

# 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	8,300,893	466,649	873,597	48,923	9,690,062						16,512,159	26,202,221
<u>Revenues:</u>												
Taxes	7,963,116			560,030	8,523,146						-	8,523,146
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	3,370,014	354,495		3,849,509							3,849,509
<b>Total Revenues</b>	<b>9,739,599</b>	<b>3,370,014</b>	<b>354,495</b>	<b>561,030</b>	<b>14,025,138</b>	<b>4,222,630</b>	<b>1,348,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,571,155</b>	<b>19,596,293</b>
<u>Expenditures:</u>												
Personnel	5,583,761				5,583,761	956,256	934,343				1,890,599	7,474,360
Supplies, Maintenance & Operations	1,330,550				1,330,550	2,200,766	658,612				2,859,378	4,189,928
Professional Services	1,517,592	58,000			1,575,592	65,244	65,534				130,778	1,706,370
Shared Services	423,667				423,667						-	423,667
Capital Outlay	171,950	3,312,014			3,483,964	114,750	155,700	544,141	929,711		1,744,302	5,228,266
Debt Service	-			552,530	552,530	16,590	3,160				19,750	572,280
Transfers & Non-Cash Adjustments	3,724,509		125,000		3,849,509	369,956	(646,684)	(568,787)	(264,587)	144,475	(965,627)	2,883,882
<b>Total Expenditures</b>	<b>12,752,029</b>	<b>3,370,014</b>	<b>125,000</b>	<b>552,530</b>	<b>16,799,573</b>	<b>3,723,562</b>	<b>1,170,665</b>	<b>(24,646)</b>	<b>665,124</b>	<b>144,475</b>	<b>5,679,180</b>	<b>22,478,753</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(3,012,430)</b>	<b>-</b>	<b>229,495</b>	<b>8,500</b>	<b>(2,774,435)</b>	<b>499,068</b>	<b>177,860</b>	<b>24,646</b>	<b>(665,124)</b>	<b>(144,475)</b>	<b>(108,025)</b>	<b>(2,882,460)</b>
<b>Ending Fund Balance</b>	<b>5,288,463</b>	<b>466,649</b>	<b>1,103,092</b>	<b>57,423</b>	<b>6,915,627</b>							

General Fund					
Estimation of where Fund balances would be at 9/30/2023					
	FINAL 9/30/2021	2021-22 Projected closeout	9/30/2022 Projected Balance	2022-23 Budget Closeout	9/30/2023 Projected Balance
<b>Non-Spendable</b>	96,070	-	96,070	-	96,070
<b>Restricted</b>					
Court Technology	17,819	4,695	22,514	5,000	27,514
Court Security Building	57,924	800	58,724	4,500	63,224
Court Efficiency	566	113	679	150	829
Court Truancy Prevention Fund	4,660	4,500	9,160	5,000	14,160
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	12,582	121,584	14,151	135,735
<b>Committed</b>	-	-	-	-	-
<b>Assigned</b>					
Legal Reserve	50,000	-	50,000	-	50,000
Operating Reserve	3,835,321	390,000	4,225,322	260,000	4,485,322
Total Assigned	3,885,321	390,000	4,275,322	260,000	4,535,322
<b>Unassigned</b>					
Allocated	1,267,900	(1,267,900)	-	-	-
Unallocated	1,997,268	1,810,650	3,807,918	(3,286,581)	521,337
Total Unassigned	3,265,168	542,750	3,807,918	(3,286,581)	521,337
<b>General Fund Balance</b>	7,355,560	945,332	8,300,893	(3,012,430)	5,288,463

Debt Service Fund					
	FINAL 9/30/2021	2021-22 Projected closeout	9/30/2022 Projected Balance	2022-23 Budget Closeout	9/30/2023 Projected Balance
Restricted	44,337	4,586	48,923	8,500	57,423

