

BOA Agenda Item Form



Date Submitted: September 27, 2023

Agenda Date Requested: September 28, 2023

Project/Proposal Title: CONSIDER APPROVAL OF VILLAGE OF SALADO FISCAL YEAR 2023 OPERATING BUDGET AMENDMENTS

Funds Required:
Funds Available:

Council Action Requested:

- Ordinance
- Resolution
- Motion
- Discussion

Project/Proposal Summary:

As the Village nears the end of its fiscal year, there is a need for the board members to amend the FY 2023 Operating Budget to account for anticipated differences in actual expenditures and revenues compared to budgeted expenses and revenues.

Attached is a copy of the proposed Amended FY 2023 Operating Budget for review and consideration.

Proposed Amended FY 2023 General Fund Budget

Ordinary Income/Expense	Budget	Proposed	Difference
		Amended Budget	
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	475,000.00	504,809.53	29,809.53
4120 · Sales Tax Earned	750,000.00	821,189.96	71,189.96
4130 · Mixed Beverages	35,000.00	39,045.66	4,045.66
4140 · Other taxes	0.00	0.00	0.00
4100 · Tax Revenue - Other	0.00	0.00	0.00
Total 4100 · Tax Revenue	1,260,000.00	1,365,045.15	105,045.15
4150 · Franchise Fees			
4160 · Electric Franchise	135,000.00	124,101.69	-10,898.31
4165 · Telephone Franchise	21,000.00	15,000.00	-6,000.00
4170 · Waste Disposal Franchise Fee	21,000.00	21,000.00	0.00
4175 · Cable Franchise	28,875.00	28,611.36	-263.64
4180 · Water Franchise	39,327.00	53,161.38	13,834.38
4150 · Franchise Fees - Other	0.00	0.00	0.00
Total 4150 · Franchise Fees	245,202.00	241,874.43	-3,327.57
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	500.00	195.00	-305.00
4215 · Service Fees (Bum)	500.00	335.00	-165.00
4216 · Service Fees (Itinerant Vendor)	1,650.00	1,050.00	-600.00
4230 · Building Permit Fees	100,000.00	190,000.00	90,000.00
4260 · Certificate of Occupancy	2,500.00	1,300.00	-1,200.00
4270 · Contractor Registration	10,000.00	5,860.00	-4,140.00
4225 · Development Administrative Fees	0.00	0.00	0.00
4280 · Other Permit Fees	0.00	0.00	0.00
4200 · Licenses, Permits, and Fees - Other	0.00	0.00	0.00
Total 4200 · Licenses, Permits, and Fees	115,150.00	198,740.00	83,590.00
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	35,000.00	1,550.00	-33,450.00
4315 · Zoning/Variance	1,200.00	450.00	-750.00
4320 · Pace Park Rental Fees	3,500.00	3,500.00	0.00
4330 · LEOSE	910.00	0.00	-910.00
4340 · Crash Report Fees	250.00	276.10	26.10
4300 · Service Fees - Other	0.00	0.00	0.00
Total 4300 · Service Fees	40,860.00	5,776.10	-35,083.90
4700 · Investment and other income			
4780 · Interest Income	9,200.00	22,500.00	13,300.00
4790 · Other Income			
4790.1 · Other-All Abilities Playground	0.00	0.00	0.00
4790.2 · Other- Keep Salado Beautiful	0.00	0.00	0.00
4790.3 · Other- Community Garden	0.00	480.00	480.00
4790.4 · Other- TML Settlement Proceeds	0.00	0.00	0.00
4790 · Other Income - Other	200,000.00	127,796.39	-72,203.61
Total 4790 · Other Income	200,000.00	128,276.39	-71,723.61
Total 4700 · Investment and other income	209,200.00	150,776.39	-58,423.61
4400 · Fines and Forfeitures			
4420 · Forfeiture Funds	0.00	0.00	0.00
4425 · Court Fines	60,000.00	26,000.00	-34,000.00
Total 4400 · Fines and Forfeitures	60,000.00	26,000.00	-34,000.00
4000 · GENERAL FUND REVENUE - Other	0.00	0.00	0.00
Total 4000 · GENERAL FUND REVENUE	1,930,412.00	1,988,212.07	57,800.07
4800 · Park Revenue	0.00	0.00	0.00
4999 · Uncategorized Income	0.00	0.00	0.00
Total Income	1,930,412.00	1,988,212.07	57,800.07
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			

