

**CITY OF SAGINAW
PUBLIC NOTICE
REVISED BUDGET PUBLIC HEARING**

On Tuesday, September 3, 2024 at 6:00 p.m. the Saginaw City Council will hold a Public Hearing concerning revisions to the 2023-2024 fiscal year budget. This meeting will be held at the Saginaw City Hall, 333 W. Mc Leroy Blvd.

Copies of the proposed budget revisions are available for public inspection at the City Secretary's Office at the City Hall, 333 W. Mc Leroy Blvd., Monday-Thursday, 7:30 a.m. until 5:30 p.m. and Friday, 7:30 a.m. until 11:30 a.m.

Todd Flippo, Mayor
City of Saginaw

MEMORANDUM

DATE: August 26, 2024
TO: Gabe Reaume, City Manager
FROM: Kim Quin, Finance Director
RE: 2023-2024 Year-end Budget Adjustments

The attached schedule shows recommended year-end budget adjustments. The changes are described below.

General Fund – Revenues – General Fund revenue sources are estimated to be \$2,125,710 higher than budgeted. Sales tax collections are estimated to be \$541,735 higher than budgeted due to a one time audit adjustment by the state comptroller. Building permits are \$535,000 higher than budgeted due to several residential developments under construction. Interest earnings are \$580,000 higher than budgeted due to continued higher interest rates and cash balances. Property tax and delinquent property tax penalty and interest are higher than budgeted due to favorable judgements by the Tarrant Appraisal District's Appraisal Review Board. Delinquent property tax collections are lower than budgeted due to several large refunds that were granted for protested accounts. Construction inspection fees are also up \$190,400 due to commercial development. Electrical, plumbing, and mechanical permits are up but offset by decreases in contractor registration fees and development fees. Recreation revenues are up due to increased programming and a busy season at the Aquatics Center and the Summer Camp. These increases are partially offset by decreases in athletic league participation and facility rentals. Court fines and fees are up due to fewer vacancies in the Police Department and a focus on traffic enforcement. The contribution from the City of Lake Worth is lower than budgeted due to the Emergency Manager position being vacant for a portion of the year. The City detention facility began housing City of Blue Mound prisoners and revenue is up as a result. Recognition of American Rescue Plan Act (ARPA) funding is for the Police Department roof repairs, the Recreation Center emergency generator, the Police Department communications center remodel, and traffic control enhancements along Basswood Boulevard. Miscellaneous other income is down \$22,785.

Expenses – Estimated salary and benefits accounts are adjusted to reflect estimated year end expenses. The adjustments reflect mid-year reorganizations, vacancy savings and adjustments throughout the year. Overtime increases in Police, Fire, Public Services, and Animal Services reflect the need to maintain minimum staffing. Projected health insurance savings are being transferred to the General Escrow Fund to mitigate anticipated health insurance increases in future years. In Administration some line item overages are partially offset by savings in election expense, community revitalization, legal ads, and professional travel and training. The increases are due the higher cost of utilities, legal services, credit card processing fees, meeting expense, fees paid to Tarrant Appraisal District, and engineering fees not related to a capital project. Engineering fees not related to a specific capital project include work related to Council Meeting preparation, the CIP update, GIS mapping, subdivision ordinances and standards, and development review. The meeting expense line item is increased for the expenses related to the All American Cities trip

approved by the City Council on April 2, 2024. There are projected savings in the Municipal Court budget due to lower than budgeted prosecutor expense and savings in data processing due to the transition to new ticket writer technology. The budget is adjusted for the replacement of the canine vehicle approved by the City Council on May 21, 2024. The Police Department maintenance and repairs line item is increased for HVAC system replacements and repairs. Utility expense is also increased. Capital line item increases also include the roof replacement project and the communications center remodel approved by the City Council on July 16, 2024. In Public Services there are line item increases for building maintenance and repairs, signal light repairs, and mowing expense. There was increased effort in facility maintenance this year. There were several intersections that required signal light repairs that were not covered by insurance. The cost of contract mowing increased this year. These increases are partially offset by decreases in contract inspection services and planning services. The City did not have a contract inspector for a portion of the year and more of the planning function is being done with current staff. There is savings in the Square developer's agreement, a final payment will be made when the terms of the agreement (eating establishments) are satisfied. The Basswood traffic control improvements were approved by the City Council on May 21, 2024 and July 2, 2024. Vacancy savings in Parks partially offset the increase in the mowing contract. In the Recreation budget increased utility costs are offset by savings in part time and seasonal staffing and reduced recreation programming due to space constraints. There have been several Saginaw Home Improvement Program (SHIP) applications but there will be no payouts in this year. Increases in Animal Services are related to overtime, the cost of the body cameras for animal control officers, and the replacement of a dishwasher at the animal shelter. In Fleet Maintenance the fuel savings and the savings related to not hiring a mechanic in training offset increases in tires and parts. The unspent balance in economic development incentives will be transferred to the General Escrow Fund to be used for incentives in future years. The projected savings due to not needing an aerial map update and lower than budgeted consultant fees offset the increase for Building Improvement Grants. Line item increases for network security and a server replacement in Information Technology are offset by savings in contract services, training, and telephone expense. In Communications there is decrease due not doing a citizen/business survey in the current year. The General Fund balance is estimated to increase by \$2,228,900 more than the budgeted decrease of \$1,808,270. There is an estimated net increase of \$420,630 at year end.

Debt Service Fund – Property tax revenue is more than budgeted due to favorable judgements of the Appraisal Review Board. Delinquent property tax collections are lower than budgeted due to several large refunds that were granted for protested accounts. Interest earnings are higher than budgeted due to higher than anticipated interest rates. The Debt Service Fund balance is estimated to increase by \$81,275 more than the budgeted decrease of \$7,470. There is an estimated net increase of 73,805 at year end.

