

Consolidated Budget

By Fund

Governmental Funds

Utility Funds

	General Fund	Governmental SAP	Governmental Equip Repl	Governmental Debt Service	TOTAL GOVERNMENTAL	Water Operations	Wastewater Operations	Water CIP	Wastewater CIP	Utility Equip Repl	TOTAL UTILITY	GRAND TOTAL
Beginning Fund Balance Projected	8,402,257	466,649	873,597	52,023	9,794,526						16,462,204	26,256,730
<u>Revenues:</u>												
Taxes	7,963,116			553,268	8,516,384						-	8,516,384
Franchise Fees	692,050				692,050						-	692,050
Interest	72,000			1,000	73,000						-	73,000
Permits	309,075				309,075						-	309,075
Animal Control	1,135				1,135						-	1,135
Fines & Forfeitures	176,300				176,300						-	176,300
Fees & Services	277,903				277,903						-	277,903
Miscellaneous Income	123,020				123,020						-	123,020
Utility Revenues					-	4,222,630	1,348,525	-	-	-	5,571,155	5,571,155
Transfers from other Funds	125,000	3,808,281	354,495		4,287,776							4,287,776
Total Revenues	9,739,599	3,808,281	354,495	554,268	14,456,643	4,222,630	1,348,525	-	-	-	5,571,155	20,027,798
<u>Expenditures:</u>												
Personnel	5,708,495				5,708,495	975,673	953,327				1,929,000	7,637,495
Supplies, Maintenance & Operations	1,387,774				1,387,774	2,200,766	658,612				2,859,378	4,247,152
Professional Services	1,531,592	108,000			1,639,592	65,244	65,534				130,778	1,770,370
Shared Services	423,667				423,667						-	423,667
Capital Outlay	196,950	3,742,829			3,939,779	122,250	155,700	544,141	929,711		1,751,802	5,691,581
Debt Service	-			552,530	552,530	16,590	3,160				19,750	572,280
Transfers & Non-Cash Adjustments	4,162,776		125,000		4,287,776	362,456	(646,684)	(568,787)	(264,587)	144,475	(973,127)	3,314,649
Total Expenditures	13,411,254	3,850,829	125,000	552,530	17,939,613	3,742,979	1,189,649	(24,646)	665,124	144,475	5,717,581	23,657,194
Revenues Over/(Under) Expenditures	(3,671,655)	(42,548)	229,495	1,738	(3,482,970)	479,651	158,876	24,646	(665,124)	(144,475)	(146,426)	(3,629,396)
Ending Fund Balance	4,730,602	424,101	1,103,092	53,761	6,311,556							

General Fund					
Estimation of where Fund balances would be at 9/30/2023					
	<u>FINAL</u> <u>9/30/2021</u>	<u>2021-22</u> <u>Projected</u> <u>closeout</u>	<u>9/30/2022</u> <u>Projected</u> <u>Balance</u>	<u>2022-23</u> <u>Budget</u> <u>Closeout</u>	<u>9/30/2023</u> <u>Projected</u> <u>Balance</u>
Non-Spendable	96,070	-	96,070	-	96,070
Restricted					
Court Technology	17,819	4,695	22,514	5,000	27,514
Court Security Building	57,924	800	58,724	(52,724)	6,000
Court Efficiency	566	113	679	150	829
Court Truancy Prevention Fund	4,660	5,200	9,860	5,000	14,860
Court Jury Fund	93	115	208	151	359
Felony Forfeiture	10,774	777	11,551	-	11,551
Lease Training	12,847	1,582	14,429	(650)	13,779
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	109,002	13,282	122,284	(43,073)	79,211
Committed	-	-	-	-	-
Assigned					
Legal Reserve	50,000	-	50,000	-	50,000
Operating Reserve	3,835,321	390,000	4,225,322	280,000	4,505,322
Total Assigned	3,885,321	390,000	4,275,322	280,000	4,555,322
Unassigned					
Allocated	1,267,900	(1,267,900)	-	-	-
Unallocated	1,997,268	1,911,314	3,908,582	(3,908,582)	(0)
Total Unassigned	3,265,168	643,414	3,908,582	(3,908,582)	(0)
General Fund Balance	7,355,560	1,046,696	8,402,257	(3,671,655)	4,730,602

Debt Service Fund					
	<u>FINAL</u> <u>9/30/2021</u>	<u>2021-22</u> <u>Projected</u> <u>closeout</u>	<u>9/30/2022</u> <u>Projected</u> <u>Balance</u>	<u>2022-23</u> <u>Budget</u> <u>Closeout</u>	<u>9/30/2023</u> <u>Projected</u> <u>Balance</u>
Restricted	44,337	7,686	52,023	1,738	53,761

Strategic Projects Fund					
	<u>FINAL</u> <u>9/30/2021</u>	<u>2021-22</u> <u>Projected</u> <u>closeout</u>	<u>9/30/2022</u> <u>Projected</u> <u>Balance</u>	<u>2022-23</u> <u>Budget</u> <u>Closeout</u>	<u>9/30/2023</u> <u>Projected</u> <u>Balance</u>
Assigned	1,073,184	(606,535)	466,649	(42,548)	424,101

Equipment Replacement Fund					
	<u>FINAL</u> <u>9/30/2021</u>	<u>2021-22</u> <u>Projected</u> <u>closeout</u>	<u>9/30/2022</u> <u>Projected</u> <u>Balance</u>	<u>2022-23</u> <u>Budget</u> <u>Closeout</u>	<u>9/30/2023</u> <u>Projected</u> <u>Balance</u>
Assigned	872,769	828	873,597	229,495	1,103,092

