

FY 2023 General Fund Budget Amendment

7-11-2023

Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
REVENUES					
Property Taxes					
10-400	Real estate	76,000	\$ 76,000	\$ -	
10-401	Personal property	17,000	\$ 17,000	\$ -	
10-402	Road & Bridge Tax	5,600	\$ 5,600	\$ -	
	Total Property Tax	<u>98,600</u>	<u>\$ 98,600</u>	<u>\$ -</u>	
				\$ -	
Utility Taxes					
				\$ -	
10-415	Electric	355,321	\$ 355,321	\$ -	
10-416	Telephone	57,530	\$ 57,530	\$ -	
10-417	Gas	180,260	\$ 195,000	\$ 14,740	Rate Increase
10-418	Cable	34,000	\$ 34,000	\$ -	
10-419	Water	100,547	\$ 112,834	\$ 12,287	Rate Increase
	Total Utility Taxes	727,658	<u>\$ 754,685</u>	<u>\$ 27,027</u>	
10-405	Sales Taxes	726,945	<u>\$ 750,000</u>	<u>\$ 23,055</u>	
10-405.1	Prop P Sales Tax	286,294	<u>\$ 295,455</u>	<u>\$ 9,161</u>	
10-425	Local Use Tax	50,000	<u>\$ 63,000</u>	<u>\$ 13,000</u>	
Licenses					
10-406	Merchants and manufacturers	25,000	\$ 25,000	\$ -	
10-407	Liquor	4,000	\$ 4,000	\$ -	
10-408	Other		\$ 20	\$ 20	
	Total Licenses	29,000	<u>\$ 29,020</u>	<u>\$ 20</u>	

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
Permits					
10-409	Building	10,000	\$ 72,553	\$ 62,553	USDA Building Permit
10-410	Occupancy	10,000	\$ 10,000	\$ -	
10-410A	Inspections	27,000	\$ 27,000	\$ -	
10-411	Park	2,400	\$ 2,400	\$ -	
10-412	Other	750	\$ 750	\$ -	
	Total Permits	50,150	<u>\$ 112,703</u>	<u>\$ 62,553</u>	
Fines and Court Costs					
10-421	Fines, forfeitures, and penalties	250,000	\$ 94,987	\$ (155,013)	
10-423	Police training	3,500	\$ 1,712	\$ (1,788)	
	Total Fines And Cot	253,500	<u>\$ 96,699</u>	<u>\$ (156,801)</u>	
Intergovernmental					
10-403	Cigarette tax	38,500	\$ 38,500	\$ -	
10-404	Motor vehicle sales tax	215,000	\$ 235,000	\$ 20,000	
	Transfer in - ARPA	463,471	\$ 463,471	\$ -	
	Total Intergovernme	716,971	<u>\$ 736,971</u>	<u>\$ 20,000</u>	
40-435	Contract Revenue	1,295,311	\$ 1,284,559	\$ (10,752)	Contract renewals
Other					
10-413	Nuisance abatement	10,000	\$ 5,000	\$ (5,000)	
10-450	Investment Income	50	\$ 500	\$ 450	
10-443	Miscellaneous income - police (8,000	\$ 8,000	\$ -	
10-444	Miscellaneous income - office	2,500	\$ 354,658	\$ 352,158	Bond Issuance and Settlements
10-445	Miscellaneous income - public v	-			
10-446	Miscellaneous income - court	-			
10-460	Cell Tower Rental Income				
10-469	Transfer in - parks	62,194	\$ 62,194	\$ -	
	Transfer in - Economic Develop	20,000	\$ 20,000	\$ -	

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
	Insurance proceeds		\$ 3,487	\$ 3,487	
10-471	Transfer in - capital improvement		\$ -	\$ -	
10-471	Transfer out - Prop P		\$ -	\$ -	
	Transfer out - Street Improvement		\$ (20,000)	\$ (20,000)	Set aside excess revenue from 10-404 for future street repair
	Principle and interest payments		\$ -	\$ -	
	Sale of Assets		\$ 220,000	\$ 220,000	42,112 Sale of Police Vehicles; 32,242 Sale of Sanitation; \$30,000 in police vehicles pending
	Total Other	102,744	\$ 653,840	\$ 551,096	
	Total Revenues	4,337,172	\$ 4,875,532	\$ 538,360	

REVENUE SOURCE SUMMARY

Grant Revenue	463,471	\$ 463,471	\$ -
Transfer In	82,194	\$ 82,194	\$ -
Sale of Assets		\$ 220,000	\$ 220,000
One-Time Revenues		\$ 352,158	\$ 352,158
Operational Reve	3,791,507	\$ 3,757,709	\$ (33,798)
Total	4,337,172	\$ 4,875,532	\$ 538,360