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

Equipment Replacement Fund					
	FINAL 9/30/2021	2021-22 Projected closeout	9/30/2022 Projected Balance	2022-23 Budget Closeout	9/30/2023 Projected Balance
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	150,000	160,000	40,000	33.3%	10,000	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	4,500	5,000	3,000	150.0%	500	Increase based on prior year trend.
Municipal Court Jury Fund	28	65	53	115	150	97	183.0%	35	
<b>Total Fines &amp; Forfeitures</b>	<b>101,409</b>	<b>139,753</b>	<b>129,923</b>	<b>164,923</b>	<b>176,300</b>	<b>46,377</b>	<b>35.7%</b>	<b>11,377</b>	
<b>Fees &amp; Services</b>									
FORU Management	214,908	206,955	215,601	215,601	210,003	(5,598)	-2.6%	(5,598)	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.
<b>Total Fees &amp; Services</b>	<b>290,347</b>	<b>266,691</b>	<b>278,251</b>	<b>280,751</b>	<b>277,903</b>	<b>(348)</b>	<b>-0.1%</b>	<b>(2,848)</b>	
<b>Miscellaneous</b>									
Miscellaneous	6,892	20,481	4,000	6,223	106,905	102,905	2572.6%	100,682	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.
<b>Total Miscellaneous</b>	<b>206,728</b>	<b>245,512</b>	<b>13,400</b>	<b>1,271,358</b>	<b>123,020</b>	<b>109,620</b>	<b>818.1%</b>	<b>(1,148,338)</b>	
<b>Total Revenue</b>	<b>8,508,254</b>	<b>9,150,390</b>	<b>8,813,518</b>	<b>10,474,066</b>	<b>9,614,599</b>	<b>801,081</b>	<b>9.1%</b>	<b>(859,467)</b>	
<b>Transfers</b>									
Capital Replacement	177,272	287,339	250,000	274,357	125,000	(125,000)	-50.0%	(149,357)	Less capital replacement than prior year.
Transfer from Reserves	-	-	1,267,900	-	2,599,031	1,331,131	105.0%	2,599,031	
<b>Total Transfers</b>	<b>177,272</b>	<b>287,339</b>	<b>1,517,900</b>	<b>274,357</b>	<b>2,724,031</b>	<b>1,206,131</b>	<b>79.5%</b>	<b>2,449,674</b>	
<b>Total Resources</b>	<b>8,685,526</b>	<b>9,437,729</b>	<b>10,331,418</b>	<b>10,748,423</b>	<b>12,338,630</b>	<b>2,007,212</b>	<b>19.4%</b>	<b>1,590,207</b>	

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
<b>General Fund</b>									
<b>Expenditure Summary</b>									
<b>Personnel</b>									
Salaries	3,006,883	3,130,494	3,813,305	3,384,509	4,011,176	197,871	5.2%	626,667	
Overtime	32,145	69,615	31,365	72,775	41,295	9,930	31.7%	(31,480)	
Taxes - Social Security	186,868	190,016	238,369	211,207	248,090	9,721	4.1%	36,883	
Taxes - Medicare	44,399	45,293	55,748	50,002	58,020	2,272	4.1%	8,018	
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	108,198	37,239	52.5%	33,386	
Retirement	359,027	376,630	454,536	415,865	477,072	22,536	5.0%	61,207	
Health Insurance	421,969	398,983	495,703	500,985	600,346	104,643	21.1%	99,361	
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%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	4,141,924	4,305,366	5,205,922	4,742,449	5,583,761	377,839	7.3%	841,312	
<b>Supplies, Maintenance &amp; Operations</b>									
Supplies and Consumables	20,260	20,703	30,375	25,802	30,340	(35)	-0.1%	4,538	
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	60,701	56,600	13,699	31.9%	(4,101)	
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	12,800	14,500	2,200	17.9%	1,700	
Building Maintenance/Repairs	26,558	28,036	15,300	15,300	17,250	1,950	12.7%	1,950	
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	1,500	(3,200)	-68.1%	(3,200)	
Total Supplies, Maintenance & Operations Costs	745,746	721,305	1,325,097	1,332,860	1,330,550	5,453	0.41%	(2,310)	
<b>Services</b>									
Professional Services	756,113	998,720	1,174,859	1,230,639	1,263,449	88,590	7.5%	32,810	
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	79,754	112,551	20,523	22.3%	32,797	
Meetings and Related Travel	2,437	3,014	22,880	19,830	22,823	(57)	-0.2%	2,993	
Elections	1,801	50,956	38,222	-	7,000	(31,222)	-81.7%	7,000	