Proposed Amended FY 2023 General Fund Budget

	<u>Budget</u>	<u>Proposed</u>	<u>Difference</u>
5100 - Personnel Services			
5101 - Village Administrator Salary	125,802.14	125,801.78	-0.36
5102 - City Secretary Salary	69,435.18	61,705.14	-7,730.04
5103 - Assistant Village Administrator	66,950.00	64,858.29	-2,091.71
5121 - Payroll Tax- MC Admin	3,801.72	3,729.08	-72.64
5122 - Payroll Tax- SS Admin	16,255.61	15,944.95	-310.66
5123 - Payroll Tax- TWC Admin	27.00	34.88	7.88
5126 - TMRS Contributions- Admin	16,622.68	16,186.98	-435.70
5127 - Health Care- Admin	28,841.76	28,168.36	-673.40
5128 - Pay Comparability Adjustment	2,000.00	2,000.00	0.00
Total 5100 - Personnel Services	329,736.09	318,429.46	-11,306.63
5200 - Services			
5201 - Meeting Expense	250.00	92.09	-157.91
5202 - Bell Co Health Svcs Contracts	6,172.38	5,994.00	-178.38
5203 - Printing Expense	250.00	500.00	250.00
5204 - Telephone	3,750.00	3,550.00	-200.00
5205 - Equipment - Leased / Rented	3,909.15	3,600.00	-309.15
5206 - Interest Exp/Bank Fees	650.00	870.00	220.00
5207 - BELLCAD	10,500.00	7,872.25	-2,627.75
5214 - Utilities	5,100.00	6,700.94	1,600.94
5215 - Janitorial	2,844.00	2,844.00	0.00
5200 - Services - Other	0.00	0.00	0.00
Total 5200 - Services	33,425.53	32,023.28	-1,402.25
5216 - Professional Fees			
5216-3 - Profess Fees - Accounting	50,500.00	50,500.00	0.00
5216-4 - Profess Fees - Inspections	75,000.00	150,000.00	75,000.00
5216-5 - Profess. Fees - Legal	37,500.00	55,000.00	17,500.00
Total 5216 - Professional Fees	163,000.00	255,500.00	92,500.00
5300 - Other Services & Charges			
5301 - Election Expenses	4,650.00	4,341.99	-308.01
5304 - Office Supplies	3,750.00	8,000.00	4,250.00
5305 - Postage	2,750.00	3,053.64	303.64
5306 - Building Supplies	250.00	0.00	-250.00
5307 - Building & Equipment - R & M	1,500.00	965.59	-534.41
5309 - Website	2,500.00	5,840.00	3,340.00
5310 - Public Notices	3,000.00	3,000.00	0.00
5311 - Insurance (TML Property & GL)	37,750.00	43,995.50	6,245.50
5312 - Dues and Subscriptions	2,500.00	1,530.80	-969.20
5313 - Training & Travel	500.00	290.00	-210.00
5319 - Technology	20,000.00	20,000.00	0.00
5314 - Cell Phone	0.00	0.00	0.00
5315 - Benefits	0.00	0.00	0.00
5320 - Special Projects	88,333.20	16,630.89	-71,702.31
5321 - COVID-19 Economic Development	0.00	0.00	0.00
5322 - TDEM- CRF Expenditures	0.00	0.00	0.00
5350 - Emergency Operations	0.00	0.00	0.00
5351 - Advertising	0.00	0.00	0.00
5300 - Other Services & Charges - Other	0.00	0.00	0.00
Total 5300 - Other Services & Charges	167,483.20	107,648.41	-59,834.79
5400 - Capital Outlay			
5401 - Equipment (IT)	2,500.00	2,960.00	460.00
Total 5400 - Capital Outlay	2,500.00	2,960.00	460.00
Total 5000 - ADMINISTRATION DEPARTMENT	696,144.82	716,561.15	20,416.33
5500 - DEVELOPMENT SERVICES DEPARTMENT			
5501 - Personnel Services			
5502 - Director Salary	42,848.00	42,848.00	0.00
5503 - Payroll Tax- MC Dev Svcs	621.30	621.31	0.01
5504 - Payroll Tax- SS Dev Svcs	2,656.58	2,656.59	0.01
5505 - Payroll Tax- TWC Dev Svcs	9.00	9.00	0.00
5506 - TMRS Contributions- Dev Svcs	2,716.56	2,696.68	-19.88

