

CITY OF SULPHUR SPRINGS

ORDINANCE NO. 2751

AN ORDINANCE AMENDING APPROPRIATIONS ORDINANCE NO. 2742

WHEREAS, in accordance with the provisions of the Charter of the City of Sulphur Springs, Texas, the City Manager has submitted to the Mayor and the City Council a budget revision of the estimated additional revenues of the City and the additional expenses for the operation of the affairs thereof for the remaining fiscal year ending September 30, 2019.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SULPHUR SPRINGS, TEXAS,

That Section I & II of Appropriations Ordinance No. 2742 be revised to read:

Section I: As submitted, the budget of the City of Sulphur Springs, Texas, for the fiscal year ending September 30, 2019 provides for the appropriation of funds other than current year ad valorem taxes. As estimated, said appropriations are ~~\$30,534,317~~ \$30,624,317 or ~~88.23%~~ 88.26% of the total estimated revenue of the City for the fiscal year ending September 30, 2019 and \$4,072,075 (97.57% collection rate for current year) or ~~11.77%~~ 11.74% of the said revenue is from ad valorem taxes, creating a total estimated revenue and funding from all sources of ~~\$-34,606,392~~ \$34,696,392.

Section II: The budget appropriation for the fiscal year ending September 30, 2019 is hereby read, approved and adopted not to exceed a total expenditure of ~~-\$34,606,392~~ \$34,696,392 for all expenses of debt requirements, operating city government, and capital improvements, together with all departments of same of the current fiscal year ending September 30, 2019, and shall be disbursed between the several departments as provided for in the budget of the City of Sulphur Springs, Texas, and adopted for the said fiscal year.

A copy of specific changes to the budget document is attached and made a part of the City's Fiscal 2019 budget.

PASSED AND APPROVED ON FIRST READING, the 3rd day of September 2019

~~**PASSED AND APPROVED ON SECOND AND FINAL READING, the 24th day of September 2019.**~~

Norman R. Sanders, Mayor

Gale Roberts, City Secretary

The following changes are made to the Fiscal Year 2019 budget as part of Ordinance #2751

Airport Fund

<u>Use of Funds (Expenditures)</u>	
AV Gas	\$30,000
Jet Fuel	<u>\$60,000</u>
Total Use of Funds	\$90,000

<u>Source of Funds</u>	
AV Gas	\$19,500
Jet Fuel	<u>\$73,000</u>
Total Source of Funds	\$92,500

Total Budget Appropriation Change **\$90,000**

***“A public hearing will be conducted for the final reading of Ordinance No. 2751, Tuesday, September 24, 2019, at the Municipal Building, at 7:00 p.m.*”**

Budget Summary

2017 Actual

2018 Adopted

2018 Projected

2019 Budget

2019
Amended**Source of Funds****Revenue**

General Fund	11,027,126	10,043,915	10,426,779	10,743,649	10,743,649
Debt Service Fund	557,748	529,890	538,888	542,626	542,626
Enterprise Fund	34,700,350	12,710,153	13,431,208	13,756,823	13,756,823
Airport Fund	413,725	521,799	521,799	486,385	578,885
Tourism Fund	172,260	138,400	178,305	152,000	152,000
Special Revenue Fund	179,856	107,000	172,369	354,615	354,615
Internal Services Fund	367,259	232,000	248,324	249,000	249,000
Street Improvement Fund				376,785	376,785
Capital Projects Fund	94,893	707,000	481,488	534,181	534,181
Total Revenue	47,513,218	24,990,157	25,999,160	27,196,064	27,288,564

Use of Fund Balance

General Fund	(592,366)	561,510	268,704	403,704	403,704
Debt Service Fund	40,525	9,486	1,288	6,930	6,930
Enterprise Fund	(15,057,470)	12,599,414	6,716,793	6,651,620	6,651,620
Airport Fund	17,617	24,548	23,763	12,272	9,773
Tourism Fund	(33,498)	9,788	(40,377)	(3,498)	(3,498)
Special Revenue Fund	(49,450)	-	(37,128)	(500)	(500)
Internal Services Fund	(117,386)	38,866	(12,894)	130,437	130,437
Street Improvement Fund				-	-
Capital Projects Fund	2,109,587	382,057	209,363	209,363	209,363
Total Use of Fund Balance	(13,682,441)	13,625,670	7,129,512	7,410,328	7,407,828

