



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** 4/15/2024

**PREPARED BY:** Megan Mainer, Director of Parks & Recreation

**AGENDA CONTENT:** Discussion and possible action on FY 2023-2024 mid-year budget reclassifications and budget adjustments.

**AGENDA ITEM SECTION:** Regular Agenda

**BUDGETED AMOUNT:** NA

**FUNDS REQUESTED:** NA

**FUND:** NA

### EXECUTIVE SUMMARY:

Annually the Parks and Recreation Department submits budget reclassifications and budget adjustments to Finance to address with City Council in April. Below is a listing of budget reclassifications and budget adjustments staff has submitted:

#### Parks Reclassification

Item/PO/Ref#	Amount	Credit	Debit
RM Vehicle	\$51.00	01-550-215	01-550-305
Bilingual Pay 10/12	\$46.16	01-550-126	01-550-128
Bilingual Pay 10/26	\$46.16	01-550-126	01-550-128
Bilingual Pay 11/9	\$46.16	01-550-126	01-550-128
Bilingual Pay 11/22	\$46.16	01-550-126	01-550-128
Bilingual Pay 12/7	\$46.16	01-550-126	01-550-128
Bilingual Pay 12/21	\$46.16	01-550-126	01-550-128
October Diesel Fuel	\$1289.45	01-550-216	01-558-216
January Diesel Fuel	\$1,287.85	01-550-216	01-558-216
February Diesel Fuel	\$1115.33	01-550-216	01-558-216
March Diesel Fuel	\$1364.88	01-550-216	01-558-216
RM Equipment	\$681.24	01-550-310	01-550-315

#### Parks Budget Adjustments

Account	Debit	Credit	Notes
Salaries 01-550-105	\$32,406 TBD by ABLC	\$32,406 01-550-105	HR & Finance did not budget for a FT employee Jared Solis
FICA 01-550-135	\$2603 TBD by ABLC	\$2603 01-550-135	HR & Finance did not budget for a FT employee Jared Solis

Retirement 01-550-155	\$4178 TBD by ABLC	\$4178 01-550-155	HR & Finance did not budget for a FT employee Jared Solis
RM Building	\$2,500.00 01-550-325	\$2,500.00 01-550-320	Over Budget due to repairs to irrigation on Loop 274 and City Hall.
Irrigation Over Budget 01-550-456	\$750.00 01-550-456	\$750.00 01-550-325	Dickey butterfly garden irrigation and controller replacement for median trees
Contract Labor 01-550-455	\$3,100.00 01-550-455	0\$3,100.00 1-550-315	Trees stump grinding at Dickey Park and hydroseed contractor for BG Peck Soccer Complex
Employee Appreciation 01-550-510	\$1,000.00 01-550-510	\$1,000.00 01-550-205	Cost of quarterly outings for 17 FT employees and departmental holiday party door prizes
Phone Reimbursement/Phone Service	\$1,440.00 01-550-143	\$1,440.00 01-550-405	Budgeted funds but they need to be transferred to account 01-550-405 since all staff have city issued phones

#### ROW Reclassification

Item/PO/Ref#	Amount	Credit	Debit
Salaries	\$41,245.23	01-563-205	01-550-105
Overtime	\$1,290.20	01-563-110	01-550-110
Longevity	\$3,000.00	01-563-115	01-550-115
Certification	\$107.88	01-563-126	01-550-126
FICA	\$3,464.32	01-563-135	01-550-135
Health Ins.	\$11,637.00	01-563-140	01-550-140
Ins Subsidy	\$1.16	01-563-141	01-550-141
Retirement	\$5,422.45	01-563-155	01-550-155
Payroll Accrual	\$7,249.43	01-563-185	01-550-185
Fuel Expense	\$2,501.46	01-563-216	01-550-216

#### Recreation Division Budget Adjustments

Account	Debit	Credit	Notes
General Programs 50-506-412	\$2000 50-506-511	\$2000 50-506-412	Tuition Funds to Gen Programs for Youth Leagues
Health Insurance 50-506-140	\$44686 50-506-140		Health Ins. - Duplicate of insurance was added during MDSS personnel upload (Budgeted amount needs to be \$70,460 instead of \$115,146 - a reduction of \$44,868 needs to be made)

Part-Time Salaries 50-506-106	\$4000 50-506-105	\$4000 50-506-106	Additional PT summer staff
----------------------------------	----------------------	----------------------	----------------------------

**Angleton Recreation Center Budget Adjustment**

Account	Debit	Credit	Notes
Contract Cleaning 60-506-456	\$6240 60-506-457	\$6240 60-506-456	Custodial Services
Contract Cleaning 60-506-456	\$29,381 60-506-106	\$29,381 60-506-456	Custodial Services
Part-time Salaries 60-506-106	\$ 76500 60-506-106		Part-Time Salaries - An unexplained change in part-time salaries was made in MDSS on 9/18/2023. Part-time wage increases were included in the original budgeted amount (Budgeted amount needs to be \$217,800 instead of \$294,300 - a reduction of \$76,500 needs to be made)
Longevity 60-506-115	\$670 60-506-115		Longevity - Duplicate of longevity was added during MDSS personnel upload (Budgeted amount needs to be \$540 instead of \$1210 - a reduction of \$670 needs to be made to the budgeted number)
Small Equipment 60-506-221	\$3075 60-506-316	\$3075 60-506-221	iPads, computer monitor and replacement NUC
Chemical Supplies 60-506-206	\$4000 60-506-315	\$4000 60-506-206	Chemtrol and chemicals increase

**Angleton Better Living Corporation Reclassification**

Item/PO/Ref#	Amount	Credit	Debit
Freedom Park Passive Area Design	\$3393.49	40-506-520	40-506-625

**Angleton Better Living Corporation Budget Adjustments**

Account	Debit	Credit	Notes
Advertising 40-506-446	\$1200 40-506-415	\$1200 40-506-446	ABLC CO Advertising
Park Design 40-506-625	\$9896 40-506-520	\$9896 40-506-625	Park Design - Freedom Park Passive Area
Debt Service 40-506-705	\$64,863.33 40-506-520	\$64,863.33 40-506-705	ABLC 2024 August Debt Payment

**RECOMMENDATION:**

Staff recommends ABLC approve all budget reclassifications and budget adjustments.

**SUGGESTED MOTION:**

I move we approve all budget reclassifications and budget adjustments.