Revenue Type	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projected	2022-23 DRAFT	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected	NOTES
Municipal Court Fines	93,614	129,005	120,000	147,000	160,000	40,000	33.3%	13,000	Increase based on prior year trend.
Municipal Court Security	3,196	3,996	3,500	5,500	6,000	2,500	71.4%	500	
Municipal Court Technology	3,134	3,299	4,300	4,695	5,000	700	16.3%	305	
Municipal Court Efficiency	38	128	70	113	150	80	114.3%	37	
Court Truancy Prevention Fund	1,400	3,260	2,000	5,200	5,000	3,000	150.0%	(200)	Increase based on prior year trend.
Municipal Court Jury Fund	28	65	53	115	150	97	183.0%	35	
Total Fines & Forfeitures	101,409	139,753	129,923	162,623	176,300	46,377	35.7%	13,677	
Fees & Services									
FORU Management	214,908	206,955	215,601	221,884	210,003	(5,598)	-2.6%	(11,881)	Updated based on budgeted utility revenue.
Special Fees	39,628	19,838	25,000	25,000	25,000	-	0.0%	-	
FORMDD Management	30,150	30,150	30,150	30,150	30,150	-	0.0%	-	
Civic Center Rentals	-	-	-	-	-	-	-	-	
Credit Card Service Fee	5,661	9,747	7,500	10,000	12,750	5,250	70.0%	2,750	Increasing trend of customers paying by credit card.
Total Fees & Services	290,347	266,691	278,251	287,034	277,903	(348)	-0.1%	(9,131)	
Miscellaneous									
Miscellaneous	6,892	20,481	4,000	15,223	106,905	102,905	2572.6%	91,682	SRO Program reimbursement.
City Event Sponsorships	5,230	-	-	205	-	-	-	(205)	
Sale of Assets	128,721	26,330	-	673	-	-	-	(673)	Typically do not budget for auction proceeds.
Donations/Grants	54,695	189,014	-	1,251,233	3,600	3,600	-	(1,247,633)	Budgeting for Bullet Proof Vest program grant.
School Guard Crossing Fund	7,461	7,860	7,400	10,665	10,665	3,265	44.1%	-	Now receiving -\$3,200 from Comal County
Lease Proceeds	1,908	1,827	2,000	1,582	1,850	(150)	-7.5%	268	
Police Seized Proceeds	1,820	-	-	777	-	-	-	(777)	Typically do not budget for potential seizures.
Total Miscellaneous	206,728	245,512	13,400	1,280,358	123,020	109,620	818.1%	(1,157,338)	
Total Revenue	8,508,254	9,150,390	8,813,518	10,560,268	9,614,599	801,081	9.1%	(945,669)	
Transfers									
Capital Replacement	177,272	287,339	250,000	274,357	125,000	(125,000)	-50.0%	(149,357)	Less capital replacement than prior year.
Total Transfers	177,272	287,339	250,000	274,357	125,000	(125,000)	-50.0%	(149,357)	
Total Resources	8,685,526	9,437,729	9,063,518	10,834,625	9,739,599	676,081	7.5%	(1,095,026)	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
General Fund									
Expenditure Summary									
Personnel									
Salaries	3,006,883	3,130,494	3,813,305	3,364,181	4,111,358	298,053	7.8%	747,177	
Overtime	32,145	69,615	31,365	85,591	42,449	11,084	35.3%	(43,142)	
Taxes - Social Security	186,868	190,016	238,369	209,654	254,372	16,003	6.7%	44,718	
Taxes - Medicare	44,399	45,293	55,748	49,639	59,489	3,741	6.7%	9,850	
Taxes SUTA/FUTA	7,456	13,869	12,737	2,095	5,364	(7,373)	-57.9%	3,270	
Workers Compensation	59,176	52,766	70,959	74,812	111,036	40,077	56.5%	36,224	
Retirement	359,027	376,630	454,536	415,126	489,154	34,618	7.6%	74,028	
Health Insurance	421,969	398,983	495,703	511,599	601,073	105,370	21.3%	89,475	
Uniform Allowance	16,800	20,500	26,000	23,000	27,000	1,000	3.8%	4,000	
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	4,141,924	4,305,366	5,205,922	4,742,896	5,708,495	502,573	9.7%	965,599	
Supplies, Maintenance & Operations									
Supplies and Consumables	20,260	20,703	30,375	27,652	30,340	(35)	-0.1%	2,688	
Minor Equipment and Furniture	41,306	36,086	60,870	52,258	49,770	(11,100)	-18.2%	(2,488)	
Fuel	37,947	39,930	42,901	64,701	56,600	13,699	31.9%	(8,101)	
Uniforms	16,804	19,601	25,441	25,458	33,160	7,719	30.3%	7,702	
Miscellaneous	89,188	28,891	200	531	550	350	175.0%	19	
Vehicle Maintenance/Repairs	27,610	20,980	35,510	43,210	30,880	(4,630)	-13.0%	(12,330)	
Equipment Maintenance/Repairs	8,936	12,826	12,300	13,800	14,500	2,200	17.9%	700	
Building Maintenance/Repairs	26,558	28,036	15,300	18,800	17,250	1,950	12.7%	(1,550)	
Landscaping & Greenspace Maintenance	615	3,847	5,000	6,100	5,500	500	10.0%	(600)	
Street Maintenance	473,410	503,531	1,033,000	1,033,000	1,038,000	5,000	0.5%	5,000	
Drainage Work	1,354	3,414	55,000	51,000	50,000	(5,000)	-9.1%	(1,000)	
Committees - Communications	-	-	1,000	500	500	(500)	-50.0%	-	
Committees - Planning & Zoning	124	58	1,000	500	500	(500)	-50.0%	-	
Committee - Board of Adjustments	34	-	1,000	500	500	(500)	-50.0%	-	
Committee - Audit	-	-	1,000	-	500	(500)	-50.0%	500	
Urban Wildlife	886	-	500	500	500	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Court Security	714	3,402	4,700	4,700	58,724	54,024	1149.4%	54,024	
Total Supplies, Maintenance & Operations Costs	745,746	721,305	1,325,097	1,343,210	1,387,774	62,677	4.73%	44,564	
Services									
Professional Services	756,113	998,720	1,174,859	1,228,434	1,277,449	102,590	8.7%	49,015	
Dues/Subscriptions	12,655	11,504	15,280	16,711	16,850	1,570	10.3%	139	
Training/Seminars & Related Travel	36,031	40,313	92,028	71,603	112,551	20,523	22.3%	40,948	
Meetings and Related Travel	2,437	3,014	22,880	17,330	22,823	(57)	-0.2%	5,493	
Elections	1,801	50,956	38,222	-	7,000	(31,222)	-81.7%	7,000	
Investigations	4,968	7,681	13,500	15,599	9,500	(4,000)	-29.6%	(6,099)	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Lease Training	-	800	2,500	-	2,500	-	0.0%	2,500	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	11,182	10,265	45,234	27,234	55,234	10,000	22.1%	28,000	
Employee Appreciation	19,023	12,210	13,215	13,215	14,710	1,495	11.3%	1,495	
Employment Costs	1,375	8,322	3,500	3,500	2,975	(525)	-15.0%	(525)	
Recording/Reporting/History	2,995	6,156	6,000	6,000	10,000	4,000	66.7%	4,000	
Total Services Costs	848,581	1,149,943	1,427,218	1,399,626	1,531,592	104,374	7.31%	131,966	
Shared Services									
Facility Contracts & Services	28,597	62,949	181,055	101,955	86,985	(94,070)	-52.0%	(14,970)	
Tech/Internet/Software Maintenance	146,608	171,558	210,950	196,450	197,440	(13,510)	-6.4%	990	
Postage	4,181	2,870	5,625	4,125	5,625	-	0.0%	1,500	
General Liability Insurance	39,207	41,194	51,418	51,940	56,560	5,142	10.0%	4,620	
Electricity	30,127	36,660	35,000	41,000	40,000	5,000	14.3%	(1,000)	
Phone/Cable/Alarms	31,597	38,655	29,725	29,725	37,057	7,332	24.7%	7,332	
Total Shared Services Costs	280,317	353,885	513,773	425,195	423,667	(90,106)	-17.54%	(1,528)	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	312,344	316,341	389,500	394,595	196,950	(192,550)	-49.4%	(197,645)	
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-	
Transfer to SAP Fund 02	599,525	182,000	865,000	1,207,222	3,808,281	2,943,281	340.3%	2,601,059	
Transfer to Equip Repl Fund 31	230,492	290,493	275,185	275,185	354,495	79,310	28.8%	79,310	
Total Capital Outlay & Transfers Costs	1,142,361	788,834	1,529,685	1,877,002	4,359,726	2,830,041	185.01%	2,482,724	
Total Departmental Budget	7,158,929	7,319,332	10,001,695	9,787,929	13,411,254	3,409,559	34.09%	3,623,325	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Mayor & Council									
Personnel									
Salaries	-	-	-	-	-	-	0.0%	-	
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	-	-	-	-	-	-	0.0%	-	
Taxes - Medicare	-	-	-	-	-	-	0.0%	-	
Taxes SUTA/FUTA	-	-	-	-	-	-	0.0%	-	
Workers Compensation	-	-	-	-	-	-	0.0%	-	
Retirement	-	-	-	-	-	-	0.0%	-	
Health Insurance	-	-	-	-	-	-	0.0%	-	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	-	-	-	-	-	-	0.0%	-	
Supplies, Maintenance & Operations									
Supplies and Consumables	-	-	-	-	-	-	0.0%	-	
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-	
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	122	228	350	350	350	-	0.0%	-	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Communications	-	-	1,000	500	500	(500)	-50.0%	-	
Committees - Planning & Zoning	124	58	1,000	500	500	(500)	-50.0%	-	
Committee - Board of Adjustments	34	-	1,000	500	500	(500)	-50.0%	-	
Committee - Audit	-	-	1,000	-	500	(500)	-50.0%	500	
Urban Wildlife	886	-	500	500	500	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	1,165	286	4,850	2,350	2,850	(2,000)	-41.2%	500	
Services									
Professional Services	8,100	-	8,100	-	-	(8,100)	-100.0%	-	Remove hog trapping from budget.
Dues/Subscriptions	2,775	2,882	2,800	2,944	2,800	-	0.0%	(144)	
Training/Seminars & Related Travel	3,230	350	7,000	3,500	7,000	-	0.0%	3,500	
Meetings and Related Travel	638	1,079	11,800	9,300	11,800	-	0.0%	2,500	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	7,660	177	250	250	5,250	5,000	2000.0%	5,000	Added Volunteer Appreciation Event.
Employee Appreciation	-	-	-	-	-	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	22,403	4,488	29,950	15,994	26,850	(3,100)	-10.4%	10,856	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	23,568	4,774	34,800	18,344	29,700	(5,100)	-14.7%	11,356	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
City Administration									
Personnel									
Salaries	329,659	343,598	462,925	404,109	451,485	(11,440)	-2.5%	47,376	Includes FY COLA and Merit for eligible employees.
Overtime	44	46	142	-	115	(27)	-19.0%	115	
Taxes - Social Security	17,761	17,704	28,710	22,676	27,931	(779)	-2.7%	5,255	
Taxes - Medicare	4,849	4,994	6,714	5,910	6,532	(182)	-2.7%	622	
Taxes SUTA/FUTA	432	702	765	765	306	(459)	-60.0%	(459)	
Workers Compensation	906	796	1,250	703	1,477	227	18.2%	774	
Retirement	39,492	41,111	54,746	48,926	53,712	(1,034)	-1.9%	4,786	
Health Insurance	29,629	31,286	31,577	37,131	39,189	7,612	24.1%	2,058	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	429,972	447,437	594,029	527,420	587,947	(6,082)	-1.0%	60,527	
Supplies, Maintenance & Operations									
Supplies and Consumables	294	113	850	850	650	(200)	-23.5%	(200)	PY had new FTE supplies
Minor Equipment and Furniture	383	-	5,080	830	900	(4,180)	-82.3%	70	
Fuel	63	96	100	100	200	100	100.0%	100	PY had new FTE shirts budgeted
Uniforms	121	79	350	350	250	(100)	-28.6%	(100)	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	861	288	6,380	2,130	2,000	(4,380)	-68.7%	(130)	
Services									
Professional Services	67,033	135,546	75,040	100,040	85,040	10,000	13.3%	(15,000)	Increased legal fees
Dues/Subscriptions	2,270	2,119	2,929	4,073	4,136	1,207	41.2%	63	
Training/Seminars & Related Travel	3,508	3,322	20,870	18,370	22,576	1,706	8.2%	4,206	
Meetings and Related Travel	949	525	6,680	4,680	6,473	(207)	-3.1%	1,793	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	204	-	250	250	250	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	73,964	141,511	105,769	127,413	118,475	12,706	12.0%	(8,938)	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	27,360	-	-	0.0%	(27,360)	PY had new Admin vehicle purchased.
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	27,360	-	-	0.0%	(27,360)	
Total Departmental Budget	504,797	589,236	706,178	684,323	708,422	2,244	0.3%	24,099	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
City Secretary									
Personnel									
Salaries	108,241	120,879	127,221	139,300	152,675	25,454	20.0%	13,375	Includes FY COLA and Merit for eligible employees.
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	6,642	7,074	7,888	8,326	9,306	1,418	18.0%	980	
Taxes - Medicare	1,553	1,654	1,845	1,947	2,176	331	17.9%	229	
Taxes SUTA/FUTA	288	504	450	18	180	(270)	-60.0%	162	
Workers Compensation	287	285	343	369	492	149	43.4%	123	
Retirement	12,667	14,111	15,041	16,664	17,895	2,854	19.0%	1,231	
Health Insurance	15,874	16,404	16,452	20,333	20,005	3,553	21.6%	(328)	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	145,553	160,911	169,240	186,957	202,729	33,489	19.8%	15,772	
Supplies, Maintenance & Operations									
Supplies and Consumables	1,660	1,206	1,000	1,000	1,300	300	30.0%	300	Potential new Council Member and Notary supplies Cell phone for Deputy City Secretary
Minor Equipment and Furniture	224	91	200	200	280	80	40.0%	80	
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	101	98	100	100	100	-	0.0%	-	
Miscellaneous	323	315	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	2,308	1,709	1,300	1,300	1,680	380	29.2%	380	
Services									
Professional Services	2,174	230	4,789	4,789	24,889	20,100	419.7%	20,100	RCI and Municode services operational
Dues/Subscriptions	580	395	563	713	762	199	35.3%	49	
Training/Seminars & Related Travel	3,107	3,241	5,700	5,700	6,180	480	8.4%	480	
Meetings and Related Travel	77	118	1,200	450	1,500	300	25.0%	1,050	
Elections	1,801	50,956	38,222	-	7,000	(31,222)	-81.7%	7,000	Regular May election budgeted.
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	29	30	100	100	100	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	2,995	6,156	6,000	6,000	10,000	4,000	66.7%	4,000	Boerne Star statutory postings in addition to Hill Country weekly postings
Total Services Costs	10,763	61,128	56,574	17,752	50,431	(6,143)	-10.9%	32,679	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	158,624	223,747	227,114	206,009	254,840	27,726	12.2%	48,831	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Human Resources and Communications									
Personnel									
Salaries	106,174	142,919	121,887	94,507	120,486	(1,401)	-1.1%	25,979	Includes FY COLA and Merit for eligible employees.
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	6,589	8,639	7,557	5,755	7,390	(167)	-2.2%	1,635	
Taxes - Medicare	1,541	2,020	1,767	1,346	1,728	(39)	-2.2%	382	
Taxes SUTA/FUTA	288	504	338	14	135	(203)	-60.1%	122	
Workers Compensation	300	295	329	277	391	62	18.8%	114	
Retirement	12,415	16,800	14,410	11,290	14,211	(199)	-1.4%	2,921	
Health Insurance	11,722	6,471	7,804	8,411	10,221	2,417	31.0%	1,810	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	139,030	177,649	154,092	121,599	154,562	470	0.3%	32,963	
Supplies, Maintenance & Operations									
Supplies and Consumables	1,803	1,651	3,500	3,927	1,600	(1,900)	-54.3%	(2,327)	PY had new FTE start-up costs
Minor Equipment and Furniture	409	673	7,130	4,717	1,600	(5,530)	-77.6%	(3,117)	PY had new FTE start-up costs
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	114	299	200	250	150	(50)	-25.0%	(100)	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	2,326	2,624	10,830	8,894	3,350	(7,480)	-69.1%	(5,544)	
Services									
Professional Services	-	-	-	2,795	495	495	0.0%	(2,300)	San Antonio area wage survey
Dues/Subscriptions	1,808	1,479	1,616	1,616	2,010	394	24.4%	394	Added electronic subscription to Boerne Star
Training/Seminars & Related Travel	4,025	5,985	14,399	6,604	16,275	1,876	13.0%	9,671	Additional trainings-HR/Comm Specialist is certified
Meetings and Related Travel	538	1,057	800	800	950	150	18.8%	150	Increased for Communications Manager.
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	2,251	4,784	38,450	20,450	43,450	5,000	13.0%	23,000	Increasing cost for fireworks event
Employee Appreciation	16,705	9,579	10,015	10,015	11,410	1,395	13.9%	1,395	Added recognition weeks and amount per EE recognition
Employment Costs	1,375	8,322	3,500	3,500	2,975	(525)	-15.0%	(525)	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	26,701	31,205	68,780	45,780	77,565	8,785	12.8%	31,785	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	12,777	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	12,777	-	-	-	-	0.0%	-	
Total Departmental Budget	168,057	224,256	233,702	176,272	235,477	1,775	0.8%	59,205	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Finance									
Personnel									
Salaries	213,210	195,616	207,311	153,178	218,098	10,787	5.2%	64,920	Includes FY COLA and Merit for eligible employees.
Overtime	38	83	265	79	157	(108)	-40.8%	78	
Taxes - Social Security	13,162	11,492	12,870	9,139	13,468	598	4.6%	4,329	
Taxes - Medicare	3,078	2,688	3,010	2,137	3,150	140	4.7%	1,013	
Taxes SUTA/FUTA	394	798	563	23	225	(338)	-60.0%	202	
Workers Compensation	587	457	560	461	712	152	27.1%	251	
Retirement	24,951	22,728	24,541	18,636	25,898	1,357	5.5%	7,262	
Health Insurance	19,780	25,845	26,449	30,445	34,598	8,149	30.8%	4,153	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	275,200	259,706	275,569	214,099	296,306	20,737	7.5%	82,207	
Supplies, Maintenance & Operations									
Supplies and Consumables	1,175	785	1,325	1,325	1,325	-	0.0%	-	Removed one time furniture purchase from prior year.
Minor Equipment and Furniture	335	56	1,500	500	500	(1,000)	-66.7%	-	
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	-	230	250	250	250	-	0.0%	-	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	1,510	1,070	3,075	2,075	2,075	(1,000)	-32.5%	-	
Services									
Professional Services	54,748	57,923	97,179	97,179	71,120	(26,059)	-26.8%	(26,059)	Moved Internal Control Audit to FY2024.
Dues/Subscriptions	1,298	401	1,160	1,525	475	(685)	-59.1%	(1,050)	Moved GFOA award fees up to Prof Fees
Training/Seminars & Related Travel	4,689	3,402	4,800	2,800	5,600	800	16.7%	2,800	Biannual PFIA training will need to be completed.
Meetings and Related Travel	74	83	400	400	400	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	296	266	250	250	250	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	61,105	62,075	103,789	102,154	77,845	(25,944)	-25.0%	(24,309)	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	337,815	322,852	382,433	318,328	376,226	(6,207)	-1.6%	57,898	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Information Technology									
Personnel									
Salaries	-	65,250	81,015	80,238	85,537	4,522	5.6%	5,299	Includes FY COLA and Merit for eligible employees.
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	-	3,811	5,023	4,750	5,276	253	5.0%	526	
Taxes - Medicare	-	891	1,175	1,111	1,234	59	5.0%	123	
Taxes SUTA/FUTA	-	382	225	9	90	(135)	-60.0%	81	
Workers Compensation	-	173	219	184	279	60	27.4%	95	
Retirement	-	7,520	9,578	9,600	10,145	567	5.9%	545	
Health Insurance	-	7,826	9,795	12,911	12,369	2,574	26.3%	(542)	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	-	85,853	107,030	108,802	114,930	7,900	7.4%	6,128	
Supplies, Maintenance & Operations									
Supplies and Consumables	-	61	200	200	200	-	0.0%	-	Removed one time furniture purchases.
Minor Equipment and Furniture	-	223	4,250	750	200	(4,050)	-95.3%	(550)	
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	-	-	100	100	100	-	0.0%	-	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	-	283	4,550	1,050	500	(4,050)	-89.0%	(550)	
Services									
Professional Services	-	715	3,000	3,000	2,000	(1,000)	-33.3%	(1,000)	Decreased Microsoft Support budget
Dues/Subscriptions	-	-	175	175	175	-	0.0%	-	
Training/Seminars & Related Travel	-	2,972	4,650	3,900	4,500	(150)	-3.2%	600	
Meetings and Related Travel	-	27	100	100	100	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	-	128	100	100	100	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	-	3,842	8,025	7,275	6,875	(1,150)	-14.3%	(400)	
Shared Services									
Facility Contracts & Services	-	24,335	29,586	27,586	17,461	(12,125)	-41.0%	(10,125)	Renegotiated copier lease for better rates.
Tech/Internet/Software Maintenance	-	171,558	210,950	196,450	197,440	(13,510)	-6.4%	990	PY included purchase of new ticketing system.
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	38,655	29,725	29,725	37,057	7,332	24.7%	7,332	Included increase in cell phone costs from PY actuals
Total Shared Services Costs	-	234,548	270,261	253,761	251,958	(18,303)	-6.8%	(1,803)	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	47,500	41,066	15,000	(32,500)	-68.4%	(26,066)	Replacing fewer workstations than prior year.
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	47,500	41,066	15,000	(32,500)	-68.4%	(26,066)	
Total Departmental Budget	-	324,526	437,366	411,954	389,263	(48,103)	-11.0%	(22,691)	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Municipal Court									
Personnel									
Salaries	100,784	106,810	117,045	86,699	101,000	(16,045)	-13.7%	14,301	Includes FY COLA and Merit for eligible employees.
Overtime	-	-	510	2,177	320	(190)	-37.3%	(1,857)	
Taxes - Social Security	6,319	6,457	7,288	5,335	6,214	(1,074)	-14.7%	879	
Taxes - Medicare	1,478	1,510	1,705	1,248	1,453	(252)	-14.8%	205	
Taxes SUTA/FUTA	288	505	450	18	180	(270)	-60.0%	162	
Workers Compensation	258	250	316	369	328	12	3.8%	(41)	
Retirement	11,846	12,427	13,898	10,686	11,950	(1,948)	-14.0%	1,264	
Health Insurance	13,691	13,178	13,924	20,108	24,190	10,266	73.7%	4,082	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	134,664	141,139	155,136	126,639	145,635	(9,501)	-6.1%	18,996	
Supplies, Maintenance & Operations									
Supplies and Consumables	1,518	1,671	1,700	1,700	1,700	-	0.0%	-	Budgeted for 2 adjustable wall mounts for monitors.
Minor Equipment and Furniture	1,003	85	200	200	1,400	1,200	600.0%	1,200	
Fuel	-	-	-	-	-	-	0.0%	-	Added standard allowance for Judge.
Uniforms	83	-	100	217	150	50	50.0%	(67)	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Court Security	714	3,402	4,700	4,700	58,724	54,024	1149.4%	54,024	Budgeted all available restricted funds
Total Supplies, Maintenance & Operations Costs	3,318	5,158	6,700	6,817	61,974	55,274	825.0%	55,157	
Services									
Professional Services	45,113	45,926	82,230	70,230	74,230	(8,000)	-9.7%	4,000	Based on estimated hours for Prosecutor.
Dues/Subscriptions	110	110	800	300	800	-	0.0%	500	Added Incode trainings for Clerk
Training/Seminars & Related Travel	591	500	3,050	3,050	3,550	500	16.4%	500	
Meetings and Related Travel	-	22	500	500	500	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	55	100	100	100	100	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	45,869	46,659	86,680	74,180	79,180	(7,500)	-8.7%	5,000	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	183,851	192,955	248,516	207,637	286,789	38,273	15.4%	79,152	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Safety and Emergency Services									
Personnel									
Salaries	1,502,983	1,499,188	1,829,045	1,669,871	2,037,662	208,617	11.4%	367,791	Includes FY COLA and Merit for eligible employees & SROs
Overtime	30,191	52,726	27,181	70,666	36,411	9,230	34.0%	(34,255)	Increased budget for OT
Taxes - Social Security	96,543	94,674	115,086	107,750	126,141	11,055	9.6%	18,391	
Taxes - Medicare	22,579	22,142	26,915	25,200	29,501	2,586	9.6%	4,301	
Taxes SUTA/FUTA	3,786	6,611	6,300	750	2,700	(3,600)	-57.1%	1,950	
Workers Compensation	40,683	37,176	44,594	54,276	82,085	37,491	84.1%	27,809	
Retirement	181,820	183,376	219,452	209,624	242,568	23,116	10.5%	32,944	
Health Insurance	215,402	192,531	243,713	253,243	297,624	53,911	22.1%	44,381	
Uniform Allowance	16,800	20,500	26,000	23,000	27,000	1,000	3.8%	4,000	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	2,110,787	2,108,923	2,538,286	2,414,379	2,881,692	343,406	13.5%	467,313	
Supplies, Maintenance & Operations									
Supplies and Consumables	3,424	3,214	5,000	5,000	4,000	(1,000)	-20.0%	(1,000)	Removed one time purchase from prior year.
Minor Equipment and Furniture	29,074	27,453	25,510	29,111	26,100	590	2.3%	(3,011)	Misc minor equip (AED's for patrol vehicles, safe, etc)
Fuel	27,610	27,936	30,000	47,500	40,000	10,000	33.3%	(7,500)	Increased for inflation and miles travelled.
Uniforms	8,726	13,630	13,870	13,870	22,120	8,250	59.5%	8,250	New uniform badges, replacement body armor (\$3.5k is grant revenue from BVP)
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	22,145	12,545	27,510	27,510	20,880	(6,630)	-24.1%	(6,630)	Reduced costs for minor maintenance performed in house.
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	90,979	84,778	101,890	122,991	113,100	11,210	11.0%	(9,891)	
Services									
Professional Services	559,475	523,542	683,321	683,321	724,975	41,654	6.1%	41,654	15% increase in ESD
Dues/Subscriptions	3,002	3,096	3,950	3,950	3,435	(515)	-13.0%	(515)	Removed Adobe Photo editing
Training/Seminars & Related Travel	9,888	15,256	14,000	16,500	24,000	10,000	71.4%	7,500	Added Women's Conf and add'l in-service trainings
Meetings and Related Travel	128	-	500	500	500	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	4,968	7,681	13,500	15,599	9,500	(4,000)	-29.6%	(6,099)	Decrease in evidence processing anticipated