Enterprise Fund – Water sales and wastewater service are higher than budgeted due to higher than average use. Sewer surcharge increases are due to both strength and volume. Increased revenues for these services are partially offset by the corresponding increase in expense to the City of Fort Worth for water and wastewater. Tap fees are higher than budgeted due to construction in planned developments. Penalty income and interest earnings is also up. The planned certificates of obligation sale for the Fairmont Sewer replacement project is delayed and impact fee funding for the NW Booster Pump Station project is reduced due to ARPA funding. Overtime increases for minimum staffing and emergencies is

partially offset by salary savings from having no summer interns. Projected health insurance savings are being transferred to the Enterprise Escrow Fund to mitigate anticipated health insurance increases in future years. Engineering fees not related to a specific capital project include work related to Council Meeting preparation, the CIP update, GIS mapping, subdivision ordinances and standards, and development review are up. Water meters and supplies are also more than budgeted due to a large meter purchase. There have been several Saginaw Home Improvement Program (SHIP) applications but there will be no payouts this year. There is savings in the Square developer's agreement, a final payment will be made when the terms of the agreement (eating establishments) are satisfied. The Triton developer's agreement has expired. There were savings in the lead and copper sewer service line identification project due to more work being done by staff. The water master plan update and the West McLeroy water line project will be carried in to next fiscal year. There is an estimated \$540,800 increase over the budgeted decrease of \$1,104,665. There is an estimated net decrease of \$563,865 to fund balance at year end.

Capital Projects Fund – Budget adjustments in the Capital Projects Fund include increased interest earnings due to higher than anticipated interest rates, a reduction in the Tarrant County reimbursement for the Knowles Phase 1 project, and ARPA funding for the Library/Senior Center being carried forward. Savings in street/sidewalk improvements, Blue Mound/Industrial intersection improvements, Knowles Drive phases 2 and 3, Parks Master Plan projects, and the Library/Senior Center will be carried forward to next fiscal year. Budget adjustments to the capital projects are based on estimated expenses through September 30, 2024. Adjustments will be made mid-year of Fiscal Year 2024/2025 to carryforward funding for these projects that are not already budgeted. Fund balance will be increased to fund projects continuing in the coming fiscal year.

Crime Control and Prevention District Fund – Fund balance will be increased by \$214,030 more than the budgeted decrease of \$585,305 due to increased sales tax revenue and interest earnings. There are line item savings in data processing expense, training, and license plate reader expense. There is an anticipated delay in the expense related to the Computer Aided Dispatch (CAD/RMS) conversion. Funding for the CAD/RMS conversion will be carried forward to next fiscal year. The budget is increased for the purchase of a training kit approved by the City Council on June 18, 2024. There is an estimated net decrease of \$371,275 to fund balance at year end.

Police Expendable Trust Fund – Fund balance will be increased by an estimated \$8,820 over the budgeted decrease of \$12,150 due to forfeitures collected and no changes to expenditures in this fiscal year. There is an estimated net decrease of \$3,330 to fund balance at year end.

Drainage Utility Fund – Revenues are estimated to be lower than budgeted due to lower than budgeted interest earnings. There was savings in the last phase of the East Cement Creek drainage project. Fund balance will increase by \$646,520 over the budgeted decrease of \$1,623,845. There is an estimated net decrease of \$977,325 to fund balance at year end.

Street Maintenance Fund – Revenues are increased due to higher than budgeted sales tax and increased interest earnings. Expenses are decreased due to the delay of maintenance projects because limited availability of Tarrant County street repair crews. Fund balance will increase by \$1,222,870 over the budgeted decrease of \$870,810. There is an estimated increase of \$352,060 to fund balance at year end.

Donations Fund – Interest earnings is increased due to higher than anticipated interest rates. Donations for community events is lower than budgeted. Parks donations were used for the Independence Day fireworks show and the Holiday drone show. Savings in Beautification supplies and public art will offset the increased cost to mow rights-of-way. Community events supplies is reduced to reflect the decreased donations. There are anticipated savings in the Police and Fire program supplies line items and an increase in the supplies for the Train and Grain event. There is a projected use of fund balance of \$970 more than the budgeted use of \$31,420. The total reduction of fund balance is estimated to be \$32,390.

General Escrow Fund – Interest earnings are higher due to higher interest rates. Court Technology and Court security fees are higher than budget due to more citations issued. Insurance claims revenue and expenses are higher than an average year. There is a budget adjustment to reflect a developer's contribution for the North Old Decatur Road improvements. Transfers are increased to escrow health insurance savings to mitigate future health insurance increases. Unspent Economic Development Incentive funds are transferred from the General Fund to be used for future development incentives. The total increase to fund balance is estimated to be \$695,040; which is \$494,360 more than the budgeted increase of \$200,680.

Enterprise Escrow Fund – Health insurance savings in the Enterprise Fund are being transferred to the Enterprise Escrow Fund to mitigate future health insurance increases. Interest earnings are increased due to higher than anticipated interest rates. Impact fee funding for the NW Booster Pump Station project is reduced due to ARPA funding. Impact fees will fund design for the West McLeroy water line approved by the City Council July 2, 2024. There is an estimated \$445,575 increase over the budgeted decrease of \$599,165. There is an estimated net decrease of \$153,590 to fund balance at year end.

Beltnill PID Fund – Year-end budget adjustments reflect higher than budgeted interest earnings. There is an anticipated addition to fund balance of \$5,750 over the budgeted decrease of \$447,030. There is an estimated net decrease of \$441,280 to fund balance at year end.

Tax Increment Reinvestment Zone Fund – There is an anticipated increase to fund balance due to higher than budgeted interest rates and lower than budgeted administrative fees. The total increase to fund balance is estimated to be \$102,290; which is \$31,660 more than the budgeted increase of \$70,630.

