



NOTICE IS HEREBY GIVEN PURSUANT TO V.T.C.A., GOVERNMENT CODE, CHAPTER 551, THAT THE ANGLETON BETTER LIVING CORPORATION WILL CONDUCT A MEETING, OPEN TO THE PUBLIC, ON MONDAY, AUGUST 21, 2023, AT 5:30 P.M., AT THE CITY OF ANGLETON COUNCIL CHAMBERS LOCATED AT 120 S. CHENANGO STREET ANGLETON, TEXAS 77515.

DECLARATION OF A QUORUM AND CALL TO ORDER

REGULAR AGENDA

1. Discussion and possible action to approve the minutes of the Angleton Better Living Corporation meeting of July 24, 2023.
2. Discussion and possible action on the Angleton Better Living Corporation, Recreation division, and Angleton Recreation Center division YTD financial statements as of July 31, 2023.
3. Discussion on Angleton Recreation Center Performance Measures and current memberships.
4. Discussion and possible action on Angleton Recreation Center end-of-year financial practices and creation of an Angleton Recreation Center fund balance.
5. Discussion and possible action on FY 2022-2023 additional budget reclassifications and budget adjustments.
6. Discussion and possible action on Parks and Rights-of-Way, Recreation, Angleton Recreation Center, and Angleton Better Living Corporation fiscal year 2023-2024 budgets.

ADJOURNMENT

CERTIFICATION

I, Michelle Perez, City Secretary, do hereby certify that this Notice of a Meeting was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times and to the City's website, www.angleton.tx.us, in compliance with Chapter 551, Texas Government Code. The said Notice was posted on the following date and time: Friday, August 18, 2023, by 5:30 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

/S/
Michelle
City Secretary

Michelle
Perez,

Perez
TRMC

Public participation is solicited without regard to race, color, religion, sex, age, national origin, disability, or family status. In accordance with the Americans with Disabilities Act, persons with disabilities needing special accommodation to participate in this proceeding, or those requiring language assistance (free of charge) should contact the City of Angleton ADA Coordinator, Colleen Martin, no later than seventy-two (72) hours prior to the meeting, at (979) 849-4364 ext. 2132, email: cmartin@angleton.tx.us.



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Desiree Henson, Assistant City Secretary

AGENDA CONTENT: Discussion and possible action to approve the minutes of the Angleton Better Living Corporation meeting of July 24, 2023.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Approve the minutes of the Angleton Better Living Corporation meeting of July 24, 2023.

RECOMMENDATION:

Staff recommends ABLC approve the minutes of the Angleton Better Living Corporation meeting of July 24, 2023.



CITY OF ANGLETON
ANGLETON BETTER LIVING CORPORATION MINUTES
120 S. CHENANGO STREET, ANGLETON, TEXAS 77515
MONDAY, JULY 24, 2023 AT 5:30 PM

THE FOLLOWING REPRESENTS THE ACTIONS TAKEN BY THE ANGLETON BETTER LIVING CORPORATION IN THE ORDER THEY OCCURRED DURING THE MEETING. THE ANGLETON BETTER LIVING CORPORATION OF ANGLETON, TEXAS CONVENED IN A MEETING ON MONDAY, JULY 24, 2023, AT 5:30 P.M., AT THE CITY OF ANGLETON COUNCIL CHAMBERS LOCATED AT 120 S. CHENANGO STREET ANGLETON, TEXAS 77515.

DECLARATION OF A QUORUM AND CALL TO ORDER

With a quorum present, Director Townsend called the Council Meeting to order at 5:33 P.M.

PRESENT

Director Travis Townsend
 Director Johnny Voss
 Director Ellen Eby
 Director William Jackson
 Director Jaime Moreno (Arrived at 5:51PM)

ABSENT

Chair John Wright
 Director Rachel Ritter

REGULAR AGENDA

1. Discussion and possible action to approve the minutes of the Angleton Better Living Corporation meeting of June 20, 2023.

Upon a motion by Director Voss and seconded by Director Eby, Angleton Better Living Corporation approved the minutes of the Angleton Better Living Corporation meeting of June 20, 2023. The motion passed on a 4-0 vote. Chair Wright, Director Ritter and Director Moreno were absent.

2. Discussion on Angleton Better Living Corporation fund balance.

The presentation was provided by Phil Connor, Director of Finance. Discussion took place between staff and Angleton Better Living Corporation members.

In Fiscal Year 21-22, the actual shows that ABLC's fund balance decreased by \$467,139 due to not meeting budgeted revenue expectations in addition to unbudgeted expenses including land acquisition for Abigail Arias Park, a surplus in park project expenditures, and an additional debt payment of \$163,161 to close out the 2013 Refunding. The estimated year end fund balance is \$528,684.

ABLC members requested to bring this item back when there are final budget numbers.

3. Discussion and possible action to fund shade structures over fields three, four, and five bleacher seating at Bates Park.

The presentation was provided by Megan Mainer, Parks and Recreation Director. Discussion took place between staff and Angleton Better Living Corporation members.

Director Jaime Moreno arrived at the meeting.

ABLC members gave direction to Fund with Parkland Dedication funds. In the event it cannot be funded by Parkland Dedication funds then bring the item back to ABLC to fund.

4. Discussion and possible action to approve funding from ABLC fund balance to haul clay, sand, earthen cover materials from Freedom Park to BG Peck Soccer Complex and stockpile it in a designated area to be determined by city officials.

The presentation was provided by Megan Mainer, Parks and Recreation Director. Discussion took place between staff and Angleton Better Living Corporation members.

Ms. Mainer stated staff and the city engineer, HDR, have been working on field drainage solutions for BG Peck Soccer Complex since 2021. The existing conditions of the fields impact recreational use during the fall and summer season when there is inclement weather. HDR's recommended solution includes recutting the ditches followed by hauling in fill, sloping, and regrading the fields for improved drainage. This project will require irrigation adjustments, hydromulching/sod, etc. These improvements are necessary to increase park use and improve the level of recreational service to the community. Concourse development, Rancho Isabella Municipal Utility District development off 523 near Angleton High School, is excavating the pond on the northern tract of Freedom Park for offsite detention per their agreement with the City of Angleton. Concourse reached out to city staff because they will have excess dirt that could be utilized for BG Peck Soccer Complex improvements. On June 13, 2023, City Council discussed funding options to haul dirt from Freedom Park to satellite city owned property locations. City Council recommended staff pursue ABLC for funds needed to pursue this project. On June 20, 2023, Angleton Better Living Corporation approved staff to go out for bid to haul dirt from Freedom park northern tract to BG Peck Soccer Complex and to revisit the item in July for funding from Angleton Better Living Corporation to fund the project. Staff developed a request for bids seeking a qualified and properly equipped contractor to haul clay, sand, earthen cover materials from Freedom Park to BG Peck Soccer Complex and stockpile it in a designated area to be determined by city officials. The bid specified that clay, sand, and earthen cover materials would be loaded by others.

Upon a motion by Director Eby and seconded by Director Eby, Angleton Better Living Corporation approved funding from ABLC fund balance to hire qualified and properly equipped contractor, Newby Enterprise, to haul clay, sand, earthen cover materials

from Freedom Park to BG Peck Soccer Complex and stockpile it in a designated area to be determined by city officials. The motion passed on a 5-0 vote. Chair Wright and Director Ritter were absent.

ADJOURNMENT

The meeting was adjourned at 6:10 P.M.

These minutes were approved by Angleton Better Living Corporation on this 21st day of August, 2023.

CITY OF ANGLETON, TEXAS

John Wright
Chair

ATTEST:

Michelle Perez, TRMC
City Secretary



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Phillip Conner, Director of Finance

AGENDA CONTENT: Discussion and possible action on the Angleton Better Living Corporation, Recreation division, and Angleton Recreation Center division YTD financial statements as of July 31, 2023.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA **FUNDS REQUESTED:** NA

FUND: NA

EXECUTIVE SUMMARY:

Phillip Conner, Director of Finance and ABLC Treasurer, will present the Angleton Better Living Corporation, Recreation division, and Angleton Recreation Center division YTD financial statements as of July 31, 2023.

RECOMMENDATION:

Staff recommends ABLC review and provide feedback on the Angleton Better Living Corporation, Recreation division, and Angleton Recreation Center division YTD financial statements as of July 31, 2023.

BALANCE SHEET
AS OF: JULY 31ST, 2023

40 -ANGLETON BETTER LIVING

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE
=====

VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	0.00	
200-101	DUE TO GENERAL FUND	0.00	
200-111	A/P PENDING	0.00	
200-119	DUE TO LAKESIDE PARK	<u>0.00</u>	
			<u>0.00</u>

TOTAL LIABILITIES 0.00

EQUITY

400-999	FUND BALANCE	312,358.75	
	SURPLUS (DEFECIT)	<u>(7,129.25)</u>	
	TOTAL EQUITY		<u>305,229.50</u>

TOTAL LIABILITIES & FUND EQUITY 305,229.50
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Item 2.

BALANCE SHEET
AS OF: JULY 31ST, 2023

50 -REC DIVISION PROGRAMS

ACCOUNT# TITLE

ASSETS
=====

CASH

100-101	LONESTAR INVESTMENT-2003 B	0.00	
100-111	CLAIM ON POOLED CASH	66,780.39	
100-199	DUE FROM POOL CASH	(<u>9,021.17</u>)	
			<u>57,759.22</u>

TOTAL ASSETS			57,759.22
			=====

Item 2.

BALANCE SHEET
AS OF: JULY 31ST, 2023

50 -REC DIVISION PROGRAMS

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE
=====

VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	0.00	
200-111	A/P PENDING	<u>2,800.84</u>	
			2,800.84

COMPENSATION PAYABLE

200-200	WAGES PAYABLE	0.00	
200-205	TAXES PAYABLE	0.00	
200-210	TMRS PAYABLE	(4,061.93)	
200-213	VISION INSURANCE PAYALBE	(109.20)	
200-214	COBRA INS	0.00	
200-215	HEALTH INSURANCE PAYABLE	(22,627.16)	
200-216	DENTAL INSURANCE PAYABLE	(572.88)	
200-217	LIFE INSURANCE PAYABLE	(112.72)	
200-275	MISCELLANEOUS-PAYABLE	<u>(3,281.00)</u>	
			(30,764.89)

MISCELLANEOUS PAYABLES

200-485	REC DIV-LEAGUE-CONTRACT ES	<u>0.00</u>	
			<u>0.00</u>

TOTAL LIABILITIES (27,964.05)

EQUITY

400-999	ABL ACTIVITY CENTER FUND	(275.00)	
	SURPLUS (DEFECIT)	<u>85,998.27</u>	
	TOTAL EQUITY		<u>85,723.27</u>

TOTAL LIABILITIES & FUND EQUITY 57,759.22
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Item 2.

BALANCE SHEET
AS OF: JULY 31ST, 2023

60 -ANGLETON ACTIVITY CENTER

ACCOUNT# TITLE

ASSETS

=====

CASH

100-104	DUE FROM ABLC	0.00	
100-111	CLAIM ON POOLED CASH	373,925.99	
100-145	FEMA (IKE) PAYROLL REIMBUR	0.00	
100-199	DUE FROM POOL CASH	(<u>6,418.28</u>)	
			367,507.71

INVESTMENTS

100-200	A/R LOAN PROCEEDS	<u>0.00</u>	
			0.00

RECEIVABLES

100-400	A/R MISCELLANEOUS	0.00	
100-466	A/R EMPLY FICA&MED OWED	<u>0.00</u>	
			<u>0.00</u>

TOTAL ASSETS

367,507.71

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Item 2.

BALANCE SHEET
AS OF: JULY 31ST, 2023

60 -ANGLETON ACTIVITY CENTER

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE
=====

VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	0.00	
200-111	A/P PENDING	13,655.50	
200-151	ACCURED WAGES & EXP	10,410.00	
200-199	DUE TO OTHER FUNDS	<u>0.00</u>	
			24,065.50

COMPENSATION PAYABLE

200-200	RETAINAGE PAYABLE	0.00	
200-205	TAXES PAYABLE	2,916.08	
200-210	TMRS PAYABLE	21,341.44	
200-213	VISION INSURANCE PAYABLE (	25.26)	
200-215	HEALTH INS. PAYABLE (	13,655.47)	
200-216	DENTAL INSURANCE PAYABLE (	515.89)	
200-217	LIFE INSURANCE PAYABLE (	0.96)	
200-218	LEGAL INSURANCE PAYABLE	0.00	
200-220	CHILD SUPPORT PAYABLE	0.00	
200-260	GARNISHMENT	0.00	
200-275	MISCELLANEOUS PAYABLE (	<u>207.72)</u>	
			9,852.22

MISCELLANEOUS PAYABLES

200-485	REC-LEAGUE-CONTRACTS ESCRO	16,397.40	
200-486	ARC MEMBERSHIP CREDITS	<u>2,709.25</u>	
			<u>19,106.65</u>

TOTAL LIABILITIES 53,024.37

EQUITY

400-999	FUND BALANCE	153,088.65	
	SURPLUS (DEFECIT)	<u>161,394.69</u>	
	TOTAL EQUITY		<u>314,483.34</u>

TOTAL LIABILITIES & FUND EQUITY 367,507.71
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CITY OF ANGLETON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

Item 2.

