

**MARCH JOINT POWERS AUTHORITY
FINANCE SUBCOMMITTEE
OF THE
MARCH JOINT POWERS AUTHORITY**

Matters subsequent to the posting of the agenda.

*Reports, Discussion and Action
Agenda Item No. 6.A*

Meeting Date: January 9, 2024

Subject: Preliminary Budget Discussion

March JPA Fiscal Year 2023-24 Budget Cash Balances by Fund

Fund	Description	Uncommitted Cash Balance 6/30/23	Est. 2023-24 Excess (Deficit) of Revenues Over Expenditures Based on Approved Budget	Estimated Cash Balance - Approved Budget 6/30/24	FY 2023-24 Recommended Budget	Estimated Cash Balance - Proposed Budget 6/30/24
100	JPA - General Fund	\$ 28,449,841	\$ 563,027	\$ 29,012,868	\$ (3,071,650)	\$ 25,941,218
120	LLMD	3,613,085	653,567	4,266,652	(1,104,767)	3,161,885
140	CFD	174,401	15,218	189,619	(31,460)	158,159
300	Green Acres	4,351,365	228,133	4,579,498	(207,000)	4,372,498
301	Green Acres Maintenance	266,689	18,000	284,689	-	284,689
500	MIP	4,711,941	825,018	5,536,959	(1,161,587)	4,375,372
600	Utility	242,880	7,500	250,380	(1,979,000)	(1,728,620)
	Total Cash / Change in Cash	<u>41,810,202</u>	<u>2,310,463</u>	<u>44,120,665</u>	<u>(7,555,464)</u>	<u>36,565,201</u>

MARCH JOINT POWERS AUTHORITY - GENERAL FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
100				GENERAL FUND									
				REVENUE									
	00	40100	00	LEASE REVENUE	\$ 196,748	\$ 248,962	\$ -	\$ -	\$ -	\$ 196,748.00	\$ 140,461		\$ 140,461
	00	40300	00	PLANNING FEES	1,035,000	1,306,784	-	-	-	1,035,000	1,035,000	-	1,035,000
	00	40400	00	BUILDING PERMIT FEES	2,034,000	737,893	-	-	-	2,034,000	2,034,000	(1,234,000)	800,000
	00	40430	00	PUBLIC WORKS FEES	500,000	394,116	-	-	-	500,000	500,000	(100,000)	400,000
	00	40600	00	INTEREST INCOME	168,000	366,646	-	-	-	168,000	168,000	-	168,000
	00	40655	00	FOREIGN TRADE ZONE	71,000	57,000	-	-	-	71,000	71,000	-	71,000
	00	40675	00	TRAINING & FILMING FEES	1,100	300	-	-	-	1,100	1,100	-	1,100
	00	40715	00	FRANCHISE FEES, SALES TAX & TOT	1,270,000	1,774,316	-	-	-	1,270,000	1,270,000	(1,270,000)	-
	00	40750	00	MISCELLANEOUS	1,000	103,935	-	-	-	1,000	1,000	-	1,000
	00	40800	00	SUCCESSOR AGENCY FEES	250,000	250,000	-	-	-	250,000	250,000	-	250,000
				Total Operating Revenue	5,526,848	5,239,952	-	-	-	5,526,848	5,470,561	(2,604,000)	2,866,561
				OTHER FINANCING SOURCES									
	00	40650	00	PROCEEDS/SALE OF FIXED ASSET	-	15,500,000	-	15,500,000	15,500,000	15,500,000	-	-	-
100	00	40799	00	GAIN/LOSS ON FV OF INVESTMENTS		(150,076)							
				Total Other Financing Sources	-	15,349,924	-	15,500,000	15,500,000	15,500,000	-	-	-
				TOTAL REVENUE	5,526,848	20,589,876	-	15,500,000	15,500,000	21,026,848	5,470,561	(2,604,000)	2,866,561
				EXPENSES									
				ADMINISTRATION DEPT									
				Personnel									
	10	50100	05	Salaries and Wages	925,673	807,882	(115,000)	-	(115,000)	810,673	847,890	-	847,890
	10	50100	10	Benefits	115,297	128,055	-	12,758	12,758	128,055	117,926	15,000	132,926
	10	50100	15	PERS Contributions	95,961	102,458	-	6,500	6,500	102,461	103,131	7,500	110,631
	10	50100	20	Medicare Tax	12,983	12,495	-	-	-	12,983	13,855	-	13,855
	10	50100	25	Unemployment	2,000	-	-	-	-	2,000	2,000	-	2,000
	10	50100	30	Workers Compensation Ins.	12,086	19,499	-	7,500	7,500	19,586	12,770	7,500	20,270
	10	50100	32	Temporary Employee	10,000	-	(10,000)	-	(10,000)	-	10,000	-	10,000
	10	50100	35	Employee Recruitment	1,000	-	-	-	-	1,000	1,000	-	1,000
	10	50100	99	Unfunded Accrued Liability (AUL)	96,792	93,573	-	-	-	96,792	111,312	-	111,312
				Total Personnel	1,271,792	1,163,962	(125,000)	26,758	(98,242)	1,173,550	1,219,884	30,000	1,249,884

MARCH JOINT POWERS AUTHORITY - GENERAL FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

