



FY 2022-23 Budget Update

September 1, 2022

Scott Huizenga, Assistant City Manager

General Fund Summary



Category	Amount
Revenues	\$9,614,599
Expenditures	(\$9,051,528)
Operating surplus/(deficit)	\$563,071
Transfer (to)/from Equipment Replacement Fund	(\$229,495)
Transfer to Operating Reserve	(\$280,000)
Transfer (to)/from Restricted Reserves	43,073
Capital Outlay	(\$196,950)
Total surplus/(deficit)	(\$100,301)
Unallocated Fund Balance	Amount
Transfer to General Fund from Unallocated Reserves	\$100,301
Transfer to SAP Fund from Unallocated Reserves	\$3,808,281
Remaining Unallocated Fund Balance	\$0

Changes from August 18 – General Fund



Increases/(Decreases) in Expenditures	
Added Fiscal Year Variable COLA	\$124,734
Recodification for UDC	\$14,000
Court Security Reserve Expenses	\$57,224
Grasshopper Mower	\$17,500
Dump Trailer (split with Utility Fund)	\$7,500
Transfer to SAP Fund – Fuel Station additional funds	\$25,452
Transfer to SAP Fund – Civic Center	\$412,815
Total Increase/(Decrease) in Expenditures	\$659,225

Changes from August 18 – SAP Fund



Increases/(Decreases) in Expenditures	
Fuel Station	\$50,000
Civic Center	\$412,815
Total Increase/(Decrease) in Expenditures	\$462,815



Funded Items – General Fund & SAP

Potential Funding Source		
Operating Budget	Unallocated GF Surplus	Unallocated SAP Surplus
574,853	4,003,394	42,548

Funded Items	Department	Total Cost			
Phase 1 Stormwater Projects (Yr.2 Design and Construction)	SAP	\$ 2,790,000		\$ 1,748,031	
Roadway CIP 3.4.13 Post Oak Trail Widening (TxDOT Grant)	SAP	\$ 875,000		\$ 875,000	
Roadway CIP	SAP	\$ 706,983		\$ 706,983	
3rd Party Scanning for Digitization Project	SAP	\$ 40,000		\$ 40,000	
Fire Utilization Study (additional funding to add to SAP balance)	SAP	\$ 55,000			\$ 18,000
Volunteer Appreciation Event	Mayor & Council	\$ 5,000	\$ 5,000		
2 new SRO positions (60% of cost reimbursed by BISD)	Public Safety	\$ 165,774	\$ 66,370		
Additional Tasers	Public Safety	\$ 11,200	\$ 11,200		
Mobile Surveillance Search/Rescue System	Public Safety	\$ 31,950		\$ 31,950	
New Mechanic Costs (Split with Utility Fund)	Maintenance	\$ 79,800	\$ 39,900		
Workstation Replacement (12 @ \$2,150)	Information Technology	\$ 25,000	\$ 15,000		
On-Call Building Inspector	Building Codes	\$ 22,000	\$ 22,000		
Planning Consultant Additional Scope	Engineering	\$ 40,000	\$ 10,000		
Public Safety Building HVAC Engineering Study/Repairs	Maintenance	\$ 30,000	\$ 20,649	\$ 9,351	
Fund Operating Reserve to keep at 6mo. reserved		\$ 280,000	\$ 260,000	\$ 20,000	
Variable COLA	All	\$ 124,734	\$ 124,734		
Grasshopper Mower (fleet addition)	Maintenance	\$ 17,500		\$ 17,500	
Dump Trailer (Split with Utility Fund)	Maintenance	\$ 15,000		\$ 7,500	
SAP 5.3.13 - Recodification in Municode	City Secretary	\$ 14,000		\$ 14,000	
Fuel station additional over PY funding	SAP	\$ 65,000		\$ 25,452	\$ 24,548
Civic Center	SAP	\$ 2,000,000		\$ 412,815	
Total Funded		\$	574,853	\$ 3,908,582	\$ 42,548
Remaining Surplus		\$	-	\$ 94,812	\$ -

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Fund Balance Summary – Governmental Funds