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Lease Training	-	800	2,500	-	2,500	-	0.0%	2,500	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	1,271	5,303	6,534	6,534	6,534	-	0.0%	-	
Employee Appreciation	1,078	1,194	1,400	1,400	1,500	100	7.1%	100	Added standard allowance for 2 SRO Officers.
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	579,811	556,872	725,705	727,804	772,944	47,239	6.5%	45,140	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	36,742	295,385	177,000	172,148	149,950	(27,050)	-15.3%	(22,198)	Purchasing less capital than prior year.
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	36,742	295,385	177,000	172,148	149,950	(27,050)	-15.3%	(22,198)	
Total Departmental Budget	2,818,319	3,045,958	3,542,881	3,437,322	3,917,686	374,805	10.6%	480,364	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Maintenance									
Personnel									
Salaries	275,137	271,146	398,731	300,274	436,232	37,501	9.4%	135,958	Includes FY COLA and Merit for eligible employees & Mechanic
Overtime	1,687	16,587	1,692	12,601	4,951	3,259	192.6%	(7,650)	
Taxes - Social Security	16,602	16,928	24,826	18,969	27,258	2,432	9.8%	8,289	
Taxes - Medicare	3,883	3,959	5,806	4,436	6,375	569	9.8%	1,939	
Taxes SUTA/FUTA	1,039	2,117	2,138	388	900	(1,238)	-57.9%	512	
Workers Compensation	13,830	11,215	18,280	14,295	22,727	4,447	24.3%	8,432	
Retirement	32,419	33,642	47,340	37,418	52,416	5,076	10.7%	14,998	
Health Insurance	64,812	55,998	87,546	69,834	99,420	11,874	13.6%	29,586	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	409,409	411,591	586,359	458,215	650,279	63,920	10.9%	192,064	
Supplies, Maintenance & Operations									
Supplies and Consumables	4,160	4,707	5,100	5,400	4,830	(270)	-5.3%	(570)	
Minor Equipment and Furniture	7,940	6,091	11,000	13,000	15,450	4,450	40.5%	2,450	Added floor scrubber and Mechanic supplies.
Fuel	8,418	9,270	10,200	12,200	11,500	1,300	12.7%	(700)	Increase due to inflation.
Uniforms	6,161	3,980	8,091	8,091	7,760	(331)	-4.1%	(331)	
Miscellaneous	-	-	200	-	-	(200)	-100.0%	-	Moved Hazard Clean-up budget to Professional Fees
Vehicle Maintenance/Repairs	5,465	8,434	8,000	15,700	10,000	2,000	25.0%	(5,700)	Increased based on prior year costs of repairs.
Equipment Maintenance/Repairs	8,936	12,826	12,300	13,800	14,500	2,200	17.9%	700	Includes purchasing shop cooler fan
Building Maintenance/Repairs	26,558	28,036	15,300	18,800	17,250	1,950	12.7%	(1,550)	Added shop lights, inflation costs of supplies
Landscaping & Greenspace Maintenance	615	3,847	5,000	6,100	5,500	500	10.0%	(600)	Increased slightly for Peace Tree maintenance
Street Maintenance	41,007	40,750	33,000	33,000	38,000	5,000	15.2%	5,000	Increase due to inflation costs for supplies
Drainage	1,354	3,414	55,000	51,000	50,000	(5,000)	-9.1%	(1,000)	Decreased in-house drainage costs.
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	110,613	121,355	163,191	177,091	174,790	11,599	7.1%	(2,301)	
Services									
Professional Services	-	-	200	-	30,200	30,000	15000.0%	30,200	Added PD Bldg HVAC Engineering Study/Repairs
Dues/Subscriptions	106	338	432	432	932	500	115.7%	500	Added APWA membership
Training/Seminars & Related Travel	782	1,036	7,340	7,340	8,540	1,200	16.3%	1,200	Added Tymco and team building training
Meetings and Related Travel	5	60	100	100	100	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	479	449	500	500	500	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	1,373	1,883	8,572	8,372	40,272	31,700	369.8%	31,900	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	275,602	8,179	165,000	154,021	32,000	(133,000)	-80.6%	(122,021)	Purchasing less capital than prior year.
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	275,602	8,179	165,000	154,021	32,000	(133,000)	-80.6%	(122,021)	
Total Departmental Budget	796,998	543,008	923,122	797,699	897,341	(25,781)	-2.8%	99,642	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Building Codes and Permits									
Personnel									
Salaries	173,438	180,259	187,933	191,989	207,208	19,275	10.3%	15,220	Includes FY COLA and Merit for eligible employees.
Overtime	-	-	201	-	263	62	30.8%	263	
Taxes - Social Security	10,808	10,893	11,664	11,931	12,774	1,110	9.5%	843	
Taxes - Medicare	2,528	2,547	2,728	2,790	2,987	259	9.5%	197	
Taxes SUTA/FUTA	432	756	675	27	270	(405)	-60.0%	243	
Workers Compensation	887	846	1,007	941	1,265	258	25.6%	324	
Retirement	20,316	20,976	22,242	23,059	24,564	2,322	10.4%	1,505	
Health Insurance	24,614	23,148	24,413	28,853	28,360	3,947	16.2%	(493)	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	233,023	239,426	250,863	259,589	277,691	26,828	10.7%	18,102	
Supplies, Maintenance & Operations									
Supplies and Consumables	410	434	800	800	875	75	9.4%	75	Increased cost of routine supplies.
Minor Equipment and Furniture	1,437	241	4,600	2,050	1,250	(3,350)	-72.8%	(800)	Removed one time purchases from PY
Fuel	1,122	1,677	1,300	2,100	2,600	1,300	100.0%	500	Increase due to increase in fuel costs and fieldwork
Uniforms	300	265	530	380	530	-	0.0%	150	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	3,269	2,618	7,230	5,330	5,255	(1,975)	-27.3%	(75)	
Services									
Professional Services	9,380	9,380	11,000	17,080	44,500	33,500	304.5%	27,420	Added On-Call Inspector and dilapidated bldg remediation
Dues/Subscriptions	265	365	300	300	275	(25)	-8.3%	(25)	
Training/Seminars & Related Travel	1,186	1,735	3,575	1,895	2,050	(1,525)	-42.7%	155	Removed BPI Regional Conference
Meetings and Related Travel	-	-	400	100	100	(300)	-75.0%	-	Removed Contractors Breakfasts.
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Employee Appreciation	86	141	150	150	150	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	10,917	11,621	15,425	19,525	47,075	31,650	205.2%	27,550	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Intergov Fund 06	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	247,208	253,664	273,518	284,444	330,021	56,503	20.7%	45,577	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Engineering and Planning									
Personnel									
Salaries	197,258	204,828	280,192	244,017	300,975	20,783	7.4%	56,958	Includes FY COLA and Merit for eligible employees.
Overtime	185	174	1,374	68	232	(1,142)	-83.1%	164	
Taxes - Social Security	12,441	12,346	17,457	15,024	18,614	1,157	6.6%	3,590	
Taxes - Medicare	2,910	2,888	4,083	3,514	4,353	270	6.6%	839	
Taxes SUTA/FUTA	508	989	833	83	378	(455)	-54.6%	295	
Workers Compensation	1,438	1,274	4,061	2,937	1,280	(2,781)	-68.5%	(1,657)	
Retirement	23,101	23,937	33,288	29,222	35,795	2,507	7.5%	6,573	
Health Insurance	26,445	26,296	34,030	30,331	35,097	1,067	3.1%	4,766	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	264,285	272,732	375,318	325,197	396,724	21,406	5.7%	71,527	
Supplies, Maintenance & Operations									
Supplies and Consumables	2,332	2,714	7,300	3,850	10,260	2,960	40.5%	6,410	MS4 educational material, community outreach materials, pet waste stations
Minor Equipment and Furniture	502	1,174	1,400	900	2,090	690	49.3%	1,190	Purchasing vinyl cutter.
Fuel	734	951	1,301	2,801	2,300	999	76.8%	(501)	Increase due to increase in fuel costs and fieldwork
Uniforms	1,078	792	1,500	1,500	1,400	(100)	-6.7%	(100)	
Miscellaneous	-	-	-	-	-	-	0.0%	-	
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	432,403	462,781	1,000,000	1,000,000	1,000,000	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	437,049	468,412	1,011,501	1,009,051	1,016,050	4,549	0.4%	6,999	
Services									
Professional Services	10,090	225,457	210,000	250,000	220,000	10,000	4.8%	(30,000)	Added scope for City Planning Consultant.
Dues/Subscriptions	442	320	555	683	1,050	495	89.2%	368	WEF dues added
Training/Seminars & Related Travel	5,025	2,514	6,644	1,944	12,280	5,636	84.8%	10,336	Region Stormwater conf, ESRI classes for GIS, TML, Team Building
Meetings and Related Travel	28	44	400	400	400	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	91	323	350	350	350	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	15,676	228,658	217,949	253,377	234,080	16,131	7.4%	(19,297)	
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	0.0%	-	
Tech/Internet/Software Maintenance	-	-	-	-	-	-	0.0%	-	
Postage	-	-	-	-	-	-	0.0%	-	
General Liability Insurance	-	-	-	-	-	-	0.0%	-	
Electricity	-	-	-	-	-	-	0.0%	-	
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	-	-	-	-	-	-	0.0%	-	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	0.0%	-	
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	0.0%	-	
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-	
Total Departmental Budget	717,010	969,803	1,604,768	1,587,624	1,646,854	42,086	2.6%	59,230	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Non-Departmental and Shared									
Personnel									
Salaries	-	-	-	-	-	-	0.0%	-	
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	-	-	-	-	-	-	0.0%	-	
Taxes - Medicare	-	-	-	-	-	-	0.0%	-	
Taxes SUTA/FUTA	-	-	-	-	-	-	0.0%	-	
Workers Compensation	-	-	-	-	-	-	0.0%	-	
Retirement	-	-	-	-	-	-	0.0%	-	
Health Insurance	-	-	-	-	-	-	0.0%	-	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	-	-	-	-	-	-	0.0%	-	
Supplies, Maintenance & Operations									
Supplies and Consumables	3,483	4,147	3,600	3,600	3,600	-	0.0%	-	
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-	
Fuel	-	-	-	-	-	-	0.0%	-	
Uniforms	-	-	-	-	-	-	0.0%	-	
Miscellaneous	88,865	28,576	-	531	550	550	0.0%	19	Budgeting for emergency event supplies.
Vehicle Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-	
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-	
Street Maintenance	-	-	-	-	-	-	0.0%	-	
Drainage Work	-	-	-	-	-	-	0.0%	-	
Committees - Other	-	-	-	-	-	-	0.0%	-	
Committees - Planning & Zoning	-	-	-	-	-	-	0.0%	-	
Committee - Board of Adjustments	-	-	-	-	-	-	0.0%	-	
Urban Wildlife	-	-	-	-	-	-	0.0%	-	
Donations & Grants	-	-	-	-	-	-	0.0%	-	
Court Technology	-	-	-	-	-	-	0.0%	-	
Total Supplies, Maintenance & Operations Costs	92,348	32,723	3,600	4,131	4,150	550	15.3%	19	
Services									
Professional Services	-	-	-	-	-	-	0.0%	-	
Dues/Subscriptions	-	-	-	-	-	-	0.0%	-	
Training/Seminars & Related Travel	-	-	-	-	-	-	0.0%	-	
Meetings and Related Travel	-	-	-	-	-	-	0.0%	-	
Elections	-	-	-	-	-	-	0.0%	-	
Investigations	-	-	-	-	-	-	0.0%	-	
Lease Training	-	-	-	-	-	-	0.0%	-	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	