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100				GENERAL FUND									
				Operating Cost									
	10	50150	02	Mileage Reimbursement	1,000	-	-	-	-	1,000	1,000	-	1,000
	10	50150	04	Payroll Services	7,500	7,071	-	-	-	7,500	7,500	-	7,500
	10	50150	06	Periodicals/Memberships	2,000	5,234	-	3,500	3,500	5,500	2,000	3,500	5,500
	10	50150	08	Education/Training	10,000	10,252	-	2,500	2,500	12,500	10,000	2,500	12,500
	10	50150	12	Travel	30,000	36,169	-	6,169	6,169	36,169	30,000	40,000	70,000
	10	50150	14	JPC Members' Stipend	17,300	11,700	-	-	-	17,300	17,300	-	17,300
	10	50150	15	Meeting Expenses	13,000	7,205	-	-	-	13,000	13,000	-	13,000
	10	50150	16	Office Supplies	15,000	13,795	-	-	-	15,000	15,000	-	15,000
	10	50150	18	Telephone & Internet Expense	6,500	7,086	-	650	650	7,150	6,750	650	7,400
	10	50150	20	Mobile Phones	6,000	9,005	-	3,100	3,100	9,100	6,000	6,000	12,000
	10	50150	24	Postage	3,750	2,220	-	-	-	3,750	3,750	-	3,750
	10	50150	26	Liability Insurance - PERMA	145,180	145,180	-	-	-	145,180	160,000	-	160,000
	10	50150	30	Printing - Outside	3,500	549	-	-	-	3,500	3,500	-	3,500
	10	50150	32	Equipment Leases	12,000	9,711	-	-	-	12,000	12,000	-	12,000
	10	50150	34	Equipment Maintenance	57,000	79,033	-	23,000	23,000	80,000	57,000	23,000	80,000
	10	50150	35	Vehicle Maintenance & Fuel	4,100	3,332	-	-	-	4,100	4,100	-	4,100
	10	50150	38	Production/Artwork	13,000	2,228	-	-	-	13,000	13,000	-	13,000
	10	50150	39	Marketing / Branding	25,000	2,249	-	-	-	25,000	25,000	-	25,000
	10	50150	40	Promotional Activities	50,000	39,215	-	-	-	50,000	50,000	-	50,000
	10	50150	42	Bank Fees / Investment Fees	27,000	35,632	-	10,000	10,000	37,000	27,000	10,000	37,000
	10	50150	46	Office Custodial	6,000	6,869	-	1,000	1,000	7,000	6,000	1,000	7,000
	10	50150	47	Office Rent	65,500	70,258	-	5,900	5,900	71,400	66,100	5,900	72,000
	10	50150	48	Office Utilities	10,700	12,039	-	2,100	2,100	12,800	10,900	2,100	13,000
	10	50150	50	Office Building Insurance	600	-	-	-	-	600	600	(600)	-
				Total Operating Costs	531,630	516,032	-	57,919	57,919	589,549	547,500	94,050	641,550

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100				GENERAL FUND									
				Professional Services									
	10	50200	02	General Legal Services (88%)	189,400	172,913	-	-	-	189,400	200,500	(500)	200,000
	10	50200	04	Special Legal Services	31,500	43,238	-	12,000	12,000	43,500	33,000	12,000	45,000
	10	50200	10	Legal Property Surveys	1,000	117,500	-	118,000	118,000	119,000	1,000	9,000	10,000
	10	50200	14	Annual Audit	35,000	37,675	-	3,000	3,000	38,000	35,000	5,000	40,000
	10	50200	20	Lobbyist	94,000	122,756	-	29,000	29,000	123,000	94,000	36,000	130,000
	10	50200	22	Engineering Services	2,000	2,031	-	31	31	2,031	2,000	(2,000)	-
	10	50200	25	Consulting Services	350,000	599,910	125,000	125,000	250,000	600,000	350,000	105,000	455,000
	10	50200	40	Foreign Trade Zone	7,100	7,158	-	100	100	7,200	7,100	900	8,000
				Total Professional Services	710,000	1,103,181	125,000	287,131	412,131	1,122,131	722,600	165,400	888,000
				Capital Expenses - Office									
	10	50300	02	Equipment/Furniture	10,000	10,478	-	500	500	10,500	10,000	25,000	35,000
	10	50300	04	Computer Hardware	10,000	1,136	-	-	-	10,000	10,000	-	10,000
	10	50300	06	Computer Software	20,000	19,243	-	-	-	20,000	20,000	-	20,000
				Total Capital Expenses - Office	40,000	30,857	-	500	500	40,500	40,000	-	65,000
				ADMINISTRATION DEPT TOTAL	2,553,422	2,814,032	-	372,308	372,308	2,925,730	2,529,984	289,450	2,844,434
				FACILITIES MGMT DEPT									
	20	51150	00	Property Insurance - PERMA	15,586	15,586	-	-	-	15,586	48,000	-	48,000
	20	51200	00	Building Maintenance	40,000	51,304	-	12,000	12,000	52,000	40,000	25,000	65,000
	20	51250	00	Grounds Maintenance	70,000	42,771	-	-	-	70,000	70,000	30,000	100,000
	20	51255	00	Street & Lighting Maintenance	35,000	13,802	-	-	-	35,000	35,000	-	35,000
	20	51300	00	Equipment Maintenance	2,300	-	-	50,000	50,000	52,300	2,300	(2,300)	-
	20	51325	00	Equipment Purchases	-	-	-	-	-	-	-	-	-
	20	51350	00	Utilities	25,750	4,266	-	-	-	25,750	25,750	(5,000)	20,750
	20	51355	00	Fuel Costs	2,000	104	-	-	-	2,000	2,500	-	2,500
	20	51360	00	Security	-	-	-	-	-	-	-	120,000	120,000
	20	51365	00	Police Patrols	225,000	252,536	-	30,000	30,000	255,000	237,000	13,000	250,000
	20	XXXXX		Graffiti Removal									
				Total Facilities Management Dept	415,636	380,369	-	92,000	92,000	507,636	460,550	180,700	641,250