Proposed Amended FY 2023 General Fund Budget

	Budget	Proposed	Difference
5507 · Health Care- Dev Svcs	9,613.92	9,925.20	311.28
5501 · Personnel Services - Other	0.00	0.00	0.00
Total 5501 · Personnel Services	58,465.36	58,756.78	291.42
5600 · Other Services & Charges			
5601 · Travel & Training	500.00	0.00	-500.00
Total 5600 · Other Services & Charges	500.00	0.00	-500.00
5700 · Professional Fees			
5701 · General Engineering	12,500.00	19,988.57	7,488.57
5702 · Zoning/Annexation	0.00	2,900.00	2,900.00
5703 · Engineering- Plat Review	35,000.00	28,799.96	-6,200.04
5700 · Professional Fees - Other	0.00	0.00	0.00
Total 5700 · Professional Fees	47,500.00	51,688.53	4,188.53
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	106,465.36	110,445.31	3,979.95
6000 · PUBLIC SAFETY DEPARTMENT			
6001 · Fire Department			
6003 · Burn Fees	500.00	0.00	-500.00
Total 6001 · Fire Department	500.00	0.00	-500.00
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	81,406.05	95,664.72	14,258.67
6203 · Salary- Sergeant	57,866.22	52,122.58	-5,743.64
6204 · Salary / Wages - Officers	316,539.57	221,788.10	-94,751.47
6205 · Officers - Overtime	7,000.00	18,327.68	11,327.68
6206 · Longevity & Certif Pay	11,500.00	7,771.19	-3,728.81
6207 · Payroll Tax- MC PD	6,609.27	5,735.10	-874.17
6208 · Payroll Tax- SS PD	28,260.34	24,522.52	-3,737.82
6209 · Payroll Tax- TWC PD	72.00	91.48	19.48
6210 · TMRS Contributions- PD	28,898.47	24,890.22	-4,008.25
6211 · Health Care- PD	75,487.17	60,666.40	-14,820.77
6201 · Personnel Services - Other	0.00	0.00	0.00
Total 6201 · Personnel Services	613,639.09	511,579.99	-102,059.10
6212 · Services			
6213 · Telephone	8,500.00	8,500.00	0.00
6214 · Utilities	3,500.00	4,100.00	600.00
6215 · Janitorial	1,800.00	1,800.00	0.00
6215.1 · Technology- PD	30,000.00	17,750.00	-12,250.00
6212 · Services - Other	0.00	0.00	0.00
Total 6212 · Services	43,800.00	32,150.00	-11,650.00
6216 · Other Services & Charges			
6217 · Ammunition	1,000.00	5,000.00	4,000.00
6219 · Auto Expenses	30,000.00	35,000.00	5,000.00
6220 · Supplies	6,000.00	13,000.00	7,000.00
6221 · Equipment Maintenance & Repair	1,000.00	526.00	-474.00
6222 · Building R & M	500.00	0.00	-500.00
6223 · Dues & Subscriptions	8,140.00	6,600.00	-1,540.00
6224 · Animal Control	1,500.00	1,500.00	0.00
6216 · Other Services & Charges - Other	0.00	0.00	0.00
Total 6216 · Other Services & Charges	48,140.00	61,626.00	13,486.00
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	96,108.00	20,326.00	-75,782.00
6227 · Capital Outlay- PD Equipment	17,000.00	32,000.00	15,000.00
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	5,000.00	5,000.00	0.00
6229 · Capital Outlay- IT	13,000.00	15,004.00	2,004.00
6225 · Police - Capital Outlay - Other	0.00	0.00	0.00
Total 6225 · Police - Capital Outlay	131,108.00	72,330.00	-58,778.00
6200 · Police Department - Other	0.00	0.00	0.00
Total 6200 · Police Department	836,687.09	677,685.99	-159,001.10
6500 · Municipal Court			
6550 · Professional Fees			