Expenditure Type	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected	2022-23 DRAFT	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Public Relations	-	-	-	-	-	-	0.0%	-	
Employee Appreciation	-	-	-	-	-	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	-	-	-	-	-	-	0.0%	-	
Shared Services									
Facility Contracts & Services	28,597	38,614	151,469	74,369	69,524	(81,945)	-54.1%	(4,845)	Decreased for removal of portable building.
Tech/Internet/Software Maintenance	146,608	-	-	-	-	-	0.0%	-	
Postage	4,181	2,870	5,625	4,125	5,625	-	0.0%	1,500	
General Liability Insurance	39,207	41,194	51,418	51,940	56,560	5,142	10.0%	4,620	Budgeted 10% increase based on rerate information
Electricity	30,127	36,660	35,000	41,000	40,000	5,000	14.3%	(1,000)	Increase due to usage and increased rates.
Phone/Cable/Alarms	31,597	-	-	-	-	-	0.0%	-	
Total Shared Services Costs	280,317	119,337	243,512	171,434	171,709	(71,803)	-29.5%	275	
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	0.0%	-	
Building/Building Improvement	-	-	-	-	-	-	0.0%	-	
Infrastructure	-	-	-	-	-	-	0.0%	-	
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	0.0%	-	
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-	
Transfer to SAP Fund 02	599,525	182,000	865,000	1,207,222	3,808,281	2,943,281	340.3%	2,601,059	Includes funds for Drainage and Roadway CIP's
Transfer to Equip Repl Fund 31	230,492	290,493	275,185	275,185	354,495	79,310	28.8%	79,310	Includes a catch-up for increased costs of replacement.
Total Capital Outlay & Transfers Costs	830,017	472,493	1,140,185	1,482,407	4,162,776	3,022,591	265.1%	2,680,369	
Total Departmental Budget	1,202,682	624,554	1,387,297	1,657,972	4,338,635	2,951,338	212.7%	2,680,663	

