



Board of Commissioners Meeting Agenda Item Submittal

Item To Be Considered: **Budget Ordinance Amendment #2023-7**

Board Meeting Date: **June 26, 2023**

Prepared By: **Sonia Johnson, Finance Director**

Overview:

1. **Non-Departmental:** Funds were collected for payment in lieu of sidewalks and need to be transferred to the Capital Reserve Fund. Requesting \$1,770 to be transferred to the Capital Reserve Fund.

Source: Sidewalk Development Fee

2. **Non-Departmental:** Occupancy tax exceeded the budgeted amount for FY 22/23 by \$24,671.72. The net proceeds of the tax collected to the authority shall be the gross proceeds of the tax less the 3% cost to the town of administering the tax.

Source of Funds: Taxes-Occupancy

3. **Police Department:** The Town received the Walmart Community Grant for \$3,500.00. The funds should directly benefit the service area of the facility from which they are requesting funding.

Source of Funds: Grants-Police

4. **Parks & Recreation:** A staff member resigned, and payment of accrued vacation leave to include retirement benefits of \$7,323 needs to be disbursed.

Source of Funds-Appropriated Fund Balance

5. **Police & Fire:** At the direction of the Board, Staff calculated the projected comp time payout for Fire and Police personnel through June 30, 2023 with benefits. Requesting \$67,495.72 be appropriated from fund balance to payout the projected comp time accrued through the end of the Fiscal Year ending June 30, 2023.

Source of Funds: Appropriated Fund Balance

Action: _____

6. **Parks & Recreation:** Following an engineer report on corrective repairs/maintenance to the Riverview Park elevated boardwalk, Director Bates has determined the following repairs could be done by department staff; replace 62 deck boards (short), 13 deck boards (long), 34 Guardrail sections, 17 Guardrail 2 x 4 back supports, 4 fencing rails and 40, and 4 x 4 Guardrail Upright Support Beams. Total projected cost of material is \$3,298.76. Requesting \$3,298.76 be appropriated from fund balance for its intended purpose. There are other repairs that will require a contractor to perform.

Source of Funds: Appropriated Fund Balance

7. **American Rescue Plan:** On May 17, 2023, the Town Manager recommended additional items to be purchased using American Rescue Plan Fund. The request was approved; therefore, requesting to transfer set aside funds reserved for the replacement of the 2008 GMC Sierra (\$12,500) and 2015 GMC Sierra (\$9,375) from the Capital Reserve Fund to the American Rescue Plan Fund.

Source of Funds: Capital Reserve Fund

8. **Parks & Recreation:** Swansboro Rotary Foundation Inc, donated \$4,003 for the purchase of 2 AED Defibrillators, which would be placed at the Visitor's Centers and Recreation Center.

Source of Funds: Grants Various

Background Attachment(s): Budget Ordinance Amendment #2023-7

Recommended Action: Motion to approve Budget Ordinance Amendment #2023-7

AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR FY 22/23

BUDGET ORDINANCE AMENDMENT #2023-7

BE IT ORDAINED by the Board of Commissioners of the Town of Swansboro that the following amendment be made to the annual budget ordinance for fiscal year ending June 30, 2023:

Section 1. To amend the General Fund budget, the following changes are to be made:

<u>Appropriations</u>	<u>Increase</u>
Police	\$36,587.20
Non-Departmental	\$26,441.72
Fire	\$34,408.52
Parks & Recreation	\$14,624.76

<u>Revenues</u>	<u>Increase</u>
Appropriated Fund Balance	\$78,117.48
Sidewalk Development Fee	\$1,770.00
Taxes-Occupancy	\$24,671.72
Grants-Police	\$3,500.00
Grants-Various	\$4,003.00

Section 2. To amend the Capital Reserve Fund budget, the following changes are to be made:

Transfer In:	
Transfer from General Fund into Capital Reserve	\$1,770
Sidewalk Development	\$1,770
Transfer Out:	
Transfer to American Rescue Plan Fund #32	\$21,875
2008 GMC Sierra Replacement	\$12,500
2015 GMC Sierra 1500 Replacement	\$9,375

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Budget Officer, and the Finance Director, to carry out their duties.

Adopted by the Board of Commissioners in regular session, June 26, 2023.

Attest:

John Davis, Mayor

Alissa Fender, Town Clerk