



DATE: September 23, 2020
TO: Darrel Pyle, City Manager
FROM: Kim Coffman, Budget Manager *ke*
THROUGH: Anthony Francisco, Director of Finance *A. Francisco*
SUBJECT: Clean-up of FYE 2020 – All Expenditure Accounts

BACKGROUND & DISCUSSION:

Accounting is in the process of posting year-end closing entries. In order to help with the process some divisions require a transfer to cover their negative balances. Most of these transfers can be made from savings in other line items within the individual department. Legally we must have each division balanced at the object category of expenditures which includes: total salaries and benefits, total materials and supplies, total services and maintenance, and total capital equipment. Finance policy requires the City Manager's approval for items requiring a transfer of funds from one department to another, transfers involving any Salaries and Benefit general ledger line items, and transfers from operating accounts to capital equipment accounts.

RECOMMENDATION:

We recommend the attached list of transfer requests be approved in order to clean up all FYE 2020 expenditure accounts and to comply with the Municipal Budget Act.

As always, we stand ready to respond to any questions you have regarding this matter.



APPROVED

DENIED

Reviewed by: Clint Mercer, Chief Accountant 

office memorandum

FYE 2020 Year-end Cleanup

FYE 2020 Year-end Cleanup				Budget	Budget
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	Incr	Decr
General Fund		10			
10	10110101	44601	Employ Trav Prof Memberships		\$ 10,755.00
10	10110101	44802	Internal Serv Fleet Auto Repai	\$ 3,886.00	
10	10110110	42001	Salaries-Full-Time		\$ 45,334.00
10	10110110	43998	Supplies & Materials-Excess		\$ 675,286.00
10	10110110	44199	Business Services-Other Busine		\$ 49,517.00
10	10110111	42001	Salaries-Full-Time		\$ 75,360.00
10	10110111	44099	Professional Services-Other	\$ 174.00	
10	10110113	42001	Salaries-Full-Time	\$ 6,534.00	
10	10110113	44099	Professional Services-Other	\$ 161.00	
10	10120195	44744	Miscellaneous Services-Electi		\$ 32,720.00
10	10120280	44310	Utility Services-Electricity -		\$ 134,982.00
10	10120280	44813	Internal Serv Building Repair	\$ 22,429.00	
10	10120420	42001	Salaries-Full-Time		\$ 32,109.00
10	10120420	44813	Internal Serv Building Repair	\$ 914.00	
10	10120430	42001	Salaries-Full-Time	\$ 3,568.00	
10	10121120	42003	Salaries-Temporary		\$ 101,336.00
10	10122220	42210	Other Benefits-Medical Insuran		\$ 40,809.00
10	10122220	44011	Professional Services-Legal		\$ 1,301.00
10	10122220	44813	Internal Serv Building Repair	\$ 1,301.00	
10	10131232	42001	Salaries-Full-Time	\$ 1,793.00	
10	10131232	43699	Minor Equipment & Tools-Other		\$ 1,793.00
10	10131530	44001	Prof Serv Consult - MgtResear		\$ 108,158.00
10	10131530	44017	Professional Services-Training		\$ 13,723.00
10	10131530	44813	Internal Serv Building Repair	\$ 26,681.00	
10	10330122	42001	Salaries-Full-Time	\$ 55,798.00	
10	10330122	43010	General Supplies-Preprinted Fo		\$ 1,099.00
10	10330122	44131	Business Services-Printing - F	\$ 1,099.00	
10	10330123	42001	Salaries-Full-Time	\$ 16,730.00	
10	10330125	42001	Salaries-Full-Time	\$ 8,949.00	
10	10330125	44750	Miscellaneous Services-Bank S	\$ 13,723.00	
10	10330130	42001	Salaries-Full-Time		\$ 35,241.00
10	10330130	43016	General Supplies-Reception & M	\$ 93.00	
10	10330130	44603	Employee Travel-Professional C	\$ 434.00	
10	10330130	44821	Internal Service Charges-Print	\$ 529.00	
10	10330199	49009	Audit Adjustments-Inventory	\$ 18,338.00	
10	10330301	42001	Salaries-Full-Time	\$ 7,229.00	
10	10330301	43011	General Supplies-Books, Report	\$ 92.00	
10	10330301	44813	Internal Serv Building Repair	\$ 8,526.00	
10	10330320	44101	Business Services-Temporary Em	\$ 6,154.00	
10	10440140	44603	Employee Travel-Professional C		\$ 6,154.00
10	10440140	44813	Internal Serv Building Repair		\$ 9,978.00
10	10440150	42001	Salaries-Full-Time	\$ 9,978.00	
10	10440151	42001	Salaries-Full-Time		\$ 12,188.00
10	10440152	42001	Salaries-Full-Time	\$ 12,188.00	