	FY 2021-22 Ending	FY 2022-23 Budget	FY 2022-23 Ending
Court Technology	\$22,514	\$5,000	\$27,514
Court Security	\$58,724	(\$52,724)	\$6,000
Other Restricted	\$41,046	\$4,651	\$45,697
Operating Reserve	\$4,225,322	\$280,000	\$4,505,322
Unallocated General Fund Surplus	\$4,003,394	(\$3,908,582)	\$94,812
Debt Service Fund	\$52,023	\$1,738	\$53,761
Unallocated Strategic Projects Fund	\$42,548	(\$42,548)	\$0
Equipment Replacement Fund	\$873,597	\$229,495	\$1,103,092

Utility Fund Operating Revenue and Expenses



Category	Water Fund	Wastewater Fund	Total
Revenue	\$4,222,630	\$1,348,525	\$5,571,155
Expenses			
Personnel	\$975,673	\$953,327	\$1,929,000
Supplies, Maintenance, and Ops	\$2,200,766	\$658,612	\$2,859,378
Services	\$65,244	\$65,534	\$130,778
Total Expenses	\$3,241,683	\$1,677,473	\$4,919,156
Operating Income	\$980,947	(\$328,948)	\$651,999

Current Utility Rates (effective 10/1/22)



Residential Water Tiered Volume Charges		Commercial Water Tiered Volume Charges	
Gallons	Cost per 1,000 gallons	Gallons	Cost per 1,000 gallons
0 to 6,000	Base Service Charge	0 to 6,000	Base Service Charge
6,001 to 12,500	\$3.81	6,001 to 50,000	\$3.25
12,501 to 25,000	\$4.76	50,001 to 100,000	\$4.87
25,001 to 50,000	\$7.14	100,001 to 150,000	\$7.31
50,001 to 75,000	\$10.72	Over 150,000	\$10.97
75,001 to 100,000	\$16.07		
Over 100,000	\$24.11		

Water Base Service Charge \$26.48 - \$94.42 depending on meter size

Surface Water Fee: \$15.01
 TCEQ Fee: \$0.20
 Debt Service Fee: \$7.43
 Capital Reserve Fee: \$6.72

Wastewater Base Service Charge: \$40.86
 TCEQ Fee: \$0.05
 Debt Service: \$2.29
 Capital Reserve Fee: \$4.12

Changes from August 18 – Utility Fund



Increases/(Decreases) in Expenditures	
Added Fiscal Year Variable COLA	\$38,401
Dump Trailer	\$7,500
Asset Transfer for GAAP	(\$7,500)
Total Increase/(Decrease) in Expenses	\$38,401

Funded Items – Utility Funds



Funded – Operations and Capital Outlay	
Variable COLA	\$34,801
Capital Outlay	
Ford F250 Truck	\$55,000
Grasshopper Mower	\$17,500
Chlorine Alarms & Auto-dialers	\$27,250
Ford F350 Truck	\$85,000
Plant 5 Meters	\$15,000
Jet Trailer Disinfectant	\$9,500
Box Trailer	\$15,000
Slip Line Sewer Line	\$46,200
Dump Trailer (split with General Fund)	\$7,500

Funded – SAP Projects	
Elmo Davis Electrical Upgrades Design	\$64,642
Plant 5 Expansion Design (Impact Fee Eligible)	\$229,499
Old Fredericksburg Rd Waterline Construction	\$250,000
WWTP Design/Rehab (Impact Fee Eligible)	\$929,711



Items Under Review – Utility Funds

Under Review	
Elmo Davis Mechanical/Structural Upgrades Design	\$167,313
Replace Willow Wind/Red Bud Hill Waterline Construction (design funded in FY22 but not started)	\$830,968
Rolling Acres Trail Waterline Construction (design funded in FY22 but not started)	\$572,443

Net Position Summary – Utility



	FY 2021-22 Ending	FY 2022-23 Budget	FY 2022-23 Ending
Net Investment in Capital Assets	\$9,815,811	\$1,293,127	\$11,108,938
Water Capital Fund	\$1,254,192	\$24,646	\$1,278,838
Wastewater Capital Fund	\$1,172,897	(\$665,124)	\$507,773
Operating Reserve	\$3,162,813	(\$654,600)	\$2,508,213
Debt Service Reserve	\$339,746	\$0	\$339,746
Equipment Replacement Fund	\$716,745	(\$144,475)	\$572,270
Total Net Position	\$16,462,204	(\$146,426)	\$16,315,778



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