Proposed Amended FY 2023 General Fund Budget

	Budget	Proposed	Difference
6551 · Judicial Services	9,600.00	9,600.00	0.00
6552 · Prosecutor	12,000.00	12,000.00	0.00
Total 6550 · Professional Fees	21,600.00	21,600.00	0.00
6570 · Other Services & Charges			
6571 · Supplies	250.00	18.00	-232.00
6572 · Maintenance and Repair	0.00	0.00	0.00
6573 · Dues and Subscriptions	2,500.00	2,612.72	112.72
6574 · Collections/Omni Contract	0.00	0.00	0.00
6575 · Travel and Training	1,000.00	450.00	-550.00
6570 · Other Services & Charges - Other	0.00	0.00	0.00
Total 6570 · Other Services & Charges	3,750.00	3,080.72	-669.28
Total 6500 · Municipal Court	25,350.00	24,680.72	-669.28
Total 6000 · PUBLIC SAFETY DEPARTMENT	862,537.09	702,366.71	-160,170.38
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	34,777.60	34,777.60	0.00
7003 · Wages- Part Time Hourly	0.00	0.00	0.00
7004 · Maintenance Worker- Overtime	2,000.00	0.00	-2,000.00
7005 · Payroll Tax- MC Maint	504.28	504.26	-0.02
7006 · Payroll Tax- SS Maint	2,156.21	2,156.21	0.00
7007 · Payroll Tax- TWC Maint	9.00	13.01	4.01
7008 · TMRS Contributions- Maint	2,204.90	2,188.80	-16.10
7009 · Healthcare- Maintenance	9,613.92	9,858.76	244.84
7010 · Maint.- Certification Pay	0.00	0.00	0.00
7001 · Personnel Services - Other	0.00	0.00	0.00
Total 7001 · Personnel Services	51,265.91	49,498.64	-1,767.27
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	500.00	259.47	-240.53
7017 · Telephone	650.00	650.00	0.00
Total 7015 · Other Services & Charges	1,150.00	909.47	-240.53
Total 7000 · PUBLIC WORKS DEPARTMENT	52,415.91	50,408.11	-2,007.80
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	2,500.00	2,500.00	0.00
Total 8001 · Services	2,500.00	2,500.00	0.00
8010 · Other Services & Charges			
8011 · Supplies	3,500.00	1,500.00	-2,000.00
8014 · Contract Services	7,500.00	3,000.00	-4,500.00
Total 8010 · Other Services & Charges	11,000.00	4,500.00	-6,500.00
8030 · Capital Outlay- Parks	55,000.00	5,000.00	-50,000.00
Total 8000 · PARKS DEPARTMENT	68,500.00	12,000.00	-56,500.00
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	120,000.00	120,000.00	0.00
9003 · Signage	5,000.00	5,000.00	0.00
9004 · Auto Expense	500.00	500.00	0.00
9005 · Equipment Repair	0.00	0.00	0.00
9006 · Street Supplies	5,000.00	13,500.00	8,500.00
9001 · Other Services & Charges - Other	0.00	0.00	0.00
Total 9001 · Other Services & Charges	130,500.00	139,000.00	8,500.00
9050 · Services			
9051 · Utilities	25,000.00	22,500.00	-2,500.00
Total 9050 · Services	25,000.00	22,500.00	-2,500.00
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	200,000.00	519,103.59	319,103.59
9503 · Capital Outlay- Other	7,000.00	16,284.70	9,284.70
Total 9500 · Capital Outlay	207,000.00	535,388.29	328,388.29
Total 9000 · STREET DEPARTMENT	362,500.00	696,888.29	334,388.29
Total GENERAL FUND EXPENDITURES	2,148,563.18	2,288,669.57	140,106.39