FYE 2020 Year-end Cleanup					
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	Budget Incr	Budget Decr
10	10550175	43126	Other Supp Outside Fuel - CNG		\$ 22,822.00
10	10550201	42001	Salaries-Full-Time	\$ 22,822.00	
10	10550201	44199	Business Services-Other Busine		\$ 4,777.00
10	10550201	44813	Internal Serv Building Repair	\$ 4,777.00	
10	10550221	44114	Business Services-Mowing		\$ 77,811.00
10	10550221	44802	Internal Serv Fleet Auto Repai	\$ 384.00	
10	10550222	44802	Internal Serv Fleet Auto Repai	\$ 15,098.00	
10	10550223	42997	City Share-Payroll Accrual	\$ 1,873.00	
10	10550223	44002	Prof Serv Consultant-Design		\$ 94,021.00
10	10550223	44154	Business Services-Parking Mete		\$ 131,885.00
10	10550223	44802	Internal Serv Fleet Auto Repai	\$ 4,349.00	
10	10550225	42001	Salaries-Full-Time	\$ 570.00	
10	10660115	42110	Other Salary-Overtime-Regular	\$ 131,885.00	
10	10660115	44813	Internal Serv Building Repair	\$ 2,825.00	
10	10660139	42110	Other Salary-Overtime-Regular	\$ 10,565.00	
10	10660139	44225	Maint & Rep ContrPlantOp Equip		\$ 148,239.00
10	10660139	44813	Internal Serv Building Repair	\$ 207.00	
10	10660230	42110	Other Salary-Overtime-Regular	\$ 135,961.00	
10	10660230	44802	Internal Serv Fleet Auto Repai		\$ 6,444.00
10	10660270	42001	Salaries-Full-Time	\$ 6,444.00	
10	10660310	42210	Other Benefits-Medical Insuran		\$ 53,396.00
10	10660310	43801	Internal Serv Mat Fleet Fuel	\$ 700.00	
10	10660310	44813	Internal Serv Building Repair	\$ 15,315.00	
10	WVST 10660321	42001	Salaries-Full-Time	\$ 541,038.00	
10	10660321	44802	Internal Serv Fleet Auto Repai	\$ 8,152.00	
10	PAVAL 10660322	42110	Other Salary-Overtime-Regular	\$ 227,824.00	
10	10664143	42110	Other Salary-Overtime-Regular	\$ 154,089.00	
10	10664144	42003	Salaries-Temporary	\$ 9,259.00	
10	FL & AD 10664240	42001	Salaries-Full-Time	\$ 204,069.00	
10	10770126	42003	Salaries-Temporary	\$ 7,481.00	
10	10770127	42003	Salaries-Temporary	\$ 27,465.00	
10	10770183	44813	Internal Serv Building Repair	\$ 4,377.00	
10	10770271	44822	Internal Service Charges-Mail	\$ 1.00	
10	10770323	42001	Salaries-Full-Time	\$ 57,924.00	
10	10770323	44813	Internal Serv Building Repair	\$ 2,261.00	
10	10770370	42110	Other Salary-Overtime-Regular	\$ 24,478.00	
10	10770370	44813	Internal Serv Building Repair	\$ 1,202.00	
10	10770421	44813	Internal Serv Building Repair	\$ 981.00	
10	10770425	42041	Salaries-Termination Payout	\$ 75,561.00	
10			Total 10 General Fund	\$ 1,927,238.00	\$ 1,927,238.00
PSST Fund			15		
15	15550172	42001	Salaries-Full-Time		\$ 139,255.00
15	15550172	43018	General Supplies-Software		\$ 11,633.00
15	15550172	45003	Service Equipment-Trucks & Van		\$ 91,101.00
15	15661139	42001	Salaries-Full-Time	\$ 11,761.00	

