



Interoffice Memorandum

To: Mayor Medellin and Councilmembers
CC: David Tooley, City Administrator
Sonia Alvarez, City Clerk
Brent Richardson, City Attorney
From: Tim Przybyla, Finance Director
Date: 7/5/2017
Re: Budget Resolution Revision – Agenda Item C-2

Honorable Mayor and Councilmembers,

I would like to revise the resolution for this evening's budget presentation. While reviewing the documents presented to Council, we noted that some figures did not reconcile between summary schedules. Making the necessary corrections to the summary schedules and supporting documents results in a slight difference in the citywide total appropriations. The original resolution called for appropriations of \$96,542,143 and the revised resolution (attached) calls for total citywide appropriations of \$96,455,837. I apologize for the inconvenience that this revision creates, but we wanted to provide the best information possible for your consideration for approval at tonight's meeting. We are working on the changes to the summaries, supporting detail and other documents and will forward the final version of the Budget to you, later this afternoon. Please let me know if you have any questions.

Thank you,

A handwritten signature in black ink, appearing to read "Tim Przybyla".

Tim L. Przybyla
Director of Financial Services

RESOLUTION NO. _____

RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA
ADOPTING THE BUDGET OF THE CITY OF MADERA FOR
THE FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018 IN
THE AMOUNT OF \$96,455,837 AND ADOPTING THE 5-YEAR CAPITAL
IMPROVEMENT PROGRAM (CIP) COVERING THE PERIOD THROUGH
FISCAL YEAR 2021/2022

WHEREAS, City staff has prepared the proposed budget in proper form for all funds for which a budget is required; and

WHEREAS, the Proposed Budget along with all supporting schedules and data have been available for public inspection in the office of the Financial Services Director; and

WHEREAS, the 5 Year Capital Improvement Program (CIP) covering the period through Fiscal Year 2021/2022 is provided along with the Proposed Budget and has been made available for public inspection in the office of the Financial Services Director; and

WHEREAS, on June 19, 2017 the City Council held a duly noticed budget review session to receive public comment and ascertain the facts regarding the proposed budget with modification; and

WHEREAS, all statutory and legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the Council to adopt the said budget as modified and amended by the Council of the City of Madera as the Annual Budget for the Fiscal Year 2017/2018.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY FINDS, RESOLVES AND ORDERS AS FOLLOWS:

1. The above recitals are true and correct.

2. The City of Madera budget in the amount of \$96,455,837 as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.
3. Transfer of appropriated budget authority from one line account to another within a department may be done upon approval of the City Administrator.
4. Transfer of budget authority between departments of the general fund or between funds will be done by minute order of the City Council if less than \$25,000 and by resolution if greater than \$25,000.
5. Authority is given to the Financial Services Director to adjust the budget for all monies received by the City not included in this budget up to \$5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
6. All outstanding encumbrances as of June 30, 2017 approved by the City Administrator shall be continued and re-appropriated for expenditure into the 2017/2018 Fiscal Year.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2017 shall be continued and re-appropriated for expenditure in the 2017/2018 Fiscal Year.
8. Except as monetary appropriations may be affected by intra-fund transfers within the general fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the City Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Administrator and the City Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.

10. The Capital Improvement Program covering the period through Fiscal Year 2021/22 is consistent with the Madera General Plan.
11. The Capital Improvement Program covering the period through Fiscal Year 2021/22, a copy of which is on file with the Madera City Engineer, 205 W. 4th Street, Madera, is hereby adopted.
12. This resolution shall be effective immediately upon adoption.