YEAR END BUDGET ADJUSTMENTS

FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
General Fund					
Municipal Court Fines & Fees	01-3400-00-00		\$ 33,000.00		Increase in citations issued
Recreation/Aquatic Membership	01-3501-00-00		\$ 4,000.00		Increased memberships
Recreation Programs & Classes	01-3503-00-00		\$ 35,000.00		Increased participation
Recreation Athletic Leagues	01-3504-00-00		\$ (10,000.00)		Adjustment to Recreation revenue estimates
Summer Camp Fees	01-3505-00-00		\$ 23,965.00		Increased participation
Facility Rental Fees	01-3506-00-00		\$ (20,000.00)		Adjustment to Recreation revenue estimates
Recreation/Aquatic misc	01-3507-00-00		\$ (1,500.00)		Adjustment to Recreation revenue estimates
Aquatic Day Pass	01-3508-00-00		\$ 6,625.00		Increased participation
Senior Center Membership	01-3509-00-00		\$ 1,000.00		Increased participation
Permits and Fees	01-3510-00-00		\$ (3,100.00)		Ajustment to revenue estimate
Cotractor Registration Fees	01-3513-00-00		\$ (10,800.00)		Registrations are down
Library Fines & Fees	01-3514-00-00		\$ 800.00		Ajustment to revenue estimate
Police Detention Services	01-3520-00-00		\$ 9,000.00		Estimated year end revenue
Property Tax Delinquent	01-3610-00-00		\$ (94,800.00)		Several large refunds were granted for protested accounts
Property Tax Current	01-3620-00-00		\$ 64,370.00		Favorable judgements by ARB
Delinquent Tax Penalty & Interest	01-3676-00-00		\$ 20,000.00		Delinquent collections higher than budgeted
State Sales Tax	01-3680-00-00		\$ 541,735.00		Increased sales and one time audit adjustment
Franchise Fees-Cable	01-3683-00-00		\$ (23,230.00)		Fewer cabel customers
Franchise Fees-Waste	01-3684-00-00		\$ 26,015.00		Increased collections
Building Permits	01-3703-00-00		\$ 535,000.00		Building activity higher than estimated
Elect, Plumb, Mech Permits	01-3704-00-00		\$ 15,000.00		Trades activity remains strong
Construction Inspection Fees	01-3705-00-00		\$ 190,400.00		Non-recurring inspection fees
Development Fees	01-3708-00-00		\$ (7,000.00)		Estimated year end collections
Grant Assistance	01-3800-00-00		\$ 5,735.00		Police Dept training grant receipts
Emergency Mgt Contribution	01-3515-00-00		\$ (9,130.00)		Emergency Manager was vacant for part of the year
ARPA Revenue	01-3841-00-00		\$ 235,130.00		ARPA revenue recognition
Sale of Badge/Patch	01-3906-00-00		\$ 105.00		Unexpected revenue
Other Income	01-3910-00-00		\$ (22,785.00)		Estimated year end collections
Switchyard Fees	01-3931-00-00		\$ (1,525.00)		Lower than budgeted collections
Interest Earnings	01-3950-00-00		\$ 580,000.00		Higher interest rates
Transfer from Escrow Fund	01-9121-00-00		\$ 2,700.00		Higher than budgeted bailiff cost
Salaries - Administration	01-4010-02-00	Admin		\$ (4,935.00)	Estimated expense through year end
Salaries PT- Administration	01-4012-02-00	Admin		\$ 370.00	Estimated expense through year end
Salaries Temporary PT - Admin	01-4013-02-00	Admin		\$ 8,935.00	Estimated expense through year end
Salaries - Temporary FT - Admin	01-4014-02-00	Admin		\$ 12,690.00	Estimated expense through year end
Social Security - Administration	01-4150-02-00	Admin		\$ 1,305.00	Estimated expense through year end
TMRS - Administration	01-4160-02-00	Admin		\$ 1,715.00	Estimated expense through year end
Health Insurance	01-4180-02-00	Admin		\$ (4,785.00)	Escrow health insurance savings for future rate increase
Election Expense	01-5000-02-00	Admin		\$ (15,000.00)	Estimated election expense savings

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Appraisal Expense	01-5045-02-00	Admin		\$ 6,770.00	Increased cost of TAD services
Contract Services	01-5250-02-00	Admin		\$ 550.00	Webcast service costs
Land Lease/Depot	01-5260-02-00	Admin		\$ 180.00	Rent increase
Filing Fees	01-5273-02-00	Admin		\$ (2,000.00)	Fewer filings than budgeted
Ordinance Codification	01-5645-02-00	Admin		\$ 925.00	Increased cost
Physicals	01-5660-02-00	Admin		\$ 440.00	Higher than average new hires
Employee Programs	01-5664-02-00	Admin		\$ 110.00	Expense carried over from prior year
Program Assistance	01-5765-02-00	Admin		\$ (10,000.00)	Savings in community revitalization expense
Legal Advertising	01-6010-02-00	Admin		\$ (12,000.00)	Fewer required ads
Meeting Expense	01-6110-02-00	Admin		\$ 24,100.00	All American City trip
Educational Travel/Training	01-6150-02-00	Admin		\$ (7,500.00)	Estimated line item savings
Engineering Fees	01-6200-02-00	Admin		\$ 26,555.00	Additional engineering services
Utilities	01-6300-02-00	Admin		\$ 34,770.00	Estimated line item increase
Legal & Special Services	01-6650-02-00	Admin		\$ 11,465.00	Estimated line item increase
Bank Charges	01-7200-02-00	Admin		\$ 18,600.00	Estimated line item increase
Transfer to Escrow Fund	01-9221-02-00	Admin		\$ 263,045.00	Escrow health insurance savings for future rate increase
Salaries - Court	01-4010-03-00	Court		\$ 6,725.00	Estimated expense through year end
Social Security - Court	01-4150-03-00	Court		\$ 515.00	Estimated expense through year end
TNRS - Court	01-4160-03-00	Court		\$ 1,425.00	Estimated expense through year end
Health Insurance	01-4180-03-00	Court		\$ (2,645.00)	Escrow health insurance savings for future rate increase
Data Processing Expense	01-4300-03-00	Court		\$ (7,345.00)	Estimated savings
Contract Services	01-5245-03-00	Court		\$ (4,120.00)	Estimated prosecutor savings
Salaries - Fire	01-4010-04-00	Fire		\$ (53,000.00)	Estimated expense through year end
Overtime - Fire	01-4015-04-00	Fire		\$ 98,675.00	Estimated expense through year end
Overtime - Fire Other	01-4016-04-00	Fire		\$ 91,160.00	Estimated expense through year end
Social Security - Fire	01-4150-04-00	Fire		\$ 10,470.00	Estimated expense through year end
TMRS - Fire	01-4160-04-00	Fire		\$ 28,910.00	Estimated expense through year end
Health Insurance	01-4180-04-00	Fire		\$ (29,250.00)	Escrow health insurance savings for future rate increase
Capital Outlay/Special Request	01-7000-04-00	Fire		\$ 25,325.00	Canine Vehicle replacement
Salaries - Police	01-4010-05-00	Police		\$ (424,850.00)	Estimated expense through year end
Salaries - Police Reg PT	01-4012-05-00	Police		\$ (4,910.00)	Estimated expense through year end
Salaries - Police Temp PT	01-4013-05-00	Police		\$ 490.00	Estimated expense through year end
Overtime - Police	01-4015-05-00	Police		\$ 98,850.00	Estimated expense through year end
Social Security - Police	01-4150-05-00	Police		\$ (25,280.00)	Estimated expense through year end
TMRS - Police	01-4160-05-00	Police		\$ (69,820.00)	Estimated expense through year end
Health Insurance	01-4180-05-00	Police		\$ (161,650.00)	Escrow health insurance savings for future rate increase
FSA Administration	01-4185-05-00	Police		\$ 1,590.00	Additional participation
Maintenance & Repairs	01-4900-05-00	Police		\$ 50,680.00	Police Dept AC replacements/repairs
Maintenance on Machines	01-4940-05-00	Police		\$ (4,000.00)	Estimated savings
Utilities	01-6300-05-00	Police		\$ 3,900.00	Estimated line item increase

