

## FY 22/23 Budget Amendment #2 Explanations

### GENERAL FUND (001)

Account	Amount	Explanation
Beginning Fund Balance	838,928 increase	From 3,185,000 to 4,023,928 due to final ending fund balance FY 21/22

#### Revenue

Account ID	Account Description	Amount	Explanation
001-312-410	Local Option Gas Tax	22,101 decrease	From 237,101 to 215,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$181,360 with two months left to record.
001-315-000	Communications Services Taxes	25,000 increase	From 190,000 to 215,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$179,286 with two months left to record.
001-323-100	Franchise Fee – Electricity	45,000 increase	From 260,000 to 305,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$289,057 with one month left to record.
001-323-700	Franchise Fee – Solid Waste	35,000 increase	From 60,000 to 95,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 89,325 with one month left to record.
001-331-900	ARPA – Coronavirus Local Fiscal Recovery	1,276,135 decrease	From 1,813,090 to 536,955. Original budget included entire second payment of ARPA funding. Since we cannot recognize revenue until funds expended, we are reducing to only what we have spent this FY.
001-335-120	State Shared Revenue	57,276 increase	From 372,724 to 430,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$412,444 with one month left to record.
001-335-180	Half-Cent Sales Tax	256,876 increase	From 1,043,124 to 1,300,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$1,160,258 with two months left.
001-351-100	Judgement & Fines – Moving Violations	75,000 increase	From 65,000 to 140,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$137,179 with one month left to record.
001-351-110	Red Light Cameras	270,000 increase	From 390,000 to 660,000 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$625,425 with one month left. This adjustment was expected as we did not budget revenue for the new cameras.
001-359-000	Judgement & Fines – Parking Violations	4,575 decrease	From 7,500 to 2,925 to adjust revenue to projected actuals. Revenue received as of 9/14/2023 \$2,925.
001-369-905	Police Off-Duty Detail Reimbursements	46,789 increase	From 106,997 to 153,786 to adjust revenue to amount received as of 9/14/2023. 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
001-511-00-3150	Election Expense	10,000 decrease	From 10,000 to 0 due to no election expenses this FY.
001-511-00-4100	Communications Services	2,500 increase	From 7,500 to 10,000 for the purchase of Council ipads in November 2022 that were not included in original budget.
001-513-00-1250	Vehicle Allowance – CM	4,500 decrease	From 8,400 to 3,900 as the City did not incur this expense from April-Sept 2023 due to the departure of the prior CM.
001-513-00-2300	Health Insurance	10,000 decrease	From 88,000 to 78,000 to adjust to actuals.
001-519-00-3100	Other Professional Services	40,000 increase	From 0 to 40,000 due to the City Manager recruiter (32,500), Council training (3,000), bond arbitrage report (3,500), and AV System Tech Support (995).
001-519-00-3110	Legal Services	25,000 decrease	From 200,000 to 175,000 to adjust to projected actuals. Spent \$130,608 as of 9/14/2023 with two months left.
001-519-00-3120	Engineering Fees	20,000 increase	From 10,000 to 30,000. Spent \$29,929 as of 9/14/2023 with two months left to record.
001-519-00-3400	Contractual Services	45,000 increase	From 75,000 to 120,000 due to comp plan update higher than budgeted. Budgeted 36,000 but contract awarded has cost at 77,500 for FY 22/23.
001-519-00-3415	Website/Social Media	31,500 decrease	From 35,000 to 3,500. Budgeted to hire company/employee but we did not move forward with it.
001-519-00-4100	Communications Services	3,000 decrease	From 15,000 to 12,000 to adjust to projected actuals. Spent \$11,087 as of 9/14/2023 with one month left to record.

