

Fiscal Year 2023 Budget Revisions

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City Manager
City Council Meeting
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Purpose

- Presentation and discussion of the revised Fiscal Year 2023 budgets
- There are no increase or decrease in the overall budgets adopted for Fiscal Year 2023
- Simply a reorganization of funds

Purpose

- The budget for the Red Light Camera (RLC) Fund will stay as a separate fund with some changes such as the addition of the Traffic Safety Department that was left in the General Fund for FY 2023 and reclass of the capital expenditure for vehicles from RLC funds to Traffic Safety funds
- After deducting the administrative costs from the civil and administrative penalties collected, 50 percent of the balance is paid to the State and the other 50 percent is retained by the City for a Traffic Safety Program
- It makes sense to keep these two in one fund
- RLC alone does not have a fund balance

Purpose

- The Transportation Code clearly outlines what RLC funds that are derived from civil and administrative penalties can be spend on:
 - (1) purchasing or leasing equipment that is part of or used in connection with the photographic traffic signal enforcement system in the local authority;
 - (2) installing the photographic traffic signal enforcement system at sites in the local authority, including the costs of installing cameras, flashes, computer equipment, loop sensors, detectors, utility lines, data lines, poles and mounts, networking equipment, and associated labor costs;
 - (3) operating the photographic traffic signal enforcement system in the local authority, including the costs of creating, distributing, and delivering violation notices, review of violations conducted by employees of the local authority, the processing of fine payments and collections, and the costs associated with administrative adjudications and appeals; and
 - (4) maintaining the general upkeep and functioning of the photographic traffic signal enforcement system.

General Fund Revisions - Revenue

Revenues			
General Fund	Original	Additions (Reductions)	Total Revised Revenue
Total Revenue	11,987,301		11,987,301
Traffic Safety		(200,000)	(200,000)
EDCD Sales Tax		399,000	399,000
PEG Fees		10,000	10,000
Impound Lot Fees		60,000	60,000
Impound Lot Auctions		71,080	71,080
Interest		400	400
EDCD Interest		5,500	5,500
Parks Bucks		744	744
	\$ 11,987,301	\$ 346,724	\$ 12,334,025

Other Funding Sources			
	Original	Additions (Reductions)	Total Revised Revenue
	2,076,444		2,076,444
Impound Lot ARP		1,179	1,179
Impound Lot Fund Balance		1,035	1,035
EDCD ARP		1,936	1,936
	\$ 2,076,444	\$ 4,150	\$ 2,080,594



General Fund Revisions - Expenditures

Expenditures			
	Original	Additions (Reductions)	Total Revised Expenditures
Total Expenditures	13,424,745		13,424,745
Personnel Traffic Safety		(275,891)	(275,891)
Personnel Impound Lot		102,194	102,194
Personnel EDCD		151,392	151,392
Supplies Impound Lot		1,900	1,900
Supplies EDCD		13,275	13,275
Contractual Impound Lot		9,500	9,500
Contractual EDCD		127,881	127,881
	\$ 13,424,745	\$ 130,251	\$ 13,554,996

Other Financing Uses			
	Original	Additions (Reductions)	Total Revised Expenditures
Transfers to Capital	639,000		639,000
Impound Lot Capital Transfer		20,000	20,000
EDCD Transfer		62,884	62,884
	\$ 639,000	\$ 82,884	\$ 721,884



Fiscal Impact

ALL FUNDS SUMMARY-EXCLUDING CAPITAL FUND			
	Original 2022-2023	Revised 2022-2023	Difference
REVENUE AND FUNDING SOURCES TOTALS	\$ 25,691,862	\$ 25,691,862	\$ -
EXPENDITURES AND OTHER FINANCING USES TOTALS	\$ 25,846,341	\$ 25,846,341	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
General Fund			
Revenue	11,987,301	12,334,025	346,724
Other Funding Sources	2,076,444	2,080,594	4,150
	\$ 14,063,745	\$ 14,414,619	\$ 350,874
Expenditures	13,424,745	13,554,996	130,251
Other Financing Uses	639,000	721,884	82,884
	\$ 14,063,745	\$ 14,276,880	\$ 213,135
Impound Lot Fund			
Revenue	131,380	-	(131,380)
Other Funding Sources	2,214	-	(2,214)
	\$ 133,594	\$ -	\$ (133,594)
Expenditures	113,594	-	(113,594)
Other Financing Uses	20,000	-	(20,000)
	\$ 133,594	\$ -	\$ (133,594)