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100				GENERAL FUND									
				Project Costs									
	20	51335	00	Demolition Costs	-	-	-	-	-	-	500,000	-	500,000
	20	51400	00	Bad Debt Expense	3,500	786	-	-	-	3,500	3,500	-	3,500
				Total Project Costs	3,500	786	-	-	-	3,500	503,500	-	503,500
				FACILITIES MGMT DEPT	419,136	381,155	-	92,000	92,000	511,136	964,050	180,700	1,144,750
				PLANNING DEPT									
	30	52200	00	Plan Check/Inspection Fees	1,440,000	757,631	-	-	-	1,440,000	1,325,000	-	1,325,000
	30	52220	00	Education/Training/Periodicals/Memberst	2,500	-	-	-	-	2,500	2,500	(2,500)	-
	30	52250	00	Environmental Fees	45,000	43,858	-	-	-	45,000	45,000	-	45,000
	30	52300	00	Printing Costs	10,000	1,377	-	-	-	10,000	10,000	-	10,000
	30	52325	00	Planning Software	25,500	23,100	-	-	-	25,500	25,500	-	25,500
	30	52350	00	Public Notices/Filings	3,000	333	-	-	-	3,000	3,000	-	3,000
	30	52400	00	Environmental Review	2,500	-	-	-	-	2,500	2,500	-	2,500
				PLANNING DEPT	1,528,500	826,299	-	-	-	1,528,500	1,413,500	(2,500)	1,411,000
				OTHER FINANCING USES									
	10	50150	90	Transfer of sale proceeds to other agenci	-	15,500,000	-	15,500,000	15,500,000	15,500,000	-	-	-
				Total Other Financing Uses	-	15,500,000	-	15,500,000	15,500,000	15,500,000	-	-	-
				Total Revenues	5,526,848	20,589,876	-	15,500,000	15,500,000	21,026,848	5,470,561	(2,604,000)	2,866,561
				Total Expenses	4,501,058	19,521,486	-	15,964,308	15,964,308	20,465,366	4,907,534	467,650	5,400,184
				Projected Net Revenue	1,025,790	1,068,390	-	(464,308)	(464,308)	561,482	563,027	(3,071,650)	(2,533,623)
				FUND BALANCE:									
				Fund Balance, Unassigned - Beginning	27,661,815	27,661,815				27,661,815	28,730,205		28,730,205
				Projected Net Revenue	1,025,790	1,068,390				561,482	563,027		(2,533,623)
				PROJECTED ENDING FUND BALANCE, UNASSIGNED	\$ 28,687,605	\$ 28,730,205				\$ 28,223,297	\$ 29,293,232	\$ -	\$ 26,196,582

MARCH JOINT POWERS AUTHORITY - LLM D
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
120				LLMD									
				REVENUE									
	00	40260	00	ASSESSMENTS	\$ 2,191,985	\$ 2,222,885	\$ -	\$ -	\$ -	\$ 2,191,985	\$ 2,236,000	\$ 20,000	\$ 2,256,000
				Net Operating Revenue	2,191,985	2,222,885	-	-	-	2,191,985	2,236,000	20,000	2,256,000
				Total Revenue	2,191,985	2,222,885	-	-	-	2,191,985	2,236,000	20,000	2,256,000
				EXPENSES									
				IMPROVEMENTS									
	40	65005	00	Traffic Signals	30,000	20,581	-	-	-	30,000	30,000	-	30,000
	40	65010	00	Signage	350	-	-	-	-	350	350	-	350
	40	65015	00	Lighting	68,000	63,379	-	-	-	68,000	69,500	-	69,500
	40	65020	00	Landscaping	798,600	933,757	-	140,000	140,000	938,600	838,500	161,500	1,000,000
	40	65025	00	Drainage	105,000	-	-	-	-	105,000	125,000	-	125,000
	40	65030	00	Street Sweeping	38,000	23,099	-	-	-	38,000	38,800	1,200	40,000
	40	65035	00	Graffiti Removal / Vandalism	4,500	38	-	-	-	4,500	4,500	-	4,500
				Total Improvements Expenses	1,044,450	1,040,854	-	140,000	140,000	1,184,450	1,106,650	162,700	1,269,350
				INCIDENTAL EXPENSES									
	40	65118	05	Salaries and Wages	77,707	55,465	(13,500)	-	(13,500)	64,207	62,408	12,482	74,890
	40	65118	10	Benefits	9,933	8,700	-	-	-	9,933	10,066	2,013	12,079
	40	65118	15	PERS Contributions	5,924	5,866	-	-	-	5,924	6,161	1,232	7,393
	40	65118	20	Medicare Tax	995	784	-	-	-	995	1,038	208	1,246
	40	65118	30	Workers Compensation Ins.	4,342	980	-	-	-	4,342	4,447	889	5,336
	40	65118	99	Unfunded Accrued Liability	25,568	24,717	-	-	-	25,568	29,403	5,881	35,284
	40	65120	00	Operations	6,210	18,205	-	12,000	12,000	18,210	6,460	13,522	19,982
	40	65125	00	Transportation/Communication	8,500	7,055	-	-	-	8,500	8,500	1,700	10,200
	40	65130	00	Liability Insurance - PERMA	10,708	10,708	-	-	-	10,708	14,400	-	14,400
	40	65135	00	Assessment Engineer	9,000	9,000	-	-	-	9,000	9,000	1,800	10,800
	40	65140	00	Professional Services (Including General Legal Services)	9,200	92,252	13,500	70,000	83,500	92,700	9,200	81,800	91,000
	40	65145	00	Publication	200	-	-	-	-	200	200	40	240
	40	65200	00	Contingency	14,383	-	-	(14,000)	(14,000)	383	14,500	(14,500)	-
				Total Incidental Expenses	182,670	233,732	-	68,000	68,000	250,670	175,783	107,067	282,850

MARCH JOINT POWERS AUTHORITY - LLMD
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

