



CITY OF CONCORD

Report to Mayor and City Council

DATE: September 1, 2021
TO: Mayor and City Council
FROM: Brian G. LeBrun, Deputy City Manager - Finance
SUBJECT: FY 2021 Supplemental Appropriation

Recommendation

Approve the attached supplemental appropriation request in the amount of \$180,000 for the Inspection and Golf Funds retroactive to June 30, 2021.

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, 2021 adjustments are requested for the Inspection and Golf Funds.

Supplemental appropriations are requested for:
Golf Fund – \$160,000
Inspection Fund - \$20,000

Discussion

Golf Fund - For FY 2021 the preliminary results for the Golf Fund are a gain of \$241,000 including expenses that exceeded budget by \$153,200. The supplemental requested amount is \$160,000 and this amount is supported by excess Golf Fund revenues. The major factors contributing to the over expenditures are:

- 1) Wages and Benefits - \$52,500 and include severance paid to retiring employee, additional temp staffing needs due to volume of business, additional overtime and related FICA and Retirement Costs.

- 2) Repairs and Maintenance - \$15,200 for replacing furnace in clubhouse and multiple continuous emergency plumbing issues in clubhouse.
- 3) Professional Services – \$20,600 additional credit card fees related to volume of business, software charges and lights/flooring and setup for elections under tent.
- 4) Departmental and Building Supplies \$10,100
- 5) Cost of Goods Sold - \$75,300 for additional clubhouse sales of goods

Inspection Fund – For FY21, the preliminary results for this fund report an over expenditure of \$19,300 due to wages and benefits greater than budget. The request is to use \$20,000 from available Inspection Fund balance.