



# Common Council

## Agenda Item

### Cover Sheet

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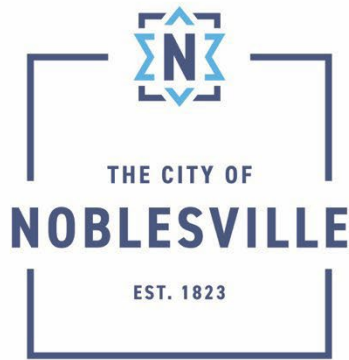
**MEETING DATE:** December 17, 2024

- Previously Discussed Ordinance
- Proposed Development Presentation
- New Ordinance for Discussion
- Miscellaneous
- Transfer

**ITEM or ORDINANCE:** #3

**PRESENTED BY:** Tom MacDonald

- Information Attached
- Bring Paperwork from Previous Meeting
- Verbal
- No Paperwork at Time of Packets



TO: Noblesville Common Council

FROM: Jeffrey L. Spalding, CFO & Controller  
Tom MacDonald, Deputy Financial Officer

SUBJECT: Quarterly Appropriation Transfers per Resolution #RC-1-24

DATE: December 12, 2024

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Section 1 of RC-1-24 grants the Controller the authority to execute appropriation transfers of no greater than \$50,000 per transfer and \$125,000 in total per fiscal quarter for routine realignment of budgets across appropriated Civil City funds. Section 2 extends this authority to transfers for certain pay adjustments that do not raise a position's annualized wage rate above the maximum allowed by the most recently adopted salary ordinance, as long as appropriation authority for personal services contingency remains available.

The Controller must report all appropriation transfers executed under this authority to the Common Council no later than the second Council meeting for the months of April, July, October, and December. In accordance with the requirements of RC-1-24, the attached summary displays all fiscally neutral appropriation transfers executed by the Office of Finance and Accounting across certain Civil City funds in the fourth quarter of 2024.

RC-1-24 is attached for your reference.

Attachments

## Routine Budget Adjustments

CY 2024, Quarter 4

per RC-1-24

Fund:		101 General Fund						
Increase				Decrease				Comments
Dept Code	Dept Name	Exp Series	Amount	Dept Code	Dept Name	Exp Series	Amount	
001	Maintenance	300	\$ 30,000	001	Maintenance	200	\$ (30,000)	Unanticipated facility repairs throughout 2024
014	Clerk's Office	200	\$ 1,000	014	Clerk's Office	300	\$ (1,000)	Supply costs associated with new hires
024	Engineering	400	\$ 1,100	024	Engineering	200	\$ (1,100)	Replacement of outdated office furniture
025	Street/Maint & Admin	400	\$ 41,000	025	Street/Maint & Admin	300	\$ (41,000)	School zone and crosswalk flashers
			<b>Subtotal</b>				<b>Subtotal</b>	
			\$ 73,100				\$ (73,100)	
Fund:		112 Downtown Development Fund						
Increase				Decrease				Comments
Dept Code	Dept Name	Exp Series	Amount	Dept Code	Dept Name	Exp Series	Amount	
016	Eco Devo/Programs	200	\$ 5,000	016	Eco Devo/Programs	300	\$ (5,000)	Event supply costs
			<b>Subtotal</b>				<b>Subtotal</b>	
			\$ 5,000				\$ (5,000)	
			<b>Total Allowable Quarterly Transfers</b>				<b>\$ 125,000</b>	
			<b>Total Transfers Executed</b>				<b>\$ 78,100</b>	
			<b>Unused Balance</b>				<b>\$ 46,900</b>	
							\$ -	<b>Total Transfers NOT Technically Eligible for RC-1-24</b>

RESOLUTION NO. RC-1-24

AUTHORIZING CERTAIN ROUTINE FISCAL ACTIONS  
FOR BUDGET YEAR 2024

WHEREAS, appropriations authorized from a Civil City fund, in the annual budget ordinance, are allocated to departments and further sub-allocated by four (4) major expenditure categories: 1) Personal Services; 2) Supplies; 3) Services & Other Charges; and 4) Capital Outlay.

WHEREAS, approval by the local fiscal body is required to increase, reduce, or transfer of appropriation authority within a Civil City fund.