40 -ANGLETON BETTER LIVING

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>MISCELLANEOUS</u>						
40-300-800 INTEREST INCOME	4,500	0.00	766.57	0.00	3,733.43	17.03
40-300-801 SALES TAX PORTION	1,844,985	156,691.62	1,291,961.30	0.00	553,023.70	70.03
40-300-899 MISCELLANEOUS INCOME	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	1,849,485	156,691.62	1,292,727.87	0.00	556,757.13	69.90
<u>TRANSFERS</u>						
40-300-900 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00	0.00	0.00
40-300-921 2018 DEBT ISSUE	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
 TOTAL REVENUE	 1,849,485	 156,691.62	 1,292,727.87	 0.00	 556,757.13	 69.90

CITY OF ANGLETON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

Item 2.

40 -ANGLETON BETTER LIVING

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
SERVICES						
40-506-415 ABL-LEGAL & PROFESSIONAL	2,650	0.00	1,957.50	0.00	692.50	73.87
40-506-425 TRAVEL AND TRAINING	1,000	0.00	0.00	0.00	1,000.00	0.00
40-506-498 TRANSFER TO FUND BALANCE	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	3,650	0.00	1,957.50	0.00	1,692.50	53.63
MISCELLANEOUS						
40-506-520 ABL-CONTINGENCY	160,099	8,079.75	29,087.10	0.00	131,011.90	18.17
40-506-599 MISCELLANEOUS EXPENSE	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	160,099	8,079.75	29,087.10	0.00	131,011.90	18.17
CAPITAL EXPENDITURES						
40-506-605 LAND ACQUISITION	0	0.00	0.00	0.00	0.00	0.00
40-506-615 ABL-INFRASTRUCTURE	0	0.00	0.00	0.00	0.00	0.00
40-506-625 PARK PROJECT DESIGN	0	0.00	0.00	0.00	0.00	0.00
40-506-625.01 OTHER PARK PROJECTS	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
OTHER						
40-506-700 TRANSFER TO FUND BALANCE	0	0.00	0.00	0.00	0.00	0.00
40-506-701 TRANSFER TO GENERAL FUND	275,727	0.00	229,772.50	0.00	45,954.50	83.33
40-506-705 TRANSFER TO DEBT SERVICE	536,583 (	40,790.36)	311,185.00	0.00	225,398.00	57.99
40-506-719 TRANSF-LAKESIDE PARK CAPI	39,000	0.00	32,500.00	0.00	6,500.00	83.33
40-506-743 TRANSFER TO PARKS FUND	0	0.00	0.00	0.00	0.00	0.00
40-506-751 TRANSFER TO REC CENTER IN	0	0.00	0.00	0.00	0.00	0.00
40-506-752 TRANSFER TO REC-MO CAPITA	0	0.00	0.00	0.00	0.00	0.00
40-506-760 TRANSFER TO ACT CTR OP FU	461,723	0.00	384,769.20	0.00	76,953.80	83.33
40-506-761 TRANSFER TO REC OP FUND	372,703	0.00	310,585.82	0.00	62,117.18	83.33
40-506-762 TRANSFER TO FREEDOM PARK	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER	1,685,736 (	40,790.36)	1,268,812.52	0.00	416,923.48	75.27
TOTAL 06-MAINTENANCE DEPT.	1,849,485 (	32,710.61)	1,299,857.12	0.00	549,627.88	70.28
TOTAL EXPENDITURES	1,849,485 (	32,710.61)	1,299,857.12	0.00	549,627.88	70.28
REVENUE OVER/ (UNDER) EXPENDITURES	0	189,402.23 (	7,129.25)	0.00	7,129.25	0.00

CITY OF ANGLETON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

Item 2.

50 -REC DIVISION PROGRAMS

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PARKS & RECREATION						
50-300-740 TRANSFER FROM ABLC FUND BALA	372,703	0.00	310,585.80	0.00	62,117.20	83.33
TOTAL PARKS & RECREATION	372,703	0.00	310,585.80	0.00	62,117.20	83.33
MISCELLANEOUS						
50-300-800 INTEREST REVENUE	0	0.00	0.00	0.00	0.00	0.00
50-300-811 GENERAL PROGRAMS	2,500	0.00	0.00	0.00	2,500.00	0.00
50-300-813 YOUTH CAMPS	25,350	105.88	902.26	0.00	24,447.74	3.56
50-300-814 COMMUNITY SPECIAL EVENTS	800	0.00	0.00	0.00	800.00	0.00
50-300-815 FATHER DAUGHTER DANCE/MOTHER	4,500	0.00	0.00	0.00	4,500.00	0.00
50-300-816 HEALTH & WELLNESS	2,000	0.00	0.00	0.00	2,000.00	0.00
50-300-817 SENIOR PROGRAMS	5,800	10.00	408.00	0.00	5,392.00	7.03
50-300-818 MISCELLANEOUS PROGRAMS	300	25.00	405.00	0.00	(105.00)	135.00
50-300-820 CASH OVER/SHORT	0	0.00	0.00	0.00	0.00	0.00
50-300-890 BOND ISSUE 2003	0	0.00	0.00	0.00	0.00	0.00
50-300-899 MISCELLANEOUS	4,176	0.00	0.00	0.00	4,176.00	0.00
TOTAL MISCELLANEOUS	45,426	140.88	1,715.26	0.00	43,710.74	3.78
TOTAL REVENUE	418,129	140.88	312,301.06	0.00	105,827.94	74.69

Item 2.

50 -REC DIVISION PROGRAMS

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PERSONNEL SERVICES</u>						
50-506-105 SALARIES	201,548	15,347.86	120,631.34	0.00	80,916.66	59.85
50-506-106 PART TIME EARNINGS	17,756	4,622.50	8,382.50	0.00	9,373.50	47.21
50-506-110 OVERTIME	7,180	60.37	1,709.77	0.00	5,470.23	23.81
50-506-115 LONGEVITY	860	0.00	0.00	0.00	860.00	0.00
50-506-126 CERTIFICATION	3,600	138.48	1,227.22	0.00	2,372.78	34.09
50-506-128 SPECIAL JOB PAY	0	0.00	0.00	0.00	0.00	0.00
50-506-135 FICA	17,265	1,533.27	9,995.64	0.00	7,269.36	57.90
50-506-140 HEALTH INSURANCE	64,054	2,796.12	21,068.98	0.00	42,985.02	32.89
50-506-141 INS. SUBSIDY	0	0.00	0.00	0.00	0.00	0.00
50-506-143 PHONE ALLOWANCE	720	0.00	420.00	0.00	300.00	58.33
50-506-145 WORKERS COMP	4,425	0.00	4,219.00	0.00	206.00	95.34
50-506-150 UNEMPLOYMENT	0	0.00	0.00	0.00	0.00	0.00
50-506-155 RETIREMENT	25,533	1,846.94	14,636.24	0.00	10,896.76	57.32
50-506-165 MEDICAL EXPENSE	1,322	55.00	430.00	0.00	892.00	32.53
50-506-185 PAYROLL ACCRUAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL SERVICES	344,263	26,400.54	182,720.69	0.00	161,542.31	53.08
<u>SUPPLIES</u>						
50-506-203 APPAREL	850	0.00	327.40	0.00	522.60	38.52
50-506-205 GENERAL SUPPLIES	1,200	27.45	121.57	122.97	955.46	20.38
50-506-206 CHEMICAL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
50-506-210 OFFICE SUPPLIES	4,120	174.11	878.74	0.00	3,241.26	21.33
50-506-212 CLEANING SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
50-506-215 POOL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
50-506-216 VEHICLE SUPPLIES	3,000	0.00	65.36	0.00	2,934.64	2.18
50-506-220 EQUIPMENT SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	9,170	201.56	1,393.07	122.97	7,653.96	16.53
<u>REPAIR & MAINTENANCE</u>						
50-506-310 EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
50-506-315 POOL MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
50-506-316 COMPUTER MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
50-506-317 VEHICLE REPAIRS	3,000	51.00	1,965.60	0.00	1,034.40	65.52
50-506-320 BUILDING	0	0.00	0.00	0.00	0.00	0.00
TOTAL REPAIR & MAINTENANCE	3,000	51.00	1,965.60	0.00	1,034.40	65.52
<u>SERVICES</u>						
50-506-405 PHONES	200	0.00	0.00	0.00	200.00	0.00
50-506-410 UTILITIES	0	0.00	0.00	0.00	0.00	0.00
50-506-412 GENERAL PROGRAMS	500	20.00	119.26	0.00	380.74	23.85
50-506-413 YOUTH CAMPS	5,000	392.94	2,018.31	0.00	2,981.69	40.37
50-506-414 COMMUNITY EVENTS	3,352	35.94	1,503.87	0.00	1,848.13	44.86
50-506-415 FATHER DD/COMMUNITY DANCE	3,000	0.00	2,572.54	0.00	427.46	85.75
50-506-416 HEALTH & WELLNESS	2,318	0.00	2,317.79	0.00	0.21	99.99
50-506-417 SENIOR PROGRAMS	11,000	1,484.59	9,905.44	24.90	1,069.66	90.28
50-506-418 MISC/GENERAL PROGRAMS	3,000	117.00	1,448.96	195.06	1,355.98	54.80
50-506-420 DUES/SUBSCRIPTIONS	2,069	319.95	976.55	0.00	1,092.45	47.20

CITY OF ANGLETON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

Item 2.

50 -REC DIVISION PROGRAMS

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
50-506-425 TRAVEL/TRAINING	6,769	990.00	4,458.00	0.00	2,311.00	65.86
50-506-446 ADVERTISING	12,600	0.00	7,208.71	0.00	5,391.29	57.21
50-506-457 CONTRACT LABOR-INSTRUCTOR	0	0.00	0.00	0.00	0.00	0.00
50-506-458 CONTRACT LABOR	0	0.00	0.00	0.00	0.00	0.00
50-506-476 CREDIT CARD FEES	0	0.00	0.00	0.00	0.00	0.00
50-506-477 SCHOLARSHIP FUND	3,000	0.00	0.00	0.00	3,000.00	0.00
50-506-485 CONTRACT LEAGUE FEES/CHAR	<u>2,088</u>	<u>333.90</u>	<u>333.90</u>	<u>0.00</u>	<u>1,754.10</u>	<u>15.99</u>
TOTAL SERVICES	54,896	3,694.32	32,863.33	219.96	21,812.71	60.27
MISCELLANEOUS						
50-506-503 SURETY & NOTARY INSURANCE	200	0.00	0.00	0.00	200.00	0.00
50-506-505 INSURANCE	0	0.00	0.00	0.00	0.00	0.00
50-506-506 VEHICLE INSURANCE	2,200	0.00	1,300.00	0.00	900.00	59.09
50-506-507 BUILDING INSURANCE	0	0.00	0.00	0.00	0.00	0.00
50-506-510 EMPLOYEE APPRECIATION	400	0.00	419.40	0.00 (	19.40)	104.85
50-506-511 TUITION REIMBURSEMENT	4,000	0.00	4,000.00	0.00	0.00	100.00
50-506-520 CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00
50-506-525 REC CENTER REFUNDS	0	0.00	0.00	0.00	0.00	0.00
50-506-535 REC CENTER - LEASE PAYMEN	<u>0</u>	<u>150.00</u>	<u>1,640.70</u>	<u>0.00 (</u>	<u>1,640.70)</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	6,800	150.00	7,360.10	0.00 (	560.10)	108.24
CAPITAL EXPENDITURES						
50-506-600 ACTIVITY CENTER CONSTRUCT	0	0.00	0.00	0.00	0.00	0.00
50-506-601 ACTIVITY CENTER FURNITURE	0	0.00	0.00	0.00	0.00	0.00
50-506-602 CAPITAL OUTLAY CONTINGENC	0	0.00	0.00	0.00	0.00	0.00
50-506-627 CAPITAL PROJECT	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
OTHER						
50-506-700 TRANSFER TO FUND BALANCE	0	0.00	0.00	0.00	0.00	0.00
50-506-740 TRANSFER TO ABLC FUND	0	0.00	0.00	0.00	0.00	0.00
50-506-751 TRANSFER TO BATES PARK PR	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL 06-MAINTENANCE DEPT.	418,129	30,497.42	226,302.79	342.93	191,483.28	54.20
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TOTAL EXPENDITURES	418,129	30,497.42	226,302.79	342.93	191,483.28	54.20
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REVENUE OVER/(UNDER) EXPENDITURES	0 (30,356.54)	85,998.27 (342.93) (85,655.34)	0.00

Item 2.