Vehicle and Equipment Replacement Fund

	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v PY Projected	Notes
Beginning Fund Balance	816,395	869,615	872,769	872,769	873,597			
<u>Revenues:</u>								
Transfer from General Fund	230,492	290,493	275,185	275,185	354,495	79,310	79,310	Saving for new equipment purchased prior year
Total Revenue	230,492	290,493	275,185	275,185	354,495	79,310	79,310	
<u>Transfers</u>								
Transfer to General Fund for Purchases	177,272	287,339	250,000	274,357	125,000	(125,000)	(149,357)	Replacing less capital than prior year.
Total Expenditures	177,272	287,339	250,000	274,357	125,000	(125,000)	(149,357)	
Revenue Over / (Under) Expenditures	53,220	3,154	25,185	828	229,495	204,310	228,667	
Beginning Fund Balance	869,615	872,769	897,954	873,597	1,103,092			

Scheduled Replacements:

Public Safety Patrol Vehicle	36,000
Patrol Vehicle Outfitting	23,000
Public Safety Patrol Vehicle	36,000
Patrol Vehicle Outfitting	23,000
Public Works Mower Trailer	7,000
	125,000
	125,000

Street Bond Debt Service

	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	Notes
Beginning Fund Balance	18,640	32,311	44,337	44,337	52,023				
<u>Revenues:</u>									
General Property-I & S	556,779	557,682	542,671	544,671	545,768	3,097	0.6%	1,097	Increased based on preliminary values
Delinquent Property	5,067	2,932	3,000	8,100	5,000	2,000	66.7%	(3,100)	
Penalty & Interest	2,759	2,428	1,500	4,000	2,500	1,000	66.7%	(1,500)	
Interest Income on Investments	1,005	59	1,000	500	1,000	-	0.0%	500	Interest rates are beginning to increase
Total Revenue	565,611	563,101	548,171	557,271	554,268	6,097	1.1%	(3,003)	
<u>Expenditures:</u>									
Bond Principal	440,000	445,000	450,000	450,000	460,000	10,000	2.2%	10,000	Based on payment schedule
Bond Interest Payable	111,540	105,675	99,185	99,185	92,130	(7,055)	-7.1%	(7,055)	Based on payment schedule
Bond Agent Fees	400	400	400	400	400	-	0.0%	-	
Total Expenditures	551,940	551,075	549,585	549,585	552,530	2,945	0.5%	2,945	
Revenue Over / (Under) Expenditures	13,671	12,026	(1,414)	7,686	1,738	3,152	-222.9%	(5,948)	
Ending Fund Balance	32,311	44,337	42,923	52,023	53,761				

	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projected	2022-23 DRAFT
Governmental Strategic Projects Fund					
Beginning Fund Balance	1,110,229	1,154,394	1,073,184	1,073,184	466,649
<u>Revenues:</u>					
Transfer from General Fund	599,525	182,000	865,000	1,207,222	3,808,281
Total Revenue	599,525	182,000	865,000	1,207,222	3,808,281
<u>Financial Integrity</u>					
Internal Controls Framework	52,500	-	-	-	-
Stormwater Funding	107,271	33,925	-	-	-
<u>Responsible Growth Mangement</u>					
Comprehensive Plan and Unified Development Code	70,125	-	-	-	-
FM 3351 Owners Representative and Project Manager	7,345	-	-	-	-
Project Development and Funding Plan for Drainage	47,503	-	-	-	-
Municipal Separate Storm Sewer System (MS4)	2,606	-	-	-	-
Tree Preservation and Oak Wilt Program	-	6,452	-	-	-
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	-	1,500	-	-	412,815
City Campus Renovation	8,500	33,413	439,416	881,168	-
Long-term road condition analysis	29,278	47,704	-	-	-
Chartwell and Dietz Intersection	-	-	175,000	473,322	-
Post Oak Trail Widening	-	-	-	-	875,000
Dietz Elkhorn Reconstruction	-	-	-	-	245,915
Ammann Rd Reconstruction	-	-	-	-	365,286
Dietz Elkhorn Sidewalk	-	-	-	-	41,282
Battle Intense Sidewalk	-	-	-	-	54,500
Drainage CIP #5 Rolling Acres Trail	-	-	85,000	85,000	606,000
Drainage CIP #17 Silver Spur Trail	-	-	95,000	95,000	601,000
Drainage CIP #25 Fair Oaks Pkwy	-	-	40,000	-	-
Drainage CIP #30 Fair Oaks Pkwy	-	-	10,000	10,000	-

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budget	Projected	DRAFT
Drainage CIP #34 Tivoli Way	-	-	50,000	50,000	456,000
Drainage CIP #37 Turf Paradise Lane	-	-	40,000	40,000	85,031
Drainage CIP #61 Rockinghorse Lane	-	-	75,000	50,000	-
Bond Development Program	-	-	200,000	50,000	-
<u>Public Health, Safety, and Welfare</u>	-	-	-	-	-
Public Safety Command Structure Program Review	-	38,713	5,000	895	-
Fire Services Program Review	-	8,206	5,000	1,128	18,000
Emergency Medical Services Program Review	-	2,606	5,000	1,128	-
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	45,000	-	-	-	-
Employee Handbook	1,967	-	-	3,034	-
HR Technology Upgrade	31,954	-	-	-	-
Learning and Development Training Program	-	-	-	-	-
Communications and Marketing Strategy	-	9,391	50,000	38,610	-
Records Management	4,150	-	-	7,850	-
IT Infrastructure projects	32,229	69,763	-	24,835	-
City Records Digitization Program	-	-	-	-	-
Agenda and Minutes Software program	-	6,600	-	-	-
Ticketing with GIS compatibility	-	-	-	1,263	-
PIA Request Software	-	-	30,000	-	-
Fuel Station	-	-	15,000	-	50,000
3rd Party Scanning	-	-	-	-	40,000
<u>Capital Improvement</u>					
Infrastructure	110,669	-	-	-	-
Furniture and Equipment (City Hall Renovation)	4,264	4,938	-	524	-
Total Expenditures	555,360	263,210	1,319,416	1,813,757	3,850,829
Total Change in Fund Balance	44,165	(81,210)	(454,416)	(606,535)	(42,548)
Ending Fund Balance	1,154,394	1,073,184	618,768	466,649	424,101