**YEAR END BUDGET ADJUSTMENTS
FY 2023-2024**

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
ARPA Expense	01-7600-05-00	Police		\$ 49,730.00	Dispatch remodel
ARPA Expense	01-7600-05-00	Police		\$ 20,970.00	Roof repair change order
Salaries - Public Services	01-4010-06-00	Public Serv		\$ 8,435.00	Estimated expense through year end
Salaries - Public Services Temp PT	01-4013-06-00	Public Serv		\$ (4,840.00)	Estimated expense through year end
Overtime - Public Services	01-4015-06-00	Public Serv		\$ 29,880.00	Estimated expense through year end
Social Security - Public Services	01-4150-06-00	Public Serv		\$ 2,560.00	Estimated expense through year end
TMRS - Public Services	01-4160-06-00	Public Serv		\$ 7,075.00	Estimated expense through year end
Health Insurance	01-4180-06-00	Public Serv		\$ (28,350.00)	Escrow health insurance savings for future rate increase
FSA Administration	01-4185-05-00	Public Serv		\$ 415.00	Additional participation
Data Processing Expense	01-4300-06-00	Public Serv		\$ 730.00	Work Order software
Building Maint & Repairs	01-4900-06-00	Public Serv		\$ 40,000.00	Increased cost of city-wide building maintenance/repairs
Signal Light Repairs	01-4985-06-00	Public Serv		\$ 34,660.00	more than average repairs at signals
Contract Services - Mowing	01-5245-06-00	Public Serv		\$ 86,700.00	New contractor with enhanced service
Contract Services	01-5250-06-00	Public Serv		\$ (46,800.00)	Estimated year end savings
Special Services-Planning	01-6650-06-00	Public Serv		\$ (7,900.00)	Estimated year end savings
Telephone Expense	01-6850-06-00	Public Serv		\$ 2,920.00	Estimated line item increase
Capital Outlay/Special Request	01-7000-06-00	Public Serv		\$ (396,175.00)	Delay in Square developers agreement
ARPA Expense	01-7600-06-00	Public Serv		\$ 381,000.00	Basswood Blvd traffic control improvements
Salaries	01-4010-07-00	Parks		\$ (6,035.00)	Estimated expense through year end
Overtime - Parks	01-4015-07-00	Parks		\$ (3,050.00)	Estimated expense through year end
Social Security - Parks	01-4150-07-00	Parks		\$ (700.00)	Estimated expense through year end
TMRS - Parks	01-4160-07-00	Parks		\$ (1,930.00)	Estimated expense through year end
Health Insurance	01-4180-07-00	Parks		\$ (10,945.00)	Escrow health insurance savings for future rate increase
Contract Services - Mowing	01-5245-07-00	Parks		\$ 48,065.00	New contractor reallocated resources
Capital Outlay/Special Request	01-7000-07-00	Parks		\$ 2,470.00	Additional cost for budgeted vehicle replacement
Salaries	01-4010-08-00	Recreation		\$ 1,370.00	Estimated expense through year end
Salaries - Recreation Regular PT	01-4012-08-00	Recreation		\$ (46,175.00)	Estimated expense through year end
Salaries - Recreation Temp PT	01-4013-08-00	Recreation		\$ (40,925.00)	Estimated expense through year end
Social Security - Recreation	01-4150-08-00	Recreation		\$ (6,560.00)	Estimated expense through year end
TMRS - Recreation	01-4160-08-00	Recreation		\$ (18,115.00)	Estimated expense through year end
Health Insurance	01-4180-08-00	Recreation		\$ (4,660.00)	Escrow health insurance savings for future rate increase
FSA Administration	01-4185-08-00	Recreation		\$ 420.00	Additional participation
Special Programs	01-5232-08-00	Recreation		\$ (3,000.00)	Program savings
Contract Services	01-5245-08-00	Recreation		\$ (25,500.00)	Reduced programming
Utilities	01-7000-08-00	Recreation		\$ 23,810.00	Estimated expense through year end
Telephone Expense	01-6850-08-00	Recreation		\$ 1,500.00	Estimated expense through year end
Salaries - Library	01-4010-09-00	Library		\$ 8,970.00	Estimated expense through year end
Salaries - Library Regular PT	01-4012-09-00	Library		\$ (14,635.00)	Estimated expense through year end
Salaries - Library Temp PT	01-4013-09-00	Library		\$ (5,955.00)	Estimated expense through year end
Social Security - Library	01-4150-09-00	Library		\$ (890.00)	Estimated expense through year end