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120				LLMD									
				CAPITAL IMPROVEMENTS									
	40	65500	01	Meridian Parkway Impr-Sidewalk Repairs	150,000	134,677	-	-	-	150,000	150,000	150,000	300,000
	40	65500	05	Tree Replacement	150,000	11,446	-	-	-	150,000	150,000	150,000	300,000
	40	65500	15	Park Improvements	-	-	-	-	-	-	-	235,000	235,000
	40	65500	10	Van Buren Pavement Repairs	-	1,900	-	-	-	-	-	20,000	20,000
				TOTAL CAPITAL IMPROVEMENTS	300,000	148,023	-	-	-	300,000	300,000	855,000	855,000
				Total Revenue	2,191,985	2,222,885	-	-	-	2,191,985	2,236,000	20,000	2,256,000
				Total Expenses	1,527,120	1,422,609	-	208,000	208,000	1,735,120	1,582,433	1,124,767	2,407,200
				Projected Net Revenue	664,865	800,276	-	(208,000)	(208,000)	456,865	653,567	(1,104,767)	(151,200)
				FUND BALANCE:									
				Fund Balance, Restricted: Maintenance & Landscaping - Beginning	2,549,149	2,549,149				2,549,149	3,349,425		3,349,425
				Projected Net Revenue	664,865	800,276				456,865	653,567		(151,200)
				PROJECTED ENDING FUND BALANCE, RESTRICTED	\$ 3,214,014	\$ 3,349,425				\$ 3,006,014	\$ 4,002,992		\$ 3,198,225

MARCH JOINT POWERS AUTHORITY - CFD
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

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140				CFD									
				REVENUE									
	00	40260	00	ASSESSMENTS	\$ 74,061	\$ 52,216	\$ -	\$ -	\$ -	\$ 74,061	\$ 74,061	\$ (20,000)	\$ 54,061
				Net Operating Revenue	74,061	52,216	-	-	-	74,061	74,061	(20,000)	54,061
				Total Revenue	74,061	52,216	-	-	-	74,061	74,061	(20,000)	54,061
				EXPENSES									
				IMPROVEMENTS									
	40	65005	00	Traffic Signals	4,200	4,015	-	-	-	4,200	4,200	(1,200)	3,000
	40	65015	00	Lighting	2,500	9,718	-	7,500	7,500	10,000	2,500	7,500	10,000
	40	65020	00	Landscaping	4,500	3,104	-	-	-	4,500	4,500	-	4,500
	40	65025	00	Drainage	7,500	-	-	-	-	7,500	7,500	(7,500)	-
	40	65030	00	Street Sweeping	6,000	4,111	-	-	-	6,000	6,000	-	6,000
	40	65040	00	Weed Abatement	-	18,423	-	18,500	18,500	-	-	15,000	15,000
	40	65035	00	Graffiti Removal/ Vandalism	750	650	-	-	-	750	750	-	750
				Total Improvements Expenses	25,450	40,021	-	26,000	26,000	32,950	25,450	13,800	39,250
				INCIDENTAL EXPENSES									
	40	65110	00	Project Manager	-	750	-	750	750	750	-	750	750
	40	65118	05	Salaries and Wages	14,348	12,259	-	-	-	14,348	14,635	-	14,635
	40	65118	10	Benefits	2,683	2,635	-	-	-	2,683	2,684	-	2,684
	40	65118	15	PERS Contributions	2,016	1,725	-	-	-	2,016	2,057	-	2,057
	40	65118	20	Medicare Tax	245	162	-	-	-	245	249	-	249
	40	65118	30	Workers Compensation Ins.	2,626	356	-	-	-	2,626	2,678	-	2,678
	40	65130	00	Liability Insurance - PERMA	3,206	3,206	-	-	-	3,206	5,000	-	5,000
	40	65135	00	Assessment Engineer	3,000	3,000	-	-	-	3,000	3,000	-	3,000
	40	65140	00	Professional Services	3,000	-	-	-	-	3,000	3,000	(3,000)	-
	40	65150	00	County Cost Tax Roll	90	-	-	-	-	90	90	(90)	-
				Total Incidental Expenses	31,214	24,093	-	750	750	31,964	33,393	(2,340)	31,053

MARCH JOINT POWERS AUTHORITY - CFD
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
140				CFD									
				Total Revenues	74,061	52,216	-	-	-	74,061	74,061	(20,000)	54,061
				Total Expenses	56,664	64,114	-	26,750	26,750	64,914	58,843	11,460	70,303
				Projected Net Revenue	17,397	(11,898)	-	(26,750)	(26,750)	9,147	15,218	(31,460)	(16,242)
				FUND BALANCE:									
				Fund Balance, Restricted: Maintenance & Landscaping - Beginning	191,425	191,425				191,425	179,527		179,527
				Projected Net Revenue	17,397	(11,898)				9,147	15,218		(16,242)
				PROJECTED ENDING FUND BALANCE, RESTRICTED	\$ 208,822	\$ 179,527				\$ 200,572	\$ 194,745		\$ 163,285

MARCH JOINT POWERS AUTHORITY - GREEN ACRES ENTERPRISE FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
300				GREEN ACRES ENTERPRISE FUND									
		REVENUE											
	00	40200	00	RENTAL INCOME	\$ 2,000,000	\$ 1,974,082	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000
	00	40225	00	UTILITY CHARGES	60,000	60,960	-	-	-	60,000	60,000	5,000	65,000
	00	40250	00	LATE FEES & NSF FEES	1,000	1,180	-	-	-	1,000	1,000	100	1,100
	00	40300	00	CREDIT CHECK FEES	1,000	400	-	-	-	1,000	1,000	-	1,000
	00	40600	00	INTEREST INCOME	30,000	25,024	-	-	-	30,000	30,000	-	30,000
	00	40675	00	HOLDING FEES FORFEITURE	120	-	-	-	-	120	120	-	120
	00	40750	00	MISCELLANEOUS	400	414	-	-	-	400	400	100	500
				TOTAL REVENUE	2,092,520	2,062,060	-	-	-	2,092,520	2,092,520		2,097,720
				Net Operating Revenue	2,092,520	2,062,060	-	-	-	2,092,520	2,092,520		2,097,720

