

2023 Budget Modifications Requested at Town Board Meeting 2/13/2024

A FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1010.1	TOWN BOARD - PS	\$ 21,070.00	Increase	\$ 2.00	\$ 21,072.00
	<i>Rounding error</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1110.12	JUSTICE CLERK PS	\$ 53,529.00	Increase	\$ 0.06	\$ 53,529.06
	<i>Rounding error</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1220.1	SUPERVISOR -PS	\$ 38,938.00	Increase	\$ 0.12	\$ 38,938.12
	<i>Rounding error</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1320.4	AUDITOR - CONTRACTUAL	\$ 15,950.00	Increase	\$ 1,250.00	\$ 17,200.00
	<i>Auditing services contract exceeded budgeted amount.</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1410.1	TOWN CLERK - PS	\$ 61,491.00	Increase	\$ 0.04	\$ 61,491.04
	<i>Rounding error</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1450.4	ELECTIONS - CONTRACTUAL	\$ 4,000.00	Increase	\$ 1,499.68	\$ 5,499.68
	<i>Actual expenses exceeded historically budgeted amount.</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A5010.1	HIGHWAY SUPERINTENDENT PS	\$ 70,158.00	Increase	\$ 0.14	\$ 70,158.14
	<i>Rounding error</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1990.4	CONTINGENCY ACCOUNT	\$ 22,582.95	Decrease	\$ 2,752.04	\$ 19,830.91
	<i>Offsetting above overages with contingency. Total contingency use for 2023 including this modification = \$15,169.09</i>					
2	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1220.132	BUDGET OFFICER PS	\$ 47,263.00	Increase	\$ 681.72	\$ 47,944.72
	<i>Additional work related to the administration of Tompkins County grant.</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1220.14	SUPERVISOR-PROJECT ASST PS	\$ 9,152.00	Decrease	\$ 681.72	\$ 8,470.28
	<i>PS funds available within Supervisor Office PS lines.</i>					
3	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1670.4	PRINTING & MAILING - CE	\$ 12,851.57	Increase	\$ 903.58	\$ 13,755.15
	<i>With new budgeting technique, operational lines without a contingency buffer will require budget modifications periodically if unknown operational expenses arise throughout the year.</i>					
	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A1650.4	CENTRAL COMMUNICATION CE	\$ 15,625.71	Decrease	\$ 903.58	\$ 14,722.13
	<i>Funds available in this operationally similar line.</i>					

4	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A7020.12	REC PS - ASST REC DIRECTOR	\$ -	Increase	\$ 1,672.00	\$ 1,672.00
<i>New line created in order to fulfill needs associated with increased Rec Department programming.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A7020.42	RECREATION CE	\$ 31,300.00	Increase	\$ 187.27	\$ 31,487.27	
<i>Increased costs associated with increased programming.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A7020.43	REC CE - ADULT COMMUNITY REC	\$ 1,249.51	Increase	\$ 250.00	\$ 1,499.51	
<i>Increased costs associated with increased programming.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A2001	RECREATION FEES	\$ 94,549.51	Increase	\$ 2,109.27	\$ 96,658.78	
<i>Rec related expenses offset with increased revenue from department. Note that actual revenues in A2001 exceeded budgeted amount by \$13,168.63 and exceeded end of year (EOY) estimates by \$8,877</i>						
5	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A7110.4	PARKS - CONTRACTUAL	\$ 5,550.00	Increase	\$ 4,042.00	\$ 9,592.00
<i>Increased expense associated with Tompkins County grant funded related work.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A2706	GRANTS FROM LOCAL GOVTS	\$ 25,572.07	Increase	\$ 4,042.00	\$ 29,614.07	
<i>Tompkins County Grant revenue.</i>						
6	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A7310.1	YOUTH EMPLOYMENT - PS	\$ 31,428.18	Increase	\$ 149.10	\$ 31,577.28
<i>Increased YEP opportunities from transition to how program is administered.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A7310.11	YEP ADMIN & YOUTH DEV PS	\$ 6,501.00	Increase	\$ 5,527.50	\$ 12,028.50	
<i>Increased Town staff expenses due to transition to how program is administered.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A7310.4	YOUTH PROGRAMS - CE	\$ 53,844.82	Decrease	\$ 5,676.60	\$ 48,168.22	
<i>Cost savings in this line due to transition to how program is administered.</i>						
7	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A7989.4	CULTURE & REC - CE	\$ 9,500.00	Increase	\$ 1,524.03	\$ 11,024.03
<i>Unbudgeted Tree Committee event offset by TRIAD Foundation grant funds.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A2089	OTHER CULTURE & REC INCOME	\$ -	Increase	\$ 1,524.03	\$ 1,524.03	
<i>TRIAD Foundation grant funds.</i>						
8	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	A9030.8	SOCIAL SECURITY	\$ 38,620.00	Increase	\$ 759.27	\$ 39,379.27
<i>Use of Town staff in lieu of contracted services in youth development.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
A9060.8	HEALTH INSURANCE	\$ 70,000.00	Decrease	\$ 759.27	\$ 69,240.73	
<i>Budget savings available in benefit line.</i>						

B FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	B1420.4	ATTORNEY - CONTRACTUAL	\$ 35,951.52	Increase	\$ 1,661.57	\$ 37,613.09
<i>Increased use of attorney due to increased activity related to B fund.</i>						

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
B1990.4	CONTINGENCY ACCOUNT	\$ 13,458.01	Decrease	\$ 1,661.57	\$ 11,796.44
<i>Total contingency use for 2023 including this modification = \$8,203.56</i>					

2	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	B8020.1	PLANNING/ZONING CLERK - PS	\$ 13,728.00	Increase	\$ 1,409.35	\$ 15,137.35
<i>Planned overage due to department needs.</i>						

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
B8021.11	PLANNING INTERNSHIP - PS	\$ 2,400.00	Decrease	\$ 1,409.35	\$ 990.65
<i>Underspent line for B fund admin and project support.</i>					

3	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	B9010.8	NYS RETIREMENT	\$ 15,000.00	Increase	\$ 3,239.09	\$ 18,239.09
<i>Historic reporting issue will be resolved by paying employer contribution.</i>						

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
B9055.8	DISABILITY AND PFL INSURANCE	\$ 776.22	Increase	\$ 61.50	\$ 837.72
<i>Adjustment in estimated calculation of salaries to actual for 2023.</i>					

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
B9060.8	HEALTH INSURANCE	\$ 62,000.00	Decrease	\$ 3,300.59	\$ 58,699.41
<i>Funds available in employee benefits related account line.</i>					

DA FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	DA5130.1	MACHINERY - PS	\$ 42,000.00	Increase	\$ 768.00	\$ 42,768.00
<i>Adjustment for actual allocation of PS time.</i>						

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
DA5140.1	BRUSH & WEEDS - PS	\$ 25,000.00	Increase	\$ 1,177.00	\$ 26,177.00
<i>Adjustment for actual allocation of PS time.</i>					

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
DA5142.1	SNOW REMOVAL - PS	\$ 24,000.00	Decrease	\$ 1,945.00	\$ 22,055.00
<i>Funds available in this PS line.</i>					

SW2 FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	SW2-8320.4	WATER PURCHASES - CE	\$ 500.00	Increase	\$ 91.71	\$ 591.71
<i>Water use expenses budgeted amount, offset with revenue.</i>						

Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
SW2-2140	METERED WATER SALES	\$ 500.00	Increase	\$ 91.71	\$ 591.71
<i>Water use expenses budgeted amount, offset with revenue.</i>					

SW3 FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	SW3-8310.11	WATER ADMINISTRATION - PS	\$ -	Increase	\$ 88.00	\$ 88.00
<i>New permitting admin process instituted in 2023.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
SW3-8340.2	WATER TRANSPORT&DISTR - EQ	\$ 49,800.00	Increase	\$ 4,047.09	\$ 53,847.09	
<i>Using operational contingency to offset new equipment opposed to using reserves as budgeted.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
SW3-1990.4	CONTINGENCY	\$ 5,998.24	Decrease	\$ 4,135.09	\$ 1,863.15	
<i>Total contingency use for 2023 including this modification = \$4,136.85</i>						

2	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	SW3-8320.41	WATER PURCHASES LOSS - CE	\$ 14,145.00	Increase	\$ 1,922.99	\$ 16,067.99
<i>Water loss higher than budgeted.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
SW3-8320.4	WATER PURCHASES - CE	\$ 94,659.00	Decrease	\$ 1,922.99	\$ 92,736.01	
<i>Water purchases lower than budgeted.</i>						

SW4 FUND BUDGET MODIFICATIONS

1	Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.
	SW4-8320.4	WATER PURCHASES - CE	\$ 582.31	Increase	\$ 179.45	\$ 761.76
<i>Water use expenses budgeted amount, offset with revenue.</i>						
Account #	Account Name	Current Budget	Increase / Decrease	Budget Mod Request	Post Budget Mod.	
SW4-2140	METERED WATER SALES	\$ 582.31	Increase	\$ 179.45	\$ 761.76	
<i>Water use expenses budgeted amount, offset with revenue.</i>						