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
TMRS - Library	01-4160-09-00	Library		\$ (2,455.00)	Estimated expense through year end
Health Insurance	01-4180-09-00	Library		\$ (9,455.00)	Escrow health insurance savings for future rate increase
Salaries - Inspections/Code	01-4010-10-00	Insp/Code		\$ 1,860.00	Estimated expense through year end
Overtime - Inspections/Code	01-4015-10-00	Insp/Code		\$ (5,540.00)	Estimated expense through year end
Social Security - Inspections/Code	01-4150-10-00	Insp/Code		\$ (280.00)	Estimated expense through year end
TMRS - Inspections/Code	01-4160-10-00	Insp/Code		\$ (780.00)	Estimated expense through year end
Capital Outlay/Special Request	01-7000-10-00	Insp/Code		\$ (25,000.00)	no expenses for SHIP
Salaries - Animal Services	01-4010-11-00	Animal Serv		\$ 4,055.00	Estimated expense through year end
Salaries - Animal Services Reg PT	01-4012-11-00	Animal Serv		\$ (1,000.00)	Estimated expense through year end
Salaries - Animal Services Temp PT	01-4013-11-00	Animal Serv		\$ (1,020.00)	Estimated expense through year end
Overtime - Animal Services	01-4015-11-00	Animal Serv		\$ 7,600.00	Estimated expense through year end
Social Security - Animal Services	01-4150-11-00	Animal Serv		\$ 740.00	Estimated expense through year end
TMRS - Animal Services	01-4160-11-00	Animal Serv		\$ 2,035.00	Estimated expense through year end
Health Insurance	01-4180-11-00	Animal Serv		\$ (6,985.00)	Escrow health insurance savings for future rate increase
Officer Equipment	01-4620-11-00	Animal Serv		\$ 3,015.00	AXON contract correction for body cameras
Telephone Expense	01-6850-11-00	Animal Serv		\$ 1,000.00	Estimated expense through year end
Capital Outlay/Special Request	01-7000-11-00	Animal Serv		\$ 13,315.00	replace dishwasher at Animal Shelter
Salaries - Fleet	01-4010-12-00	Fleet Maint		\$ 5,170.00	Estimated expense through year end
Overtime - Fleet	01-4015-12-00	Fleet Maint		\$ (2,770.00)	OT savings
Social Security - Fleet	01-4150-12-00	Fleet Maint		\$ 185.00	Estimated expense through year end
TMRS - Fleet	01-4160-12-00	Fleet Maint		\$ 510.00	Estimated expense through year end
Health Insurance	01-4180-12-00	Fleet Maint		\$ (2,490.00)	Escrow health insurance savings for future rate increase
Uniforms	01-4200-12-00	Fleet Maint		\$ 400.00	Estimated expense through year end
Gasoline	01-4850-12-00	Fleet Maint		\$ (58,535.00)	Cost of fuel fluctuations
Supplies	01-4860-12-00	Fleet Maint		\$ 3,335.00	Estimated expense through year end
Equipment Tires	01-4865-12-00	Fleet Maint		\$ 7,000.00	Estimated expense through year end
Parts	01-4930-12-00	Fleet Maint		\$ 10,000.00	Estimated expense through year end
Telephone Expense	01-6850-12-00	Fleet Maint		\$ 345.00	Estimated expense through year end
Capital Outlay/Special Request	01-7000-12-00	Fleet Maint		\$ (54,835.00)	Mechanic in traning not hired
Misc Expense	01-5232-13-00	Econ Dev		\$ (7,000.00)	Aerial map update was not necessary
Contract Services	01-5250-13-00	Econ Dev		\$ (17,000.00)	lower than anticipated consultant fees
Building Improvement Grants	01-6142-13-00	Econ Dev		\$ 11,265.00	Higher than budgeted grant funding
Economic Dev Incentives	01-6141-13-00	Econ Dev		\$ (43,205.00)	Transfer balance of Econ Dev incentives
Transfer to Escrow Fund	01-9221-13-00	Econ Dev		\$ 43,205.00	Transfer balance of Econ Dev incentives
Salaries - Information Tech	01-4010-14-00	IT		\$ 1,200.00	Mid year salary increase
Social Security - Information Tech	01-4150-14-00	IT		\$ 95.00	Mid year salary increase
TMRS - Information Tech	01-4160-14-00	IT		\$ 255.00	Mid year salary increase
Health Insurance	01-4180-14-00	IT		\$ (2,520.00)	Escrow health insurance savings for future rate increase
Network/Email Security	01-4305-14-00	IT		\$ 20,735.00	Reallocate budget for better expense tracking
Server Replacement	01-4951-14-00	IT		\$ 4,000.00	Additional cost for replacement server