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
Administration					
10-501	Salaries	147,280	\$ 142,000	\$ (5,280)	1/2 Clerk position going unfilled for most of Fiscal Year, IT switch
10-502	Payroll taxes	11,267	\$ 10,863	\$ (404)	
10-501a	* Elected Official Salaries	37,800	\$ 35,800	\$ (2,000)	Attendance at Regular Council meeting
10-502a	* Elected Official Payroll Taxes	2,892	\$ 2,739	\$ (153)	
10-503	Health insurance	29,588	\$ 16,396	\$ (13,193)	1/2 Clerk Position
10-504	Pension	7,069	\$ 6,390	\$ (679)	
10-505	Worker's compensation	2,454	\$ 1,876	\$ (578)	Credit from lower payroll
10-509	Suppl insurance	3,581	\$ 1,793	\$ (1,788)	
10-506	Unemployment insurance	11,000	\$ 11,000	\$ -	
10-510	* Dues and subscriptions	5,332	\$ 5,332	\$ -	
10-511	Training	3,500	\$ 5,500	\$ 2,000	City Administrator Training
10-513	* Professional fees	36,000	\$ 68,000	\$ 32,000	Additional 25,000 for USDA plan review (offset by USDA Building Permit)
10-514	* Legal Fees	41,000	\$ 78,000	\$ 37,000	12 thousand for Quiet Title Actions/Unlawful detainer (offset by sale of assets)
10-514a	* Accounting Fees	44,000	\$ 67,000	\$ 23,000	FY22 services billed in 2023
10-515	* Travel	1,200	\$ 2,200	\$ 1,000	City Administrator Training
10-521	* Uniforms	200	\$ 200	\$ -	
10-516	Contractual Services	13,000	\$ 13,000	\$ -	
10-535	* Utilities	25,000	\$ 39,000	\$ 14,000	Increase utility cost/7733 Natural Bridge
10-540	* Legal Advertisement/Recruitme	1,000	\$ 2,500	\$ 1,500	Glen Echo Boundary Commission (Old Bill)
10-541	* Supplies & Equipment	13,050	\$ 15,000	\$ 1,950	
10-542	* Printing	11,266	\$ 15,250	\$ 3,984	Newsletter, Merger Mailer
10-544	* Postage	7,500	\$ 100	\$ (7,400)	Outstanding credit on Postage Meter
10-545	* Election Fees	1,500	\$ 5,000	\$ 3,500	Glen Echo
10-549	* Insurance	146,712	\$ 172,202	\$ 25,490	Deductibles

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
10-559	* Public relations	2,000	\$ -	\$ (2,000)	
10-560	* Miscellaneous	5,000	\$ 5,000	\$ -	
10-561	Credit card and banking fees	5,000	\$ 5,000	\$ -	
10-565	Over & short	-		\$ -	
10-580	* Equipment maintenance	700	\$ 700	\$ -	
10-581	* Computer maintenance	30,000	\$ 40,000	\$ 10,000	Switch from in house It Serveices to Contract
10-582	* Rental Equipment	-	\$ -	\$ -	
10-583	* Building maintenance	10,500	\$ 10,500	\$ -	
10-590	Equipment	-		\$ -	
Total Administration		<u>656,392</u>	<u>\$ 778,341</u>	<u>\$ 121,950</u>	

ADMINISTRATION EXPENDITURE SUMMARY

Personnel Expense	252,932	\$ 228,858	\$ (24,074)
Operating Expense	392,960	\$ 538,984	\$ 146,024
Capital Expense	10,500	\$ 10,500	\$ -
Total	<u>656,392</u>	<u>\$ 778,341</u>	<u>\$ 121,950</u>

