



CITY OF CONCORD

Report to Mayor and City Council (Revised)

DATE: September 27, 2022
TO: Mayor and City Council
FROM: Brian G. LeBrun, Deputy City Manager - Finance
SUBJECT: FY 2022 Supplemental Appropriation

Recommendation

Approve the attached supplemental appropriation request in the amount of \$122,900 for the General Fund, Inspection and Golf Funds and for the General Fund to provide a transfer to the Project Inspection Fund retroactive to June 30, 2022.

Background

Annually at the end of the fiscal year, administration reviews total expenditures in each fund and provides a supplemental appropriation request if needed for funds that have exceeded budgeted expenditures. For Fiscal Year ending June 30, 2022 adjustments are requested for the Inspection Fund, Golf Fund and General Fund as a transfer to Inspection Fund.

Supplemental appropriations are requested for:

Golf Fund – \$3,900

Inspection Fund - \$17,300

General Fund – \$101,700

\$14,400 Police Special Duty Wages and Benefits

\$87,300 (*As a transfer to the Project Inspection Fund*)

Discussion

Golf Fund –

1. The preliminary results for the Golf Fund are a gain of \$311,700.
2. The supplemental request amount is \$3,900 and this amount is supported by excess Pro Shop revenues.

3. The cost of goods sold expenses exceeded budget by \$77,100, much more than the total over-expenditure of the fund.

Inspection Fund –

1. The preliminary results for this fund report an over expenditure of \$17,300 due to wages and benefits greater than budget.
2. Additionally, overall expenditures are \$101,600 greater than revenues received and fund balance of \$14,300 is available to reduce this transfer to \$87,300.

General Fund –

1. A supplemental appropriation of \$14,400 for Police Special Duties Wages and Benefits is proposed to offset the over-expenditure. Police Department Special Duties revenue received is \$253,500 more than budgeted and the corresponding additional special duties costs of approximately \$41,000 are more than the total amount of General Fund over-expenditure; and
2. As noted above, a transfer of \$87,300 is proposed to support the loss in the Inspection Fund.