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
Investigations	4,968	7,681	13,500	13,099	9,500	(4,000)	-29.6%	(3,599)	
Lease Training	-	800	2,500	-	2,500	-	0.0%	2,500	
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	11,182	10,265	45,234	45,234	55,234	10,000	22.1%	10,000	
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	1,427,982	1,517,592	90,374	6.33%	89,610	
Shared Services									
Facility Contracts & Services	28,597	62,949	181,055	100,955	86,985	(94,070)	-52.0%	(13,970)	
Tech/Internet/Software Maintenance	146,608	171,558	210,950	195,054	197,440	(13,510)	-6.4%	2,386	
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	422,799	423,667	(90,106)	-17.54%	868	
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	171,950	(217,550)	-55.9%	(222,645)	
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-	
Transfer to SAP Fund 02	599,525	182,000	865,000	1,207,222	3,370,014	2,505,014	289.6%	2,162,792	
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	3,896,459	2,366,774	154.72%	2,019,457	
Total Departmental Budget	7,158,929	7,319,332	10,001,695	9,803,091	12,752,029	2,750,334	27.50%	2,948,938	

[illegible]

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%	-	Added Volunteer Appreciation Event.
Asset Forfeiture	-	-	-	-	-	-	0.0%	-	
Public Relations	7,660	177	250	250	5,250	5,000	2000.0%	5,000	
Employee Appreciation	-	-	-	-	-	-	0.0%	-	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	22,403	4,488	29,950	21,850	26,850	(3,100)	-10.4%	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	23,568	4,774	34,800	24,200	29,700	(5,100)	-14.7%	5,500	



[illegible]

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	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	118,795	13,026	12.3%	(8,618)	
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)	
						-		-	
<b>Total Departmental Budget</b>	<b>504,797</b>	<b>589,236</b>	<b>706,178</b>	<b>681,566</b>	<b>697,117</b>	<b>(9,061)</b>	<b>-1.3%</b>	<b>15,551</b>	

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
<b>City Secretary</b>									
Personnel									
Salaries	108,241	120,879	127,221	138,199	148,131	20,910	16.4%	9,932	Includes mid-year COLA and Merit for eligible employees.
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	6,642	7,074	7,888	8,334	9,024	1,136	14.4%	690	
Taxes - Medicare	1,553	1,654	1,845	1,949	2,111	266	14.4%	162	
Taxes SUTA/FUTA	288	504	450	18	180	(270)	-60.0%	162	
Workers Compensation	287	285	343	369	477	134	39.1%	108	
Retirement	12,667	14,111	15,041	16,534	17,354	2,313	15.4%	820	
Health Insurance	15,874	16,404	16,452	20,309	19,973	3,521	21.4%	(336)	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	145,553	160,911	169,240	185,712	197,250	28,010	16.6%	11,538	
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	10,889	6,100	127.4%	6,100	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	Regular May election budgeted.
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	
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%	-	Boerne Star statutory postings in addition to Hill Country weekly postings
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	
Total Services Costs	10,763	61,128	56,574	17,752	36,431	(20,143)	-35.6%	18,679	
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	204,764	235,361	8,247	3.6%	30,597	

[illegible]

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	2,251	4,784	38,450	38,450	43,450	5,000	13.0%	5,000	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	63,780	77,245	8,465	12.3%	13,465	
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%	-	
						-		-	
<b>Total Departmental Budget</b>	<b>168,057</b>	<b>224,256</b>	<b>233,702</b>	<b>193,193</b>	<b>232,183</b>	<b>(1,519)</b>	<b>-0.6%</b>	<b>38,990</b>	

[illegible]

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	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	104,154	77,845	(25,944)	-25.0%	(26,309)	
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%	-	
<b>Total Departmental Budget</b>	<b>337,815</b>	<b>322,852</b>	<b>382,433</b>	<b>330,255</b>	<b>370,915</b>	<b>(11,518)</b>	<b>-3.0%</b>	<b>40,660</b>	