Consolidated Utility Fund Budget by Division Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Revenues	4,222,630	1,348,525	-	5,571,155
Utility Operating Expenses				
Personnel	975,673	953,327	-	1,929,000
Supplies, Maintenance & Operations	2,200,766	658,612	-	2,859,378
Services	65,244	65,534	-	130,778
Total Utility Operating Expenses	<u>3,241,683</u>	<u>1,677,473</u>	<u>-</u>	<u>4,919,156</u>
Operating Income/(Loss)	<u>980,947</u>	<u>(328,948)</u>	<u>-</u>	<u>651,999</u>
Capital Outlay	666,391	1,085,411	-	1,751,802
Depreciation	508,075	270,600	-	778,675
Asset Transfer for GAAP	(666,391)	(1,085,411)	-	(1,751,802)
Debt Service Costs	16,590	3,160	-	19,750
Transfers Out	635,522	323,827	270,450	1,229,799
Transfers In	(683,537)	(420,287)	(125,975)	(1,229,799)
Net Income/(Loss)	504,297	(506,248)	(144,475)	(146,426)

	Actual 9/30/2021	Projected close-out	Projected 9/30/2022	Budget Close Out	Budget 9/30/2022
Net investment in Capital Assets	8,081,382	1,734,429	9,815,811	1,293,127	11,108,938
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	409,689	-	409,689	-	409,689
Water Capital	1,033,427	(188,924)	844,503	24,646	869,149
Wastewater Capital	1,087,394	85,503	1,172,897	(665,124)	507,773
Operating Reserve	3,598,459	(435,646)	3,162,813	(654,600)	2,508,213
Debt Service Reserve	337,952	1,794	339,746		339,746
Equipment Replacement Fund	886,405	(169,660)	716,745	(144,475)	572,270
Total Unrestricted	7,353,326	(706,933)	6,646,393	(1,439,553)	5,206,840
Total Net Position	15,434,708	1,027,496	16,462,204	(146,426)	16,315,778

Water Utility Fund Summary Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Water Revenues	4,550,076	4,268,594	4,325,991	4,475,969	4,222,630	(103,361)	-2.4%	(253,339)	
Water Operating Expenses									
Personnel	684,869	697,902	894,232	866,307	975,673	81,441	9.1%	109,366	Includes mid-year COLA and Merit for eligible employees. Increase primarily due to GBRA rates and commitment.
Supplies, Maintenance & Operations	1,715,444	1,581,782	1,826,497	1,959,566	2,200,766	374,269	20.5%	241,200	
Services	720,775	322,149	178,048	425,985	65,244	(112,804)	-63.4%	(360,741)	
Total Water Operating Expenses	3,121,088	2,601,833	2,898,777	3,251,857	3,241,683	342,906	11.8%	(10,174)	
Operating Income	1,428,988	1,666,762	1,427,214	1,224,112	980,947	(446,267)	-31.3%	(243,165)	
Capital Outlay	66,132	-	152,820	147,998	122,250	(30,570)	-20.0%	(25,748)	
Depreciation	478,929	482,542	647,324	647,324	508,075	(139,249)	-21.5%	(139,249)	
Asset Transfer for GAAP	(292,790)	(253,310)	(1,678,815)	(903,789)	(666,391)	1,012,424	-60.3%	237,398	Less capital and no projects budgeted yet.
Debt Service Expense	167,771	21,712	19,280	19,280	16,590	(2,690)	-14.0%	(2,690)	
Transfers Out	30,000	853,883	658,435	658,435	635,522	(22,913)	-3.5%	(22,913)	
Transfers In	(19,089)	-	(152,820)	(152,820)	(114,750)	38,070	-24.9%	38,070	
Net Income/(Loss)	998,036	561,935	1,780,990	807,684	479,651	(1,301,339)	-73.1%	(328,033)	

Water Utility Fund Revenue Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Water Revenues									
Water Revenue Residential Rebate Program	3,015,679	2,862,052	2,981,775	3,081,775	2,852,897	(128,878)	-4.3%	(228,878)	Based on 5 year average of tier distribution.
Water Debt Service	-	-	-	-	-	-	0.0%	-	
Water Capital	304,477	211,747	298,374	282,556	283,707	(14,667)	-4.9%	1,151	Based on debt payment schedule.
Water Revenue Commercial	244,163	251,403	252,403	255,555	257,810	5,407	2.1%	2,255	
Water Contract Commercial	232,825	168,361	163,841	141,949	179,592	15,751	9.6%	37,643	
Water Revenue Non Potable	158,357	158,357	158,268	172,604	177,360	19,092	12.1%	4,756	Increase due to contract rate change
Water Service Connect Fees	36,628	6,610	18,430	48,430	18,691	261	1.4%	(29,739)	
Water Penalties	57,215	66,790	47,960	47,960	46,726	(1,234)	-2.6%	(1,234)	
Water Impact Fees	18,059	16,589	28,440	35,440	34,753	6,313	22.2%	(687)	
Water Interest Income	439,500	497,198	350,000	350,000	310,977	(39,023)	-11.1%	(39,023)	Decrease due to slowing of development.
Water-Bad Debts	25,303	1,557	10,000	15,200	24,000	14,000	140.0%	8,800	Increase to pre-pandemic earnings.
Misc./Special Requests	(562)	(237)	(3,000)	(500)	(500)	2,500	-83.3%	-	
Third Party Reimbursement	50	25	2,500	500	500	(2,000)	-80.0%	-	
Permits/Variances	933	5,972	1,000	15,000	6,917	5,917	591.7%	(8,083)	
Credit Card Service Fee	1,725	1,025	1,000	1,500	1,200	200	20.0%	(300)	
Sale of Assets	15,725	21,147	15,000	28,000	28,000	13,000	86.7%	-	Increase due to larger volume of credit card payments.
Total Water Revenues	4,550,076	4,268,594	4,325,991	4,475,969	4,222,630	(103,361)	-2.4%	(253,339)	

**Water Utility Fund Operating Expense
Draft Budget**

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Operating Expenses									
Service Salaries	218,837	208,039	233,139	258,568	265,548	32,409	13.9%	6,980	Includes mid-year COLA and Merit for eligible employees.
Service Overtime	5,615	14,722	2,763	7,261	4,339	1,576	57.0%	(2,922)	
Service Taxes - FICA	13,282	12,509	14,626	15,983	16,554	1,928	13.2%	571	
Service Taxes - MEDICARE	3,106	2,926	3,421	3,745	3,871	450	13.2%	126	
Service Workers' Comp	7,849	7,105	7,488	7,505	9,599	2,111	28.2%	2,094	
Service Taxes - SUTA/FUTA	721	1,236	1,069	144	473	(596)	-55.8%	329	TWC rate fluctuates year to year
Service Retirement	26,082	16,297	27,890	31,801	31,832	3,942	14.1%	31	
Service Insurance	42,761	38,167	41,799	45,803	52,364	10,565	25.3%	6,561	
Water Service OPEB	-	1,079	-	-	-	-	0.0%	-	
Administration Salaries	273,530	305,228	425,274	371,564	445,240	19,966	4.7%	73,676	Includes mid-year COLA and Merit for eligible employees.
Administration Overtime	151	211	425	150	181	(244)	-57.4%	31	
Administration Taxes - FICA	16,667	17,605	26,393	22,337	27,448	1,055	4.0%	5,111	
Administration Taxes - MEDICARE	3,899	4,118	6,173	5,269	6,419	246	4.0%	1,150	
Administration Workers' Comp	1,535	1,421	2,637	1,847	1,509	(1,128)	-42.8%	(338)	
Administration Taxes - SUTA/FUTA	667	1,435	1,204	78	504	(700)	-58.1%	426	TWC rate fluctuates year to year
Administration Retirement	31,783	22,727	50,328	44,650	52,781	2,453	4.9%	8,131	
Administration Insurance	38,384	41,574	49,603	49,603	57,011	7,408	14.9%	7,408	
Administration OPEB	-	1,505	-	-	-	-	0.0%	-	
Uniforms	4,977	4,082	5,505	5,505	6,720	1,215	22.1%	1,215	
Power	141,462	130,720	135,000	185,000	140,000	5,000	3.7%	(45,000)	Increase due to costs and usage.
Maintenance of Plants/Lines	127,325	130,069	100,000	100,000	127,125	27,125	27.1%	27,125	Added meter command links and Plant 5 gate opener.
Analysis Fees	8,419	7,823	7,400	9,900	7,400	-	0.0%	(2,500)	
Chemicals	2,848	2,874	5,090	5,090	3,200	(1,890)	-37.1%	(1,890)	
City Management Fee	172,174	159,769	166,116	172,238	161,427	(4,689)	-2.8%	(10,811)	Updated using budgeted revenue numbers.
Equipment Maintenance	7,950	12,524	12,910	20,910	13,875	965	7.5%	(7,035)	
Equipment Gas & Oil	7,288	9,588	11,010	12,260	11,500	490	4.5%	(760)	
GBRA Water Fees	1,054,623	923,967	1,137,427	1,200,267	1,425,536	288,109	25.3%	225,269	Increased rates and water purchase commitment.
Equipment Lease	-	-	690	1,690	690	-	0.0%	(1,000)	
Tools & Minor Equipment	5,634	12,790	13,000	13,000	16,875	3,875	29.8%	3,875	Added cost share of mechanic tools.
Training	6,729	4,881	17,380	9,880	24,648	7,268	41.8%	14,768	Due to additional HR Training Initiatives.
Utilities & Radio	23,400	19,447	24,335	24,335	21,897	(2,438)	-10.0%	(2,438)	Dispatch decreased slightly due to lower cost share.
Signal & Telemetry	162	162	-	162	-	-	0.0%	(162)	
Water Building Maintenance	8,643	5,351	11,500	6,000	9,630	(1,870)	-16.3%	3,630	One time building repairs from prior year
Supplies & Consumables	1,401	2,249	1,400	1,650	1,750	350	25.0%	100	
Vehicle Maintenance/Repair	2,326	6,905	6,500	6,500	6,500	-	0.0%	-	
Water Inventory Adjustment	493	-	-	-	-	-	0.0%	-	
Utilities & Telephone	6,622	8,137	6,277	8,450	8,869	2,592	41.3%	419	
Dues & Publications	722	371	1,419	1,419	1,822	403	28.4%	403	
Water Professional Services	720,775	322,149	168,828	418,828	54,656	(114,172)	-67.6%	(364,172)	Removed one-time tank cleaning, Siemens contract, and Internal Control audit..
Permit & Licenses	7,876	8,146	8,033	8,133	8,683	650	8.1%	550	
General Liability Insurance	19,544	20,462	25,709	25,495	28,280	2,571	10.0%	2,785	Budgeted 10% increase based on rerate information.
Office Supplies	3,363	2,924	1,769	1,769	3,257	1,488	84.1%	1,488	
Travel & Meetings	2,997	1,997	4,000	1,000	4,000	-	0.0%	3,000	
Software & Computer	68,712	73,248	95,306	95,306	122,820	27,514	28.9%	27,514	Added recurring costs for Tenable SCADA software.