AS OF: JULY 31ST, 2023

60 -ANGLETON ACTIVITY CENTER

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PARKS & RECREATION</u>						
60-300-711 FAMILY MEMBERSHIP	107,892	21,020.00	143,548.50	0.00 (	35,656.50)	133.05
60-300-712 INDIVIDUAL MEMBERSHIP	91,907	8,685.00	65,075.00	0.00	26,832.00	70.81
60-300-713 SENIOR MEMBERSHIPS	0	1,593.00	12,270.50	0.00 (	12,270.50)	0.00
60-300-715 ROOM RENTAL FEES	42,358 (	1,800.00)	34,926.25	0.00	7,431.75	82.45
60-300-716 DAILY ENTRY FEE	143,017	35,890.00	160,763.00	0.00 (	17,746.00)	112.41
60-300-717 OTHER	872	88.00	430.00	0.00	442.00	49.31
60-300-718 MEMBERSHIP YOUTH	0	0.00	0.00	0.00	0.00	0.00
60-300-719 MILITARY MEMBERSHIPS	0	0.00	150.00	0.00 (	150.00)	0.00
60-300-740 TRANSFER FROM ABLC	461,723	0.00	384,769.20	0.00	76,953.80	83.33
60-300-741 TRANSFER FROM ABL-MO CAPITAL	0	0.00	0.00	0.00	0.00	0.00
60-300-750 LOAN PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
60-300-751 TRANSFER FROM ABLC-INFRACT	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PARKS & RECREATION	847,769	65,476.00	801,932.45	0.00	45,836.55	94.59
<u>MISCELLANEOUS</u>						
60-300-800 INTEREST	415	0.00	1,372.79	0.00 (	957.79)	330.79
60-300-801 TRANSFER FROM SWIMMING POOL	0	0.00	0.00	0.00	0.00	0.00
60-300-802 FEMA REIMBURSEMENTS-HARVEY	0	0.00	0.00	0.00	0.00	0.00
60-300-805 DONATIONS	0	0.00	0.00	0.00	0.00	0.00
60-300-811 GENERAL PROGRAMS	0	0.00	187.88	0.00 (	187.88)	0.00
60-300-813 YOUTH CAMPS	0 (	100.00)	3,779.63	0.00 (	3,779.63)	0.00
60-300-814 COMMUNITY SPECIAL/EVENTS	0	0.00	2,030.00	0.00 (	2,030.00)	0.00
60-300-815 FATHER DAUGHTER DANCE	0	0.00	3,970.00	0.00 (	3,970.00)	0.00
60-300-816 HEALTH AND WELLNESS	0	0.00	0.00	0.00	0.00	0.00
60-300-817 SENIOR PROGRAMS	0	0.00	3,140.00	0.00 (	3,140.00)	0.00
60-300-818 MISCELLANEOUS PROGRAMS	0	25.00	3,061.00	0.00 (	3,061.00)	0.00
60-300-820 CASH OVER/SHORT	0	35.00 (	105.63)	0.00	105.63	0.00
60-300-899 MISCELLANEOUS	<u>0</u>	<u>2.00</u>	<u>36.00</u>	<u>0.00</u>	<u>(36.00)</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	415 (	38.00)	17,471.67	0.00 (	17,056.67)	4,210.04
<u>TRANSFERS</u>						
60-300-900 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00	0.00	0.00
60-300-903 TRANSFER FROM WATER	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	848,184	65,438.00	819,404.12	0.00	28,779.88	96.61

Item 2.

60 -ANGLETON ACTIVITY CENTER

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PERSONNEL SERVICES</u>						
60-506-105 REC CENTER - SALARIES	194,050	12,099.26	151,739.36	0.00	42,310.64	78.20
60-506-106 REC CENTER - PT SALARIES	160,081	17,905.75	140,560.25	0.00	19,520.75	87.81
60-506-108 REC CENTER - STEP RAISE	0	0.00	0.00	0.00	0.00	0.00
60-506-109 REC CENTER - STIPEND	0	0.00	0.00	0.00	0.00	0.00
60-506-110 REC CENTER - OVERTIME	5,395	0.00	3,757.42	0.00	1,637.58	69.65
60-506-115 REC CENTER - LONGEVITY	720	0.00	1,530.00	0.00 (	810.00)	212.50
60-506-120 REC CENTER - HURRICANE OT	0	0.00	0.00	0.00	0.00	0.00
60-506-121 REC CENTER - HURRICANE	0	0.00	0.00	0.00	0.00	0.00
60-506-126 REC CENTER - CERTIFICATIO	5,400	69.24	1,126.44	0.00	4,273.56	20.86
60-506-128 SPECIAL JOB PAY	0	0.00	0.00	0.00	0.00	0.00
60-506-135 REC CENTER - FICA	27,761	2,264.51	22,669.40	0.00	5,091.60	81.66
60-506-140 REC CENTER - HEALTH INS	53,378	3,448.88	32,887.09	0.00	20,490.91	61.61
60-506-141 REC CENTER - INS SUBSIDY	0	0.00	0.00	0.00	0.00	0.00
60-506-142 REC CENTER - INS COMMISSI	0	0.00	0.00	0.00	0.00	0.00
60-506-143 REC CENTER- PHONE ALLOWAN	1,440	0.00	0.00	0.00	1,440.00	0.00
60-506-145 REC CENTER - WORKER'S COM	4,425	0.00	4,219.00	0.00	206.00	95.34
60-506-150 REC CENTER - UNEMPLOYMENT	0	0.00	77.12	0.00 (	77.12)	0.00
60-506-155 REC CENTER - RETIREMENT	24,905	1,414.48	18,649.39	0.00	6,255.61	74.88
60-506-165 REC CENTER - MEDICAL EXPE	1,322	110.00	1,165.00	0.00	157.00	88.12
60-506-185 REC CENTER - PAYROLL ACCR	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL SERVICES	478,877	37,312.12	378,380.47	0.00	100,496.53	79.01
<u>SUPPLIES</u>						
60-506-203 REC CENT - APPAREL	2,100	1,612.48	2,708.48	0.00 (	608.48)	128.98
60-506-205 GENERAL SUPPLIES	3,825	1,652.75	3,562.55	0.00	262.45	93.14
60-506-206 CHEMICAL SUPPLIES	26,560	7,116.53	18,753.42	671.06	7,135.52	73.13
60-506-210 OFFICE SUPPLIES	2,000	292.99	1,731.93	46.39	221.68	88.92
60-506-212 CLEANING SUPPLIES	8,170	2,260.97	9,122.73	217.20 (	1,169.93)	114.32
60-506-215 POOL SUPPLIES	3,500	718.85	2,207.49	0.00	1,292.51	63.07
60-506-216 VEHICLE SUPPLY(GAS)	0	138.65	2,096.92	0.00 (	2,096.92)	0.00
60-506-220 EQUIPMENT SUPPLIES	4,500	0.00	282.86	327.84	3,889.30	13.57
60-506-221 AAC - SMALL EQUIPMENT	<u>170</u>	<u>0.00</u>	<u>169.99</u>	<u>0.00</u>	<u>0.01</u>	<u>99.99</u>
TOTAL SUPPLIES	50,825	13,793.22	40,636.37	1,262.49	8,926.14	82.44
<u>REPAIR & MAINTENANCE</u>						
60-506-309 R&M EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
60-506-310 EQUIPMENT	27,000	0.00	0.00	0.00	27,000.00	0.00
60-506-315 POOL MAINTENANCE	18,000	0.00	2,122.94	3,366.96	12,510.10	30.50
60-506-316 COMPUTER MAINTENANCE	6,330	374.76	811.26	137.26	5,381.48	14.98
60-506-317 VEHICLE REPAIRS	0	0.00	0.00	0.00	0.00	0.00
60-506-320 BUILDING	<u>43,000</u>	<u>4,632.52</u>	<u>26,528.68</u>	<u>55.37</u>	<u>16,415.95</u>	<u>61.82</u>
TOTAL REPAIR & MAINTENANCE	94,330	5,007.28	29,462.88	3,559.59	61,307.53	35.01

Item 2.

60 -ANGLETON ACTIVITY CENTER

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>SERVICES</u>						
60-506-405 TELEPHONE	0	0.00	0.00	0.00	0.00	0.00
60-506-410 UTILITIES	90,000	12,987.72	70,226.58	0.00	19,773.42	78.03
60-506-412 GENERAL PROGRAMS	0	0.00	82.00	0.00 (	82.00)	0.00
60-506-413 YOUTH CAMPS	0	0.00	0.00	0.00	0.00	0.00
60-506-414 COMMUNITY EVENTS	0	0.00	0.00	0.00	0.00	0.00
60-506-415 LEGAL/PROFESSIONAL FEES	0	0.00	0.00	0.00	0.00	0.00
60-506-416 HEALTH AND WELLNESS	0	0.00	0.00	0.00	0.00	0.00
60-506-417 SENIOR PROGRAMS	0	0.00	0.00	0.00	0.00	0.00
60-506-418 MISCELLANEOUS/GEN PROGRAM	0	0.00	0.00	0.00	0.00	0.00
60-506-420 DUES & SUBSCRIPTIONS	3,081	467.15	2,610.05	456.30	14.65	99.52
60-506-425 TRAVEL & TRAINING	5,560	336.00	2,072.44	0.00	3,487.56	37.27
60-506-446 ADVERTISING	200	0.00	75.00	0.00	125.00	37.50
60-506-455 AAC - CONTRACT LABOR	0	0.00	0.00	0.00	0.00	0.00
60-506-456 CONTRACT LABOR-CLEANING	0	1,696.50	1,756.50	0.00 (	1,756.50)	0.00
60-506-457 CONTRACT LABOR-INSTRUCTOR	39,000	3,360.00	26,820.00	0.00	12,180.00	68.77
60-506-458 CONTRACT LABOR-MISC	1,130	0.00	1,765.00	0.00 (	635.00)	156.19
60-506-460 REC-BUS SERVICES	0	0.00	0.00	0.00	0.00	0.00
60-506-461 REC CENTER-ANNUAL SOFTWARE	7,940	0.00	7,939.98	0.00	0.02	100.00
60-506-476 BANK CREDIT CARD CHARGES	3,000	0.00	10,974.62	0.00 (	7,974.62)	365.82
60-506-477 SCHOLARSHIP FUND	1,000	0.00	0.00	0.00	1,000.00	0.00
60-506-485 CONTRACT LEAGUES- ESCROW	0	0.00	0.00	0.00	0.00	0.00
TOTAL SERVICES	150,911	18,847.37	124,322.17	456.30	26,132.53	82.68
<u>MISCELLANEOUS</u>						
60-506-503 SURETY & NOTARY INS	0	0.00	0.00	0.00	0.00	0.00
60-506-505 INSURANCE	4,600	0.00	0.00	0.00	4,600.00	0.00
60-506-506 VEHICLE INSURANCE	0	0.00	0.00	0.00	0.00	0.00
60-506-507 BUILDING INSURANCE	62,671	0.00	81,275.00	0.00 (	18,604.00)	129.69
60-506-508 INSURANCE COMMISSION	0	0.00	0.00	0.00	0.00	0.00
60-506-510 EMPLOYEE APPRECIATION	500	99.04	207.11	0.00	292.89	41.42
60-506-511 TUITION REIMBURSEMENT	0	0.00	0.00	0.00	0.00	0.00
60-506-520 CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00
60-506-525 REC CENTER REFUNDS	1,000	0.00	375.00	0.00	625.00	37.50
60-506-535 REC CENTER -LEASE PAYMENT	4,470	372.27	3,350.43	744.54	375.03	91.61
60-506-599 REC-MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	73,241	471.31	85,207.54	744.54 (	12,711.08)	117.36
<u>CAPITAL EXPENDITURES</u>						
60-506-626 CE-Equipment	0	0.00	0.00	0.00	0.00	0.00
60-506-627 CAPITAL PROJECT	0	0.00	0.00	0.00	0.00	0.00
60-506-628 M&O CAPITAL	0	0.00	0.00	0.00	0.00	0.00
60-506-629 ENERGY SAVINGS ELECTRICAL	0	0.00	0.00	0.00	0.00	0.00
60-506-630 CAPITAL PROJECT ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

CITY OF ANGLETON
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

Item 2.

60 -ANGLETON ACTIVITY CENTER

DEPARTMENT - 06-MAINTENANCE DEPT.

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER</u>						
60-506-700 TRANSFER TO FUND BALANCE	0	0.00	0.00	0.00	0.00	0.00
60-506-701 TRANS TO GF FOR CARDIO E	0	0.00	0.00	0.00	0.00	0.00
60-506-702 TRANSFER TO CAPT LEASE PA	0	0.00	0.00	0.00	0.00	0.00
60-506-714 TANSFER TO SF CAP REP FUN	0	0.00	0.00	0.00	0.00	0.00
60-506-719 TRANS TO CAP REV LOAN	0	0.00	0.00	0.00	0.00	0.00
60-506-741 TRANS TO UNEMPLOYMENT FUN	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL 06-MAINTENANCE DEPT.	848,184	75,431.30	658,009.43	6,022.92	184,151.65	78.29
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TOTAL EXPENDITURES	848,184	75,431.30	658,009.43	6,022.92	184,151.65	78.29
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REVENUE OVER/(UNDER) EXPENDITURES	0 (9,993.30)	161,394.69 (6,022.92) (155,371.77)	0.00



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Jason O'Mara, Assistant Director of Parks & Recreation

AGENDA CONTENT: Discussion on Angleton Recreation Center Performance Measures and current memberships.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Staff wanted to provide insight on the status of Angleton Recreation Center performance numbers and current membership for the facility. The information below shows a comparison of FY2022-2023 budgeted revenue vs actual revenue and membership comparison from FY2021-2022 to FY2022-2023 as of July 31, 2023.