Expenditure Type	2019-20	2020-21	2021-22	2021-22	2022-23	Budget v	Budget v	Budget v	NOTES
	Actual	Actual	Adopted Budget	Projected	DRAFT	Budget	Budget %	PY Projected	
Information Technology									
Personnel									Includes mid-year COLA and Merit for eligible employees.
Salaries	-	65,250	81,015	79,605	84,052	3,037	3.7%	4,447	
Overtime	-	-	-	-	-	-	0.0%	-	
Taxes - Social Security	-	3,811	5,023	4,763	5,184	161	3.2%	421	
Taxes - Medicare	-	891	1,175	1,114	1,212	37	3.1%	98	
Taxes SUTA/FUTA	-	382	225	9	90	(135)	-60.0%	81	
Workers Compensation	-	173	219	184	274	55	25.1%	90	
Retirement	-	7,520	9,578	9,526	9,968	390	4.1%	442	
Health Insurance	-	7,826	9,795	12,848	12,358	2,563	26.2%	(490)	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	-	85,853	107,030	108,049	113,138	6,108	5.7%	5,089	
Supplies, Maintenance & Operations									Removed one time furniture purchases.
Supplies and Consumables	-	61	200	200	200	-	0.0%	-	
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									Decreased Microsoft Support budget
Professional Services	-	715	3,000	3,000	2,000	(1,000)	-33.3%	(1,000)	
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%	-	

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	-	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	26,586	17,461	(12,125)	-41.0%	(9,125)	Renegotiated copier lease for better rates.
Tech/Internet/Software Maintenance	-	171,558	210,950	195,054	197,440	(13,510)	-6.4%	2,386	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	251,365	251,958	(18,303)	-6.8%	593	
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)	
<b>Total Departmental Budget</b>	<b>-</b>	<b>324,526</b>	<b>437,366</b>	<b>408,804</b>	<b>387,471</b>	<b>(49,895)</b>	<b>-11.4%</b>	<b>(21,333)</b>	

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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	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	206,617	225,902	(22,614)	-9.1%	19,285	

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
<b>Public Safety and Emergency Services</b>									
Personnel									
Salaries	1,502,983	1,499,188	1,829,045	1,689,810	1,986,210	157,165	8.6%	296,400	Includes mid-year COLA and Merit for eligible employees.
Overtime	30,191	52,726	27,181	58,307	35,426	8,245	30.3%	(22,881)	Increased budget for OT
Taxes - Social Security	96,543	94,674	115,086	108,677	122,890	7,804	6.8%	14,213	
Taxes - Medicare	22,579	22,142	26,915	25,416	28,740	1,825	6.8%	3,324	
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	79,985	35,391	79.4%	25,709	
Retirement	181,820	183,376	219,452	210,519	236,316	16,864	7.7%	25,797	
Health Insurance	215,402	192,531	243,713	250,832	297,214	53,501	22.0%	46,382	
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	2,421,588	2,816,481	278,195	11.0%	394,893	
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	45,000	40,000	10,000	33.3%	(5,000)	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	120,491	113,100	11,210	11.0%	(7,391)	
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	13,099	9,500	(4,000)	-29.6%	(3,599)	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	Added standard allowance for 2 SRO Officers.
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	
Employment Costs	-	-	-	-	-	-	0.0%	-	
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-	
Total Services Costs	579,811	556,872	725,705	725,304	772,944	47,239	6.5%	47,640	
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%	-	Purchasing less capital than prior year.
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)	
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)	
<b>Total Departmental Budget</b>	<b>2,818,319</b>	<b>3,045,958</b>	<b>3,542,881</b>	<b>3,439,532</b>	<b>3,852,475</b>	<b>309,594</b>	<b>8.7%</b>	<b>412,943</b>	