MARCH JOINT POWERS AUTHORITY - GREEN ACRES ENTERPRISE FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
300				GREEN ACRES ENTERPRISE FUND									
				EXPENSES									
				ADMINISTRATION DEPT									
				Personnel									
	10	50100	05	Salaries and Wages	207,006	194,075	-	-	-	207,006	207,932	-	207,932
	10	50100	10	Benefits	36,614	36,102	-	-	-	36,614	36,888	-	36,888
	10	50100	15	PERS Contributions	16,316	15,727	-	-	-	16,316	17,197	-	17,197
	10	50100	20	Medicare Tax	3,362	3,156	-	-	-	3,362	3,510	-	3,510
	10	50100	30	Workers Compensations Ins.	14,769	4,365	-	-	-	14,769	15,142	-	15,142
	10	50100	99	Unfunded Accrued Liability	12,784	12,359	-	-	-	12,784	14,701	-	14,701
				Total Personnel	290,851	265,784	-	-	-	290,851	295,370	-	295,370
				Operating Cost									
	10	50150	06	Periodicals/Memberships	2,500	914	-	-	-	2,500	2,500	-	2,500
	10	50150	08	Education/Training	500	391	-	-	-	500	500	-	500
	10	50150	16	Office Supplies	1,500	2,474	-	1,000	1,000	2,500	1,500	1,000	2,500
	10	50150	18	Telephone & Internet Expense	1,000	586	-	-	-	1,000	1,000	-	1,000
	10	50150	20	Mobile Phones	1,300	1,073	-	-	-	1,300	1,300	-	1,300
	10	50150	24	Postage	100	-	-	-	-	100	100	-	100
	10	50150	26	Liability Insurance - PERMA	27,550	27,550	-	-	-	27,550	30,000	-	30,000
	10	50150	30	Printing-Outside	-	555	-	-	-	-	-	-	-
	10	50150	42	Bank Fees / Investment Fees	4,000	3,641	-	-	-	4,000	4,000	-	4,000
	10	50150	44	Tenant Relations	1,000	-	-	-	-	1,000	1,000	-	1,000
	10	50150	47	Office Rent	8,000	8,708	-	-	-	8,000	8,000	1,000	9,000
	10	50150	48	Office Utilities	2,000	1,080	-	-	-	2,000	2,000	-	2,000
	10	50150	50	Depreciation	301,617	301,617	-	-	-	301,617	301,617	-	301,617
	10	50300	02	Office Equipment	500	-	-	-	-	500	500	-	500
	10	50300	06	Computer Software	8,000	2,689	-	-	-	8,000	8,000	-	8,000
				Total Operating Costs	359,567	351,278	-	1,000	1,000	360,567	362,017	2,000	364,017
				Professional Services									
	10	50200	02	General Legal Services (Court Costs)	500	-	-	-	-	500	500	-	500
	10	50200	15	Credit Check Services	1,000	275	-	-	-	1,000	1,000	-	1,000
	10	50200	30	Security Measures	-	-	-	-	-	-	-	-	-
				Total Professional Services	1,500	275	-	-	-	1,500	1,500	-	1,500

MARCH JOINT POWERS AUTHORITY - GREEN ACRES ENTERPRISE FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
300				GREEN ACRES ENTERPRISE FUND									
				Capital Expenses									
	10	50300	10	Appliance Purchase	22,000	15,866	-	-	-	22,000	22,000	-	22,000
	10	50300	15	Security Entrance Gates	8,000	5,738	-	-	-	8,000	8,000	-	8,000
				Total Capital Expenses - Office	30,000	21,604	-	-	-	30,000	30,000	-	30,000
				Total ADMINISTRATION DEPT	681,918	638,941	-	1,000	1,000	682,918	688,887	2,000	690,887
				FACILITIES MGMT DEPT									
	20	51150	00	Property Insurance - PERMA	56,399	56,399	-	-	-	56,399	153,000	95,000	248,000
	20	51160	00	Property Taxes	40,000	-	-	-	-	40,000	40,000	-	40,000
	20	51200	00	Building Maintenance	150,000	65,101	-	-	-	150,000	150,000	-	150,000
	20	51250	00	Grounds Maintenance	250,000	192,729	-	-	-	250,000	250,000	-	250,000
	20	51300	00	Equipment Maintenance	55,000	142,164	-	100,000	100,000	155,000	55,000	10,000	65,000
	20	51350	00	Utilities	425,000	446,026	-	25,000	25,000	450,000	425,000	100,000	525,000
		51360	00	Bad Debt Expense	2,500	-	-	-	-	2,500	2,500	-	2,500
				Total FACILITIES MGMT DEPT	978,899	902,419	-	125,000	125,000	1,103,899	1,075,500	205,000	1,280,500
				OTHER FINANCING USES									
		5% of Rental Incom		Transfer to Designated Repair & Maint Fund	100,000	100,000	-	-	-	100,000	100,000	-	100,000
				Total OTHER FINANCING USES	100,000	100,000	-	-	-	100,000	100,000	-	100,000
				OTHER FINANCING SOURCES									
	00	40799	00	GAIN/LOSS ON FV OF INVESTMENTS	-	27,553	-	-	-	-	-	-	-
				Total Total Other Financing Sources	-	27,553	-	-	-	-	-	-	-
				CAPITAL IMPROVEMENTS									
	40	50300	XX	Gas Utility Infrastructure	-	-	-	-	-	-	-	150,000	150,000
	40	50300	XX	Sidewalk & Landscaping Rehab	-	-	-	-	-	-	-	400,000	400,000
				TOTAL CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	550,000	550,000
				Total Revenue	2,092,520	2,089,613	-	-	-	2,092,520	2,092,520	-	2,097,720
				Total Expenses	1,760,817	1,641,360	-	126,000	126,000	1,886,817	1,864,387	207,000	2,621,387
				Projected Net Revenue	331,703	448,253	-	(126,000)	(126,000)	205,703	228,133	(207,000)	(523,667)

