

ORDINANCE 2022-4

AN ORDINANCE AMENDING THE CITY OF BEASLEY 2021-22 BUDGET BY INCREASING VARIOUS BUDGET ACCOUNTS' EXPENDITURES AND REVENUES


BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEASLEY, TEXAS:

Section 1. That the City Beasley 2021-2022 Fiscal Year Budget is hereby amended in this midyear adjustment based on actual revenues and expenses in order to maintain a realistic and balanced budget in the operation of the City by increasing various accounts' expenditures and revenues as provided on Exhibit "A", attached hereto and incorporated by reference for all purposes.

Section 2. Repeal. This ordinance is intended to be cumulative and shall not repeal any provision of a previous ordinance or City Code provision, except to the extent that a provision is inconsistent and cannot be reconciled with this ordinance.

PASSED, APPROVED and ADOPTED on this 10th day of May, 2022.

CITY OF BEASLEY, TEXAS:



Kenneth Reid, Mayor

ATTEST:



Misty Tiemann, City Secretary

General Fund Budget - Revenues						
Budget Acct. No. / Line Item	Debit	Credit	Adopted Total	Amended Total	Explanation	
4000 Property Taxes		\$25,000	\$135,000	\$160,000	More taxes received than budgeted	
4020 Sales Tax	\$70,000		\$220,000	\$150,000	Coding adjustment, sales tax now budgeted into the various funds to provide CDC and EDC percentages now, revenues adjusted based on actuals received to date	
4910 Street Sales Tax		\$12,500	\$25,000	\$37,500	Same note as above	
4911 CDC Sales Tax		\$75,000	-	\$75,000	Same note as above	
4912 EDC Sales Tax		\$37,500	-	\$37,500	Same note as above	
4030 License & Building Permits		\$40,000	\$40,000	\$80,000	Signorelli development producing higher revenues than budgeted	
4070 Municipal Court	\$1,000		\$1,000	-	Not holding municipal court this year	
Total Fiscal Year Budget Increase/ Decrease			Increase in revenues of \$119,000			

General Fund Budget - Expenses						
Budget Acct. No. / Line Item	Debit	Credit	Adopted Total	Amended Total	Explanation	
5000 Salaries	\$19,500		\$150,000	\$130,500	Employee changes, combined with coding corrections	
5000-4 Payroll Taxes		\$7,000	-	\$7,000	Coding Corrections	
5001 Licenses & Building Permits	\$3,500		\$5,000	\$1,500	Coding corrections	
5008 Legal Fees		\$15,000	\$5,000	\$20,000	Debit used when original budget was adopted now corrected based on actual revenues received and actual expense estimates	
5012 Building Custodial		\$350	\$1,500	\$1,850	Adjusted for actual expenses, expenses the same as prior year	
5013 Building Repairs & Remodeling	\$12,000		\$20,000	\$8,000	Adjusted for actual costs, fewer repairs done than anticipated	
5015 Auditing		\$17,899	\$15,000	\$32,899	Adjusted for actual expenses, includes the "catch-up" year audit	

5016 General Obligation Bonds	\$26,996.35			\$28,840	\$1843.65	Adjusted to match audit report of amounts due this year
5018 Education Expenses		\$1,300	\$1,200	\$2,500		Adjusted for actual expenses and anticipated training courses
5100 Office Supplies	\$2,000		\$8,000	\$6,000		Actual expenses lower than budgeted
5103 Website & Hosting		\$6,500	\$6,500	\$13,000		Actual expenses higher than budgeted (new once/year fees for meter software)
6000 Office Equipment	\$6,000		\$12,500	\$6,500		Actual expenses lower than budgeted (fewer repairs needed)
6035 Contract Labor		\$55,000	\$25,000	\$80,000		Signorelli inspections created higher than budgeted expenses (matches Licenses & Building Permit revenues with amendment)
6050-1 Building & Grounds		\$5,000	\$5,000	\$10,000		Actual expenses higher than budgeted (higher than budgeted in previous years also)
6050-2 Tree Trimming		\$17,000	\$15,000	\$32,000		Several oaks had to be removed, emergency removals due to storm damage, completion of backlog
6901 Development Agreements		\$819.53	-	\$819.53		Signorelli reimbursement under development agreement, not included in previous budget
6053 Tractor & Lawnmower		\$17,000	-	\$17,000		New tractor purchase
7100-1 Street Expense		\$10,000	\$27,500	\$37,500		Adjusted to match sales tax revenue increase
7100-2 Community Development (4B)		\$20,000	\$55,000	\$75,000		Adjusted to match sales tax revenue increase
7100-3 Economic Development (4A)		\$10,000	\$27,500	\$37,500		Adjusted to match sales tax revenue increase
Total Fiscal Year Budget Increase/ Decrease						Increase in expenditures of \$112,872 (budget remains in balance)