Proposed Amended FY 2023 General Fund Budget

	<u>Budget</u>	<u>Proposed</u>	<u>Difference</u>
Total Expense	2,148,563.18	2,288,699.57	140,106.39
Net Ordinary Income	-218,151.18	-300,487.50	-140,106.39
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	218,151.18	300,487.50	82,336.32
97000 · Use of Restricted Funds-Streets	0.00	0.00	0.00
99700 · Transfers in	0.00	0.00	0.00
Total Other Income	218,151.18	300,487.50	82,336.32
Other Expense			
98000 · Transfers Out			
98007 · Xfer to All Abil. PG Fund	0.00	0.00	0.00
Total 98000 · Transfers Out	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	218,151.18	300,487.50	82,336.32
Net Income	0.00	0.00	0.00

Proposed Amended FY 2023 HOT Fund Budget

	<u>Budget</u>	<u>Proposed</u>	<u>Difference</u>
		<u>Amended Budget</u>	
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	4,000.00	4,000.00	0.00
4200 · Occupancy Tax	260,000.00	260,000.00	0.00
4300 · Other Income	0.00	3,300.00	3,300.00
Total 4000 · HOT FUND REVENUE	<u>264,000.00</u>	<u>267,300.00</u>	<u>3,300.00</u>
Total Income	264,000.00	267,300.00	3,300.00
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Director	64,385.54	30,626.20	-33,759.34
5003 · Wages- Visitors Ctr Coordinator	36,056.59	38,061.62	2,005.03
5004 · Payroll Tax- MC	1,456.41	910.97	-545.44
5005 · Payroll Tax- SS	6,227.41	3,895.28	-2,332.13
5006 · Payroll Tax- TWC	18.00	29.46	11.46
5007 · TMRS Contribution	6,368.03	3,961.32	-2,406.71
5008 · Health Care	19,227.96	16,428.54	-2,799.42
5001 · Personnel Services - Other	0.00	0.00	0.00
Total 5001 · Personnel Services	<u>133,739.94</u>	<u>93,913.39</u>	<u>-39,826.55</u>
5050 · Other Charges & Services			
5060 · Special Projects	0.00	0.00	0.00
5051 · Lease- Visitors Center	18,204.00	18,204.00	0.00
5052 · Marketing	85,000.00	85,000.00	0.00
5053 · Office Supplies	500.00	500.00	0.00
5054 · Arts- Cultural District	20,000.00	5,000.00	-15,000.00
5055 · Printing	3,500.00	2,500.00	-1,000.00
5056 · Postage	1,500.00	1,500.00	0.00
5057 · Dues & Subscriptions	2,500.00	2,500.00	0.00
5058 · Travel & Training	3,000.00	1,500.00	-1,500.00
5059 · Vehicle Maintenance	1,000.00	621.85	-378.15
5061 · Community Grant Program	20,000.00	5,000.00	-15,000.00
5050 · Other Charges & Services - Other	0.00	0.00	0.00
Total 5050 · Other Charges & Services	<u>155,204.00</u>	<u>122,325.85</u>	<u>-32,878.15</u>
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	0.00	1,395.00	1,395.00
Total 5100 · Capital Outlay	0.00	1,395.00	1,395.00
Total 5000 · HOT FUND EXPENDITURES	<u>288,943.94</u>	<u>217,634.24</u>	<u>-71,309.70</u>
Total Expense	288,943.94	217,634.24	-71,309.70
Net Ordinary Income	-24,943.94	49,665.76	74,609.70
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	24,943.94	0.00	-24,943.94
Interest Income (deleted)	0.00	0.00	0.00
99700 · Transfers In	0.00	0.00	0.00
Total Other Income	<u>24,943.94</u>	<u>0.00</u>	<u>-24,943.94</u>
Net Other Income	24,943.94	0.00	-24,943.94
Net Income	<u>0.00</u>	<u>49,665.76</u>	<u>49,665.76</u>