	2019-20	2020-21	2021-22	2021-22	2022-23	Budget v	Budget v	Budget v	NOTES
Expenditure Type	Actual	Actual	Adopted Budget	Projected	DRAFT	Budget	Budget %	PY Projected	
Maintenance									
Personnel									
Salaries	275,137	271,146	398,731	301,309	425,858	27,127	6.8%	124,549	Includes mid-year COLA and Merit for eligible employees.
Overtime	1,687	16,587	1,692	12,002	4,815	3,123	184.6%	(7,187)	
Taxes - Social Security	16,602	16,928	24,826	19,151	26,606	1,780	7.2%	7,455	
Taxes - Medicare	3,883	3,959	5,806	4,479	6,222	416	7.2%	1,743	
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	22,141	3,861	21.1%	7,846	
Retirement	32,419	33,642	47,340	37,470	51,163	3,823	8.1%	13,693	
Health Insurance	64,812	55,998	87,546	63,331	99,341	11,795	13.5%	36,010	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	409,409	411,591	586,359	452,426	637,046	50,687	8.6%	184,620	
Supplies, Maintenance & Operations									
Supplies and Consumables	4,160	4,707	5,100	5,100	4,830	(270)	-5.3%	(270)	Added floor scrubber and Mechanic supplies. Increase due to inflation.
Minor Equipment and Furniture	7,940	6,091	11,000	13,000	15,450	4,450	40.5%	2,450	
Fuel	8,418	9,270	10,200	11,200	11,500	1,300	12.7%	300	
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	12,800	14,500	2,200	17.9%	1,700	Includes purchasing shop cooler fan
Building Maintenance/Repairs	26,558	28,036	15,300	15,300	17,250	1,950	12.7%	1,950	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	171,291	174,790	11,599	7.1%	3,499	
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%	-	
Leose 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	7,000	(158,000)	-95.8%	(147,021)	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	7,000	(158,000)	-95.8%	(147,021)	
<b>Total Departmental Budget</b>	<b>796,998</b>	<b>543,008</b>	<b>923,122</b>	<b>786,110</b>	<b>859,108</b>	<b>(64,014)</b>	<b>-6.9%</b>	<b>72,998</b>	



[illegible]

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	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	24,525	47,075	31,650	205.2%	22,550	
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%	-	
<b>Total Departmental Budget</b>	<b>247,208</b>	<b>253,664</b>	<b>273,518</b>	<b>287,420</b>	<b>322,479</b>	<b>48,961</b>	<b>17.9%</b>	<b>35,059</b>	

Expenditure Type	2019-20	2020-21	2021-22	2021-22	2022-23	Budget v	Budget v	Budget v	NOTES
	Actual	Actual	Adopted Budget	Projected	DRAFT	Budget	Budget %	PY Projected	
Engineering and Planning									
Personnel									
Salaries	197,258	204,828	280,192	241,796	294,437	14,245	5.1%	52,641	Includes mid-year COLA and Merit for eligible employees.
Overtime	185	174	1,374	87	225	(1,149)	-83.6%	139	
Taxes - Social Security	12,441	12,346	17,457	14,947	18,209	752	4.3%	3,262	
Taxes - Medicare	2,910	2,888	4,083	3,496	4,258	175	4.3%	762	
Taxes SUTA/FUTA	508	989	833	83	378	(455)	-54.6%	295	
Workers Compensation	1,438	1,274	4,061	2,937	1,250	(2,811)	-69.2%	(1,687)	
Retirement	23,101	23,937	33,288	28,962	35,015	1,727	5.2%	6,053	
Health Insurance	26,445	26,296	34,030	29,974	35,048	1,018	3.0%	5,074	
Uniform Allowance	-	-	-	-	-	-	0.0%	-	
Car Allowance	-	-	-	-	-	-	0.0%	-	
Relocation Allowance	-	-	-	-	-	-	0.0%	-	
Total Personnel Costs	264,285	272,732	375,318	322,282	388,820	13,502	3.6%	66,538	
Supplies, Maintenance & Operations									
Supplies and Consumables	2,332	2,714	7,300	2,300	10,260	2,960	40.5%	7,960	MS4 educational material, community outreach materials, pet waste stations  Purchasing vinyl cutter. Increase due to increase in fuel costs and fieldwork Removed Jean allowance.
Minor Equipment and Furniture	502	1,174	1,400	900	2,090	690	49.3%	1,190	
Fuel	734	951	1,301	2,301	2,300	999	76.8%	(1)	
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	1,007,001	1,016,050	4,549	0.4%	9,049	
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. WEF dues added Region Stormwater conf, ESRI classes for GIS, TML, Team Building
Dues/Subscriptions	442	320	555	683	1,050	495	89.2%	368	
Training/Seminars & Related Travel	5,025	2,514	6,644	1,944	12,280	5,636	84.8%	10,336	
Meetings and Related Travel	28	44	400	400	400	-	0.0%	-	
Elections	-	-	-	-	-	-	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
Investigations	-	-	-	-	-	-	0.0%	-	
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	1,582,659	1,638,950	34,182	2.1%	56,291	