MARCH JOINT POWERS AUTHORITY - GREEN ACRES ENTERPRISE FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
300				GREEN ACRES ENTERPRISE FUND									
				NET POSITION:									
				Net Position, Unrestricted - Beginning	3,515,687	3,515,687				3,515,687	3,963,940		3,963,940
				Projected Net Revenue	331,703	448,253				205,703	228,133		(523,667)
				PROJECTED ENDING NET POSITION, UNRESTRICTED	\$ 3,847,390	\$ 3,963,940				\$ 3,721,390	\$ 4,192,073		\$ 3,440,273

MARCH JOINT POWERS AUTHORITY - GREEN ACRES ENTERPRISE FUND
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept.	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
301				Green Acres Maintenance Fund									
				TRANSFERS IN									
	00	48025	00	Designated Set Aside (5% of Rental Income)	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
				Total Transfers In	100,000	100,000	-	-	-	100,000	100,000	-	100,000
				EXPENSES									
	20	51250	00	Roof Repairs	27,000	19,370	-	-	-	27,000	27,000	-	27,000
	20	51200	03	Unit Improvements (Kitchens)	55,000	-	-	-	-	55,000	55,000	-	55,000
	20	51200		General Maintenance	-	-	-	-	-	-	-	-	-
				Total Expenses	82,000	19,370	-	-	-	82,000	82,000	-	82,000
				Total Transfers In	100,000	100,000	-	-	-	100,000	100,000	-	100,000
				Total Expenses	82,000	19,370	-	-	-	82,000	82,000	-	82,000
				Projected Net Revenue	18,000	80,630	-	-	-	18,000	18,000	-	18,000
				NET POSITION:									
				Net Position, Net Investment in Capital Assets - Beginning	166,689	166,689				166,689	247,319		247,319
				Projected Net Revenue	18,000	80,630				18,000	18,000		18,000
				PROJECTED ENDING NET POSITION - NET INVESTMENT IN CAPITAL ASSETS	\$ 184,689	\$ 247,319				\$ 184,689	\$ 265,319		\$ 265,319

MARCH INLAND PORT AIRPORT AUTHORITY
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
500				MARCH INLAND PORT AIRPORT AUTHORITY									
				REVENUE									
				OPERATING REVENUE:									
	00	40100	00	LEASE REVENUE	\$ 1,259,000	\$ 927,550	\$ -	\$ -	\$ -	\$ 1,259,000	\$ 2,454,360	\$ (350,000)	\$ 2,104,360
	00	40300	00	PERMIT FEES	3,000	3,500	-	-	-	3,000	3,500	-	3,500
	00	44050	02	FUEL FLOWAGE FEES	554,260	394,121	-	-	-	554,260	570,888	(175,000)	395,888
	00	44050	04	AIRCRAFT LANDING FEES	467,000	279,741	-	-	-	467,000	481,010	(200,000)	281,010
	00	44050	22	AIRPLANE PARKING FEES	3,000	9,612	-	-	-	3,000	4,000	-	4,000
	00	44050	16	SECURITY FEES	12,000	500	-	-	-	12,000	13,000	(12,500)	500
	00	44050	18	SURCHARGES ON VENDORS	185,000	301,104	-	-	-	185,000	190,000	-	190,000
	00	44050	20	AIRCRAFT TIE DOWN	5,000	-	-	-	-	5,000	5,000	(5,000)	-
	00	44050	14	RAMP USE FEES	2,500	2,834	-	-	-	2,500	3,000	-	3,000
				TOTAL OPERATING REVENUE	2,490,760	1,918,962	-	-	-	2,490,760	3,724,758	(742,500)	2,982,258
				CAPITAL PROJECTS REVENUE:									
	00	40500	00	Grants/Federal	-	-	-	-	-	-	-	-	-
	00	40500	XX	FAA Grant (Environmental Apron 1)	-	-	-	-	-	-	270,000	-	270,000
	00	40500	XX	Master plan/PMP AIP 15 (761,726 MP/94, 389 PMP)	621,115	252,693	-	-	-	621,115	-	621,115	621,115
	00	40500	XX	FAA Future Grants	-	-	-	-	-	-	1,800,000	(828,000)	972,000
	00	40500	XX	ARPA FAA Grant AIP 17 (Relief Grant 587, 570 debt)	587,570	587,570	-	-	-	587,570	-	-	-
	00	40500		TOTAL CAPITAL PROJECTS REVENUE	1,208,685	840,263	-	-	-	1,208,685	2,070,000	(206,885)	1,863,115
				TOTAL REVENUE	3,699,445	2,759,225	-	-	-	3,699,445	5,794,758	(949,385)	4,845,373