Angleton Recreation

Account	FY2021-2022 Budgeted	FY2022-2023 Actuals	Difference
Family Membership	\$107,892.00	\$144,878.50	\$36,986.50
Individual Membership	\$91,907.00	\$65,560.00	\$(26,347.00)
Senior Membership	\$ -	\$11,503.50	\$11,503.50
Room Rentals	\$42,358.00	\$33,486.25	\$(8,871.75)
Daily Entry Fee	\$143,017.00	\$161,740.00	\$18,723.00
ARC Programs (Swim Lessons)	\$ -	\$14,535.00	\$14,535.00
Totals	\$385,174.00	\$431,703.25	\$46,529.25

Memberships, Day Passes, Attendance

Details	FY2021-2022	FY2022-2023	Difference
Annual Memberships*	1,431	1,588	157
Monthly Memberships**	6,882	14,730	7,848
Day Passes	34,751	32,348	-2,403
Membership Check-ins	39,235	49,903	10,668

*Brazoria County Annual Memberships – 1

** Brazoria County Monthly Memberships – 46



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Megan Mainer, Director of Parks & Recreation

AGENDA CONTENT: Discussion and possible action on Angleton Recreation Center end-of-year financial practices and creation of an Angleton Recreation Center fund balance.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: 60-400-999

EXECUTIVE SUMMARY:

Historically, Angleton Better Living Corporation directed staff to retain excess revenue in an Angleton Recreation Center fund balance at the end of each fiscal year. This end-of-year financial practice was in place prior to 2018.

Upon further research, staff found formal action regarding Angleton Recreation Center end-of-year financial practices and the creation of an Angleton Recreation Center fund balance account had not been taken.

Staff would like to formalize Angleton Recreation Center end-of-year financial practices in the form of an action.

The current fund balance in the Angleton Recreation Center fund balance account 60-400-999 is estimated to be \$153,238.65.

RECOMMENDATION:

Staff recommends ABLC discuss and consider taking action on Angleton Recreation Center end-of-year financial practices and creation of an Angleton Recreation Center fund balance.



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Megan Mainer, Director of Parks & Recreation

AGENDA CONTENT: Discussion and possible action on FY 2022-2023 additional budget reclassifications and budget adjustments.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Based on the recent financial audit, staff wanted to bring additional budget reclassifications and budget adjustment requests to Angleton Better Living Corporation including:

Parks Reclassification

Item/PO/Ref#	Amount	Credit	Debit
Bilingual Pay 10132022	\$92.32	01-550-126	01-550-128
Bilingual Pay 102722	\$92.32	01-550-126	01-550-128
Bilingual Pay 11102022	\$92.32	01-550-126	01-550-128
Bilingual Pay 11232022	\$92.32	01-550-126	01-550-128
Bilingual Pay 12082022	\$92.32	01-550-126	01-550-128
Bilingual Pay 12222022	\$92.32	01-550-126	01-550-128
Bilingual Pay 01052023	\$92.32	01-550-126	01-550-128
Bilingual Pay 01.19.23	\$92.32	01-550-126	01-550-128
Bilingual Pay 02022023	\$92.32	01-550-126	01-550-128
Bilingual Pay 02162023	\$92.32	01-550-126	01-550-128
Bilingual Pay 03012023	\$92.32	01-550-126	01-550-128

Bilingual Pay 03162023	\$92.32	01-550-126	01-550-128
Bilingual Pay 03302023	\$92.32	01-550-126	01-550-128
Bilingual Pay 04132023	\$92.32	01-550-126	01-550-128
Bilingual Pay 04212023	\$92.32	01-550-126	01-550-128
Bilingual Pay 05.11.2023	\$92.32	01-550-126	01-550-128
Bilingual Pay 05252023	\$92.32	01-550-126	01-550-128
Bilingual Pay 06082023	\$92.32	01-550-126	01-550-128
Bilingual Pay 06222023	\$92.32	01-550-126	01-550-128
Bilingual Pay 07062023	\$92.32	01-550-126	01-550-128
Bilingual Pay 07202023	\$92.32	01-550-126	01-550-128
Scout Plaque PO22-67506	\$181.65	01-550-205	01-550-315
Fridge PO 23-68761	\$449.00	01-550-205	01-550-320
Field Naming Signage PO 23-69671	\$1,776.00	01-550-205	01-550-315
Leased Building CHK:040808	\$1,523.55	01-550-538	01-559-538
Leased Building CHK:041153	\$1,520.22	01-550-538	01-559-538
Leased Building CHK:041471	\$1,523.55	01-550-538	01-559-538
Leased Building CHK:041845	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:042200	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:042715	\$1,520.21	01-550-538	01-559-538
Leased Building CHK:043141	\$1,520.21	01-550-538	01-559-538

Parks Budget Adjustments

Account	Debit	Credit	Notes
Salaries 01-550-105	\$61,045.50 40-506-705	\$61,045.50 01-550-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Phone Allowance 01-550-143	\$180 01-550-145	\$180 01-550-143	Paid staff when they had a city issued phone, short \$180 and

				can take from workers compensation balance
Insurance Subsidy 01-550-141	\$928.85 01-550-140	01-550-141	\$928.85 01-550-141	Staff was not informed an insurance subsidy would be charged; remaining funds to come from health insurance
Fuel 01-550-216	\$7,166 01-550-410		\$7,166 01-550-216	Increase in fuel costs
Equipment Supplies 01-550-220	\$3,000 01-550-457		\$3,000 01-550-220	Increase in cost of GeoTabs in addition to equipment supplies for equipment repairs
R&M Equipment 01-550-310	\$2,000 01-550-457	01-550-457	\$2,000 01-550-310	Increase in equipment repairs and major trailer rehab
R&M Infrastructure 01-550-315	\$1,000 01-550-320	01-550-320	\$1,000 01-550-315	Additional park bench and trash receptacle due to additional slab at Lakeside Park, required TPWD plaque, dedication plaque, and memorial bench and plaque
Vegetation 01-550-330	\$1,000 01-550-325	01-550-325	\$1,000 01-550-330	Unanticipated costs associated with Lakeside Park tree installation (300+ trees)
Annual Software 01-550-460	\$5,400 01-550-457	01-550-457	\$5,400 01-550-460	Unanticipated charge for iWORQ subscription

ROW Budget Adjustments

Account	Debit	Credit	Notes
Salaries 01-563-105	\$15,318.89 40-506-705	\$15,318.89 01-563-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Vehicle Supply 01-563-215	\$8 01-563-128	\$8 01-563-215	Funds were not budgeted for annual inspection
Fuel Expense 01-563-216	\$10,000 01-563-410	\$10,000 01-563-216	Increase in charges for diesel fuel; two previous years ROW only contributed to diesel purchases 4-6 times/year
Equipment Supplies 01-563-220	\$500 01-563-128	\$500 01-563-220	Increase in mower deck repairs for tractors
Employee Appreciation 01-563-510	\$25 01-563-128	\$25 01-563-510	Staff was not informed that HR charges departmental budgets for employee service awards

Recreation Division Reclassification

Item/PO/Ref#	Amount	Credit	Debit
Books for bus	\$65.36	50-506-216	50-506-210

Recreation Division Budget Adjustments

Account	Debit	Credit	Notes
Lease Payments 50-506-535	\$2,000 50-506-210	\$2,000 50-506-535	Appropriate location to copier lease expenses
Employee Appreciation 50-506-510	\$20 50-506-418	\$20 50-506-510	Increase for staff development luncheon

Angleton Recreation Center Reclassification (Expenses)

Item/PO/Ref#	Amount	Credit	Debit
Pool Lap Lanes	\$911.88	60-506-203	60-506-215
Oct Gasoline Usage	\$153.92	60-506-216	50-506-216
Nov Gasoline Usage	\$134.78	60-506-216	50-506-216
Dec Gasoline Usage	\$97.74	60-506-216	50-506-216
Jan Gasoline Usage	\$215.76	60-506-216	50-506-216
March Gasoline Usage	\$489.08	60-506-216	50-506-216
April Gasoline Usage	\$362.49	60-506-216	50-506-216
May Gasoline Usage	\$299.55	60-506-216	50-506-216
June Gasoline Usage	\$204.95	60-506-216	50-506-216
July Gasoline Usage	\$138.65	60-506-216	50-506-216
Walmart	\$48.31	60-506-420	60-506-212
Fitness Classes	\$60.00	60-506-456	60-506-457

Angleton Recreation Center Reclassification (Revenues)

Item/PO/Ref#	Amount	Credit	Debit
General Programs	\$187.88	50-300-811	60-300-811
Youth Camps	\$3,779.63	50-300-813	60-300-813
Community Events	\$2,030	50-300-814	60-300-814
Father Daughter	\$3,970	50-300-815	60-300-815
Senior Programs	\$2,819	50-300-817	60-300-817
Misc. Programs	\$3,061	50-300-818	60-300-818
Senior Memberships	\$321	60-300-713	60-300-817

Angleton Recreation Center Budget Adjustment

Account	Debit	Credit	Notes
Cleaning Supplies 60-506-212	\$2,750 60-506-220	\$2,750 60-506-212	Increase in expenses for cleaning supplies
Small Equipment 60-506-221	\$510 60-506-316	\$510 60-506-221	Increase for replacement monitors for front desk
Equipment 60-506-310	\$13,000 60-506-320	\$13,000 60-506-310	Replacement of most strength equipment in weight room
General Programs 60-506-412	\$82 60-506-425	\$82 60-506-412	Cover cost of lifeguard cert cards
Dues & Subscriptions 60-506-420	\$750 60-506-425	\$750 60-506-412	Cove increased cost for weight room cable
Contract Labor-Misc 60-506-458	\$635 60-506-457	\$635 60-506-458	Cover increase in equipment preventative maintenance

Angleton Better Living Corporation Budget Adjustments

Account	Debit	Credit	Notes
ABLC Contingency 40-506-520	\$29,088.06 40-506-705	\$29,088.06 40-506-520	Additional debt payment was made last FY but was also budgeted for this FY. Excess debt service funds can support excess spending in the ABLC Contingency line item
Transfer to Debt Service 40-506-705	\$61,045.50 40-506-705	\$61,045.50 01-550-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies
Transfer to Debt Service 40-506-705	\$15,318.89 40-506-705	\$15,318.89 01-563-105	When salaries were adjusted by the Finance Department during budget prep all positions may not have been accounted for including vacancies

RECOMMENDATION:

Staff recommends ABLC approve all budget reclassifications and budget adjustments.

SUGGESTED MOTION:

I move we approve all budget reclassifications and budget adjustments.



AGENDA ITEM SUMMARY FORM

MEETING DATE: 8/21/2023

PREPARED BY: Megan Mainer, Director of Parks & Recreation

AGENDA CONTENT: Discussion and possible action on Parks and Rights-of-Way, Recreation, Angleton Recreation Center, and Angleton Better Living Corporation fiscal year 2023-2024 budgets.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: None

FUNDS REQUESTED: None

FUND: None

EXECUTIVE SUMMARY:

Staff have prepared proposed budgets for Parks and Rights-of-Way, Angleton Recreation Center, Recreation, and Angleton Better Living Corporation for fiscal year 2023-2024.

Below is a listing of notable budgetary changes by division:

Parks & Rights-of-Ways

- Parks & Rights-of-Way:
 - Notable increases in Parks personnel, fuel, equipment supplies, and r&m equipment are due to combining the Parks and Rights-of-Way divisions.
 - Notable increases in vegetation replacement is due to the increase in landscaped beds maintained by the department.
 - Notable increases in telephones are due to service for Director, AD, 4 Crew Leaders phones and five tablets.
 - Notable increase in rental fees for seasonal skid steer rental if the capital equipment is not approved for funding.
 - Notable decreases in funding for dues and subscriptions for the reclassification of software to the appropriate account, Annual Software Fee. This includes iWORQ and Soof subscriptions.

Recreation Division

- Recreation Division Revenues:
 - Flat revenue expectation of \$45,426
- Recreation Division Expenses:

- Notable increases in funding for general programs, youth camps, community events, and senior programs.
- Notable decreases in funding for overtime, medical expense, office supplies, health & wellness, miscellaneous general programs, contract labor, contract leagues and escrow, and surety and notary insurance.

Angleton Recreation Center

- Angleton Recreation Center Revenues
 - Projected increase of \$39,288
- Angleton Recreation Center Expenses
 - Notable increases include:
 - Funding for part-time staff earnings to better align with City classifications.
 - Supplies including apparel, chemicals, office, and cleaning.
 - Repair & maintenance for pool and building.
 - Contract employment increase fitness offering and bank credit card charges due to increased transactions and membership auto drafts.
 - Building insurance coverages
 - Notable decreases in funding for certification pay and computer maintenance.

Angleton Better Living Corporation

- ABLC Revenues
 - Projected increase of 9% in sales tax from FY2021-2022 actual
- ABLC Expenses
 - Notable increases in funding for ABLC – contingency and transfer to general fund.
 - Notable decreases in funding for transfer to travel and training and Lakeside Park capital.