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Recording/Reporting	-	101	500	500	500	-	0.0%	-	
Postage	1,010	450	938	938	938	-	0.0%	-	
Building/Equip Maintenance	-	-	150	-	150	-	0.0%	150	
Conservation Ed & Newsletter	-	-	250	-	1,370	1,120	448.0%	1,370	Includes drought flyer
Billing Statement Charges	3,278	3,473	3,360	3,420	3,400	40	1.2%	(20)	
Billing Postage	8,175	8,980	8,100	9,600	8,500	400	4.9%	(1,100)	
Copier Lease	-	-	1,623	1,623	1,654	31	1.9%	31	
Public Relations	-	-	4,000	2,937	4,000	-	0.0%	1,063	
Employment Costs	-	-	1,750	750	1,480	(270)	-15.4%	730	
Employee Appreciation	-	-	3,470	3,470	5,108	1,638	47.2%	1,638	Increase in budget for appreciation week/awards
Water Miscellaneous	5,462	3,232	-	226	250	250	0.0%	24	
Credit Card Service Fee	11,828	17,062	13,800	27,300	27,500	13,700	99.3%	200	Increase due to larger volume of credit card payments.
Total Operating Expenses	3,121,088	2,601,833	2,898,777	3,251,857	3,241,683	342,906	11.8%	(10,174)	

Water Utility Fund									
Capital Outlays, Debt and Non-Operating Detail									
Draft Budget									
	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Capital Outlays									
Operational Capital	66,132	-	-	-	35,500	35,500	0.0%	35,500	Replacement chlorine alarm autodialers and Plant 5 meters.
Water Vehicle and Equipment Purchases	-	-	152,820	147,998	86,750	(66,070)	-43.2%	(61,248)	Less equipment purchases than prior year.
Total Capital Outlays	66,132	-	152,820	147,998	122,250	(30,570)	-20.0%	(25,748)	
Debt Service									
Bond Water Issuance Fees	49,405	-	-	-	-	-	0.0%	-	
Bond Interest Cost	-	21,712	19,280	19,280	16,590	(2,690)	-14.0%	(2,690)	Decreased based on payment schedule.
Tax Exempt Lease Interest	118,365	-	-	-	-	-	0.0%	-	
Total Debt Service	167,771	21,712	19,280	19,280	16,590	(2,690)	-14.0%	(2,690)	
Non-Cash Adjustments									
Transfer to Veh/Equip Replace Fund	30,000	45,000	56,032	56,032	66,735	10,703	19.1%	10,703	
Transfer to Water Capital Fund	-	808,883	602,403	602,403	568,787	(33,616)	-5.6%	(33,616)	Matches Capital Revenue and Impact Fees budgeted.
Transfer from ERF	(19,089)	-	(152,820)	(152,820)	(114,750)	38,070	-24.9%	38,070	
Transfer of Assets to Balance Sheet	(292,790)	(253,310)	(1,678,815)	(903,789)	(666,391)	1,012,424	-60.3%	237,398	Less capital and projects budgeted.
Water Service Depreciation	478,929	482,542	647,324	647,324	508,075	(139,249)	-21.5%	(139,249)	
Total Non-Cash Adjustments	197,050	1,083,115	(525,876)	249,150	362,456	888,332	-168.9%	252,555	
Total Non-Operating Expenses	430,953	1,104,826	(353,776)	416,428	501,296	855,072	-241.7%	224,117	

Water Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
Beginning Fund Balance	1,928,742	977,312	1,443,116	1,443,116	1,254,192
Transfers:					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	(651,236)	808,883	602,403	602,403	568,787
Total Transfers	(651,236)	808,883	602,403	602,403	568,787
Capital Projects					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	146,210	62,890	181,623	-	-
Plant 2 Hydro Tank & Variable Drives	57,575	30,620	946,815	522,500	-
Creek Crossing West Waterline	22,873	-	220,433	12,951	-
Elmo Davis Upgrades	-	-	-	-	64,642
Plant 5 Expansion	-	-	-	-	229,499
Scada Systems Upgrade	-	159,800	-	43,215	-
GIS Compatible Work Order System	-	-	-	631	-
Willow Wind/Red Bud Hill	-	-	65,370	65,370	-
Old Fredericksburg Rd	-	-	50,000	50,000	250,000
Rolling Acres Trail Rehab	-	-	61,754	61,754	-
Non-Capital Projects					
Water Rate Study	-	50,095	22,079	24,579	-
Impact Rate Study	30,076	-	-	-	-
Project Development	43,460	-	-	-	-
Water System EPA Risk Assessment	-	39,674	7,000	10,326	-
Total Expenditures	300,194	343,079	1,555,074	791,327	544,141
Total Change in Fund Balance	(951,430)	465,803	(952,671)	(188,924)	24,646
Ending Fund Balance	977,312	1,443,116	490,445	1,254,192	1,278,838

	Fund Balance 9.30.22	FY 2023 Revenue	FY 2023 Expenses	Fund Balance 9.30.23
Contribution in Aid (Elevated Storage Tank)	409,689	-	-	409,689
Creek Crossing West Waterline	260,141	-	-	260,141
Unallocated 2014 Impact Fees	-	77,744	-	77,744
Unallocated 2020 Impact Fees	381,100	233,233	229,499	384,834
Unallocated Capital	-	257,810	257,810	-
Unallocated from Operations	203,263	-	56,832	146,431
Ending Fund Balance	1,254,192	568,787	544,141	1,278,838

Wastewater Utility Fund Summary Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Wastewater Revenues	1,339,560	1,415,841	1,370,398	2,639,762	1,348,525	(21,873)	-1.6%	(1,291,237)	PY included ARPA Grant Revenue
Wastewater Operating Expenses									
Personnel	591,160	691,952	898,302	829,332	953,327	55,025	6.1%	123,995	Includes mid-year COLA and Merit for eligible employees.
Supplies, Maintenance & Operations	572,349	597,685	705,278	729,712	658,612	(46,666)	-6.6%	(71,100)	Primarily due to decreased sludge hauling.
Services	28,877	55,312	111,943	109,880	65,534	(46,409)	-41.5%	(44,346)	Decrease due to removal of Siemens contract and Internal Control Audit.
Total Wastewater Operating Expenses	1,192,386	1,344,949	1,715,523	1,668,925	1,677,473	(38,050)	-2.2%	8,548	
Operating Income	147,175	70,892	(345,125)	970,837	(328,948)	16,177	-4.7%	(1,299,785)	
Capital Outlay	73,232	-	45,000	100,579	155,700	110,700	246.0%	55,121	
Depreciation	264,907	266,664	226,477	226,477	270,600	44,123	19.5%	44,123	
Asset Transfer for GAAP	(137,728)	(39,759)	(895,000)	(1,320,583)	(1,085,411)	(190,411)	21.3%	235,172	
Debt Service Expense	31,956	4,136	3,672	3,672	3,160	(512)	-14.0%	(512)	
Transfers Out	45,000	888,727	348,373	1,568,377	323,827	(24,546)	-7.0%	(1,244,550)	
Transfers In	(19,089)	-	(45,000)	(100,579)	(155,700)	(110,700)	246.0%	(55,121)	
Net Income/(Loss)	(111,103)	(1,048,874)	(28,647)	492,893	158,876	187,523	-654.6%	(334,017)	

Wastewater Utility Fund Revenue Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Wastewater Revenues									
Sewer Revenue Residential	850,500	939,310	945,512	988,512	967,112	21,600	2.3%	(21,400)	
Sewer Debt Service	58,943	40,831	56,776	54,776	54,620	(2,156)	-3.8%	(156)	
Sewer Capital	91,294	95,042	95,666	96,866	97,842	2,176	2.3%	976	
Sewer Revenue Commercial	4,166	4,418	4,186	4,418	4,418	232	5.5%	-	
Sewer Service Connect Fee	39,900	44,800	33,138	27,638	31,248	(1,890)	-5.7%	3,610	
Sewer Penalties	3,322	3,562	5,270	9,195	8,438	3,168	60.1%	(757)	
Sewer Impact Fee	267,003	285,883	225,000	225,000	166,745	(58,255)	-25.9%	(58,255)	Decrease due to slowing of development.
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-	-	0.0%	-	
Sewer Interest Income	24,445	1,509	5,000	13,500	18,000	13,000	260.0%	4,500	Increase to pre-pandemic earnings.
Sewer Bad Debt	(207)	(116)	(400)	(250)	(250)	150	-37.5%	-	
Sewer Grant Revenue	-	-	-	1,220,004	-	-	0.0%	(1,220,004)	ARPA grant in prior year.
SECO EECBG	-	-	-	-	-	-	0.0%	-	
Misc/Special Requests	-	602	-	103	352	352	0.0%	250	
Third Party Reimbursement	195	-	250	-	-	(250)	-100.0%	-	
Sale of Assets	-	-	-	-	-	-	0.0%	-	
Grant Revenue	-	-	-	-	-	-	0.0%	-	
Total Wastewater Revenues	1,339,560	1,415,841	1,370,398	2,639,762	1,348,525	(21,873)	-1.6%	(1,291,237)	