MARCH INLAND PORT AIRPORT AUTHORITY
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual		Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
500				MARCH INLAND PORT AIRPORT AUTHORITY										
				EXPENSES										
				OPERATING EXPENSES										
				Personnel										
10	50100	05		Salaries and Wages	508,250	491,737		-	-	-	508,250	508,548	-	508,548
10	50100	10		Benefits	69,786	66,591		-	-	-	69,786	70,377	-	70,377
10	50100	15		PERS Contributions	52,248	50,571		-	-	-	52,248	53,809	-	53,809
10	50100	20		Medicare Tax	8,015	7,546		-	-	-	8,015	8,288	-	8,288
10	50100	30		Workers Compensation Ins.	7,670	6,681		-	-	-	7,670	7,915	-	7,915
10	50100	99		Unfunded Accrued Liability	47,483	45,904		-	-	-	47,483	54,605	-	54,605
				Total Personnel	693,452	669,030		-	-	-	693,452	703,542	-	703,542
				Operations										
10	50150	02		Mileage Reimbursement	1,500	-		-	-	-	1,500	1,700	-	1,700
10	50150	06		Periodicals/Memberships	3,600	2,504		-	-	-	3,600	3,650	-	3,650
10	50150	08		Education/Training (Seminars)	4,000	-		-	-	-	4,000	5,000	-	5,000
10	50150	12		Travel	5,000	-		-	-	-	5,000	5,000	-	5,000
10	50150	16		Office Supplies	1,500	890		-	-	-	1,500	1,500	-	1,500
10	50150	18		Telephone & Internet Expense	16,000	19,374		-	3,500	3,500	19,500	17,000	3,500	20,500
10	50150	20		Mobile Phones	2,500	635		-	-	-	2,500	2,500	-	2,500
10	50150	24		Postage	50	-		-	-	-	50	100	-	100
10	50150	26		Liability Insurance - PERMA	27,550	27,550		-	-	-	27,550	28,000	-	28,000
10	50150	30		Printing - Outside	250	36		-	-	-	250	250	-	250
10	50150	32		Office Equipment Leases	1,600	2,639		-	1,500	1,500	3,100	1,700	1,500	3,200
10	50150	34		Office Equipment Maintenance	8,000	8,978		-	1,000	1,000	9,000	8,000	1,000	9,000
10	50150	36		Advertisement	3,500	1,105		-	-	-	3,500	3,500	-	3,500
10	50150	38		Production/Artwork	1,000	325		-	-	-	1,000	1,000	-	1,000
10	50150	40		Promotional Activities	15,000	2,249		-	-	-	15,000	15,000	-	15,000
10	50150	47		Office Rent	4,400	3,214		-	-	-	4,400	4,600	-	4,600
10	50150	48		Office Utilities	8,000	10,366		-	2,500	2,500	10,500	8,000	2,500	10,500
10	50150	50		Depreciation	778,698	778,698		-	-	-	778,698	778,698	-	778,698
10	50715	00		Interest Expense	104,500	104,500		-	-	-	104,500	104,500	-	104,500
10	50300	06		Computer Software and Hardware	7,000	845		-	-	-	7,000	7,000	-	7,000
				Total Operations	993,648	963,908		-	8,500	8,500	1,002,148	996,698	8,500	1,005,198

MARCH INLAND PORT AIRPORT AUTHORITY
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual		Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
500				MARCH INLAND PORT AIRPORT AUTHORITY										
				Professional Services										
	10	50200	02	General Legal Services (10%)	20,000	62,894		-	43,000	43,000	63,000	25,000	75,000	100,000
	10	50200	06	Legal Litigation	-	14,135		-	14,200	14,200	14,200	-	100,000	100,000
	10	50200	04	Special Legal Services	15,000	54,717		-	39,800	39,800	54,800	20,000	80,000	100,000
	10	50200	12	Environmental Review	15,000	96,606		-	90,000	90,000	105,000	15,000	15,000	30,000
	10	50200	14	Annual Audit	10,000	11,010		-	1,500	1,500	11,500	10,000	5,000	15,000
	10	50200	01	General Consulting	-	-		-	-	-	-	-	-	-
	10	50200	15	Financial Consulting	1,000	-		-	-	-	1,000	1,000	24,000	25,000
	10	50200	26	Aviation Planning	35,000	45,057		-	10,100	10,100	45,100	35,000	15,000	50,000
				Total Professional Services	96,000	284,419		-	198,600	198,600	294,600	106,000	314,000	420,000
				Facilities Management										
	20	51150	00	Property Insurance - PERMA	26,837	26,837		-	-	-	26,837	79,000	-	79,000
	20	51155	00	Airside Liability Insurance	45,000	21,900		-	-	-	45,000	50,000	-	50,000
	20	51200	00	Building Maintenance	20,000	22,612		-	2,700	2,700	22,700	20,000	30,000	50,000
	20	51250	00	Grounds Maintenance	11,000	5,699		-	-	-	11,000	11,000	11,000	22,000
	20	51300	00	Equipment Maintenance	1,500	616		-	-	-	1,500	2,000	2,000	4,000
	20	51350	00	Utilities	14,000	18,101		-	5,000	5,000	19,000	16,000	16,000	32,000
	20	52150	00	Ramp Maintenance	10,000	972		-	-	-	10,000	10,000	165,000	175,000
	20	52175	00	Taxiway Maintenance	10,000	972		-	-	-	10,000	10,000	165,000	175,000
	20	52200	00	Obstruction Lighting	8,000	-		-	-	-	8,000	8,000	-	8,000
	20	52300	00	Airport Equip. Maintenance	2,000	-		-	-	-	2,000	2,000	-	2,000
	20	55005	00	Fuel Facility O & M	15,000	105		-	-	-	15,000	15,000	-	15,000
	20	54020	00	Vehicle Maintenance & Fuel	3,500	2,573		-	-	-	3,500	3,500	-	3,500
	20	55000	00	Environmental Fees	20,000	21,134		-	1,200	1,200	21,200	22,000	3,000	25,000
	20	51325	00	Airport Security	-	-		-	-	-	-	-	230,000	230,000
	20	55010	00	Airfield Ops and Maintenance	12,000	11,421		-	-	-	12,000	12,000	3,000	15,000
	20	55015	00	Air Force Payments (JUA)	135,000	126,885		-	-	-	135,000	137,000	-	137,000
				Total Facilities Management	333,837	259,827		-	8,900	8,900	342,737	397,500	625,000	1,022,500
				Improvements										
	23	56005	00	Traffic Signals	-	-		-	-	-	-	15,000	-	15,000
	23	56010	00	Signage	-	-		-	-	-	-	1,000	-	1,000
	23	56015	00	Lighting	-	-		-	-	-	-	15,000	15,000	30,000
	23	56020	00	Landscaping	-	-		-	-	-	-	400,000	(300,000)	100,000
	23	56025	00	Drainage	-	-		-	-	-	-	20,000	-	20,000
	23	56030	00	Street Sweeping	-	-		-	-	-	-	10,000	-	10,000
	23	56035	00	Graffiti Removal/Vandalism	-	-		-	-	-	-	5,000	-	5,000
				Total Improvements	-	-		-	-	-	-	466,000	(285,000)	181,000
				TOTAL OPERATING EXPENSES	2,116,937	2,177,184		-	216,000	216,000	2,332,937	2,669,740	662,500	3,332,240