FYE 2020 Year-end Cleanup					
				<i>Budget</i>	<i>Budget</i>
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	<i>Incr</i>	<i>Decr</i>
15	15661313	42110	Other Salary-Overtime-Regular	\$ 85,981.00	
15	15661321	42041	Salaries-Termination Payout	\$ 88,741.00	
15	15665143	42001	Salaries-Full-Time	\$ 55,506.00	
15			Total 15 Public Safety Sales Tax Fu	\$ 241,989.00	\$ 241,989.00
Community Development Block Grant Fund 21					
21	21240001	45302	Telecom Equip Pers Computer		\$ 1,052.00
21	21240007	42997	City Share-Payroll Accrual	\$ 1,052.00	
21	21240007	44003	Prof Serv Consult-Plan-Dev		\$ 6,111.00
21	21240008	42001	Salaries-Full-Time	\$ 6,111.00	
21	21930194	48050	Interfund Transfer-To Capital	\$ 2,028,435.00	
	21930194		Total 21930194 Transfers Comm Dev F		
21	212	333377	Grant Revenue Appropriation		\$ 2,028,435.00
21			Total 21 Community Development Fund	\$ 2,035,598.00	\$ 2,035,598.00
Public Transportation Fund 27					
27	27550276	42001	Salaries-Full-Time		\$ 57,602.00
27	27550276	43203	Maint Supp Outside Fleet Parts		\$ 17,740.00
27	27550276	44201	Maint & Rep Auto Rep Outside		\$ 55,454.00
27	27550277	44766	Misc Svs-Transit Op Contract		\$ 260,847.00
27	27930194	48010	Interfund Transfer-To General	\$ 2,335,035.00	
27	27	331346	Grant Revenue Appropriation		\$ 1,943,392.00
27			Total 27 Public Transportation & Pa	\$ 2,335,035.00	\$ 2,335,035.00
Westwood Fund 29					
29	29970133	44840	Internal Serv Workers Comp	\$ 2,047.00	
29	29970231	42003	Salaries-Temporary		\$ 15,582.00
29	29970231	44342	Utility Services-Sewer	\$ 9,075.00	
29	29970231	44813	Internal Serv Building Repair	\$ 4,460.00	
29			Total 29 Westwood Park Fund	\$ 15,582.00	\$ 15,582.00
Water Fund 31					
31	31950510	42001	Salaries-Full-Time	\$ 1,017.00	
31	31955136	42002	Salaries-Part Time		\$ 1,017.00
31	31955251	42001	Salaries-Full-Time		\$ 73,562.00
31	31955251	43801	Internal Serv Mat Fleet Fuel		\$ 15,963.00
31	31955330	42997	City Share-Payroll Accrual	\$ 56,397.00	
31	31955330	44813	Internal Serv Building Repair	\$ 479.00	
31	31955330	48051	Interfund Transfer-Norman Forw	\$ 16,577.00	
31	31955331	44813	Internal Serv Building Repair	\$ 109.00	
31	31955331	44906	Cost Alloc Billing-Collection	\$ 10,197.00	
31	31955350	42001	Salaries-Full-Time	\$ 5,766.00	
31			Total 31 Water Fund	\$ 90,542.00	\$ 90,542.00