Staff is seeking approval of the Parks and Rights-of-Way, Recreation, Angleton Recreation Center, and Angleton Better Living Corporation division budgets for fiscal year 2023-2024.

RECOMMENDATION:

Discuss Parks and Rights-of-Way, Recreation, Angleton Recreation Center, and Angleton Better Living Corporation fiscal year 2023-2024 budgets.

SUGGESTED MOTION:

I move we approve the Parks and Rights-of-Way, Recreation, Angleton Recreation Center, and Angleton Better Living Corporation fiscal year 2023-2024 budgets.

City of Angleton, Texas										
Parks & ROW										
1 550										
Detail of Expenditure										
			Actual	Actual	Actual	Budget	Estimated		Requested	
			2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request
Personnel Services:										
105	Regular Earnings		429,184	425,333	510,400	486,879	565,058	Not positive salaries accounted for all vacant and filled positions at the beginning of the FY. New Parks Superintendent Salary increased.	900,168	FY2024 Base: Staff was directed by the Finance Department to combine Parks and ROW divisions. HR Director provided hourly rates to be used in FY2024 calculations. Increase due to combined divisions including last year's salary increases and rates provided by the HR Director. Wages include Parks & Rec Director, Assistant Parks & Rec Director, Parks Superintendent, (4) Crew Leaders, (2) Maintenance Technicians, (9) Crew Members, and (1) maintenance custodian
108	Step Increase		0	0	0	0	0		0	
110	Overtime		5,627	1,677	631	15,000	15,900	Projection is requested budget plus 6% increase due to increased wages	27,000	FY 2024 Base: Base OT plus special event pay for 15 hourly employees.
115	Longevity		4,260	1,020	1,200	2,220	2,160	Change in employees	4,660	
120	Hurricane OT		0	0	0	0	0		0	
125	Auto Allowance		6,915	6,538	6,000	6,000	6000		6,000	Car allowance for PAR Director
126	Certification		1463	4545	5,815	7,650	2,550		6,600	
128	Special Job Pay		13	0	0	1200	1200	Matt bilingual pay	1200	Matt and Epi bilingual pay
135	FICA		39,452	33,977	43,393	47,324	44,930	May need to be adjusted based on comp & class	69,458	
140	Health Insurance		131,636	102,964	114,244	160,830	160,830	May need to be adjusted based on comp & class	209,648	\$254,647; \$231,497 plus a 10% increase
141	Insurance Subsidy		0	0	0	0	0		7705	
143	Phone Reimbursement		300	1680	2,521	3600	1000	Phone reimbursement for Parks Superintendent	1,440	
145	Worker's Compensation		3,931	7,000	7,583	7,350	7,350	May need to be adjusted based on comp & class	11,550	Increased by 10%
150	Unemployment		0	0	0	0	0		0	
155	Retirement		62,862	56,661	62,187	75,967	71,769	May need to be adjusted based on comp & class	110,407	FY 2024 Base: Staff was directed by the Finance Department to combine Parks and ROW divisions causing an increase. Increase, also, accounts for increase in salary which impacts retirement contributions.

City of Angleton, Texas									
Parks & ROW									
1 550									
Detail of Expenditure									
		Actual	Actual	Actual	Budget	Estimated		Requested	
165	Medical Expense	215	110	894	150	1000	New hire drug test & random screenings	1550	FY 2024 Base: Staff was directed by the Finance Department to combine Parks and ROW divisions causing an increase. Funding for random drug screening and new hire onboarding drug screening.
185	Payroll Accrual	1,395	-4316	0	0	0		0	
Personnel Services Subtotal		687,253	637,189	754,868	814,170	879,747		1,357,386	
Supplies:									
203	Apparel	8,999	8,919	8,149	9,000	9,000	Projection is \$6063, we plan on updating some of our shirts and past trends show we will be staying around \$9000	11,500	Funding for annual staff required branded safety apparel. This account has increased to ensure adequate apparel can be purchased including work gloves, safety glasses, life jackets, ear protection, boots, jeans, and replacement shirts.
205	General Supplies	10,070	93,662	12,550	12,000	14,136	Unanticipated costs associated with Lakeside Park and stock items like flags, soil moist, storage containers, etc.	15,250	Funding for annual general supplies consisting of shop tools and supplies, toilet paper for parks, paper towels, trash bags, cleaning supplies, insect control & pesticides, water, safety supplies, and other miscellaneous supplies. Cost for these supplies have increased due to inflation and availability.
210	Office Supplies	589	37	47	350	350		500	Funding for annual office supplies consisting of: business cards, computer supplies, and other typical office supplies. Cost for these supplies have increased due to inflation
215	Parks Vehicle Supplies	605	3,527	784	2,000	2,000		2,050	Adequate funding for park and ROW annual state inspection fees.
216	Vehicle Supply (Gas)	12,193	17,534	25,504	15,350	17,250		25,500	FY 2024 Base: Staff was directed by the Finance Department to combine Parks and ROW divisions causing an increase of \$6300. Staff has seen an increase in fuel costs in both divisions so has requested an additional \$3850 combined to cover increased costs.

City of Angleton, Texas										
Parks & ROW										
1 550										
Detail of Expenditure										
			Actual	Actual	Actual	Budget	Estimated		Requested	
220	Parks Equipment Supplies		5,514	4,249	5,763	6,000	9,500	\$2500 for GeoTabs	17,150	Funding for annual equipment supplies which covers the cost of repairs and maintenance to small and large parks and rights-of-way equipment. As equipment ages, maintenance cost increase. We've seen a increase in mower deck maintenance in the last year due to equipment age and hours. Cost increase for parts.
221	Small Equipment		0	0	0	0	0		800	One time purchase for a tablet that will be utilized by tractor drivers. This will enable them to receive and manage work orders through iWORQ.
					0					
Supplies Subtotal			37,970	127,928	52,797	44,700	52,236		72,750	
Repair & Maintenance:										
305	Parks R&M Vehicles		5,565	1,583	2,622	2,000	1,000		2,000	
310	Parks R&M Equipment		7,969	5,348	4,024	7,000	5,000		19,500	FY 2024 Base: Staff was directed by the Finance Department to combine Parks and ROW divisions causing an increase of \$5500. Additional funds are needed for adequate funding for annual tractor, mower, and small equipment repair and labor costs.
315	Parks Infrastructure		23,668	41,625	25,150	27,600	23,000		30,000	Funding for annual park infrastructure. Cost of materials has increased.
320	Building		4,814	4,178	4,416	4,500	4,500		4,500	
325	Parks R&M Other		22,500	18,790	7,671	12,000	10,000		14,000	Increase in cost of poles and bulbs. We are purchasing about three minimally each year which will increase as we install new fixtures downtown.
330	Parks-Vegetation Replacement		4,705	4,907	4,728	5,000	5,000		10,000	Funding for annual vegetation replacement at parks, butterfly gardens and some city facilities. With the addition of Lakeside Park, additional funds will be needed to maintain vegetative beds.
Repair & Maintenance Subtotal			69,221	76,431	48,609	58,100	48,500		80,000	
Services & Charges:										

City of Angleton, Texas									
Parks & ROW									
1 550									
Detail of Expenditure									
		Actual	Actual	Actual	Budget	Estimated		Requested	
405	Telephone	1,256	317	569	2,544	10,144	Includes iphones and tablets for crew leaders as well as monthly service	6,600	FY 2024 Base: \$50/month/device (11 - Director, AD, 4 Crew Leaders phones and 5 tablets with service). Last FY, these funds were coded to Phone Reimbursement 01-550-143 and should have been coded to Telephone 01-550-405.
410	Utilities	71,598	76,194	76,266	77,000	77,000		80,000	
420	Dues & Subscriptions	475	1712	3,922	13344	3494		2102	Traps membership parks, row, and board members \$877, NRPA membership \$350, and GGCPARDA (Director, AD & Superintendent) \$225; Texas Women Leading Govt - Gulf Coast Chapter \$50; TCMA \$500; Parks Super.: Pesticide License \$100
415	Parks - Legal/Professional	0	0	0	0	0		0	GIS park overlay \$9250; Bates & Dickey Parks Master Plan \$70,000; Strategic Park & Recreation Master Plan Update \$70,000, TxDOT Multimodal Transportation & Trails Master Plan \$10,000

City of Angleton, Texas									
Parks & ROW									
1 550									
Detail of Expenditure									
		Actual	Actual	Actual	Budget	Estimated		Requested	
425	Travel & Training	5255	4,843	8,569	8,819	8,819		12,334	Annual funding for continuing education for parks, rights-of-way, and PARD administrative staff. Three administrative employees have nationally recognized certifications that require continuing education units to be maintained. Additionally, funding was reduced because the National Recreation and Parks Association conference was in Texas. These funds need to be increased so staff can maintain certifications. Travel and training expenses for Director and Parks Superintendent to attend conferences to attain CEUs to maintain CPRP and CPSI designation. The line item also funds the exam and renewal of an herbicide/pesticide license. TRAPS Annual Conference Director, AD and Parks. Supt. Registration \$900 Hotel \$1464 (4 DAYS), Food \$768; NRPA: Registration \$1785 Travel \$0 (Flight), Hotel \$1449 (4 DAYS), Food \$828, TRAPS East Region Workshop & Maintenance Rodeo for Director & Parks division:\$600, CPSI:\$525, and Pesticide License: \$100, DISC \$400 (AD and Director)
440	Parks - Rental Expenses	615	301	0	1,000	2,750	Skid steer rental for park maintenance jobs.	3,000	
446	Advertising	287	50	2,371	1000	1000		1000	RFP and RFQ publication notices
455	Parks - Contract Labor	0	0	231	0	0		0	
456	Parks Irrigation	175	135	14,307	350	350		350	Maintenance on irrigation systems installed at the sports complexes.
457	Parks - Ball Field Maintenance	12,267	15,704	0	30,000	30,000		30,000	Field conditioner, sod cutter, clay, chalk, paint, windscreens, and herbicide and pesticide for BG Peck, Freedom and Bates.

City of Angleton, Texas									
Parks & ROW									
1 550									
Detail of Expenditure									
		Actual	Actual	Actual	Budget	Estimated		Requested	
460	Parks - Annual Software	0	0	0	0	0		10,400	This increase is due to properly coding fees to the correct account. Last FY, the iWORQ fee of \$5400 was coded to Dues & Subscriptions 01-550-420. Additionally, we added a Soofa sign at Bates Park and the annual maintenance fee is \$5000.
Services & Charges Subtotal		91,928	99,256	106,236	134,057	133,557		145,786	
Miscellaneous:									
505	Insurance	0	0	0	0	0		0	
506	Vehicle Insurance	7,935	8,462	444	9,400	9,400		10,340	10% increase
510	Employee Appreciation	275	50	0	1000	1000		1000	\$15x13x6 months
511	Tuition Reimbursement	0	0	2,541	2975	2975		4165	Jason's CPM program
538	Building Lease	0	0	1,540	0	17750	Unbudgeted expense for modular building - should be coming out of the bond (per Phill, moving when March financials are closed out)	0	Modular Building for parks
Miscellaneous Subtotal		8,210	8,512	4,524	13,375	31,125		15,505	
Capital Outlay:									
615	Parks - CE Infrastructure	0	148868	349,729	0	0		0	FY22-23 ADA Transition Plan items \$27,200, FY23-24 Transition Plan items \$85,700, Solar parking lot lights BG Peck Soccer Complex \$85,665 (lights and install); Masterson sidewalk and ADA ramps \$27,900 (Rented Routinely); Freedom Park Passive Area (\$287,625) 20% construction cost for TPWD matching (up tp \$300,000) (OPC - \$587,625)
625	Parks - CE Equipment	48513	19,415	13,441	0	0		0	Skid Steer \$20,953.79 (2 year lease, \$59,309.64 on the 3rd year)
626	Parks Small Eq CE	0	138,961	0	0	0		0	Mower \$11,998, Trailer \$6295
Capital Outlay Subtotal		48513	168283	363,170	0	0		0	
Division Total		710,077	814,531	1,330,204	1,064,402	1,145,165		1,671,427	

