



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Megan Mainer, Director of Parks & Recreation

AGENDA CONTENT: Discussion and possible action on FY 2022-2023 additional budget reclassifications and budget adjustments.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Based on the recent financial audit, staff wanted to bring additional budget reclassifications and budget adjustment requests to Angleton Better Living Corporation including:

Parks Reclassification

Item/PO/Ref#	Amount	Credit	Debit
Bilingual Pay 10132022	\$92.32	01-550-126	01-550-128
Bilingual Pay 102722	\$92.32	01-550-126	01-550-128
Bilingual Pay 11102022	\$92.32	01-550-126	01-550-128
Bilingual Pay 11232022	\$92.32	01-550-126	01-550-128
Bilingual Pay 12082022	\$92.32	01-550-126	01-550-128
Bilingual Pay 12222022	\$92.32	01-550-126	01-550-128
Bilingual Pay 01052023	\$92.32	01-550-126	01-550-128
Bilingual Pay 01.19.23	\$92.32	01-550-126	01-550-128
Bilingual Pay 02022023	\$92.32	01-550-126	01-550-128
Bilingual Pay 02162023	\$92.32	01-550-126	01-550-128
Bilingual Pay 03012023	\$92.32	01-550-126	01-550-128

Bilingual Pay 03162023	\$92.32	01-550-126	01-550-128
Bilingual Pay 03302023	\$92.32	01-550-126	01-550-128
Bilingual Pay 04132023	\$92.32	01-550-126	01-550-128
Bilingual Pay 04212023	\$92.32	01-550-126	01-550-128
Bilingual Pay 05.11.2023	\$92.32	01-550-126	01-550-128
Bilingual Pay 05252023	\$92.32	01-550-126	01-550-128
Bilingual Pay 06082023	\$92.32	01-550-126	01-550-128
Bilingual Pay 06222023	\$92.32	01-550-126	01-550-128
Bilingual Pay 07062023	\$92.32	01-550-126	01-550-128
Bilingual Pay 07202023	\$92.32	01-550-126	01-550-128
Scout Plaque PO22-67506	\$181.65	01-550-205	01-550-315
Fridge PO 23-68761	\$449.00	01-550-205	01-550-320
Field Naming Signage PO 23-69671	\$1,776.00	01-550-205	01-550-315
Leased Building CHK:040808	\$1,523.55	01-550-538	01-559-538
Leased Building CHK:041153	\$1,520.22	01-550-538	01-559-538
Leased Building CHK:041471	\$1,523.55	01-550-538	01-559-538
Leased Building CHK:041845	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:042200	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:042715	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:043141	\$1,520.21	01-550-538	01-559-538

Parks Budget Adjustments

Account	Debit	Credit	Notes
Salaries 01-550-105	\$61,045.50 40-506-705	\$61,045.50 01-550-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Phone Allowance 01-550-143	\$180 01-550-145	\$180 01-550-143	Paid staff when they had a city issued phone, short \$180 and

			can take from workers compensation balance
Insurance Subsidy 01-550-141	\$928.85 01-550-140	\$928.85 01-550-141	Staff was not informed an insurance subsidy would be charged; remaining funds to come from health insurance
Fuel 01-550-216	\$7,166 01-550-410	\$7,166 01-550-216	Increase in fuel costs
Equipment Supplies 01-550-220	\$3,000 01-550-457	\$3,000 01-550-220	Increase in cost of GeoTabs in addition to equipment supplies for equipment repairs
R&M Equipment 01-550-310	\$2,000 01-550-457	\$2,000 01-550-310	Increase in equipment repairs and major trailer rehab
R&M Infrastructure 01-550-315	\$1,000 01-550-320	\$1,000 01-550-315	Additional park bench and trash receptacle due to additional slab at Lakeside Park, required TPWD plaque, dedication plaque, and memorial bench and plaque
Vegetation 01-550-330	\$1,000 01-550-325	\$1,000 01-550-330	Unanticipated costs associated with Lakeside Park tree installation (300+ trees)
Annual Software 01-550-460	\$5,400 01-550-457	\$5,400 01-550-460	Unanticipated charge for iWORQ subscription