Water/Sewer Budget - Revenues						
Budget Acct. No. / Line Item	Debit	Credit	Adopted Total	Amended Total	Explanation	
4000 Water		\$50,000	\$100,000	\$150,000	Actual revenues higher than budgeted (coding adjustment also)	
4050 Sewer	\$40,000		\$90,000	\$50,000	Actual revenues lower than budgeted (coding adjustment also)	
4100 Garbage	\$15,000		\$65,000	\$50,000	Actual revenues lower than budgeted (coding adjustment also)	
4900 Interest Income	\$2,650		\$3,000	\$350	Actual revenues lower than budgeted	
Grant Income (ARPA)	\$196,248.90		\$364,000	\$167,751	Budgeted amount was incorrect (includes grants not committed or received yet)	
Miscellaneous Income		\$22,500	\$2,500	\$25,000	Engineering reimbursement from EDC/CDC for generator grant application expenses	
Total Fiscal Year Budget Increase/ Decrease						
			Decrease in revenues of \$181,398.90			

Water/Sewer Budget - Expenses						
Budget Acct. No. / Line Item	Debit	Credit	Adopted Total	Amended Total	Explanation	
ARPA Grant		\$167,751	-	\$167,751	Coding correction, ARPA line item added separately to match revenues per auditor's suggestions	
5310 water expense		\$10,000	\$20,000	\$30,000	Actual expenses higher than budgeted (coding adjustment from water well repairs)	
Water Well Repairs	\$19,000		\$25,000	\$6,000	Actual expenses lower than budgeted (coding adjustment from water expense)	
7001 Garbage Pick up Fees	\$23,000		\$65,000	\$42,000	Actual fees lower than expected (revenues lower also)	
Miscellaneous	\$5,000		\$5,000	-	Coding corrections removed all miscellaneous expenses	
5111 Software Maintenance		\$2,500	\$2,500	\$5,000	Actual expenses higher than budgeted (higher in previous year also)	

6211 Repairs & Maint. (tap fees & meters)		\$70,000	\$10,000	\$80,000	Signorelli development causing higher than budgeted tap expenses (tap fees being subsidized and increase to be considered in near future)
6101 Utilities		\$5,000	\$20,000	\$25,000	Actual expenses higher than budgeted
5103 Lab Fees	\$2,000		\$4,000	\$2,000	Actual expenses lower than budgeted (potential coding correction compared to past years)
5300 Waste/Water Operator		\$2,000	\$10,000	\$12,000	Actual expenses higher than budgeted (matches previous 19/20 year, much lower than 21/22 year)
6451-1 Wastewater Plant Repairs		\$13,000	\$2,000	\$15,000	Actual expenses higher than budgeted (potential coding correction compared to past years)
Sewer Lines (replacement)	\$270,437		\$270,437	-	ARPA and other grant fund expenses, corrected to remove grant funds not yet received (County grants running through County for administration)
Smart Meters	\$151,175.70		\$151,175.70	-	Same comment as above
Engineering Fees		\$30,000	\$10,000	\$40,000	Actual expenses higher than budgeted, reimbursement for grant engineering from CDC/DC added on revenue side
6451 Disposal of Waste		\$1,000	\$4,000	\$5,000	Actual expenses higher than budgeted
Equipment Repairs	\$2,000		\$2,000	-	Coding corrections
Building & Maintenance	\$2,000		\$2,000	-	Coding corrections
6201 Contract repairs & Maintenance		\$30,000		\$30,000	Coding correction, added line item per Auditor's suggestion
Total Fiscal Year Budget Increase/ Decrease					Decrease in expenditures of \$143,361.70 (budget remains in balance, less variance than previously adopted budget)