FYE 2020 Year-end Cleanup					
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	<i>Budget Incr</i>	<i>Budget Decr</i>
Sewer Maintenance Fund 321					
32	32155253	42001	Salaries-Full-Time	\$ 3,035.00	
	321	29000	Fund Balance - Unreserved		\$ 3,035.00
				\$ 3,035.00	\$ 3,035.00
Water Reclamation Fund 32					
32	32930122	42001	Salaries-Full-Time		\$ 15,833.00
32	32950510	42997	City Share-Payroll Accrual	\$ 1,014.00	
32	32955145	44906	Cost Alloc Billing-Collection	\$ 2,988.00	
32	32955244	42997	City Share-Payroll Accrual	\$ 2,098.00	
32	32955244	44906	Cost Alloc Billing-Collection	\$ 1,046.00	
32	32955252	42997	City Share-Payroll Accrual	\$ 3,050.00	
32	32955252	44099	Professional Services-Other		\$ 103,062.00
32	32955252	44906	Cost Alloc Billing-Collection	\$ 29,140.00	
32	32955341	44199	Business Services-Other Busine		\$ 58,160.00
32	32955341	44841	Internal Service Charges-Unemp	\$ 377.00	
32	32955341	44906	Cost Alloc Billing-Collection	\$ 131,365.00	
32	32955343	44199	Business Services-Other Busine		\$ 5,307.00
32	32955343	44906	Cost Alloc Billing-Collection	\$ 11,284.00	
				\$ 182,362.00	\$ 182,362.00
Sanitation Fund 33					
33	33930149	47102	Debt Service-Interest-Revenue		\$ 218,441.00
33	33950171	42110	Other Salary-Overtime-Regular	\$ 4,748.00	
33	33955160	42110	Other Salary-Overtime-Regular	\$ 20,393.00	
33	33955160	44813	Internal Serv Building Repair	\$ 2,231.00	
33	33955160	44901	Cost Alloc Management	\$ 8,513.00	
33	33955161	42224	Other Benefits-Interdepartment	\$ 23,256.00	
33	33955162	42001	Salaries-Full-Time	\$ 70,712.00	
33	33955162	44901	Cost Alloc Management	\$ 2,900.00	
33	33955163	42111	Other Salary Overtime-Holiday	\$ 19,324.00	
33	33955163	44901	Cost Alloc Management	\$ 1,443.00	
33	33955165	42110	Other Salary-Overtime-Regular	\$ 19,170.00	
33	33955165	44901	Cost Alloc Management	\$ 20,508.00	
33	33955166	42111	Other Salary Overtime-Holiday	\$ 18,690.00	
33	33955166	44901	Cost Alloc Management	\$ 482.00	
33	33955168	44901	Cost Alloc Management	\$ 6,071.00	
33			Total 33 Sanitation Fund	\$ 218,441.00	\$ 218,441.00
Risk Management Fund 43					
43	43122351	44718	Misc Serv Special Claims	\$ 4,719.00	
43	43330102	42131	Other Salary-Orders-Settlement		\$ 152,343.00
43	43330102	44018	Prof Serv Work Comp Medical	\$ 139,805.00	
43	43330103	42132	Other Salary-Unemployment	\$ 8,936.00	
43	43330104	42001	Salaries-Full-Time	\$ 5,662.00	
43	43330104	44403	Self Insurance-Liability & Pro		\$ 6,779.00
43			Total 43 Risk Management Fund	\$ 159,122.00	\$ 159,122.00

FYE 2020 Year-end Cleanup					
				<i>Budget</i>	<i>Budget</i>
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	<i>Incr</i>	<i>Decr</i>
Capital Fund 50					
50	50120430	42001	Salaries-Full-Time	\$ 2,394.00	
50	50330199	44750	Miscellaneous Services-Bank S		\$ 10,571.00
50	50550411	42041	Salaries-Termination Payout	\$ 5,508.00	
50	50770370	42001	Salaries-Full-Time	\$ 2,669.00	
50			Total 50 Capital Projects Fund	\$ 10,571.00	\$ 10,571.00
University North Park Fund 57					
57	57330199	44012	Professional Services-Auditing	\$ 59,299.00	
57	57930149	47002	Debt Service-Principal-Revenue		\$ 359,551.00
57	57930194	48010	Interfund Transfer-To General	\$ 300,252.00	
57			Total 57 Northpark TIF Fund	\$ 359,551.00	\$ 359,551.00