Proposed Amended FY 2023 Wastewater Operating Budget

	Proposed		
	Budget	Amended Budget	Difference
Ordinary Income/Expense			
Income			
Monthly Service Fees	285,000.00	251,623.84	-33,376.16
Interest Income	35.00	300.00	265.00
Total Income	<u>285,035.00</u>	<u>251,923.84</u>	<u>-33,111.16</u>
Expense			
Bad Debt Expense	0.00	0.00	0.00
Misc	0.00	1,460.00	1,460.00
Bank Service Charge	1.00	1.00	0.00
Interest Expense	0.00	0.00	0.00
Maintenance Contractor	172,077.00	172,077.00	0.00
Payroll Expenses	0.00	0.00	0.00
Professional Fees- Engineering	5,607.00	255.00	-5,352.00
Professional Fees- Legal	0.00	0.00	0.00
Repairs	15,000.00	21,000.00	6,000.00
Sludge Disposal	5,000.00	1,337.48	-3,662.52
Supplies	25,000.00	32,000.00	7,000.00
TCEQ Fees	1,250.00	1,250.00	0.00
Utilities			0.00
Utilities- Electric	59,000.00	79,891.15	20,891.15
Utilities- Water	2,100.00	2,100.00	0.00
Utilities - Other	0.00	0.00	0.00
Total Utilities	<u>61,100.00</u>	<u>81,991.15</u>	<u>20,891.15</u>
Total Expense	<u>285,035.00</u>	<u>311,371.63</u>	<u>26,336.63</u>
Net Ordinary Income	0.00	-59,447.79	-59,447.79
Other Income/Expense			
Other Income			
Transfer In	0.00	59,447.79	59,447.79
Total Other Income	<u>0.00</u>	<u>59,447.79</u>	<u>59,447.79</u>
Other Expense			
Other Expense	0.00	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	0.00	59,447.79	59,447.79
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Proposed Amended FY 2023 Interest Sinking Fund Budget

	<u>Proposed</u>		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Difference</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	705,147.98	662,434.13	-42,713.85
4100 · Interest Income	3,500.00	21,025.00	17,525.00
4200 · Impact Fee Revenue	0.00	0.00	0.00
4300 · GF Transfer Revenue	0.00	19,172.94	19,172.94
Total Income	<u>708,647.98</u>	<u>702,632.07</u>	<u>-6,015.91</u>
Expense			
6111 · 2022 Bond Principal	550,000.00	550,000.00	0.00
6112 · 2022 Bond Interest	152,570.00	152,570.00	0.00
6150 · Bond Admin Fees	0.00	0.00	0.00
6160 · Bank Charges	0.00	0.00	0.00
6165 · Supplies-Checks	0.00	62.07	62.07
Total Expense	<u>702,570.00</u>	<u>702,632.07</u>	<u>62.07</u>
Net Ordinary Income	6,077.98	0.00	-6,077.98
Other Income/Expense			
Other Income			
7000 · Transfer- General Fund	0.00	0.00	0.00
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>6,077.98</u></u>	<u><u>0.00</u></u>	<u><u>-6,077.98</u></u>