**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Economic/Community Development Fund			
Revenue	404,500	-	(404,500)
Other Funding Sources	1,936	-	(1,936)
	\$ 406,436	\$ -	\$ (406,436)
Expenditures	292,549	-	(292,549)
Other Financing Uses	62,884	-	(62,884)
	\$ 355,433	\$ -	\$ (355,433)
Tree Mitigation and Replacement Fund			
Revenue	-	-	-
	\$ -	\$ -	\$ -
Expenditures	-	-	-
	\$ -	\$ -	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Parks Bucks Fund			
Revenue	744	-	(744)
	\$ 744	\$ -	\$ (744)
Expenditures	-	-	-
	\$ -	\$ -	\$ -
Enterprise Funds			
Revenue	5,155,171	5,155,171	-
Other Financing Sources	659,311	659,311	-
	\$ 5,814,482	\$ 5,814,482	\$ -
Expenditures	3,395,616	3,395,616	-
Other Financing Uses	2,269,467	2,269,467	-
	5,665,083	5,665,083	-



**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Red Light Camera Fund			
Revenue	2,237,341	2,437,341	200,000
Other Funding Sources	3,007	3,007	-
	\$ 2,240,348	\$ 2,440,348	\$ 200,000
Expenditures	1,516,108	1,792,000	275,892
Other Financing Uses	452,574	452,574	-
	\$ 1,968,682	\$ 2,244,574	\$ 275,892
Public, Education & Governmental (PEG) Fund			
Revenue	10,100	-	(10,100)
	\$ 10,100	\$ -	\$ (10,100)
Expenditures	-	-	-
	\$ -	\$ -	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
American Rescue Plan Fund			
Revenue	-	-	-
Other Funding Sources	687,134	687,134	-
Expenditures	\$ 687,134	\$ 687,134	\$ -
Other Financing Uses	687,134	687,134	-
	\$ 1,374,268	\$ 1,374,268	\$ -
LEOSE-Police Fund			
Revenue	2,856	2,856	-
	\$ 2,856	\$ 2,856	\$ -
Expenditures	2,856	2,856	-
	\$ 2,856	\$ 2,856	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Crime Control and Prevention Fund			
Revenue	363,500	363,500	-
Other Fund Sources	3,591	3,591	-
	\$ 367,091	\$ 367,091	\$ -
Expenditures	263,328	263,328	-
Other Financing Uses	73,147	73,147	-
	\$ 336,475	\$ 336,475	\$ -
Building Security Fund			
Revenue	15,500	15,500	-
	\$ 15,500	\$ 15,500	\$ -
Expenditures	-	-	-
	\$ -	\$ -	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Child Safety Fund			
Revenue	15,100	15,100	-
	\$ 15,100	\$ 15,100	\$ -
Expenditures	12,473	12,473	-
	\$ 12,473	\$ 12,473	\$ -
Court Technology Fund			
Revenue	16,000	16,000	-
	\$ 16,000	\$ 16,000	\$ -
Expenditures	15,000	15,000	-
	\$ 15,000	\$ 15,000	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Community/Conference Center			
Revenue	120,100	120,100	-
Other Funding Sources	24,567	24,567	-
	\$ 144,667	\$ 144,667	\$ -
Expenditures	144,667	144,667	-
	\$ 144,667	\$ 144,667	\$ -
Street Maintenance Fund			
Revenue	803,000	803,000	-
Other Funding Sources	163,052	163,052	-
	\$ 966,052	\$ 966,052	\$ -
Expenditures	966,052	966,052	-
	\$ 966,052	\$ 966,052	\$ -

**CONSOLIDATED STATEMENT
SUMMARY OF REVENUES AND EXPENDITURES ALL FUNDS**

Fund	Original 2022-2023	Revised 2022-2023	Difference
Police Forfeiture Fund			
Revenue	50,100	50,100	-
Other Funding Sources	69,900	69,900	-
	\$ 120,000	\$ 120,000	\$ -
Expenditures	-	-	-
Other Funding Uses	120,000	120,000	-
	\$ 120,000	\$ 120,000	\$ -
Debt Service Fund			
Revenue	580,150	580,150	-
Other Funding Sources	107,863	107,863	-
	\$ 688,013	\$ 688,013	\$ -
Expenditures	688,013	688,013	-
	\$ 688,013	\$ 688,013	\$ -