YEAR END BUDGET ADJUSTMENTS

FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Contract Services	01-5245-14-00	IT		\$ (20,900.00)	Didn't use consultant for full year
Dues & Subscriptions	01-6100-14-00	IT		\$ 1,400.00	Estimated expense through year end
Educational Travel/Training	01-6150-14-00	IT		\$ (3,000.00)	Estimated expense through year end
Utilities	01-6300-14-00	IT		\$ 4,900.00	Estimated expense through year end
Telephone Expense	01-6850-14-00	IT		\$ (10,150.00)	Estimated expense through year end
Remote Access Fees	01-4302-14-00	IT		\$ 920.00	Estimated expense through year end
Salaries - Emergency Mgt	01-4010-15-00	Emerg Mgt		\$ (31,145.00)	Vacancy savings
Social Security - Emergency Mgt	01-4150-15-00	Emerg Mgt		\$ (2,380.00)	Vacancy savings
TMRS - Emergency Mgt	01-4160-15-00	Emerg Mgt		\$ (6,580.00)	Vacancy savings
Health Insurance	01-4180-15-00	Emerg Mgt		\$ (45.00)	Escrow health insurance savings for future rate increase
Salaries - Communications	01-4010-15-00	Communications		\$ 310.00	Estimated expense through year end
Social Security - Communications	01-4150-15-00	Communications		\$ 25.00	Estimated expense through year end
TMRS - Communications	01-4160-15-00	Communications		\$ 65.00	Estimated expense through year end
Health Insurance	01-4180-16-00	Communications		\$ 735.00	Estimated expense through year end
Data Processing Expense	01-4300-16-00	Communications		\$ 3,775.00	Estimated expense through year end for social archiving
Office Supplies	01-4600-16-00	Communications		\$ 225.00	Estimated expense through year end
Citizen Engagement Supplies	01-4750-16-00	Communications		\$ 1,265.00	Additional event flyers
Contract Services	01-5245-16-00	Communications		\$ (1,360.00)	Line item savings
Dues & Subscriptions	01-6100-16-00	Communications		\$ 180.00	Estimated expense through year end
Capital Outlay/Special Request	01-7000-16-00	Communications		\$ (8,570.00)	Survey delay
ADDITION TO FUND BALANCE				\$ 2,228,900.00	
GENERAL FUND TOTAL			\$ 2,125,710.00	\$ 2,125,710.00	
<u>Debt Service Fund</u>					
Property Tax Delinquent	04-3610-00-00		\$ (55,000.00)		Several large refunds were granted for protested accounts
Property Tax Current	04-3620-00-00		\$ 40,175.00		Favorable judgements by ARB
Delinquent Tax Penalty & Interest	04-3676-00-00		\$ 16,000.00		Delinquent collections higher than budgeted
Interest Earnings	04-3950-00-00		\$ 80,100.00		Higher interest rates
ADDITION TO FUND BALANCE				\$ 81,275.00	
DEBT SERVICE FUND TOTAL			\$ 81,275.00	\$ 81,275.00	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Enterprise Fund</u>					
Water Sales	05-3640-00-00		\$ 1,133,640.00		Increased water sales
Wastewater Service	05-3642-00-00		\$ 438,205.00		Increased wastewater service
Bond Proceeds	05-3600-00-00		\$ (3,000,000.00)		Certificate of Obligation sale delayed
Water Tap Fees	05-3646-00-00		\$ 47,850.00		Increased water tap fees
Wastewater Tap Fees	05-3648-00-00		\$ 25,440.00		Increased wastewater tap fees
Wastewater Surcharge	05-3650-00-00		\$ 303,000.00		Increased surcharge
Penalties	05-3671-00-00		\$ 89,775.00		Increased penalties
ARPA Revenue	05-3841-00-00		\$ (64,495.00)		ARPA revenue recognition-project delayed
Other Income	05-3910-00-00		\$ 7,000.00		Higher than budgeted cut off fees
Interest Earnings	05-3950-00-00		\$ 120,000.00		Higher than projected interest rate
Transfer from EF Escrow	05-9125-00-00		\$ (401,005.00)		impact fee funding for NW Booster Pump reduced
Salaries - Water/Wastewater	05-4010-50-00	W/WW		\$ 11,300.00	Estimated expense through year end
Salaries - W/WW Temp PT	05-4013-50-00	W/WW		\$ (8,955.00)	No summer interns
Overtime - W/WW	05-4015-50-00	W/WW		\$ 7,600.00	OT required for minimum staffing and emergencies
Social Security	05-4150-50-00	W/WW		\$ 760.00	Estimated expense through year end
TMRS	05-4160-50-00	W/WW		\$ 2,100.00	Estimated expense through year end
Health Insurance	05-4180-50-00	W/WW		\$ (29,555.00)	Escrow health insurance savings for future rate increase
Transfer to Escrow Fund	05-9225-00-00	W/WW		\$ 29,555.00	Escrow health insurance savings for future rate increase
Uniforms	05-4200-50-00	W/WW		\$ 2,955.00	Estimated expense through year end
Water Meters & Supplies	05-4975-50-00	W/WW		\$ 62,905.00	Large purchase of water meters
Contract Services-Billing	05-5245-50-00	W/WW		\$ (6,000.00)	estimated savings for billing expense
Dues & Subscriptions	05-6100-50-00	W/WW		\$ 2,445.00	Increased cost of TCEQ system fee
Engineering Fees	05-6200-50-00	W/WW		\$ 34,155.00	Higher non-project engineering expense
Water - Fort Worth	05-6810-50-00	W/WW		\$ 654,405.00	Increased water sales
Wastewater - Fort Worth	05-6820-50-00	W/WW		\$ 1,453,695.00	Increased wastewater service
Telephone expense	05-6850-50-00	W/WW		\$ 3,500.00	Estimated expense through year end
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (162,255.00)	Square agreement delayed
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (150,000.00)	Triton agreement cancelled
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (25,000.00)	no expenses for SHIP
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (50,000.00)	savings in lead/copper service line identification
Fairmount Sewer Rehab Ph2	05-7031-55-00	W/WW		\$ (3,000,000.00)	Project delayed - funded by certificates of obligation
Water Master Plan Update	05-7032-55-00	W/WW		\$ (75,000.00)	Project delayed
W McLeroy WL	05-7033-55-00	W/WW		\$ (600,000.00)	Project delayed
ADDITION TO FUND BALANCE				\$ 540,800.00	
ENTERPRISE FUND TOTAL			\$ (1,300,590.00)	\$ (1,300,590.00)	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Capital Projects Fund</u>					
ARPA Grant	06-3841-00-00		\$ (2,420,000.00)		ARPA funding for Library/Sr Center will be carried forward
Tarrant County reimbursement	06-3851-00-00		\$ (60,420.00)		TC not reimbursing for landscaping and irrigation
Interest Earnings	06-3950-00-00		\$ 1,180.00		Higher than projected interest rate
Interest - Tarrant County Part	06-3969-00-00		\$ 126,800.00		Higher than projected interest rate
Interest - 2020 proceeds	06-3976-00-00		\$ 47,000.00		Higher than projected interest rate
Interest - 2021 proceeds	06-3977-00-00		\$ 44,000.00		Higher than projected interest rate
Interest - 2022 proceeds	06-3978-00-00		\$ 520,000.00		Higher than projected interest rate
Interest - 2023 proceeds	06-3978-00-00		\$ 701,000.00		Higher than projected interest rate
Central Fire Station	06-1509-20-00			\$ (46,625.00)	Project savings
Street/Sidewalk improvements	06-1514-20-00			\$ (299,480.00)	Savings in allocation for sidewalks
Blue Mound/Industrial Imprv	06-1516-20-00			\$ (294,530.00)	Estimated work completed through year end
Sr Citizens Center	06-5006-22-00			\$ (3,354,095.00)	Estimated work completed through year end
Library	06-6021-22-00			\$ (10,928,945.00)	Estimated work completed through year end
Knowles Drive	06-1507-23-00			\$ (7,335,105.00)	Estimated work completed through year end
Park Master Plan Projects	06-7014-23-00			\$ 309,240.00	Estimated work completed through year end
