will also be budgeted to have its revenues cover its expenses each year.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

AMES

Fiscal Year July 1, 2020 - June 30, 2021

The City of AMES will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2021

Meeting Date/Time: 5/25/2021 06:00 PM

Contact: Duane Pitcher

Phone: (515) 239-5113

Meeting Location: 515 Clark Avenue, Ames, IA
 ZOOM Meeting Link: <https://zoom.us/j/826593023>

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	31,743,937	0	31,743,937
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	31,743,937	0	31,743,937
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,713,308	0	1,713,308
Other City Taxes	6	11,856,251	0	11,856,251
Licenses & Permits	7	1,583,715	0	1,583,715
Use of Money & Property	8	10,439,323	0	10,439,323
Intergovernmental	9	60,651,379	1,527,093	62,178,472
Charges for Service	10	282,659,892	-5,403	282,654,489
Special Assessments	11	315,559	0	315,559
Miscellaneous	12	1,104,387	7,300	1,111,687
Other Financing Sources	13	46,372,341	0	46,372,341
Transfers In	14	21,062,860	0	21,062,860
Total Revenues & Other Sources	15	469,502,952	1,528,990	471,031,942
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	20,257,723	0	20,257,723
Public Works	17	7,451,539	-28,692	7,422,847
Health and Social Services	18	1,601,744	0	1,601,744
Culture and Recreation	19	9,131,752	0	9,131,752
Community and Economic Development	20	9,051,261	0	9,051,261
General Government	21	3,164,506	-5,403	3,159,103
Debt Service	22	21,332,565	0	21,332,565
Capital Projects	23	62,350,180	59,154	62,409,334
Total Government Activities Expenditures	24	134,341,270	25,059	134,366,329
Business Type/Enterprise	25	348,517,867	1,814,950	350,332,817
Total Gov Activities & Business Expenditures	26	482,859,137	1,840,009	484,699,146
Tranfers Out	27	21,062,860	0	21,062,860
Total Expenditures/Transfers Out	28	503,921,997	1,840,009	505,762,006
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-34,419,045	-311,019	-34,730,064
Beginning Fund Balance July 1, 2020	30	810,092,357	0	810,092,357
Ending Fund Balance June 30, 2021	31	775,673,312	-311,019	775,362,293

Explanation of Changes: Increases and decreases in the FY 2020/21 adjusted budget were due to early project starts, project delays, account restructuring and grant funding.