Expenditure Type	2019-20	2020-21	2021-22	2021-22	2022-23	Budget v	Budget v	Budget v	NOTES
	Actual	Actual	Adopted Budget	Projected	DRAFT	Budget	Budget %	PY Projected	
Non-Departmental and Shared									
Personnel									
Salaries	-	-	-	-	-	-	0.0%	-	Budgeting for emergency event supplies.
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	
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%	-	

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	-	-	-	-	-	-	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	3,370,014	2,505,014	289.6%	2,162,792	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	3,724,509	2,584,324	226.7%	2,242,102	
<b>Total Departmental Budget</b>	<b>1,202,682</b>	<b>624,554</b>	<b>1,387,297</b>	<b>1,657,972</b>	<b>3,900,368</b>	<b>2,513,071</b>	<b>181.1%</b>	<b>2,242,396</b>	

	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projected	2022-23 DRAFT
<b>Governmental Strategic Projects Fund</b>					
<b>Beginning Fund Balance</b>	<b>1,110,229</b>	<b>1,154,394</b>	<b>1,073,184</b>	<b>1,073,184</b>	<b>466,649</b>
<u>Revenues:</u>					
Transfer from General Fund	599,525	182,000	865,000	1,207,222	3,370,014
<b>Total Revenue</b>	<b>599,525</b>	<b>182,000</b>	<b>865,000</b>	<b>1,207,222</b>	<b>3,370,014</b>
<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	-	-	-
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 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projected	2022-23 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	-	-
3rd Party Scanning	-	-	-	-	40,000
<u>Capital Improvement</u>	-	-	-	-	-
Infrastructure	110,669	-	-	-	-
Furniture and Equipment (City Hall Renovation)	4,264	4,938	-	524	-
<b>Total Expenditures</b>	<b>555,360</b>	<b>263,210</b>	<b>1,319,416</b>	<b>1,813,757</b>	<b>3,388,014</b>
<b>Total Change in Fund Balance</b>	<b>44,165</b>	<b>(81,210)</b>	<b>(454,416)</b>	<b>(606,535)</b>	<b>(18,000)</b>
<b>Ending Fund Balance</b>	<b>1,154,394</b>	<b>1,073,184</b>	<b>618,768</b>	<b>466,649</b>	<b>448,649</b>



## 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
<b>Total Revenue</b>	<b>230,492</b>	<b>290,493</b>	<b>275,185</b>	<b>275,185</b>	<b>354,495</b>	<b>79,310</b>	<b>79,310</b>	
<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.
<b>Total Expenditures</b>	<b>177,272</b>	<b>287,339</b>	<b>250,000</b>	<b>274,357</b>	<b>125,000</b>	<b>(125,000)</b>	<b>(149,357)</b>	
<b>Revenue Over / (Under) Expenditures</b>	<b>53,220</b>	<b>3,154</b>	<b>25,185</b>	<b>828</b>	<b>229,495</b>	<b>204,310</b>	<b>228,667</b>	
<b>Ending Fund Balance</b>	<b>869,615</b>	<b>872,769</b>	<b>897,954</b>	<b>873,597</b>	<b>1,103,092</b>			

### 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
	<u>125,000</u>

## 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	48,923				
<u>Revenues:</u>									
General Property-I & S	556,779	557,682	542,671	542,671	552,530	9,859	1.8%	9,859	Increased based on preliminary values
Delinquent Property	5,067	2,932	3,000	7,500	5,000	2,000	66.7%	(2,500)	
Penalty & Interest	2,759	2,428	1,500	3,500	2,500	1,000	66.7%	(1,000)	
Interest Income on Investments	1,005	59	1,000	500	1,000	-	0.0%	500	Interest rates are beginning to increase
<b>Total Revenue</b>	<b>565,611</b>	<b>563,101</b>	<b>548,171</b>	<b>554,171</b>	<b>561,030</b>	<b>12,859</b>	<b>2.3%</b>	<b>6,859</b>	
<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%	-	
<b>Total Expenditures</b>	<b>551,940</b>	<b>551,075</b>	<b>549,585</b>	<b>549,585</b>	<b>552,530</b>	<b>2,945</b>	<b>0.5%</b>	<b>2,945</b>	
<b>Revenue Over / (Under) Expenditures</b>	<b>13,671</b>	<b>12,026</b>	<b>(1,414)</b>	<b>4,586</b>	<b>8,500</b>	<b>9,914</b>	<b>-701.1%</b>	<b>3,914</b>	
<b>Ending Fund Balance</b>	<b>32,311</b>	<b>44,337</b>	<b>42,923</b>	<b>48,923</b>	<b>57,423</b>				