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EXHIBIT A

**CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES**

GENERAL FUND

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
General Fund					
City Council	(40,335)	-	153,271	-	112,936
City Administrator	(221,611)	-	431,728	-	210,117
City Clerk	(68,281)	-	329,323	-	261,042
Finance	(695,588)	-	1,321,855	-	626,267
City Attorney	(36,965)	-	475,622	-	438,656
Human Resources	(355,359)	-	557,927	-	202,568
Central Administration	(384,842)	-	515,297	668,741	799,196
Purchasing	(132,426)	-	184,995	-	52,569
Streets	(120,000)	(2,971,059)	3,072,216	-	(18,843)
Street Sweeping	-	-	-	-	-
Graffiti Abatement	(60,000)	(84,000)	290,259	-	146,259
Police	(1,191,278)	(130,497)	12,002,798	-	10,681,023
Fire	(77,820)	-	3,368,505	-	3,290,685
Community Promotion	-	-	228,830	-	228,830
Planning	(277,500)	-	533,230	-	255,730
Building Inspection	(996,520)	-	852,285	-	(144,235)
Engineering	(972,888)	(591,000)	1,617,532	-	53,644
Code Enforcement	(695,310)	-	1,403,183	-	707,873
Parks & Comm Svcs.	(899,258)	(478,010)	4,847,896	-	3,470,627
Grant Oversight	(407,924)	(7,709)	501,168	-	85,535
Taxes	(19,102,350)	-	-	-	(19,102,350)
Other Non-Departmental Revenues	(555,597)	(500,000)	-	-	(1,055,597)
Subtotal - Fund 10200	(27,291,853)	(4,762,275)	32,687,918	668,741	1,302,531
Community Development Block Grant	(1,357,525)	-	1,254,022	103,503	-
Measure K	(3,645,000)	-	4,047,007	-	402,007
Insurance Reserve	(15,000)	(540,000)	555,000	-	-
Subtotal - Other Funds	(5,017,525)	(540,000)	5,856,029	103,503	402,007
Total General Fund	(32,309,378)	(5,302,275)	38,543,947	772,244	1,704,538
Less One-Time Capital Outlay Costs	-	-	(393,446)	-	(393,446)
Use of 2016/2017 Measure K Revenue	-	(400,000)	-	-	(400,000)
Additional Cost-Saving Measures	-	-	(911,092)	-	(911,092)
Total General Fund After Adjustments	(32,309,378)	(5,702,275)	37,239,409	772,244	(0)

EXHIBIT A (continued)

**CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES
ENTERPRISE FUNDS**

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Enterprise Funds					
Water	(10,882,508)	-	10,499,263	86,652	(296,593)
Sewer	(8,833,522)	(225,000)	13,637,885	31,380	4,610,743
Airport	(1,124,745)	-	1,183,194	3,294	61,742
Golf Course	(110,000)	(247,083)	357,083	-	-
Dial-A-Ride Transit	(825,133)	-	916,809	30,670	122,346
Fixed Route Transit	(2,895,847)	-	2,852,603	30,670	(12,574)
Drainage System	(843,250)	-	714,928	54,779	(73,543)
Waste Recycling	(156,611)	(72,471)	233,738	-	4,656
Hazardous Waste Disposal	-	(2,676)	2,676	-	-
Solid Waste Disposal	(5,658,829)	-	5,689,774	648,669	679,614
Total	(31,330,445)	(547,230)	36,087,953	886,112	5,096,390

EXHIBIT A (continued)

**CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES**

SPECIAL REVENUE FUNDS

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Special Revenue Funds					
Intermodal Building Operations	(135,120)	-	134,573	162	(385)
Parking District Operations	(46,000)	-	31,105	7,903	(6,992)
Business Improvement District	(29,373)	-	29,373	-	-
Transportation Fixed Route	(1,535,180)	-	1,535,180	-	-
Special Gasoline Tax	(2,512,535)	-	750,000	1,828,939	66,404
Local Sales Tax - Measure T	(3,203,985)	-	1,207,208	1,571,528	(425,249)
Federal Aid Urban Grants	(1,720,357)	-	1,790,357	-	70,000
Local Transportation Funding	(1,246,177)	-	326,980	488,000	(431,197)
NSP3	-	-	-	-	-
Housing Program	(1,338,552)	-	1,334,398	-	(4,154)
Supplemental Law Enforcement	(100,000)	-	100,000	-	-
Local Law Enforcement	-	-	-	-	-
DUI Enforcement	-	-	-	-	-
Community Facilities Districts	(454,000)	-	15,164	679,030	240,194
CFD Debt	(1,600)	(179,030)	179,030	-	(1,600)
Sr. Citizen Services	(75,407)	-	-	75,407	-
Parks Facilities Debt Service	-	(194,257)	194,257	-	(0)
Park Development Fund	(350,000)	-	-	-	-
Development Impact Fees	(1,898,448)	-	1,831,000	564,754	497,306
Landscape Assessment Districts	(391,743)	-	479,095	-	87,352
Total	(15,038,477)	(373,287)	9,937,720	5,215,723	91,679

INTERNAL SERVICE FUNDS

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Internal Service Funds					
Equipment Maintenance	(2,019,299)	(57,000)	2,157,615	9,390	90,707
Information Services	(1,145,471)	-	1,253,369	9,225	117,123
Facility Maintenance	(956,730)	(625,808)	1,569,631	12,906	0
Total	(4,121,500)	(682,808)	4,980,616	31,522	207,830

CITYWIDE TOTAL - ALL FUNDS * **(82,799,799)** **(6,905,600)** **89,550,236** **6,905,600** **7,100,437**

* Excludes General Fund Adjustments

TOTAL CITYWIDE REVENUES AND TRANSFERS IN **(89,705,400)**

TOTAL CITYWIDE EXPENDITURES AND TRANSFERS OUT **96,455,837**