## **FY 22/23 Budget Amendment #2 Explanations**

### Expenditures cont.

001-519-00-4500	Insurance	38,218 increase	From 150,000 to 188,218. Increase due to personnel salary and position increases made in prior FY which increase general liability and wc costs.
001-519-00-5200	Office & Operating Supplies	5,000 decrease	From 15,000 to 10,000 to adjust to projected actuals. Spent \$6,374 as of 9/14/2023.
001-521-00-1210	Regular Salaries & Wages – Crossing Guards	17,400 decrease	From 59,400 to 42,000 to adjust to projected actuals. Spent \$38,802 as of 9/15/2023 with half a month left.
001-521-00-1215	Holiday Pay	17,000 increase	From 30,000 to 47,000 to adjust to actuals. Spent \$46,614 with no holidays remaining. Increase due to underbudgeting error – last FY spent 44,265.
001-521-00-1400	Overtime Pay	14,000 increase	From 20,000 to 34,000 to adjust to actuals. Spent \$34,302 as of 9/15/2023.
001-521-00-1505	Police Off-Duty Detail Pay	43,715 increase	From 99,196 to 142,911 to adjust to actuals as of 9/15/2023. Offsets with off-duty revenue.
001-521-00-2100	FICA/Medicare Taxes	5,716 increase	From 138,246 to 143,962 - Increase based on police off-duty pay – offsets with off-duty revenue.
001-521-00-2300	Health Insurance	35,000 decrease	From 345,000 to 310,000 to adjust to projected actuals.
001-521-00-2310	Dental & Vision Ins.	2,200 decrease	From 12,000 to 9,800 to adjust to projected actuals.
001-521-00-2320	Life Insurance	500 decrease	From 7,400 to 6,900 to adjust to projected actuals.
001-521-00-2330	Disability Insurance	2,000 decrease	From 22,000 to 20,000 to adjust to projected actuals.
001-521-00-3100	Technology Support/Services	18,000 increase	From 61,000 to 79,000. Increase 31,913 for policy/training system (ARPA); Decrease 15,720 for body worn cameras – budgeted 12 months @ 1,800/mo but didn't start until March and only paying 840/mo.
001-521-00-3405	Red Light Camera Fees	66,000 decrease	From 336,000 to 270,000. Budgeted for 8 cameras for 12 months – currently only have 7 cameras / 6 <sup>th</sup> and 7 <sup>th</sup> cameras added during the year.
001-521-00-3406	License Plate Readers/Monitoring	70,000 decrease	From 70,000 to 0. LPR monitoring included in cost paid in 001-521-00-3407.
001-521-00-3407	License Plate Reader Construction/Installation	35,450 decrease	From 100,000 to 64,550 for LPR's. ARPA expenditure. Purchase approved by Council 8/1/2023.
001-521-00-5205	Computer and Software	67,625 increase	From 25,710 to 93,335 for computers for Police. ARPA expenditure. Purchase approved by Council 8/1/2023.
001-521-00-5230	Fuel Expense	25,000 increase	From 60,000 to 85,000 based on projected actuals.
001-521-00-5245	Radios	16,000 decrease	From 17,000 to 1,000 for radios we won't receive this FY.
001-521-00-5250	Police Non-Capital Equipment	51,800 increase	From 55,200 to 107,000. ARPA expenditures for radars (10,000) and AED's (29,232); Grant expenditures (10,001) for JAG grant 8C037 *have no yet received/recorded the revenue.
001-521-00-5500	Training – Police	4,995 increase	From 5,000 to 9,995. ARPA expenditure for member contribution for firearm simulator (4,995).
001-521-00-6400	Capital – Equipment	19,090 increase	From 0 to 19,090 for firearm simulator equipment – ARPA.
001-541-00-3150	Information Technology	4,400 increase	From 3,600 to 8,000 based on projected actuals.
001-541-00-3420	Landscaping Services	37,000 decrease	From 78,000 to 41,000 based on projected actuals. Increased budget in FY2122 due to expected increase in ROW maint. but cost never went up.
001-541-00-4100	Communications	2,500 increase	From 3,000 to 5,500 based on projected actuals.
001-541-00-4410	Rentals & Leases – Veh	37,000 decrease	From 82,000 to 45,000. Budgeted full cost of bucket truck.
001-541-00-4600	Repairs & Maint – Gen	12,000 decrease	From 22,000 to 10,000 based on projected actuals.
001-541-00-5230	Fuel Expense	3,000 increase	From 6,000 to 9,000 based on projected actuals.
001-541-00-5240	Small Tools & Equipment	2,433 increase	From 5,000 to 7,433 for PW mower (2,433) – ARPA.
001-541-00-6200	CIP – Buildings	22,680 increase	From 0 to 22,680.00 for PW roll-up doors – ARPA. Purchase approved by Council 8/1/2023.
001-541-00-6320	CIP – Resurfacing & Curbing	422,000 decrease	From 453,000 to 31,000. Will be funded with ARPA – removing until actually expended.
001-541-00-6330	CIP – Sidewalks	248,788 decrease	From 500,000 to 251,212. Updated to what has actually been spent. Will be funded with ARPA – removing until actually expended.

