

FY 22/23 Budget Amendment #3 Explanations

GENERAL FUND (001)

Revenue

Account ID	Account Description	Amount	Explanation
001-322-000	Building Permits	57,000 increase	From 175,000 to 232,000 to adjust revenue to actuals. Offsets with building permit expenditures 001-519-00-3405 *Note: Expenditures equal 80% of revenue.
001-331-900	ARPA – Coronavirus Local Fiscal Recovery	169,714 increase	From 536,955 to 706,669 to recognize revenue for remaining ARPA expenditures completed in FY 22/23.
001-369-905	Police Off-Duty Detail Reimbursements	11,691 increase	From 153,786 to 165,477 to adjust revenue to final amount received. Revenue offsets expense in 001-521-00-1505 Police Off-Duty Pay and 001-521-00-2100 FICA/Medicare Taxes

Expenditures

Account ID	Account Description	Amount	Explanation
001-519-00-3400	Contractual Services	42,000 decrease	From 120,000 to 78,000 for comp plan expenses being less in FY 22/23. Remainder of contract (\$81,574.48) will roll forward to FY 23/24.
001-519-00-3405	Building Permits	45,600 increase	From 140,000 to 185,600 to reflect final expenditure amount for FY 22/23. Offsets with building permit revenue.
001-519-00-5200	Office & Operating Supplies	4,420 increase	From 10,000 to 14,420 for ARPA expenditures for new computers for City staff.
001-521-00-1505	Police Off-Duty Detail Pay	10,793 increase	From 142,911 to 153,770 to adjust to final actuals. Offsets with off-duty revenue.
001-521-00-2100	FICA/Medicare Taxes	898 increase	From 143,962 to 144,860 - Increase based on police off-duty pay – offsets with off-duty revenue.
001-521-00-3100	Technology Support/Services	76,770 increase	From 79,000 to 155,770 for ARPA expenditures for body worn cameras.
001-521-00-5205	Computer and Software	6,495 increase	From 93,335 to 99,830 for ARPA expenditures for computers for Police.
001-521-00-5250	Police Non-Capital Equipment	4,480 increase	From 107,000 to 111,480 for taser payment not budgeted that should have been paid in FY 21/22.
001-541-00-5240	Small Tools & Equipment	5,196 increase	From 7,433 to 12,629 for ARPA expenditures for lawn equipment (1,730) and computers (3,466).
001-541-00-6200	CIP – Buildings	11,687 increase	From 22,680 to 34,367 for ARPA expenditures for roll-up doors.
001-541-00-6330	CIP – Sidewalks	65,150 increase	From 251,212 to 316,362 for ARPA expenditures for sidewalks.

Account	Amount	Explanation
Ending Fund Balance	48,916 increase	Increase ending fund balance based on budget amendment activity.

STORMWATER FUND (103)

Revenue

Account ID	Account Description	Amount	Explanation
103-331-900	ARPA – Coronavirus Local Fiscal Recovery	38,935 increase	From 26,606 to 65,541 to record revenue for ARPA expenditures.

Expenditures

Account ID	Account Description	Amount	Explanation
103-541-00-3100	Professional Services	27,310 decrease	From 50,000 to 22,690 for stormwater utility rate study expenses being less in FY 22/23. Remainder of contract (\$26,678) will roll forward to FY 23/24.
103-541-00-4600	Repairs & Maintenance	38,936 increase	From 250,000 to 288,936 for ARPA expenditures for stormwater projects.

Account	Amount	Explanation
Ending Fund Balance	27,309 increase	From (376,633) to (349,324) based on budget amendment activity.

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PARKS IMPACT FEE FUND (105)

Revenue

Account ID	Account Description	Amount	Explanation
105-324-610	Impact Fees – Residential – Parks	781 increase	From 0 to 781 to record revenue.

Account	Amount	Explanation
Ending Fund Balance	781 increase	From 0 to 781 based on budget amendment activity.

GENERAL GOVERNMENT IMPACT FEE FUND (106)

Revenue

Account ID	Account Description	Amount	Explanation
106-324-910	Impact Fees – Residential – Gen Gov Fac	1,023 increase	From 0 to 1,023 to record revenue.

Account	Amount	Explanation
Ending Fund Balance	1,023 increase	From 0 to 1,023 based on budget amendment activity.

CHARTER DEBT SERVICE FUND (201)

Account	Amount	Explanation
Beginning Fund Balance	104,058 increase	From 0 to 104,058 due to final ending balance for FY 21/22.

Expenditures / Transfers Out

Account ID	Account Description	Amount	Explanation
201-569-00-9100	Transfer to General Fund 001	104,058 increase	From 0 to 104,058 to record transfer of remaining fund balance to General Fund to close this fund.

CAPITAL REVENUE NOTE PROJECT FUND (303)

Expenditures

Account ID	Account Description	Amount	Explanation
303-517-00-6300	CIP – Stormwater Projects	419,656 decrease	From 419,656 to 0 to roll remaining bond proceeds to be used for stormwater projects to FY 23/24 (will be completed by 12/31/23).

Account	Amount	Explanation
Ending Fund Balance	419,656 increase	From 0 to 419,656 based on budget amendment activity.