## 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	956,256	934,343	-	1,890,599
Supplies, Maintenance & Operations	2,200,766	658,612	-	2,859,378
Services	65,244	65,534	-	130,778
Total Utility Operating Expenses	3,222,266	1,658,489	-	4,880,755
Operating Income/(Loss)	1,000,364	(309,964)	-	690,400
Capital Outlay	658,891	1,085,411	-	1,744,302
Depreciation	508,075	270,600	-	778,675
Asset Transfer for GAAP	(658,891)	(1,085,411)	-	(1,744,302)
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)
<b>Net Income/(Loss)</b>	<b>523,714</b>	<b>(487,264)</b>	<b>(144,475)</b>	<b>(108,025)</b>

	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	1,786,911	9,868,293	1,285,627	11,153,920
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	409,689	(20,000)	389,689	-	389,689
Water Capital	1,033,427	(221,406)	812,021	24,646	836,667
Wastewater Capital	1,087,394	85,503	1,172,897	(665,124)	507,773
Operating Reserve	3,598,459	(385,691)	3,212,768	(608,699)	2,604,069
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	(709,459)	6,643,867	(1,393,652)	5,250,215
Total Net Position	15,434,708	1,077,451	16,512,159	(108,025)	16,404,134

## 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	4,448,969	4,222,630	(103,361)	-2.4%	(226,339)	
Water Operating Expenses									
Personnel	684,869	697,902	894,232	864,880	956,256	62,024	6.9%	91,376	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	1,898,484	2,200,766	374,269	20.5%	302,282	
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	3,189,349	3,222,266	323,489	11.2%	32,917	
Operating Income	1,428,988	1,666,762	1,427,214	1,259,620	1,000,364	(426,850)	-29.9%	(259,256)	
Capital Outlay	66,132	-	152,820	147,998	114,750	(38,070)	-24.9%	(33,248)	Less capital and no projects budgeted yet.
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)	(956,271)	(658,891)	1,019,924	-60.8%	297,380	
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	895,674	499,068	(1,281,922)	-72.0%	(396,606)	

## 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	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.
Rebate Program	-	-	-	-	-	-	0.0%	-	
Water Debt Service	304,477	211,747	298,374	282,556	283,707	(14,667)	-4.9%	1,151	Based on debt payment schedule.
Water Capital	244,163	251,403	252,403	255,555	257,810	5,407	2.1%	2,255	
Water Revenue Commercial	232,825	168,361	163,841	141,949	179,592	15,751	9.6%	37,643	
Water Contract Commercial	158,357	158,357	158,268	172,604	177,360	19,092	12.1%	4,756	Increase due to contract rate change
Water Revenue Non Potable	36,628	6,610	18,430	21,430	18,691	261	1.4%	(2,739)	
Water Service Connect Fees	57,215	66,790	47,960	47,960	46,726	(1,234)	-2.6%	(1,234)	
Water Penalties	18,059	16,589	28,440	35,440	34,753	6,313	22.2%	(687)	
Water Impact Fees	439,500	497,198	350,000	350,000	310,977	(39,023)	-11.1%	(39,023)	Decrease due to slowing of development.
Water Interest Income	25,303	1,557	10,000	15,200	24,000	14,000	140.0%	8,800	Increase to pre-pandemic earnings.
Water-Bad Debts	(562)	(237)	(3,000)	(500)	(500)	2,500	-83.3%	-	
Misc./Special Requests	50	25	2,500	500	500	(2,000)	-80.0%	-	
Third Party Reimbursement	933	5,972	1,000	15,000	6,917	5,917	591.7%	(8,083)	
Permits/Variances	1,725	1,025	1,000	1,500	1,200	200	20.0%	(300)	
Credit Card Service Fee	15,725	21,147	15,000	28,000	28,000	13,000	86.7%	-	Increase due to larger volume of credit card payments.
Sale of Assets	-	-	-	-	-	-	0.0%	-	
Total Water Revenues	4,550,076	4,268,594	4,325,991	4,448,969	4,222,630	(103,361)	-2.4%	(226,339)	