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
Public Safety					
10-601	* Wages	1,642,432	\$ 1,511,052	\$ (131,380)	Understaffing
10-607	* Overtime	19,591	\$ 85,555	\$ 65,964	Understaffing
10-608	* Holiday pay	49,154	\$ 39,034	\$ (10,120)	Understaffing
10-602	* Payroll taxes	125,646	\$ 120,124	\$ (5,522)	Understaffing
10-603	* Health insurance	289,670	\$ 289,670	\$ -	
10-604	* Pension	82,136	\$ 71,248	\$ (10,889)	Understaffing
10-605	* Worker's compensation	121,888	\$ 92,345	\$ (29,543)	Credit from lower payroll
10-609	* Suppl insurance	30,196	\$ 21,042	\$ (9,154)	Understaffing
10-610	Dues and subscriptions	6,388	\$ 9,000	\$ 2,612	
10-611	Training	5,000	\$ 7,500	\$ 2,500	
10-613	Professional services	5,940	\$ 8,700	\$ 2,760	Solved a murder, recruitment
10-615	Travel	1,500	\$ 1,500	\$ -	
10-616	* Contractual services	125,000	\$ 125,000	\$ -	
10-620	Uniforms	28,200	\$ 34,200	\$ 6,000	
10-625	Vehicle	70,000	\$ 54,527	\$ (15,473)	New Cars
10-627	Fuel	84,000	\$ 62,752	\$ (21,248)	Understaffing
10-635	Utilities	13,750	\$ 13,750	\$ -	
10-640	Recruitment	2,000	\$ 2,500	\$ 500	
10-641	* Supplies	8,860	\$ 16,000	\$ 7,140	Citizen's police academy, Ammo
10-659	Public relations	500	\$ 7,500	\$ 7,000	
10-660	Miscellaneous	1,150	\$ 1,150	\$ -	
10-680	Equip Maintenance	3,000	\$ 3,000	\$ -	
10-690	Equipment	5,000	\$ 5,000	\$ -	
10-695	Capital outlay - police capital eq	50,000	\$ 130,000	\$ 80,000	Purchase of New Admin Vehicles
	Total Public Safety	2,771,001	\$ 2,712,149	\$ (58,852)	
POLICE EXPENDITURE SUMMARY					
	Personnel Expen:	2,360,713	\$ 2,230,069	\$ (130,643)	
	Operating Expen:	355,288	\$ 347,080	\$ (8,209)	
	Capital Expense	55,000	\$ 135,000	\$ 80,000	
	Total	2,771,001	\$ 2,712,149	\$ (58,852)	

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
Courts					
10-601A	* Salaries	142,893	\$ 142,893	\$ -	
10-602A	* Payroll taxes	10,931	\$ 10,931	\$ -	
10-603A	* Health insurance	29,550	\$ 29,550	\$ -	
10-604A	* Pension	5,691	\$ 5,691	\$ -	
10-605A	* Worker's compensation	1,295	\$ 1,295	\$ -	
10-609A	* Suppl insurance	3,269	\$ 3,269	\$ -	
10-610A	Dues and subscriptions	350	\$ 800	\$ 450	
10-611A	Training	500	\$ 500	\$ -	
10-613A	Professional fees	40,000	\$ 40,000	\$ -	
10-615A	Travel & expense	500	\$ 500	\$ -	
10-616A	Contractual services	10,000	\$ 4,000	\$ (6,000)	Were able to reduce software services package to meet needs.
10-620A	Uniforms	200	\$ 200	\$ -	
10-641A	Supplies	1,750	\$ 4,000	\$ 2,250	To prepare for Velda City
10-644A	Postage	1,000	\$ 1,000	\$ -	
10-699A	Miscellaneous	400	\$ 400	\$ -	
10-695A	Capital Outlay		\$ -	\$ -	
Total Judicial (Lega		248,329	\$ 245,029	\$ (3,300)	

COURT EXPENDITURE SUMMARY

Personnel Expen:	193,629	\$ 193,629	\$ -
Operating Expen:	54,700	\$ 51,400	\$ (3,300)
Capital Expense	0	\$ -	\$ -
Total	248,329	\$ 245,029	\$ (3,300)