City of Angleton, Texas									
Recreation									
50	300								
Detail of Revenues									
		Actual	Actual	Actual	Budget	Estimated		Requested	
		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request
Parks & Recreation									
740	Transfers from ABLC	0	0	0	372,703	314,566		382,878	
Parks & Recreation Subtotal		0	0	0	372,703	314,566		382,878	
Miscellaneous:									
805	Donations	0	0	0	18	0	YTD - 0	0	
811	General Programs	521	400	444	2,500	495	YTD - 187.88, Mini Athletes- Ballers: \$195 Cheer: \$100 Kickers - \$100	5,200	Mini Athletes- Ballers: \$195 Cheer: \$100 Kickers - \$100 Baseball - \$100 Little Explorers: 210 Wild Kittens Tiny Gym: 300 Certifications: \$ Sunset Painting: \$150 Puzzle Palooza: \$120 Trivia Tuesday!: 100, Volleyball League \$2500
813	Youth Camps	26,267	6,782	4,342	23,350	\$6,509	YTD - 2628 Summer Camps: 1080 Road Warriors: 2500 Spring Break Camp: 1565 Fall Break Camp: 364 i9: 1000	24,861	Summer Camps: 20000 Road Warriors: 2500 Spring Break Camp: 1565 Fall Break Camp: 796
814	Community Special Events	657	425	1,070	800	\$2,590	YTD - 2140 Jingle Bell Fun Run 2140, Fishing Derby: 450	2,750	Jingle Bell Fun Run: \$2300 Fishing Derby: \$450
815	Father Daughter Dance/Mother Son Dance	4,020	3,180	4,913	4,500	\$4,165	Father Daughter Dance: \$2593 spent @ 150% CR & 216 guest: goal 3,889.50; earned 4165	4,165	Father Daughter Dance: \$2593 spent @ 150% CR & 216 guest: goal 3,889.50; earned 4165
816	Health & Wellness	5,615	2,812	80	2,000		YTD - 0	0	Moved Jingle Bell Run to Community events
817	Senior Programs	8,543	7,000	6,799	5,800	4,690	YTD - 2685 Senior Day Trips: \$3,500 Senior Overnight Trips: \$1190	8,100	Senior Day Trips: \$3,500 Senior Overnight Trips: \$4600
818	Miscellaneous Programs	75	1,810	1,126	300	1432	YTD - 1332 Little Explorers: 210 Wild Kittens Tiny Gym: 456 Hand Knitting: 325 Sunset Painting: \$150 Puzzle Palooza: \$120 Trivia Tuesday!: 100 Chakra Class: 91	350	Chakra Class: 350
820	Cash over/short	0	0	0	0	0		0	
899	Miscellaneous	3,895	2,643	2,601	4,176	\$0	YTD - 10	0	
Miscellaneous Subtotal		49,593	25,052	21,375	43,444	19,881		45,426	
Division Total		49,593	25,052	21,375	416,147	334,447		428,304	

Recreation										
50	506									
Detail of Expenditure										
		Actual	Actual	Actual	Budget	Estimated		Requested		
		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request	
Personnel Services:										
105	Regular Earnings	0	0	0	201,548	155,142	YTD: 37,142. Recreation Superintendent, three Recreation Specialists for remaining 7 months (salaries were being charged to 60 until Mid December '22)	199,534	Recreation Superintendent, 3 Recreation Specialists per Finance calculation 6.30.23	
106	Part Time Earnings	0	0	0	17,756	3,070	1 Summer Head Track Coach, 2 Summer Track Coaches: \$3,070, No summer intern this year	\$17,756	1 Summer Head Track Coach & 2 Summer Track Coaches Total: \$3,070, PT Staff to assist with programming \$1000	
108	Step Increase	0	0	0	0	0		0		
109	Stipend	0	0	0	0	0		0		
110	Overtime	0	0	0	7,180	3,286	YTD: 286 FT working events and supporting summer programs	4,500	Overtime and special event pay for 3 FT employees	
115	Longevity	0	0	0	860	0	Longevity charged to 60 account	960	12 yrs RS, 1 yr RS, 1 yr RS, 2 yr RS Longevity pay at the rate of \$60 for each year of service	
120	Hurricane OT	0	0	0	0	0		0		
121	Hurricane	0	0	0	0	0		0		
126	Certification	0	0	0	3600	900	CPRP for Recreation Superintendent	3,600	2400 - CPRP for Rec Superintendent, two Rec. Specialists. 1200 - CTRS for one Rec. Specialist	
135	FICA	0	0	0	17,265	17,265		15,309	FICA & Medicare per Finance calculation 6.30.23	
140	Health Insurance	0	0	0	64,054	64,054		70,460	Employer's health insurance, dental and life, plus a 10% increase	
141	Insurance Subsidy	0	0	0	0	0		0		
142	Insurance Commission	0	0	0	0	0		0		
143	Phone reimbursement	0	0	0	720	720	Rec Supt.	720	Rec Supt	
145	Worker's Compensation	0	0	0	4,425	4,425	YTD: 4219	4,641	Increase by 10% per Hr recommendation	
150	Unemployment	0	0	0	0	0		0		
155	Retirement	0	0	0	25,533	23,600		24,334	Per Finance calculation 6.30.23	
165	Medical Expense	0	0	0	1,322	600	Drug screen for PT summer staff	750	Drug testing and physical exams	
185	Payroll Accrual	0	0	0	0	0		0		
Personnel Services Subtotal		0	0	0	344,263	273,062		342,564		
Supplies:										

203	Apparel	0	0	0	850	850	Current spent is \$100 per employee. Will purchase heavy duty rain ponchos for outdoor activities.	850	\$100 per employee 1 superintendent, 3 rec specialists, 3 track coaches, 1 intern. \$800 / \$880 10% inflation consideration.
205	General Supplies	0	0	0	1,200	500	First aid supplies, division items	1,000	General supplies for Recreation Division: including hardware, first aid kits, programming/event supplies for staff
210	Office Supplies	0	0	0	4,120	1,000	Business cards: \$157.02 Office furniture: Chair \$150, Lrg laminator \$80, Speaker \$170, Backdrop Frame \$85 Gen. Office Supplies: \$100 Paper needs: \$258, Batteries: \$100 <i>** Moving 2000 to 535 for Folding Machine</i>	2,085	Paper needs: \$200 Laminating Sleeves-\$150, Batteries-\$100, Business Cards-\$395, Office Furniture -\$500, Misc Office Supplies- \$550 \$1895 / 2085 10% inflation consideration.
216	Vehicle Supply (Gas)	0	0	0	3,000	3,000	YTD 1,156.64. Summer camp/programs, senior trips, misc. travel	3,000	Fuel for two recreational vehicles and two recreational buses TRAPS Institute: \$320 Summer Camp: \$684 Avg Use of 3 vehicles: 1996
220	Equipment Supplies	0	0	0	0	0		0	
Supplies Subtotal		0	0	0	9,170	5,350		6,935	
Repair & Maintenance:									
310	Equipment	0	0	0	0	0		0	
316	Computer Maintenance	0	0	0	0	0		0	
317	Vehicle Repairs	0	0	0	3,000	\$2,700	Held off on repairs due to Enterprise Fleet replacement. No vehicle repairs needed. Windshield replacement (2 this year) \$730; Bus glass replacement \$500, Car Washes \$220	3,933	Enterprise does not cover tire and brakes. Car Wash: Tahoes \$240 Buses: \$240, Emergency repairs such as windshield or glass replacements: \$1095 Tires: \$2000 \$3575 / \$3933 10% inflation considered.
Repair & Maintenance Subtotal		0	0	0	3,000	2,700		3,933	
Services & Charges:									
405	Telephone	0	0	0	200	200	Programming Travel Phone	200	Programming Travel Phone
412	General Programs	0	0	0	500	259	Mini Athletes: 115.87, Wild Kittens: 142.84	2,160	Mini Athletes: 150.00, Wild Kittens: 100.00, Little Explorers' Nature Club: 100.00 Skill Classes: Knittin' Time: 350.00 Sunset Painting: 1100 1800 / 2160 at 20% infl.
413	Youth Camps	0	0	0	5,000	3,394	Fall Camp: 103.25, Spring Break Camp: 830.99, Camp Supplies: 561.56, Rough N It Camp: 450, Road Warriors: 1048.65, Sew Cute: 200, Creative Kids: 200	7,320	Fall Camp: 700, Spring Break Camp: 1300 Rough N It: 1000, Road Warriors: 1400, Summer Camp: 1300 (offering two weeks of all day camp) Creative Kids: 200, Sew Cute: 200 6100 / 7320 at 20% infl.

414	Community Events	0	0	0	3,800	\$2,668	Toilets/Supplies for Movie at Veterans: 278.85 National Night Out: 200 Dog Hunt: 1189.08 Parks & Rec Month: 1000	5,575	National Night Out: 200 Doggy Egg Hunt: 1200 Parks & Rec Month: 100 Fishing Derby: 825, Jingle Bell Fun Run & 5K Shirts: 1500 Timer: 1000 Breakfast: 300 Awards: 300 Additional Supplies (paperware, cups, safety pins etc.) 150
415	Father Daughter Dance/Community Dances	0	0	0	3,000	2,593	Father Daughter Dance Total: 2592.61 DJ: 250 Decor: 458.34 Meal: 1331.97 Giveaway: 216.93 Supplies: 138 Candy: 197.37	\$3,000	Father Daughter Dance: Decor: \$600, Candy \$200 DJ \$250 Catered meal \$1500 Supplies \$150 Giveaway \$300
416	Health and Wellness	0	0	0	1,170	2,318	Jingle Bell Fun Run 5K/10K Total: 2317.79 Shirts: 879 Timer: 950 Breakfast: 128.37 Awards: 300.39 Additional Supplies (paperware, cups, safety pins etc.) 60.03 **Move 700 from 458 & 447.79 from 414	\$0	Jingle Bell Run moved to Community events
417	Senior Programs	0	0	0	11,000	11,000	Christmas Party 1225.79 (70 ppl), Valentines Social 226.77, Thanksgiving 93.48, Potluck \$200 Summer Party \$1000 Crafts Classes \$150 Bingo \$751.96 Day Trips \$4000 Overnight Trip \$2,500 Bunco \$200 General Program Supplies \$652	\$18,963	Christmas Party 2,000 (100 ppl + 20% infl.) Valentines Social \$675 (75 ppl + 20% infl), Thanksgiving 180 (75 ppl + 20% infl) , Potluck \$240 (20% infl) Summer Party \$1600 (100 ppl + 20% infl), Crafts Classes \$216 (20% infl) Bingo \$884 (20% infl) Day Trips \$4800 (20% infl) Overnight Trip \$6,000 (2 trips + 20% infl) Bunco \$240 (20% infl) General Program Supplies \$778 (20% infl) additional holiday socials \$1350
418	Miscellaneous/General Programs	0	0	0	3,000	1,915	Chamber Leadership: 271.20 Outdoor Nature Programs: 135.86 Linen Cleaning: 76.28 Little Explorers: 256.24 Lakeside Fishing Derby: 375 Sunset Painting: 440 Herbalist Class: \$10 Puzzle Palooza \$250 Trivia Tuesday: 100	1,000	new programs 1,000
420	Dues & Subscriptions	0	0	0	2,069	1,950	Affiliate memberships and annual subscriptions: TRAPS Agency Membership: 237, NRPA FOR Rec Division: 234 CRPR Renew: 70 Rec Spec, GGCPARDA: \$70 Canva: \$156, Sesac Music License 553, MPLC \$700	\$2,217	Affiliate memberships and annual subscriptions: TRAPS Agency Membership: \$237, NRPA 1/3 of Premier Membership: \$234 Rec Spec, GGCPARDA: \$70 Canva: \$156, Sesac Music License \$560, MPLC \$700, TAAF for Summer Track \$200
425	Travel & Training	0	0	0	6,769	6,060	TRAPS ER Workshop: \$180 TRAPS Annual Conference for 4: Registration \$975 Meals: \$536 Hotel: 818.94 Total: \$2329.94 , NRPA for Rec Supt. & Rec Spec. Registration: \$970 Travel: \$640 Hotel: \$550 Food: \$200 Total: \$2360 Rec Spec. ACA recert: \$70 Rec. Spec. Archery recert: \$40 Staff CPR: \$100 Two CPRP packages for two rec specialist: \$910 Renew Rec Supt CPRP: \$70	\$6,930	Staff CPR: \$200, TRAPS Galveston: registration (4 employees) \$1500, Hotel \$900, Food \$768: NRPA (2 employees) Atlanta, GA: Registration \$1500, Travel \$600, Hotel \$800, Food \$592 Rec Spec ACA recert: \$70

446	Advertising	0	0	0	12,600	12,600	4 Quarterly Playbooks to be created and printed: Q1 \$1995, Q2 \$1995 Projected Q3 \$1995 Projected Q4 = \$1995 (20 pages, 200 printed) Total: 7980 Water bill inserts quarterly: Q1 \$795, Q2 \$510, Q3 \$795, Q4 \$795 = \$3180 Spanish Translation of Digital Playbook: 300 X 3 Total: 900 Signage: Banner for Fun Run, Signs for Dog Hunt: \$280 Facebook ads for events and programs: \$260.00 Promo Items: \$0 Job posting ad for TRAPS = 0	16,982	4 Quarterly Playbooks to be created and printed: Q1 \$1995, Q2 \$1995 Projected Q3 \$1995 Projected Q4 = \$1995 (20 pages, 200 printed) Total: 9570 (20% infl) Water bill inserts quarterly: Q1 \$795, Q2 \$510, Q3 \$795, Q4 \$795 = \$3816 (20% infl) Spanish Translation of Digital Playbook: 300 X 4 Total: 1440 (20% infl) Signage for Community Events: \$672 Facebook ads for events and programs: \$384 Promo Items: \$1000 Job posting ad for TRAPS = 100	
456	Contract Labor Cleaning	0	0	0	0	0		0		
457	Contract Labor Instructors	0	0	0	700	\$213	Funds for 5K Timer moved to account 416. 70% funds for Chakra Class instructor.	\$1,865	Walk with Ease 6 week program x 3 per week x \$30Hr=\$750 x 3 sessions = \$1620 Chakra Class \$245	
458	Contract Labor	0	0	0	0	0		\$0		
460	Rec-Bus Services	0	0	0	0	0		\$0		
476	Bank Credit Card Charges	0	0	0	0	0	Covered by ARC	0	Covered by ARC	
477	Scholarship Fund	0	0	0	3,000	3,000		3,000		
485	Contract Leagues - Escrow	0	0	0	2,088	0		0		
Services & Charges Subtotal		0	0	0	54,896	48,169		69,212		
Miscellaneous										
503	Surety & Notary Insurance	0	0	0	200	200		0	Fees for notaries	
505	Insurance	0	0	0	0	0		0		
506	Vehicle Insurance	0	0	0	2,200	1,300	YTD - 1300	1,430	insurance for two Tahoes plus 10% increase	
507	Building Insurance	0	0	0	0	0		0		
508	Insurance Commission	0	0	0	0	0		0		
510	Employee Appreciation	0	0	0	400	420	Appreciation Cards: \$11.97 Meeting Luncheons: \$60	280	Appreciation Cards: \$20, Meeting Luncheons: \$160, Basket for Employee Event: \$100	
511	Tuition Reimbursement	0	0	0	4,000	4,000	4,000 for Fall & Spring 2023 Semesters	2,000	2,000 2024 Fall Semester	
520	Contingency	0	0	0	0	0		0		
525	Rec Center Refunds	0	0	0	0	0		0		
535	Lease Payments	0	0	0	0	1950	Folding machine from office supplies	1950	1/3 Folding machine lease	
599	Rec-Miscellaneous	0	0	0	0	0		0		
Miscellaneous Subtotal		0	0	0	6,800	7,870		5,660		