MARCH INLAND PORT AIRPORT AUTHORITY
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Dept	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual		Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
500				MARCH INLAND PORT AIRPORT AUTHORITY										
				CAPITAL IMPROVEMENTS										
500	10	50300	12	FAA Grant (Environmental Apron 1)	-			-	-	-	-	300,000	-	300,000
500	10	50300	30	Master Plan/PMP AIP 15 (761,726 MP/94,389 PMP)	621,115	201,413		-	-	-	621,115	-	419,702	419,702
500	10	50300	05	ARPA FAA Grant AIP 17 (Relief Grant 587,570 debt pay)	587,750	-		-	-	-	587,750	-	-	-
500	10	50300	05	ARPA FAA Future Grants	-			-	-	-	-	2,000,000	(920,000)	1,080,000
500	25	50300	xx	Headquarter Relocation Expense	-			-	-	-	-		50,000	50,000
				TOTAL CAPITAL IMPROVEMENTS	1,208,865	201,413		-	-	-	1,208,865	2,300,000	(450,298)	1,849,702
				Total Revenue	3,699,445	2,759,225		-	-	-	3,699,445	5,794,758	(949,385)	4,845,373
				Total Expenses	3,325,802	2,378,597		-	216,000	216,000	3,541,802	4,969,740	212,202	5,181,942
				Projected Net Revenue	373,643	380,628		-	(216,000)	(216,000)	157,643	825,018	(1,161,587)	(336,569)
				NET POSITION:										
				Net Position, Unrestricted - Beginning	2,811,054	2,811,054					2,811,054	3,191,682		3,191,682
				Projected Net Revenue	373,643	380,628					157,643	825,018		(336,569)
				PROJECTED ENDING NET POSITION, UNRESTRICTED	\$ 3,184,697	\$ 3,191,682					\$ 2,968,697	\$ 4,016,700		\$ 2,855,113

MARCH JOINT POWERS UTILITY AUTHORITY
TWO YEAR BUDGET ADJUSTMENTS FOR FISCAL YEARS 2022/2023 & 2023/2024

Fund	Acct	Sub Acct	Description	Adopted 2022-2023 Budget	Unaudited 2022-2023 Actual	Proposed Budget Transfer	Proposed Budget Adjustment	Total Proposed Adjustment	Proposed Revised 2022-2023 Budget	Adopted 2023-2024 Budget	Proposed Budget Adjustment	Proposed Revised 2023-2024 Budget
600			MARCH JPA UTILITY AUTHORITY FUND									
			REVENUE									
	00	40620	00 GAS COMMODITY	\$ 175,000	\$ 321,627	\$ -	\$ -	\$ -	\$ 175,000	\$ 180,000	\$ 270,000	\$ 450,000
	00	40625	00 GAS OPERATION & MAINTENANCE FEES	38,000	59,987	-	-	-	38,000	38,000	7,000	45,000
			TOTAL REVENUE	213,000	381,614	-	-	-	213,000	218,000	277,000	495,000
			EXPENSES									
			ADMINISTRATIVE									
	10	50200	02 General Legal Services (2%)	-	-	-	-	-	-	-	4,500	4,500
	10	50200	14 Annual Audit	5,500	6,690	-	1,500	1,500	7,000	5,500	1,500	7,000
			Total ADMINISTRATIVE	5,500	6,690	-	1,500	1,500	7,000	5,500	6,000	11,500
			FACILITIES MGMT DEPT									
	20	51350	00 Gas Commodity Expense	175,000	435,460	24,500	238,000	262,500	437,500	180,000	270,000	450,000
	20	51360	00 Gas Operation and Maintenance	25,000	480	(24,500)	-	(24,500)	500	25,000	(20,000)	5,000
			FACILITIES MGMT DEPT TOTAL	200,000	435,940	-	238,000	238,000	438,000	205,000	250,000	455,000
			CAPITAL IMPROVEMENTS									
	40	50300	XX Gas Utility Infrastructure	-	-	-	-	-	-	-	2,000,000	2,000,000
			TOTAL CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	2,000,000	2,000,000
			Total Revenue	213,000	381,614	-	-	-	213,000	218,000	277,000	495,000
			Total Expenses	205,500	442,630	-	239,500	239,500	445,000	210,500	2,256,000	2,466,500
			Projected Net Revenue	7,500	(61,016)	-	(239,500)	(239,500)	(232,000)	7,500	(1,979,000)	(1,971,500)
			NET POSITION:									
			Net Position, Unrestricted - Beginning	(225,595)	(225,595)				(225,595)	(286,611)		(286,611)
			Projected Net Revenue	7,500	(61,016)				(232,000)	7,500		(1,971,500)
			PROJECTED ENDING NET POSITION, UNRESTRICTED	\$ (218,095)	\$ (286,611)				\$ (457,595)	\$ (279,111)		\$ (2,258,111)