Wastewater Utility Fund Operating Expense

Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Operating Expenses									
Service Salaries	185,357	233,087	258,181	236,646	270,593	12,412	4.8%	33,947	Includes mid-year COLA and Merit for eligible employees.
Service Overtime	5,775	17,868	3,057	7,976	4,432	1,375	45.0%	(3,544)	
Service Taxes - FICA	11,882	14,531	16,197	14,979	16,892	695	4.3%	1,913	
Service Taxes - Medicare	2,779	3,398	3,788	3,510	3,951	163	4.3%	441	
Service Workers' Comp	6,105	5,700	8,257	8,377	9,792	1,535	18.6%	1,415	
Service Taxes - SUTA/FUTA	721	1,486	1,181	135	473	(708)	-59.9%	338	TWC rate fluctuates year to year
Service Retirement	18,543	18,516	30,885	29,269	32,483	1,598	5.2%	3,214	
Service Insurance	28,539	36,489	38,894	38,890	44,798	5,904	15.2%	5,908	
Sewer Service OPEB	-	1,226	-	-	-	-	0.0%	-	
Administration Salaries	248,694	277,716	408,016	363,279	427,732	19,716	4.8%	64,453	Includes mid-year COLA and Merit for eligible employees.
Administration Overtime	116	92	425	150	181	(244)	-57.4%	31	
Administration Taxes - FICA	15,169	15,999	25,323	21,805	26,363	1,040	4.1%	4,558	
Administration Taxes - Medicare	3,547	3,741	5,922	5,143	6,166	244	4.1%	1,023	
Administration Workers' Comp	760	751	2,107	1,322	1,452	(655)	-31.1%	130	
Administration Taxes - SUTA/FUTA	595	1,309	1,136	75	477	(659)	-58.0%	402	TWC rate fluctuates year to year
Administration Retirement	28,884	20,633	48,288	43,631	50,696	2,408	5.0%	7,065	
Sewer Admin Insurance	33,693	38,042	46,645	54,145	56,846	10,201	21.9%	2,701	
Sewer Admin OPEB	-	1,367	-	-	-	-	0.0%	-	
Uniforms	3,610	3,469	4,505	4,505	5,025	520	11.5%	520	
Power	36,334	37,124	36,350	42,150	38,500	2,150	5.9%	(3,650)	
Maintenance Of Plant/ Lines	40,320	48,479	80,000	65,000	65,000	(15,000)	-18.8%	-	Removed one-time electrical repairs.
Sludge Hauling	263,977	269,334	300,000	320,000	225,000	(75,000)	-25.0%	(95,000)	Includes 9 mo. of service due to Dewatering Press
Analysis Fees	25,120	23,823	26,000	26,000	27,000	1,000	3.8%	1,000	
Chemicals	7,132	15,768	7,240	10,740	16,500	9,260	127.9%	5,760	Increased based on costs of chlorine and enzyme block.
City Management Fee	42,733	47,186	49,485	49,647	48,576	(909)	-1.8%	(1,071)	Updated using budgeted revenue numbers.
Equipment Maintenance	4,953	6,468	7,660	11,160	8,235	575	7.5%	(2,925)	
Equipment Gas & Oil	6,373	7,601	9,180	10,430	9,500	320	3.5%	(930)	
Equipment Lease	5,010	1,334	4,500	4,500	2,500	(2,000)	-44.4%	(2,000)	Purchased e-pumps, not having to rent.
Tools & Minor Equipment	4,526	5,832	7,500	7,500	13,575	6,075	81.0%	6,075	iPad, shop fan, manhole lifter, soil sample tool
Training	5,869	3,042	15,680	15,680	24,099	8,419	53.7%	8,419	Due to additional HR Training Initiatives.
Utilities & Radios	20,938	18,289	22,521	22,521	20,171	(2,350)	-10.4%	(2,350)	Dispatch decreased slightly due to our cost share.
Signal & Telemetry	461	461	-	461	-	-	0.0%	(461)	
Building Maintenance	3,062	5,976	7,330	7,330	9,150	1,820	24.8%	1,820	
Supplies & Consumables	1,307	1,978	1,300	2,300	1,650	350	26.9%	(650)	
Vehicle Maintenance & Repairs	3,159	3,542	5,000	5,000	5,000	-	0.0%	-	
Inventory Adjustment	(12)	-	-	-	-	-	0.0%	-	
Utilities/Telephone	6,966	8,262	5,418	8,918	7,830	2,412	44.5%	(1,088)	
Dues & Publications	921	1,007	1,623	1,623	2,027	404	24.9%	404	
Professional Fees	28,877	55,312	103,023	103,023	55,156	(47,867)	-46.5%	(47,867)	Removed Siemens contract and Internal Control audit.
Permits & Licenses	1,776	1,471	1,958	1,958	3,493	1,535	78.4%	1,535	
Liability Insurance	19,544	19,462	25,709	25,495	28,280	2,571	10.0%	2,785	Budgeted 10% increase based on rerate information.
Office Supplies	3,283	3,239	1,322	1,322	2,256	934	70.7%	934	
Travel & Meetings	2,972	1,676	4,000	4,000	4,000	-	0.0%	-	
Software & Computers	46,086	46,883	66,726	66,726	76,241	9,515	14.3%	9,515	Addition of jet camera software \$10k
Recording/Reporting	-	101	100	500	350	250	250.0%	(150)	

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Sewer Postage	374	450	938	938	600	(338)	-36.0%	(338)	
Adm Bldg/Equip. Maintenance	-	-	150	-	150	-	0.0%	150	
Billing Statement Charges	3,278	3,473	3,360	3,360	3,500	140	4.2%	140	
Billing Postage	8,175	8,980	8,100	8,100	8,500	400	4.9%	400	
Copier Lease	-	-	1,623	1,623	1,654	31	1.9%	31	
Public Relations	-	-	4,000	2,937	4,000	-	0.0%	1,063	
Employment Costs	-	-	1,750	750	1,480	(270)	-15.4%	730	Decreased pre-employment costs
Employee Appreciation	-	-	3,170	3,170	4,898	1,728	54.5%	1,728	Increase in budget for appreciation week/awards
Miscellaneous	4,101	2,977	-	226	250	250	0.0%	24	
Total Operating Expenses	1,192,386	1,344,949	1,715,523	1,668,925	1,677,473	(38,050)	-2.2%	8,548	

Wastewater Utility Fund Capital, Debt, and Non-Cash Expenditures Draft Budget									
	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23	Budget v Budget	Budget v Budget %	Budget v PY Projected	NOTES
Capital Outlays									
Operational Capital	73,232	-	-	55,579	46,200	46,200	0.0%	(9,379)	Budgeted to slip line a sewer line.
Wastewater Equipment Purchases	-	-	45,000	45,000	109,500	64,500	143.3%	64,500	Replacement vehicles and equipment.
Total Capital Outlays	73,232	-	45,000	100,579	155,700	110,700	246.0%	55,121	
Debt Service									
Bond Water Issuance Fees	9,411	-	-	-	-	-	0.0%	-	
Bond Interest Cost	-	4,136	3,672	3,672	3,160	(512)	-14.0%	(512)	Decreased based on payment schedule.
Tax Exempt Lease Interest	22,546	-	-	-	-	-	0.0%	-	
Total Debt Service	31,956	4,136	3,672	3,672	3,160	(512)	-14.0%	(512)	
Non-Cash Adjustments									
Transfer To Vehicle Repl. Fund	45,000	45,000	27,707	27,707	59,240	31,533	113.8%	31,533	
Transfer to Wastewater Capital Fund	-	843,727	320,666	1,540,670	264,587	(56,079)	-17.5%	(1,276,083)	Matches Capital Revenue and Impact Fees budgeted.
Transfer from ERF	(19,089)	-	(45,000)	(100,579)	(155,700)	(110,700)	246.0%	(55,121)	
Asset Transfers to Balance Sheet	(137,728)	(39,759)	(895,000)	(1,320,583)	(1,085,411)	(190,411)	21.3%	235,172	
Sewer Service Depreciation	264,907	266,664	226,477	226,477	270,600	44,123	19.5%	44,123	
Total Non-Cash Adjustments	153,090	1,115,631	(365,150)	373,692	(646,684)	(281,534)	77.1%	(1,020,376)	
Total Capital, Debt, and Non-Cash	258,278	1,119,767	(316,478)	477,944	(487,824)	(171,346)	54.1%	(965,768)	

Wastewater Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
Beginning Fund Balance	(153,271)	345,309	1,087,394	1,087,394	1,172,897
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	651,236	843,727	320,666	1,540,670	264,587
Total Transfers	651,236	843,727	320,666	1,540,670	264,587
<u>Capital Projects</u>					
Solids Handling	64,496	39,759	920,210	1,220,004	-
Wastewater Treatment Plant Options	14,624	-	200,000	200,000	929,711
GIS Compatible Work Order System	-	-	-	631	-
	-	-	-	-	-
<u>Non-Capital Projects</u>					
Wastewater Rate Study	-	50,095	22,079	24,579	-
Impact Fee Study	30,076	-	-	-	-
Project Development	43,460	-	-	-	-
Wastewater System EPA Risk Assessment	-	11,788	7,500	9,953	-
Total Expenditures	152,656	101,642	1,149,789	1,455,167	929,711
Total Change in Fund Balance	498,580	742,085	(829,123)	85,503	(665,124)
Ending Fund Balance	345,309	1,087,394	258,271	1,172,897	507,773

	Fund Balance 9.30.22	FY 2023 Revenue	FY 2023 Expenses	Fund Balance 9.30.23
WWTP Design/Rehab	51,931	-	51,931	-
Unallocated 2014 Impact Fees	118,515	41,686		160,201
Unallocated 2020 Impact Fees	685,077	125,059	810,136	-
Unallocated Capital	223,737	97,842	67,644	253,935
Unallocated from Operations	93,637			93,637
Ending Fund Balance	1,172,897	264,587	929,711	507,773

Utility Equipment and Vehicle Replacement Fund Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
<u>Revenues:</u>					
Transfer from Water Division	30,000	45,000	56,032	56,032	66,735
Transfer from Wastewater Division	45,000	45,000	27,707	27,707	59,240
Total Revenue	75,000	90,000	83,739	83,739	125,975
<u>Transfers</u>					
Transfer to Water for Purchases	19,089	-	152,820	152,820	114,750
Transfer to Wastewater for Purchases	19,089	-	45,000	100,579	155,700
Total Transfers Costs	38,178	-	197,820	253,399	270,450
Total Expenditures	38,178	-	197,820	253,399	270,450
Net Income (Loss)	36,822	90,000	(114,081)	(169,660)	(144,475)

Capital Replacements

Ford F250 Truck	55,000
Grasshopper Mower	17,500
Chlorine Alarms and Autodialers	27,250
Plant 5 Meters	15,000
Ford F350 Truck	85,000
Jet Trailer Disinfecter	9,500
Box Trailer	15,000
Slip Line Sewer Line	46,200
	<u>270,450</u>