ROW Budget Adjustments

Account	Debit	Credit	Notes
Salaries 01-563-105	\$15,318.89 40-506-705	\$15,318.89 01-563-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Vehicle Supply 01-563-215	\$8 01-563-128	\$8 01-563-215	Funds were not budgeted for annual inspection
Fuel Expense 01-563-216	\$10,000 01-563-410	\$10,000 01-563-216	Increase in charges for diesel fuel; two previous years ROW only contributed to diesel purchases 4-6 times/year
Equipment Supplies 01-563-220	\$500 01-563-128	\$500 01-563-220	Increase in mower deck repairs for tractors
Employee Appreciation 01-563-510	\$25 01-563-128	\$25 01-563-510	Staff was not informed that HR charges departmental budgets for employee service awards

Recreation Division Reclassification

Item/PO/Ref#	Amount	Credit	Debit
Books for bus	\$65.36	50-506-216	50-506-210

Recreation Division Budget Adjustments

Account	Debit	Credit	Notes
Lease Payments 50-506-535	\$2,000 50-506-210	\$2,000 50-506-535	Appropriate location to copier lease expenses
Employee Appreciation 50-506-510	\$20 50-506-418	\$20 50-506-510	Increase for staff development luncheon

Angleton Recreation Center Reclassification (Expenses)

Item/PO/Ref#	Amount	Credit	Debit
Pool Lap Lanes	\$911.88	60-506-203	60-506-215
Oct Gasoline Usage	\$153.92	60-506-216	50-506-216
Nov Gasoline Usage	\$134.78	60-506-216	50-506-216
Dec Gasoline Usage	\$97.74	60-506-216	50-506-216
Jan Gasoline Usage	\$215.76	60-506-216	50-506-216
March Gasoline Usage	\$489.08	60-506-216	50-506-216
April Gasoline Usage	\$362.49	60-506-216	50-506-216
May Gasoline Usage	\$299.55	60-506-216	50-506-216
June Gasoline Usage	\$204.95	60-506-216	50-506-216
July Gasoline Usage	\$138.65	60-506-216	50-506-216
Walmart	\$48.31	60-506-420	60-506-212
Fitness Classes	\$60.00	60-506-456	60-506-457

Angleton Recreation Center Reclassification (Revenues)

Item/PO/Ref#	Amount	Credit	Debit
General Programs	\$187.88	50-300-811	60-300-811
Youth Camps	\$3,779.63	50-300-813	60-300-813
Community Events	\$2,030	50-300-814	60-300-814
Father Daughter	\$3,970	50-300-815	60-300-815
Senior Programs	\$2,819	50-300-817	60-300-817
Misc. Programs	\$3,061	50-300-818	60-300-818
Senior Memberships	\$321	60-300-713	60-300-817

Angleton Recreation Center Budget Adjustment

Account	Debit	Credit	Notes
Cleaning Supplies 60-506-212	\$2,750 60-506-220	\$2,750 60-506-212	Increase in expenses for cleaning supplies
Small Equipment 60-506-221	\$510 60-506-316	\$510 60-506-221	Increase for replacement monitors for front desk
Equipment 60-506-310	\$13,000 60-506-320	\$13,000 60-506-310	Replacement of most strength equipment in weight room
General Programs 60-506-412	\$82 60-506-425	\$82 60-506-412	Cover cost of lifeguard cert cards
Dues & Subscriptions 60-506-420	\$750 60-506-425	\$750 60-506-412	Cove increased cost for weight room cable
Contract Labor-Misc 60-506-458	\$635 60-506-457	\$635 60-506-458	Cover increase in equipment preventative maintenance

Angleton Better Living Corporation Budget Adjustments

Account	Debit	Credit	Notes
ABLC Contingency 40-506-520	\$29,088.06 40-506-705	\$29,088.06 40-506-520	Additional debt payment was made last FY but was also budgeted for this FY. Excess debt service funds can support excess spending in the ABLC Contingency line item
Transfer to Debt Service 40-506-705	\$61,045.50 40-506-705	\$61,045.50 01-550-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Transfer to Debt Service 40-506-705	\$15,318.89 40-506-705	\$15,318.89 01-563-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies

RECOMMENDATION:

Staff recommends ABLC approve all budget reclassifications and budget adjustments.

SUGGESTED MOTION:

I move we approve all budget reclassifications and budget adjustments.