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To: Mayor Jason Lewis, Aurora City Council
From: Jon Holmes, City Manager
Re: 2021 Budget Amendment

Breakout of funds and explanation of the 2021 Budget Amendment:

General Fund

Expense: The General Fund Closed FY2021 Budget Year with Expenses under budgeted projections by \$28,357.

Projected Expense Budget: \$3,459,583

Expense Actual: \$3,431,225

Difference: +\$28,357 (.8%) under budgeted expense projections

Revenue: The General Fund closed FY2021 Budget Year with Revenue above budgeted projections by \$1,103,133.

Projected Revenue Budget: \$3,337,207

Collected Revenue Actual: \$4,440,340

Difference +\$1,103,133 (33%) above budgeted revenue projections

Notable Revenue Items:

1. Sales & Use Tax Receipts:

- a. Sales Tax - \$158,406 (12.9%) above budgeted sales tax projections
- b. Use Tax - \$117,767 (60.3%) above budgeted use tax projections

2. Class Action Settlement-Century Link: \$659,848

3. LCESB 2020 911 Services Reimb.: \$277,907

4. Federal Aid – COVID Cares Act: \$122,844

**American Rescue Plan Act Recovery Funds are not included in this revenue. They are placed in a special separate fund due to reporting requirements for that funding.*

Determination: No Budget Amendment required

Transportation Fund

Expense: The Transportation closed FY2021 Budget Year with Expenses under budgeted projections by \$466,811*.

Projected Expense Budget: \$1,564,501*

Expense Actual: \$1,097,689*

Difference: +\$466,811* (30%) under budgeted revenue projections*

Revenue: The Transportation Fund closed FY2021 Budget Year with Revenue above budgeted projections by \$1,103,133*

Projected Revenue Budget: \$1,482,300*

Collected Revenue Actual: \$1,057,893*

Difference -\$424,722* (28.6%) under budgeted revenue projections*

Notable Revenue Items:

1. 1/2 Cent Transportations Sales Tax Receipts:

- a. Sales Tax - \$79,703 (12.9%) above budgeted sales tax projections
- b.

** The Federal Aviation Administration and MoDOT is providing funding for the construction of hangars at the Aurora Municipal Airport. That project had only minimal expenses in FY2021 and was not completed as projected by MoDOT and the FAA. Conversely, the revenue was not collected from the FAA and MoDOT as projected in FY2021. That project should be moving forward in FY2022 and has been rebudgeted accordingly.*

Determination: No Budget Amendment required

Wastewater Fund

Expense: The Wastewater Fund closed FY2021 Budget Year with Expenses under budgeted projections by \$166,398.

Projected Expense Budget: \$1,514,096

Expense Actual: \$1,347,697

Difference: +\$166,398 (11%) under budgeted expense projections

Revenue: The Wastewater Fund closed FY2021 Budget Year with Revenue above budgeted projections by \$148,244

Projected Revenue Budget: \$1,564,250

Collected Revenue Actual: \$1,712,494

Difference +\$148,244 above budgeted revenue projections

Notable Revenue Items:

1. Wastewater Fee Receipts:

- a. Sewer Bills (User Fees) - \$155,827 (10.3%) above budgeted projections

Determination: No Budget Amendment required

Park and Stormwater Fund

Expense: The Park and Stormwater Fund closed FY2021 Budget Year with Expenses exceeding budgeted projections by \$9,483.

Projected Expense Budget: \$786,078

Expense Actual: \$795,561

Difference: -\$9,483 (1.2%) over budgeted expense projections

Notable Expense Items:

1. Unplanned Capital Expense:

- a. Park & Recreation Land Purchase – Recreation Center & Aquatics Center
 - i. 125 Hadley Street - \$25,000 Down Payment – (Split with General Fund – Remaining will be completed at closing)
 - ii. 126 Hadley Street - \$37,500 Down Payment – (Split with General Fund)
- Park & Recreation Land Purchases Total: \$62,500 in unplanned capital expense

Revenue: The Park and Stormwater Fund closed FY2021 Budget Year with Revenue above budgeted projections by \$154,035.

Projected Revenue Budget: \$647,050

Collected Revenue Actual: \$801,085

Difference +\$154,035 (23.8%) above budgeted revenue projections

Notable Revenue Items:

1. ½ Cent Sales Tax Receipts:

- a. Sales Tax – \$79,567 (12.9%) above budgeted sales tax projections
- b. Donations – \$29,514 received in Donations for the Dog Park
- c. Stormwater Development Buyout – \$41,000 from the Liberty Service Center – Future Stormwater Improvements

Determination: A Budget Amendment is needed to increase the FY2021 Park and Stormwater Fund by \$10,000.

Capital Improvement Fund – Police and Fire Facility

Expense: The Capital Improvement Fund closed FY2021 Budget Year with Expenses exceeding budgeted projections by \$105,015

Projected Expense Budget: \$578,939

Expense Actual: \$683,954

Difference: -\$105,015 (18%) over budgeted expense projections

Expense Items:

1. Expense:

- a. PD Expense – System Maint. Contracts – Annual Service Fees for CAD Software – GeoConex: Payments for service for 2019/2020, 2020/2021, & 2021/2022 all processed in 2021.
Total: \$28,406 – 2019/2020, 2020/2021, and CAD NCIC software.
 - b. PD Expense – Professional Services - Records Management 911 System Integration: Omnigo-In-Synch. Overage: In-Synch: \$8,500 Omnigo and (via City of Monett): \$11,042.
Total: \$19,542
 - c. PD Expense – Computer & Software - Replacement of computers that were incompatible with upgraded operating system. **Total: \$16,064**
 - d. PD Expense – Capital Purchases – Purchase of Radar Guns. **Total: \$19,728**
 - e. PD Expense – Prop & Liability Expense. Amount of billed on vendor bill varied from amount budgeted. The amount in the General Fund PD Budget was underspent.
Total: 10,377
 - f. FD Expense – Bay Door Repair from being hit. Offset by Insurance Proceeds of \$5,807 seen in revenue. Deductible of \$1,000. **Total: \$6,807**
 - g. FD Expense – FD Replacement Vehicle Purchase. Higher than budgeted amount.
Total: \$6,981
- Total: \$107,905**

Revenue: The Capital Improvement Fund closed FY2021 Budget Year with Revenue above budgeted projections by \$84,316.

Projected Revenue Budget: \$613,200

Collected Revenue Actual: \$697,516

Difference +\$84,316 (23.8%) above budgeted revenue projections

Notable Revenue Items:

1. Sales Tax – \$79,703 (13%) above budgeted sales tax projections
2. Insurance Reimbursement Proceeds: \$5,807

Determination: A Budget Amendment is needed to increase expenses of the FY2021 Capital Improvement Fund by \$110,000.