Capital Outla										
626	CE-Equipment	0	0	0	0	0		0		
627	Capital Project	0	0	0	0	0		0		
628	M&O Capital	0	0	0	0	0		0		
629	Energy Savings Electrical	0	0	0	0	0		0		
630	Capital Project	0	0	0	0	0		0		
Capital Outlay Subtotal		0	0	0	0	0		0		
Other:										
700	Transfer to Fund Balance	0	0	0	0	0		0		
701	Transfer to GF for Cardio Eq	0	0	0	0	0		0		
702	Transfer to Capt Lease Payment	0	0	0	0	0		0		
714	Transfer to SF Cap Rep Fund	0	0	0	0	0		0		
719	Trans to Cap Rev Loan	0	0	0	0	0		0		
741	Trans to Unemployment Fund	0	0	0	0	0		0		
Other Subtotal		0	0	0	0	0		0		
Division Tota		0	0	0	418,129	337,151		428,304		

City of Angleton, Texas									
ARC									
60 300									
Detail of Revenues									
		Actual	Actual	Actual	Budget	Estimated		Requested	
		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request
800	Interest	790	141	824	415	1202	YTD - 702	814	Average of past 3 years
818	Miscellaneous Programs	75	1,810	1,126	0	0		11,250	Swim Lessons Program: \$10,000 and Shallow Water Lifeguarding: \$1,250
820	Cash over/short	0	0	0	0	400	YTD - 351, anticipate fewer errors due to new procedures in place at front desk	200	Working to reduce over/short by 50% based on new procedures in place
Miscellaneous Subtotal		790	141	824	415	1,602		12,264	
Transfers:									
900	Transfer From Fund Balance	0	217127		0			0	
903	Transfer From Water	27814	0		0	0		0	
Transfers Subtotal		27814	217127	0	0	0		0	
Division Total		1,111,969	1,221,161	1,203,009	848,184	884,225		1,007,028	

ARC											
60	506										
Detail of Expenditure											
			Actual	Actual	Actual	Budget	Estimated			Requested	
			2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate		2023-2024	Notes - Departmental Request
Personnel Services:											
105	Regular Earnings		309,904	340,945	294,037	194,050	199,290	YTD - 104,130. Amount included Rec Division through 12/08. Full Time Angleton Recreation Center employees; Facility Operations Superintendent, Aquatics Manager, Recreation Assistant, Custodian		189,904	Full Time Angleton Recreation Center employees; Facility Operations Superintendent, Aquatics Manager, Recreation Assistant, Custodian
106	Part Time Earnings		226,364	216,317	177,165	160,081	180,514	YTD - 80,514 - Increase due to shift in facility hours and staff coverage while short full time staff		\$217,800	Finance auto calculation in MDSS (Original Request \$205,143 - Expenses include increases for all PT positions; Head Front Desk \$13.00, Front Desk Clerks \$9.75, and Lifeguards \$11.21. PT staff were not include in recent comp & class increase but is recommended to include moving forward and for PT employees to fall within appropriate pay classifications)
108	Step Increase		0	0	0	0	0			0	
109	Stipend		0	0	0	0	0			0	
110	Overtime		4,044	4,410	5,337	5,395	4,338	YTD: 2,838. FT staff covering open shifts and working events		4,500	Overtime and special event pay for 3 FT employees
115	Longevity		1,500	1,020	1,050	720	1530	Recreation Superintendent, Aquatics Manager, Recreation Specialist, Recreation Assistant, Custodian (860 budgeted in 50 but all charged to 60)		720	Finance auto calculation in MDSS - includes 2 PT employees (Original Request \$540 - Facility Ops Sup. - 1 yr, Aquatics Manager - 6 yrs, Recreation Assist. - 1 yr, Custodian - 1 yr)
120	Hurricane OT		0	0	0	0	0			0	NA
121	Hurricane		0	0	0	0	0			0	NA
126	Certification		1,754	5,265	4,605	5400	1275	YTD - 692.40 Include partial Rec division and Rec Center staff. Projection to include Aquatics Manager CPRP only		3,600	Finance auto calculation in MDSS (Original Request \$2700 - CPRP for Facility Ops Superintendent, Aquatics Manager, and Recreation Assistant)
135	FICA		36,462	44,229	33,345	27,761	27,761			31,296	Finance auto calculation in MDSS (Original Request \$28,593)
140	Health Insurance		86,079	75,530	65,548	53,378	43,325	YTD 17,229. Monthly average of 3,728 for 4 employees multiplied by 7 months		44,686	Finance auto calculation in MDSS (Original Request \$53,610)
141	Insurance Subsidy		1,385	0	0	0	0			10,627	Finance auto calculation in MDSS - family insurance coverage (Original Request \$0)
142	Insurance Commission		1,340	0	0	0	0			0	
143	Phone reimbursement		0	300	1,047	1440	720	Phone charges for Facility Ops Superintendent and Aquatics Manager		1440	Aquatics Manager & Recreation Assistant Phone Allowance @ \$720 each (60/month)
145	Worker's Compensation		11,948	4,214	3,568	4,425	4,219	YTD: 4219		4,641	Increase by 10% per Hr recommendation
150	Unemployment		0	1,788	0	0	0			0	
155	Retirement		38,405	42,250	37,695	24,905	21,552	YTD: 10,794. projection for 4 fulltime operations employees 10,758		23,261	Finance auto calculation in MDSS (Original Request \$25482 - City's retirement contribution 12%)
165	Medical Expense		1,265	2,075	1,640	1,322	1175	YTD: 185, Estimate 18 new part time employees @ \$55 each		1,322	Drug test/screen for 25 employees
185	Payroll Accrual		345	-1,964	0	0	0			0	
Personnel Services Subtotal			720,795	736,379	625,037	478,877	485,699			533,797	
Supplies:											

203	Apparel	915	2330	1528	2,100	2,357	Current spent is \$1097 but anticipate spending \$1260. Staff Uniforms-\$200 Full Time, \$560 Front Desk, \$500 Lifeguards, 1 superintendent, 1 aquatics manager, 1 rec assistant, 1 custodian; increase FD to cover 2 shirts per new employee, 1 new shirt annually. Will place order once staffing is complete.	3,420	\$650 Full Time (1 superintendent, 1 aquatics manager, 1 FT rec assistant, 1 custodian) \$1000 PT Staff (15 PT FD, 2 HFD)(34 @ \$32 per shirt) = \$1300 \$1770 Lifeguards (Shirts- 20 @ \$18=\$400 Male shorts- 20 @ \$30= \$600 Female suits- 20 @ \$38.50= \$770) Total=\$1770 ALL - <i>adjusted staff allowance due to price increase on City Store. PT staff to be issued 2 shirts at hiring and replace 1 shirt annually.</i>
205	General Supplies	11,419	3,317	4,052	3,825	1,783	Current spent is \$1547.97. Moving -\$100 to 60-506-215 for first aid supplies, basketball replacement \$235 (20 balls @ \$11.75)	4,050	General supplies for Recreation Center including: Wristbands- \$250 (51 packs) Key Tags- \$1000 (1500 tags), Building Supplies- \$1000, Swim Diapers- \$300, Lanyards-\$500 front desk equipment \$1000 (20 basketballs- \$500, basketball nets \$200, Pickleball \$300, Corn hole bags, Ping-pong equipment)
206	Chemical Supplies	17,084	21,299	23,201	23,560	25,680	CO2 Tank Rental- \$2304 CO2 Refill-\$10500 Chlorine Tabs-\$7876 Chemtrol Lease\$3000 Misc Chemicals-\$ 2000	26,804	CO2 Tank Rental-\$2304 Chemtrol Lease-\$3000 Chlorine Tabs- \$8000 CO2 Refill- \$11,500 Pulsar CRS Chemical-\$500 Misc Chemicals \$1500 *counting for increases on CO2 cost and chlorine tabs/adding cost of test reagents from pool supplies
210	Office Supplies	5,401	5,102	5,472	2,000	1,289	Current spent \$1168.48. Business cards-\$157.02 Office furniture(Electronic safe \$450, two cash drawers \$210)\$660, Copy paper \$72.20 General Office Supplies-\$279.27.Anticipating to spend \$100 in copy paper, \$20 in tape	3,000	Pens-\$50 Copy Paper-\$400 (2 boxes/ mo), Laminating Sleeves-\$100, Batteries-\$200, Business Cards-\$200, Folders/Dividers/Binders-\$100, Office Furniture -\$1000,(conference room chairs \$52.97 ea @ 8 =-\$423.76) Misc Office Supplies- \$200 Tape-\$ Label maker tape-\$80 Paper clips-\$100 Sticky notes-\$200 Sharpies-\$20 Name tags-\$50 Scissors-\$25 Staples-\$25 White Out-\$10 Dry erase markers-\$36 Counterfeit markers-\$22 Envelopes-\$50 Ziplock bags-\$50 Bankers Boxes-\$50
212	Cleaning Supplies	6,433	8,742	10,146	8,170	11,747	Currently spent \$4967.18. Anticipate spending \$6780 due to current trends, price increases and anticipation of high traffic in the facility throughout summer months. Toilet Paper- \$1500 Paper Towels- \$1,000 Bleach-\$200 Laundry Detergent- \$100 Hand soap- \$850 Windex-\$80 Floor cleaner-\$300 Surface cleaner \$200 Toilet Cleaner-\$100 Trash Liners-\$500 Stainless Steel-\$50 Gloves-\$200 Misc Cleaning Supplies- \$500, gym wipes- \$1200	15,410	Toilet Paper- \$3000(Avg.\$250/mo) Paper Towels- \$2500(Avg.208/mo) Bleach-\$1000(Avg.\$85/mo) Laundry Detergent- \$200(Avg.\$17/mo) Hand Soap- \$2000(Avg.\$167/mo) Windex-\$80 Floor Cleaner-\$1500(Avg.\$125/mo) Surface cleaner- \$600(Avg.50/mo) Trash Liners-\$1000(Avg.\$83/mo) Stainless Steel-\$50 Gloves-\$400 Misc Cleaning Supplies- \$500 Gym Wipes-\$3000(Avg.\$250/mo) Drain Cleaner- \$80