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
Public Works					
10-701	* Salaries	198,640	\$ 172,532	\$ (26,108)	
10-702	* Payroll taxes	15,196	\$ 12,685	\$ (2,511)	
10-703	* Health insurance	61,364	\$ 50,991	\$ (10,374)	
10-704	* Pension	9,218	\$ 5,595	\$ (3,623)	
10-705	* Worker's compensation	21,822	\$ 20,970	\$ (852)	
10-706	* Overtime	2,250	\$ 575	\$ (1,675)	
10-707	* Unemployment	2,500	\$ -	\$ (2,500)	
10-709	* Suppl insurance	4,928	\$ 2,847	\$ (2,081)	
10-710	Dues and subscriptions	500	\$ 500	\$ -	
10-711	Training	1,500	\$ 1,500	\$ -	
10-713	* Professional fees	10,000	\$ 10,000	\$ -	
10-715	Travel	-	\$ -	\$ -	
10-716	* Contractual services	8,000	\$ 8,000	\$ -	
10-720	Uniforms	2,500	\$ 2,500	\$ -	
10-725	Vehicle	12,190	\$ 15,677	\$ 3,487	MOPERM Claim, offset by Insurance Proceeds
10-727	Fuel	8,750	\$ 18,584	\$ 9,834	
10-733	Weed and pest control	300	\$ 300	\$ -	
10-734	Snow removal	10,270	\$ 10,270	\$ -	
10-735	Utilities	8,750	\$ 8,750	\$ -	
10-736	Street lighting	-	\$ -	\$ -	
10-741	* Supplies	2,000	\$ 4,200	\$ 2,200	
10-747	Cleaning supplies	1,000	\$ 130	\$ (870)	
10-758	* Nuisance Abatement	-	\$ -	\$ -	
10-759	Public relations	-	\$ -	\$ -	
10-760	Miscellaneous	400	\$ 5,500	\$ 5,100	
10-770	Small tools	1,000	\$ 1,000	\$ -	
10-780	Equipment maintenance - street	2,000	\$ 2,000	\$ -	
10-782	Rental equipment	5,000	\$ 5,000	\$ -	

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Account Number		Passed 2023 Budget	Proposed Amendment 2023	Change	Reason
10-783	Building maintenance - street	1,000	\$ 1,400	\$ 400	
10-784	Street repairs - street	2,000	\$ 2,000	\$ -	
10-790	Equipment	3,500	\$ 3,500	\$ -	
10-795	Capital outlay	187,679	\$ 187,679	\$ -	
10-792	Hazardous Tree	15,000	\$ 15,000	\$ -	
	Total Public Works	599,257	# \$ 569,685	\$ (29,572)	

PUBLIC WORKS EXPENDITURE SUMMARY

	Personnel Expense	315,919	# \$ 266,195	\$ (49,724)	
	Operating Expense	87,088	# \$ 101,911	\$ 17,671	
	Capital Expense	216,179	# \$ 201,579	\$ 400	
	Total	619,185	# \$ 569,685	\$ (31,653)	

Public Works - Parks

10-901	Salaries	31,200	\$ 31,200	\$ -	
10-902	Payroll taxes	2,387	\$ 2,387	\$ -	
10-903	Health Insurance	4,000	\$ 4,000	\$ -	
10-905	Worker's compensation	1,807	\$ 1,807	\$ -	
10-906	Parks overtime	-	\$ -	\$ -	
10-909	Supplemental Insurance - Parks	-	\$ -	\$ -	
10-916	Contracted services	7,500	\$ 7,500	\$ -	
10-935	Utilities	11,600	\$ 6,000	\$ (5,600)	
10-960	Miscellaneous	200	\$ 200	\$ -	
10-980	Equipment Maintenance	500	\$ 6,100	\$ 5,600	
10-983	Facility Maintenance	3,000	\$ 3,000	\$ -	
	Total Public Works	62,194	# \$ 62,194	\$ -	

PARKS EXPENDITURE SUMMARY

	Personnel Expense	39,394	# 39,394		
	Operating Expense	22,800	# 22,800		
	Capital Expense	2	#		
	Total	62,196	# 62,194	\$ -	

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REVENUES SUMMARY				
Property Taxes	98,600	98,600	-	
Utility Taxes	727,658	754,685	27,027	
Sales Tax (1% Pool)	726,945	750,000	23,055	
Prop P Sales Tax	286,294	295,455	9,161	
Local Use Tax	50,000	63,000	13,000	
Licenses	29,000	29,020	20	
Permits	50,150	112,703	62,553	
Fines and Court Cost	253,500	96,699	(156,801)	
Intergovernmental	716,971	736,971	20,000	
Contract Revenue	1,295,311	1,284,559	(10,752)	
Other	102,744	653,840	551,096	
Total Revenues	4,337,172	4,875,532	538,360	
EXPENDITURES SUMMARY				
Administration	656,392	778,341	121,950	
Police	2,771,001	2,712,149	(58,852)	
Courts	248,329	245,029	(3,300)	
Public Works	599,257	569,685	(29,572)	
Parks	62,194	62,194	-	
Total Expenditures	4,337,172	4,367,398	30,226	
REVENUES (OVER) UNDER EXPENDITURES	0	508,134	508,135	
NET CHANGE IN FUND BALANCE	0	508,134	508,135	
FUND BALANCE, OCTOBER 1	1,352,360	1,188,065	(164,295)	Actual From Oct 1st, 2022
FUND BALANCE, SEPTEMBER 30, 2022	1,352,360	1,696,199	343,840	