Total Source of Funds	33,830,777	38,615,827	33,128,672	34,606,392	34,696,392
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Expenditures

General Fund	10,285,167	10,409,066	10,317,154	10,596,983	10,596,983
Debt Service Fund	2,046,049	1,716,179	1,716,979	1,722,573	1,722,573
Enterprise Fund	17,377,490	23,086,849	18,197,319	18,477,616	18,477,616
Airport Fund	474,642	597,347	596,562	549,657	639,658
Tourism Fund	96,462	98,188	87,928	98,502	98,502
Special Revenue Fund	130,021	107,000	135,241	362,190	362,190
Internal Services Fund	422,258	442,866	455,261	574,437	574,437
Street Improvement Fund				376,785	376,785
Capital Projects Fund	2,998,688	2,158,332	1,587,505	1,847,648	1,847,648
Total Expenditures	33,830,777	38,615,827	33,093,949	34,606,392	34,696,392

Revenue Summary	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	2019 Amended
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Airport Fund

Airport Hangar Rental	52,012	60,160	58,160	58,000	58,000
AV Gas	100,952	87,918	87,918	83,820	103,320
Jet Fuel	222,384	321,721	321,721	291,565	364,565
Merchandise	4,283	-	1,500	1,000	1,000
Interest Income	216	-	2,000	1,500	1,500
Misc. Revenue	4,681	2,000	500	500	500
Events	7,700	-	-	-	-
Grants	16,597	50,000	50,000	50,000	50,000
TxDOT Airport Grant	4,900	-	-	-	-
Total Airport Fund	413,725	521,799	521,799	486,385	578,885

Airport Fund Revenue/Expenditure Summary	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	2019 Amended
Beginning Fund Balance	178,861	139,158	161,244	137,481	137,481
Total Revenue	413,725	521,799	521,799	486,385	578,885
Total Expenditures	474,642	597,347	596,562	549,658	639,658
Surplus (Deficit)	(60,917)	(75,548)	(74,763)	(63,273)	(60,773)
Reduction of Fund Expenditures:					
Cost of Employee Health Insurance	4,137	3,889	3,889	3,889	3,889
Fund Transfers Out					
To Internal Service Fund	4,137	3,889	3,889	3,889	3,889
To Tourism Fund	7,700	-	-	-	-
To Capital Fund	-	-	-	-	-
Total Transfers Out	(11,837)	(3,889)	(3,889)	(3,889)	(3,889)
Fund Transfers In					
From General Fund	25,000	25,000	25,000	25,000	25,000
From Capital Fund	16,000	16,000	16,000	16,000	16,000
From Enterprise Fund	10,000	10,000	10,000	10,000	10,000
Total Transfers In	51,000	51,000	51,000	51,000	51,000
Addition to (Use of) Fund Balance	(17,617)	(24,548)	(23,763)	(12,273)	(9,773)
Ending Fund Balance	161,244	114,610	137,481	125,208	127,708
Ending fund balance includes fuel inventory					

Airport	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	2019 Amended
Personnel Services					
Salaries	77,422	86,600	81,479	89,967	89,967
ERE	10,575	11,604	11,199	12,642	12,642
Group Insurance	4,137	3,889	3,889	3,889	3,889
Other Operating Expenditures					
AV Gas	96,680	83,500	83,500	68,670	98,670
Tires & Fuel	1,421	1,500	1,560	1,500	1,500
Operating Supplies	2,362	2,500	2,200	2,500	2,500
Jet Fuel	127,703	256,000	256,000	215,940	275,940
Other Repair & Maintenance	1,614	2,500	2,250	2,500	2,500
Concession Expense	4,266	3,000	2,500	3,000	3,000
Sales Tax	183	-	135	-	-
Professional Service	2,504	4,300	3,800	4,300	4,300
Telephone	3,259	2,800	2,800	2,800	2,800
Electricity	17,439	17,000	20,000	14,450	14,450
Building Repair & Maintenance	4,907	4,000	4,000	4,000	4,000
Equipment Repair & Maintenance	5,422	4,500	4,250	4,500	4,500
Hangar Lease	15,000	16,000	17,000	19,000	19,000
Airport Grants	90,606	97,654	100,000	100,000	100,000
Grant Expenditure	9,140	-	-	-	-
Total Airport Budget	474,642	597,347	596,562	549,658	639,658