## **FY 22/23 Budget Amendment #2 Explanations**

### Expenditures cont.

001-541-00-6335	CIP – Nela Bridge Repairs	6,905 increase	From 0 to 6,905 for fence installed near Nela Bridge.
001-541-00-6380	CIP – Park Improvements	52,000 decrease	From 97,000 to 45,000. Budgeted 52,000 for play structures that we are not purchasing.
001-541-00-6385	CIP – Clock Tower	1,196 increase	From 28,700 to 29,896 for actual cost spent.
001-541-00-6430	Capital – Equipment	18,328 increase	From 14,633 to 32,961 for PW lawnmower (14,633) and utility trailer (3,695) – ARPA.

### Transfers

Account ID	Account Description	Amount	Explanation
001-581-00-9100	Transfer to Capital Equip Repl Fund 301	250,000 decrease	From 250,000 to 0. Removing transfer until a plan is established for use of the Capital Equip Repl Fund.

Account	Amount	Explanation
Ending Fund Balance	1,265,295 increase	Increase ending fund balance based on budget amendment activity.

### **TRANSPORTATION IMPACT FEE FUND (102)**

Account	Amount	Explanation
Beginning Fund Balance	3,969 increase	From 110,788 to 114,757 due to final ending fund balance from FY 21/22

### Expenditures

Account ID	Account Description	Amount	Explanation
102-541-00-3100	Professional Services	65,000 decrease	From 65,000 to 0. Traffic study moved to FY23/24 budget.

Account	Amount	Explanation
Ending Fund Balance	68,969 increase	Increase ending fund balance based on budget amendment activity.

### **STORMWATER FUND (103)**

Account	Amount	Explanation
Beginning Fund Balance	692,197 decrease	From 678,228 to (13,969) due to final ending fund balance from FY 21/22

### Revenue

Account ID	Account Description	Amount	Explanation
103-331-900	ARPA – Coronavirus Local Fiscal Recovery	26,606 increase	From 0 to 26,606 to record revenue for ARPA expenditures.
103-334-360	State Resiliency Grant	45,000 decrease	From 45,000 to 0 to remove revenue for grant that we will not receive in FY 22/23 for the Vulnerability Assessment.
103-369-908	OC Nav Board Reimbursements	98,125 decrease	From 98,125 to 0 to remove revenue from OC Nav Board as the City did not partner with OC for the Barby Lane project.