215	Pool Supplies	2,332	1,316	2,567	3,500	3,300	Rescue Tubes-\$300 First aid-\$150 Practice Manikins AED-\$468 Pool Vacuum-\$200 Benches-\$1000 Misc.-\$871 Signage-\$300	3,134	Rescue Tubes w/ whistles- \$314.76(6@\$52.46) CPR Manikin & AED Trainer (2-adult,2-infant)\$870, CPR rescue masks \$79.95(10@\$7.99), Guard first aid packs w/ whistles \$69.28(\$10@\$6.93), 6ft indoor/outdoor benches \$1150(20@\$57.50), Signage- \$150, Misc. pool supplies \$500 *Increase due to inflation on supplies and increased usage/attendance at the facility resulting in higher use of supplies	
216	Vehicle Supply (Gas)	1,214	970	2,335	0	0	Budgeted funds transferred to Rec Division	0		
220	Equipment Supplies	6,298	3,573	2,439	4,500	4,421	Currently spent \$282.86. Anticipate spending \$89.95 (4 lb dumbbells sets @ 17.99), \$100.76(20lb dumbbells 2@\$50.38) , \$145.70(resistance bands 10 @ \$14.57), \$52.50 gym timer wall clock, upholstery replacement \$600) . Misc. equipment repairs 3000	5,175	Upholstery \$675, Equipment Repairs \$4,000, Misc. Equipment(attachments,rollers,dumbbells,mats,etc) \$500	
221	Small Equipment	0	0	0	0	170	replacement computer monitor	0		
Supplies Subtotal		51,096	46,649	1,251,601	47,655	50,747		60,993		
Repair & Maintenance:										
309	R&M Equipment	0	0	953	0	0		0		
310	Equipment	19601	0	20673	27,000	27,000	Contingent on use of fund balance to cover cost over 27k budget for this year.	30,000	Anticipated replacement of 4 treadmills, bicep curl and benches	
315	Pool Maintenance	23,211	8,196	21,452	21,000	18,000	Slide pump repair- \$6000, Inlet covers-\$200, Bay door replacement \$2,190 (\$3,000 was moved to Chemical supplies)	25,500	Pumps-\$7000, Pool motors \$6,000 Base-\$5000 Chair lift-\$3000 Pool Heaters- \$1500 , general maintenance \$3,000	
316	Computer Maintenance	14,841	14,828	17,245	18,910	6,770	Currently spent \$436.50. (-\$4470) transferring to 60-506-535 for lease payments (-\$7940) transferring to 60-506-461 Annual software fee (-\$170 transferred to 60-506-221 for computers)	6,000	\$1,000 print charges, \$,1200 Misc., \$3,800 facility cameras	
317	Vehicle Repairs	779	3,639	2,389	0	0		0		
320	Building	44,235	36,777	36,606	43,000	43,000	Currently spent \$14,486.64. HVAC maintenance: \$7,422.80, Lighting & Electrical \$3,218.50, Plumbing \$1,001.09 Furnishings \$618.79, Fixtures and maint. \$155.61, annual inspections (Killum, BayArea Fire & Coastal Backflow) \$1083.95. Still needing to replace ceiling tiles \$800, gym and WR lighting \$1,200, Womens restroom pump \$300, Coastal Backflow inspection \$575	52,846	HVAC: \$15,000 (Units no longer under warranty), ceiling tiles \$3500, Lighting & Electrical \$12,000, Plumbing \$3,500, landscape maintenance \$2000, site furnishings \$3200, Fixtures and maint. \$3300, annual inspections (Killum, Bay Area Fire & Coastal Backflow) \$2,500, Misc. Maintenance \$5,000 **Budget helps cover unexpected emergency maint. HVAC is no longer under warranty, (Natorium light project: Class IV Lighting maintaining the requirement of 4,000k would be the replacement of all 24 light fixtures with LED fixtures @ 160.36ea = \$3848.64, adjustable brackets @ \$10.03 = \$240.72, Est. labor costs \$5,097.09, Misc. project supplies \$159.86 TOTAL EST. COST \$9,346.31.)	
Repair & Maintenance Subtotal		102,667	63,440	99,317	109,910	94,770		114,346		
Services & Charges:										
405	Telephone	635	840	0	0	420	60/month - Facility Operations Superintendent	0		
410	Utilities	83,657	76,617	94,139	90,000	90,928	YTD - Electric: 26,527.07 Gas: 10,400.45 Projected Electric Total: 65,527.07 Projected Gas Total: 25,400.45	99,546	Average of FY 21-22 Actual and FY 22-23 estimated with 5% increase	
412	General Programs	447	2576	0	0	300	YTD - 82, American Red Cross - Shallow Water Certs (public)	450	Shallow Water Certification - Card Fee, 10 at \$45 each	
413	Youth Camps	34,457	11,987	4,112	0	0	Moved to Rec Division	0	Moved to Rec Division	
414	Community Events	6,702	2,463	2,059	0	0		1,000	Membership promotion event in summer	
415	Father Daughter Dance/Community Dances	2,176	0	8,136	0	0	Moved to Rec Division	\$0	Moved to Rec Division	
416	Health and Wellness	4,240	920	1,203	0	0	Moved to Rec Division	\$0	Moved to Rec Division	
417	Senior Programs	8,868	4,950	10,442	0	0	Moved to Rec Division	\$0	Moved to Rec Division	

418	Miscellaneous/General Programs	1,594	446	2,262	0	0	Moved to Rec Division	\$0	Moved to Rec Division	
420	Dues & Subscriptions	4,240	4,247	4,202	3,081	3,081	YTD - 1470. Sparklight \$1200, TRAPS Membership , NRPA Agency Membership, GGCPARDA Membership - Facility Ops. Sup., TPPC for Aquatics Manager	\$3,691	Affiliate memberships and annual subscriptions. Sparklight 2,700- W2W 400, TRAPS Membership 237, NRPA Agency Membership \$234, GGCPARDA Membership \$70, TPPC for Aquatics Manager \$50	
425	Travel & Training	4,111	4,727	11,507	5,560	3,552	YTD - 1652 NRPA Annual Conference for 2 employees: registration Staff Red Cross Certs	\$6,042	Staff CPR: \$200, TRAPS Galveston: registration (3 employees) \$1200, Hotel \$600, Food \$550: NRPA (2 employees) Atlanta, GA: Registration \$1500, Travel \$600, Hotel \$800, Food \$592	
446	Advertising	17,354	9,389	11,528	200	200	ARC building hours - Zeigler's \$25, Summer advertising for rentals & memberships	750	Updating building signage & rules	
456	Contract Labor Cleaning	0	0	6,580	0	0		0		
457	Contract Labor Instructors	28,275	32,755	35,610	39,000	\$39,000	25 classes per week @ \$30hr = \$750 x 52 weeks = \$39,000	\$49,120	27 classes per week x \$30Hr=\$750 x 52 weeks = \$42120, Swim Lesson Instructor (70/30 split) \$7,000	
458	Contract Labor - Misc	2800	2,602	1,500	1,130	1,200	Marathon PM: \$1200 - increase on annual agreement by \$70	\$1,300	Increase due to marathon PM agreement	
460	Rec-Bus Services	0	0	0	0	0		\$0		
461	Rec Center-Annual Software Fee	0	0	4,080	0	7,940	Annual Civic Rec Fee: \$7500, Microsoft office license: \$440	10,212	Annual Civic Rec Renewal Fee \$7500, Connect2 software fee \$2712	
476	Bank Credit Card Charges	8,399	6,854	8,021	3,000	13,000	YTD through January - \$4,638.72 Historically has not been under \$6K, need to budget at minimum the average for FY 23-24; justify increase charges based on new membership schedule and recurring transactions	15,000	Fees paid to accept credit cards at the rec center, increase due to recurring membership drafts and increased facility use - justification	
477	Scholarship Fund	0	0	407	1,000	1,000		1,000		
485	contract Leagues - Escrow	0	0	805	0	0		0		
Services & Charges Subtotal		207,955	161,373	206,593	142,971	160,621		188,111	-	
Miscellaneous										
503	Surety & Notary Insurance	0	0	0	0	0		0	Fees for notaries	
505	Insurance	7,726	3,839	3,847	4,600	4,600		5,160	based on 10% increase	
506	Vehicle Insurance	1,070	1,700	1,923	0	0		0		
507	Building Insurance	47,452	43,091	60,492	62,671	81,275	TML (51%) and Wind/Hail (36%) increased significantly more than expected	98,153	Projecting 25% increase on TML, 20% on Wind/Hail, and 10% on Flood	
508	Insurance Commission	0	0	0	0	0		0		
510	Employee Appreciation	270	210	474.6	500	500	\$200 Employee appreciation bulletin board \$300 staff holiday party (Christmas & Thanksgiving)	1,000	\$500 staff appreciation (Bulletin board, employee of the month, recognition awards) \$500 In service meals (bi - monthly), Holiday parties (Christmas & Thanksgiving), Team building events(2 per year)	
511	Tuition Reimbursement	1000	3000	3000	0	0		0		
520	Contingency	8,573	247,851	0	0	0		0		
525	Rec Center Refunds	2,220	1,252	1,446	1,000	750	YTD \$325. We encourage all rentals to use CC for deposit. Are few occasions when rentals are a number of days out and we must cut a refund check.	1,000	We encourage all rentals to use CC for deposit. Are few occasions when rentals/programs are a number of days out and we must cut a refund check.	
535	Lease Payments	0	0	0	0	4468	Copy machine lease for ARC	4468	Copy machine lease for ARC	
599	Rec-Miscellaneous	59	40	0	0	0		0		
Miscellaneous Subtotal		68,370	300,983	71,183	68,771	91,593		109,781		
Capital Outlay:										
626	CE-Equipment	0	0	0	0	0		0		
627	Capital Project	52,295	0	90284	0	0		\$0		
628	M&O Capital	0	0	0	0	0		0	\$200,000 annually for renovations for 5 years based on CIP	

629	Energy Savings Electrical	0	0	0	0	0		0
630	Capital Project	0	0	0	0	0		0
Capital Outlay Subtotal		52,295	0	90,284	0	0		0
Other:								
700	Transfer to Fund Balance	0	0	0	0	0		0
701	Transfer to GF for Cardio Eq	0	0	0	0	0		0
702	Transfer to Capt Lease Payment	0	0	0	0	0		0
714	Transfer to SF Cap Rep Fund	0	0	0	0	0		0
719	Trans to Cap Rev Loan	0	0	0	0	0		0
741	Trans to Unemployment Fund	0	0	0	0	0		0
Other Subtotal		0	0	0	0	0		0
Division Total		1,203,178	1,308,824	2,344,015	848,184	883,430		1,007,028

City of Angleton, Texas									
ABLC									
40	300								
Detail of Revenues									
		Actual	Actual	Actual	Budget	Estimated		Requested	
		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request
Miscellaneous:									
800	Interest	3,781	2,471	1,363	4,500	2,538	Average of last three years.	2,538	Average of last three years.
801	Sales Tax Portion	1,680,459	1,708,319	1,848,116	1,844,985	1,885,282	Average of last three years plus an 8% increase.	2,014,446	9% increase from FY 2021-22 actual.
899	Miscellaneous	0	0	10000	0	0		0	
Miscellaneous Subtotal		1,684,240	1,710,790	1,859,479	1,849,485	1,887,820		2,016,984	
Transfers:									
900	Transfer From Fund Balance	0	150000	0	0	0		0	
921	2018 Debt Issue	0	0	0	0	0		0	
Transfers Subtotal		0	150,000	0	0	0		0	
Division Total		1,684,240	1,860,790	1,859,479	1,849,485	1,887,820		2,016,984	

City of Angleton, Texas										
ABLC										
40 506										
Detail of Expenditure										
			Actual	Actual	Actual	Budget	Estimated		Requested	
			2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	Notes - Revised Estimate	2023-2024	Notes - Departmental Request
Services:										
415	ABL-Legal & Professional		3,165	1,234	1,059	2,650	2000		\$2,650	
425	Travel & Training		0	0	0	1,000	0		\$0	
498	Transfer to Fund Balance		0	0	0	0	0		\$0	
Services Subtotal			3,165	1,234	1,059	3,650	2,000		2,650	
Miscellaneous:										
520	ABL - Contingency		10,260	35,998	1,536	160,099	160,099	Freedom Park Passive Area Design - \$64,638.00; TxDOT 20% match for non infrastructure grant - \$20,000 (carryover to next FY); Downing Tennis Court & Fencing \$46,313; Dirt Hauling \$94,786.96; BG Peck Solar Light \$33,476	274,893	ARC Reno \$200K, Bates & Dickey Master Plan \$70K or various Park CIP projects (ADA Transition, Masterson sidewalk, & BG Peck Solar Lighting) was \$235,898 but changed due to decrease in Parks & ROW transfer
599	Miscellaneous Expense		28	0	0	0	0		0	
Miscellaneous Subtotal			10,288	35,998	1,536	160,099	160,099		274,893	
Capital Expenditures:										
605	Land Acquisition		277277	0	89816	0	0		0	
615	ABL Infrastructure		0	0	0	0	0		0	
625	Park Project Design		0	0	0		0		20000	TxDOT Non Infrastructure Grant 20% match \$20,000; Freedom Park passive area \$64638, Freedom Park Passive Area 20% construction cost for TPWD matching (up tp \$300,000) (OPC - \$587,625) \$287,625 (REMOVED DUE TO EXPENSE)
625.01	Other Park Projects		0	0	354900	0	0		0	
Capital Outlay Subtotal			277277	0	444716	0	0		20000	
Other:										
700	Transfer to Fund Balance		0	0	0	0	\$0		0	
701	Transfer to General Fund		360,462	378,414	767,268	275,727	275,727		326,436	25% of Parks & ROW Personnel was \$365,431
705	Transfer to Debt Service		443,976	625,478	557,069	536,583	536,583		428,848	CO payment
719	Transfer - Lakeside Park Capital		0	0	0	39000	0		0	
743	Transfer to Park Fund		0	0	0	0	0		0	
751	Transfer to Rec Center Infrastructure		0	0	0	0	0		0	
752	Transfer to Rec-Mo Capital		50,000	778464	0	0	0		0	
760	Transfer to Activity Center Op Fund		858,601	0	820,505	461,723	461,723		581,279	ARC Subsidy
761	Transfer to Rec Op Fund		0	0	0	371,535	371,535		382,878	Rec Ops Subsidy
762	Transfer to Freedom Park		0	0	0	0	0		0	
Other Subtotal			1,713,039	1,782,356	2,144,841	1,684,568	1,645,568		1,719,441	
Division Total			2,003,769	1,819,588	2,592,151	1,848,317	1,807,667		2,016,984	