WHEREAS, certain fiscal demands may arise subsequent to the adoption of the current Civil City annual budget so that it becomes necessary to transfer appropriation authority within a fund without increasing the overall appropriation authority.

WHEREAS, in some cases, those actions may involve transfers from the Personal Services Contingency to a departmental budget for a pay adjustment that does not increase a position's annualized wage rate above the maximum amount by the most recently approved Salary Ordinance for 2024.

WHEREAS, in the interest of sound budget management practice, executing a resolution or ordinance for each small, fiscally neutral adjustment is inefficient and of questionable benefit.

WHEREAS, the City's central finance believes a more effective process is to submit a summary list of such transfers to the Common Council for review on a recurring basis.

WHEREAS, the determination of certain budget shortfalls is not confirmed until after the final Common Council meeting of the budget year,

WHEREAS, for each budget year the City's central finance office must close the accounting period, at year end, and compile an annual report of the City's financial position.

WHEREAS, the Common Council expects all departmental expenditures to be less than or equal to departmental appropriations at the time of the official accounting period close for each budget year.

WHEREAS, during the annual budget approval process, when submitting certain current year financial estimates to the Indiana Department of Local Government Finance planned reversions of appropriations are not acknowledged without authorization by the Common Council that appropriations have been reduced.

WHEREAS, executing an ordinance to reduce appropriations in a fund to reflect planned reversions in the current year is inefficient and of questionable benefit.

NOW, THEREFORE, BE IT RESOLVED, by Common Council of the City of Noblesville, Indiana, as follows:

SECTION 1: For the 2024 budget year, the Controller is authorized to execute appropriation transfers within a Civil City fund that do not increase or decrease the total appropriations from the fund, of no greater than \$50,000 per transfer and \$125,000 in total per fiscal quarter, as necessary to cover routine re-alignments of departmental budgets that are technical in nature.

SECTION 2: For the 2024 budget year, the Controller is authorized to execute appropriation transfers within a Civil City fund that do not increase or decrease the total appropriations from the fund, for certain pay adjustments that do not raise a position's annualized wage rate above the maximum amount allowed by the most recently adopted salary ordinance, using only unencumbered appropriation balances available within the fund's Personal Services Contingency.

SECTION 3: The Controller must present for review, to the Common Council, a summary of all appropriation transfers executed under SECTION 1 and SECTION 2 no later than the second Council meeting for the months of April, July, October, and December.










SECTION 4: The Controller is authorized to execute appropriation transfers, within a Civil City fund, that do not increase or decrease the total appropriations from the fund, as necessary to cover any departmental budget shortfalls existing during the official year-end accounting period close process for 2024.

SECTION 5: The Controller must present for review, to the Common Council, a summary of all appropriation transfers executed under SECTION 4 no later than the first Council meeting convened in February of the subsequent year.

SECTION 6: The Controller is authorized to reduce appropriations from a Civil City fund, only to the extent of known reversions, when submitting current year financial estimates to the Indiana Department of Local Government Finance as part of the annual budget approval process.

SECTION 7: The Controller must present for review, to the Common Council, a summary of all planned appropriation reductions to be executed under SECTION 6 no later than the first Council meeting in November, and a summary of all final appropriation reductions executed under SECTION 6 no later than the first Council convened in February of the subsequent year.

Approved on this 9<sup>th</sup> day of January, 2024 by the Common Council of the City of Noblesville, Indiana:

AYE		NAY	ABSTAIN
	Mark Boice		
	Michael J. Davis		
	Evan Elliott		
	David M. Johnson		
	Darren Peterson		
	Pete Schwartz		
	Aaron Smith		
	Todd Thurston		
	Megan G. Wiles		

ATTEST:   
Evelyn L. Lees, City Clerk

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Presented by me to the Mayor of the City of Noblesville, Indiana, this 9<sup>th</sup> day of January, 2024 at 7:30 P.M.

Evelyn L. Lees  
Evelyn L. Lees, City Clerk

MAYOR'S APPROVAL

Chris Jensen  
Chris Jensen, Mayor

1-9-24  
Date

MAYOR'S VETO

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Chris Jensen, Mayor

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Date

ATTEST: Evelyn L. Lees  
Evelyn L. Lees, City Clerk