Sr Citizens Center	06-5006-40-00			\$ (800,000.00)	Estimated work completed through year end
Library	06-6021-40-00			\$ (1,620,000.00)	Estimated work completed through year end
ADDITION TO FUND BALANCE				\$ 23,329,100.00	
CAPITAL PROJECTS FUND TOTAL			\$ (1,040,440.00)	\$ (1,040,440.00)	
<u>CRIME CONTROL AND PREVENTION DISTRICT FUND</u>					
State Sales Tax	11-3680-00-00		\$ 157,015.00		Increased sales and one time audit adjustment
Interest Earnings	11-3950-00-00		\$ 38,100.00		Higher interest rates
Data Processing Expense	11-4300-00-00			\$ (10,000.00)	Line item savings
Educational Training	11-6150-00-00			\$ (8,000.00)	Estimated savings due to vacancies
License Plate Reader	11-5245-00-00			\$ (5,000.00)	Line item savings
Capital Outlay/Special Requests	11-7000-00-00			\$ 55,400.00	ALERT training kit
Capital Outlay/Special Requests	11-7000-00-00			\$ (51,315.00)	delay in CAD/RMS conversion
ADDITION TO FUND BALANCE				\$ 214,030.00	
CCPD FUND TOTAL			\$ 195,115.00	\$ 195,115.00	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Police Expendable Trust Fund</u>					
Confiscated Property	12-3850-00-00		\$ -		
Asset Forfeitures	12-3880-00-00		\$ 7,620.00		Forfeitures collected
Interest Earnings	12-3950-00-00		\$ 1,200.00		Higher interest rates
ADDITION TO FUND BALANCE				\$ 8,820.00	
POLICE EXPENDABLE TRUST FUND TOTAL			\$ 8,820.00	\$ 8,820.00	
<u>Drainage Utility Fund</u>					
Interest Earnings	14-3950-00-00		\$ (21,100.00)		Revised interest earnings estimate
Educational Training	14-6150-00-00			\$ 3,370.00	CDL training
Capital outlay/Capital Projects	14-7000-00-00			\$ (670,990.00)	East Cement Creek project savings
ADDITION TO FUND BALANCE				\$ 646,520.00	
DRAINAGE UTILITY FUND TOTAL			\$ (21,100.00)	\$ (21,100.00)	
<u>Street Maintenance Fund</u>					
State Sales Tax	16-3680-00-00		\$ 47,110.00		Increased sales
Interest Earnings	16-3950-00-00		\$ 12,855.00		Higher than projected interest rate
Industrial Streets	16-4001-00-00			\$ (47,000.00)	Repairs delayed through TC
Residential Streets	16-4002-00-00			\$ (215,730.00)	Repairs delayed through TC
Capital Outlay/Special Requests	16-7000-00-00			\$ (900,175.00)	Repairs delayed through TC
ADDITION TO FUND BALANCE				\$ 1,222,870.00	
STREET MAINTENANCE FUND TOTAL			\$ 59,965.00	\$ 59,965.00	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Donation Fund</u>					
Interest Earnings	20-3950-00-00		\$ 16,795.00		Higher than projected interest rate
Donations Revenue	20-3940-65-00	Police	\$ 275.00		Police Donations
Activity Fee	20-3907-67-00	Train & Grain	\$ 355.00		Estimated sale of T&G activity wrist bands
Donations Revenue	20-3940-69-00	Comm Events	\$ (9,550.00)		Estimated donations for Community Events
Supplies	20-4750-60-00	Animal Serv		\$ 10,815.00	reclassifiy cat ages from capital outlay
Capital Outlay/Special Requests	20-7000-60-00-	Animal Serv		\$ (8,000.00)	reclassifiy cat ages from capital outlay
Supplies	20-4750-61-00	Parks		\$ 1,045.00	misc supplies/veterans bircks
Maintenance & Repairs	20-4900-61-00	Parks		\$ 130.00	Increased cost of weather alert system
Special Programs	20-5232-61-00	Parks		\$ 13,600.00	Fourth of july event
Special Programs	20-5232-61-00	Parks		\$ 12,595.00	Holiday event expenses
Data Processing Expense	20-4300-62-00	Library		\$ (4,000.00)	anticipated savings
Contract Services	20-5245-62-00	Library		\$ 3,075.00	Estimated expense through year end
Educational Training	20-6150-62-00	Library		\$ 345.00	Staff training
Supplies	20-4750-63-00	Beautification		\$ (10,140.00)	Beautification supplies savings
Contract Services	20-5245-63-00	Beautification		\$ 17,415.00	Increased cost of ROW mowing
Capital Outlay/Special Requests	20-7000-63-00	Beautification		\$ (12,100.00)	Savings in public art this fiscal year
Supplies	20-4750-65-00	Police		\$ (2,420.00)	No anticipated expenses
Supplies	20-4750-66-00	Fire		\$ (9,000.00)	Fire program supply savings
Supplies	20-4750-67-00	Train & Grain		\$ 5,000.00	Additional supplies expense
Supplies	20-4750-69-00	Comm Events		\$ (9,515.00)	Reduction in supplies for Community Events
USE OF FUND BALANCE			\$ 970.00		
DONATION FUND TOTAL			\$ 8,845.00	\$ 8,845.00	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>General Escrow Fund</u>					
Interest Earnings	21-3950-31-00		\$ 1,700.00		Higher interest rates - Hot/Mot tax
Entertainment Expense	21-5232-31-00			\$ (8,000.00)	Savings in entrtainment expense Train & Grain
Interest Earnings	21-3950-32-00		\$ 8,700.00		Higher interest rates - Hot/Mot tax
Capital Outlay/Sp Request	21-7000-32-00			\$ 2,240.00	Event advertising
Court Technology Fees	21-3515-33-00		\$ 2,430.00		Increased citations
Interest Earnings	21-3950-33-00		\$ 460.00		Higher interest rates - Court Technology
Office Supplies	21-4600-33-00			\$ 1,525.00	Ticket writer printers/supplies
Capital Outlay/Sp Request	21-7000-33-00			\$ (3,000.00)	No expense this FY
Court Security Fees	21-3517-34-00		\$ 3,125.00		Increased citations
Interest Earnings	21-3950-34-00		\$ 2,800.00		Higher interest rates - Court Security
Transfer to General Fund	21-9201-34-00			\$ 2,700.00	Higher than budgeted bailiff cost
Interest Earnings	21-3950-35-00		\$ 2,100.00		Higher interest rates - Sag Spring Creek escrow
Interest Earnings	21-3950-41-00		\$ 5,900.00		Higher interest rates - Econ Dev Incentive
Interest Earnings	21-3950-42-00		\$ 2,040.00		Higher interest rates - FM287/McLeroy turn lane
Insurance Claims	21-3904-43-00		\$ 31,635.00		Higher than average claims year
Interest Earnings	21-3950-43-00		\$ 4,015.00		Higher interest rates - Insurance
Maintenance & Repairs	21-4900-43-00			\$ 55,300.00	Higher than average claims year
Insurance Deductibles	21-6501-43-00			\$ (6,000.00)	Not needed in 23/24
Interest Earnings	21-3950-45-00		\$ 7,970.00		Higher interest rates - GF equipment repl
Interest Earnings	21-3950-48-00		\$ 3,950.00		Higher interest rates - Industrial Blvd imprv
Other Income	21-3910-49-00		\$ 54,625.00		Developer contributions for ODR improvements
Interest Earnings	21-3950-49-00		\$ 79,535.00		Higher interest rates - ODR improvements
Interest Earnings	21-3950-59-00		\$ 23,825.00		Higher interest rates - insurance stabilization
Interest Earnings	21-3950-70-00		\$ 510.00		Higher interest rates - McLeroy sidewalks
Interest Earnings	21-3950-71-00		\$ 420.00		Higher interest rates - Knowles sidewalks
Other Income	21-3910-72-00		\$ 1,955.00		Opiod abatement receipt
Interest Earnings	21-3950-72-00		\$ 500.00		Higher interest rates - Opiod abatement
Supplies & Equipment	21-4910-72-00			\$ 5,820.00	Drug incinerator purchase
Interest Earnings	21-3950-73-00		\$ 500.00		Higher interest rates - PEG fees
Transfer from General Fund	21-9101-00-00		\$ 263,045.00		Escrow health insurance savings for future rate increase
Transfer from General Fund	21-9101-00-00		\$ 43,205.00		Transfer balance of Econ Dev incentives
ADDITION TO FUND BALANCE				\$ 494,360.00	
GENERAL ESCROW FUND TOTAL			\$ 544,945.00	\$ 544,945.00	