### Expenditures

Account ID	Account Description	Amount	Explanation
103-541-00-3100	Professional Services	25,000 decrease	From 75,000 to 50,000 – Remove 75,000 for vulnerability study that will not occur in FY 22/23 but add in 50,000 for stormwater utility rate study that wasn't budgeted.
103-541-00-3110	Legal Services	3,000 decrease	From 3,000 to 0 to adjust to projected actuals. No funds have been expended.
103-541-00-3120	Engineering Fees	40,000 increase	From 50,000 to 90,000 to adjust to projected actuals. Spent \$79,015 as of 9/15/2023 with two months left to record.
103-541-00-3430	NPDES	6,500 decrease	From 15,000 to 8,500 to adjust to projected actuals. Spent \$8,210 as of 9/15/2023.
103-541-00-3450	Lake Conservation	15,500 decrease	From 25,000 to 9,500 to adjust to projected actuals. Spent \$8,848 as of 9/15/2023 with one month left to record.

## **FY 22/23 Budget Amendment #2 Explanations**

### Expenditures cont.

103-541-00-4600	Repairs & Maintenance	150,000 increase	From 100,000 to 250,000 due to projects not budgeted that we are seeking FEMA reimbursement for totaling \$183,363: Cullen (121,675), Wind Willow (45,328), and St. Moritz (16,360); Add in ARPA expenditure for Barby Lane \$26,607 that offsets with ARPA recorded revenue.
103-541-00-4900	Other Current Charges	500 decrease	From 15,260 to 14,760 to adjust to projected actuals. Spent \$14,760 as of 9/15/2023 with no further expenditures anticipated.
103-541-00-6300	CIP – Capital Improvements	313,125 decrease	From 473,125 to 160,000 – Remove projects funded by ARPA: Seminole/Daetwyler project (25,000), St. Partin PI (25,000), and Barby Lane Upgrade (98,125). Remove LCERA Lake Lot Project (325,000) that will not occur. Add Sol Project (160,000) that was not budgeted.
103-541-00-6319	CIP – Capital Improvements – ARPA	98,125 decrease	From 98,125 to 0 to remove Barby Lane project that we expensed in line 4600 for total cost of 26,607.

Account	Amount	Explanation
Ending Fund Balance	536,966 decrease	From 160,333 to (376,633) based on budget amendment activity.

### **LAW ENFORCEMENT EDUCATION FUND (104)**

Account	Amount	Explanation
Beginning Fund Balance	7,529 increase	From 11,995 to 19,524 due to final ending balance from FY 21/22

Account	Amount	Explanation
Ending Fund Balance	7,529 increase	From 9,495 to 17,024 based on budget amendment activity.

### **CAPITAL EQUIPMENT REPLACEMENT FUND (301)**

Account	Amount	Explanation
Beginning Fund Balance	257 increase	From 19,516 to 19,773 due to final ending fund balance from FY 21/22

### Transfers In

Account ID	Account Description	Amount	Explanation
301-381-000	Transfer In From General Fund 001	250,000 decrease	From 250,000 to 0 to eliminate transfer in from General Fund – Fund on hold pending a plan for its use.

### Expenditures

Account ID	Account Description	Amount	Explanation
301-541-00-6430	Capital – Public Works Equipment	40,900 decrease	From 50,000 to 9,100. Remove 50,000 budgeted for a Chipper; Add in 9,100 spent on a dump trailer for Public Works.

Account	Amount	Explanation
Ending Fund Balance	208,843 decrease	From 220,016 to 11,173 due to budget amendment activity.

### **CAPITAL REVENUE NOTE PROJECT FUND (303)**

Account	Amount	Explanation
Beginning Fund Balance	11,660 decrease	From 442,101 to 430,441 due to final ending fund balance for FY 21/22

### Expenditures

Account ID	Account Description	Amount	Explanation
303-517-00-3100	Professional Services – Fund 303	10,785 increase	From 0 to 10,785 for expenditures incurred in attempt to purchase land (appraisals, surveys, etc.)
303-517-00-61XX	CIP – Land Purchase	442,101 decrease	From 442,101 to 0 to remove budgeted use of bond proceeds for purchase of land.
303-517-00-6300	CIP – Stormwater Projects	419,656 increase	From 0 to 419,656 to budget remaining bond proceeds to be used for stormwater projects. Approved by Council 8/01/2023.