YEAR END BUDGET ADJUSTMENTS
FY 2023-2024

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Enterprise Escrow Fund</u>					
Interest Earnings	25-3950-51-00		\$ 8,500.00		Interest earning on water impact fees
Interest Earnings	25-3950-56-00		\$ 2,600.00		Interest earning on equipment repl escrow
Interest Earnings	25-3950-59-00		\$ 3,915.00		Interest earning on insurance escrow
Transfer from W/WW Fund	25-9105-00-00		\$ 29,555.00		Escrow health insurance savings for future rate increase
Transfer to W/WW Fund	25-9205-51-00			\$ 50,000.00	Impact fee funding for W McLeroy water line design
Transfer to W/WW Fund	25-9205-51-00			\$ (451,005.00)	Impact fee funding for NW Booster Pump reduced
ADDITION TO FUND BALANCE				\$ 445,575.00	
ENTERPRISE ESCROW FUND TOTAL			\$ 44,570.00	\$ 44,570.00	
<u>Beltmill PID 1</u>					
Interest Earnings	31-3950-00-00		\$ 5,750.00		Interest earning on PID assessments
ADDITION TO FUND BALANCE				\$ 5,750.00	
BELTMILL PID FUND TOTAL			\$ 5,750.00	\$ 5,750.00	
<u>Tax Increment Reinvestment Zone</u>					
Interest Earnings	35-3950-00-00		\$ 2,660.00		Estimated year end interest earnings
Contract Services	35-5250-00-00			\$ (29,000.00)	Lower than budgeted administrative fees
ADDITION TO FUND BALANCE				\$ 31,660.00	
BELTMILL PID FUND TOTAL			\$ 2,660.00	\$ 2,660.00	