**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	250,399	258,507	25,368	10.9%	8,108	Includes mid-year COLA and Merit for eligible employees.
Service Overtime	5,615	14,722	2,763	7,412	4,217	1,454	52.6%	(3,195)	
Service Taxes - FICA	13,282	12,509	14,626	15,554	16,110	1,484	10.1%	556	
Service Taxes - MEDICARE	3,106	2,926	3,421	3,654	3,768	347	10.1%	114	
Service Workers' Comp	7,849	7,105	7,488	7,505	9,345	1,857	24.8%	1,840	
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	30,854	30,978	3,088	11.1%	124	
Service Insurance	42,761	38,167	41,799	45,803	52,305	10,506	25.1%	6,502	
Water Service OPEB	-	1,079	-	-	-	-	0.0%	-	
Administration Salaries	273,530	305,228	425,274	378,311	436,507	11,233	2.6%	58,196	Includes mid-year COLA and Merit for eligible employees.
Administration Overtime	151	211	425	48	176	(249)	-58.6%	128	
Administration Taxes - FICA	16,667	17,605	26,393	22,840	26,906	513	1.9%	4,066	
Administration Taxes - MEDICARE	3,899	4,118	6,173	5,402	6,292	119	1.9%	890	
Administration Workers' Comp	1,535	1,421	2,637	1,847	1,479	(1,158)	-43.9%	(368)	
Administration Taxes - SUTA/FUTA	667	1,435	1,204	70	504	(700)	-58.1%	434	TWC rate fluctuates year to year
Administration Retirement	31,783	22,727	50,328	45,435	51,739	1,411	2.8%	6,304	
Administration Insurance	38,384	41,574	49,603	49,603	56,950	7,347	14.8%	7,347	
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	135,000	140,000	5,000	3.7%	5,000	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	166,116	161,427	(4,689)	-2.8%	(4,689)	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	11,010	11,500	490	4.5%	490	
GBRA Water Fees	1,054,623	923,967	1,137,427	1,196,557	1,425,536	288,109	25.3%	228,979	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.
<b>Total Operating Expenses</b>	<b>3,121,088</b>	<b>2,601,833</b>	<b>2,898,777</b>	<b>3,189,349</b>	<b>3,222,266</b>	<b>323,489</b>	<b>11.2%</b>	<b>32,917</b>	

**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	79,250	(73,570)	-48.1%	(68,748)	Less equipment purchases than prior year.
Total Capital Outlays	66,132	-	152,820	147,998	114,750	(38,070)	-24.9%	(33,248)	
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)	(956,271)	(658,891)	1,019,924	-60.8%	297,380	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)	196,668	369,956	895,832	-170.4%	312,537	
<b>Total Non-Operating Expenses</b>	<b>430,953</b>	<b>1,104,826</b>	<b>(353,776)</b>	<b>363,946</b>	<b>501,296</b>	<b>855,072</b>	<b>-241.7%</b>	<b>276,599</b>	



## Water Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
<b>Beginning Fund Balance</b>	<b>1,928,742</b>	<b>977,312</b>	<b>1,443,116</b>	<b>1,443,116</b>	<b>1,201,710</b>
<u>Transfers:</u>					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	(651,236)	808,883	602,403	602,403	568,787
<b>Total Transfers</b>	<b>(651,236)</b>	<b>808,883</b>	<b>602,403</b>	<b>602,403</b>	<b>568,787</b>
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	146,210	62,890	181,623	20,000	-
Plant 2 Hydro Tank & Variable Drives	57,575	30,620	946,815	522,500	-
Creek Crossing West Waterline	22,873	-	220,433	45,433	-
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	-
<u>Non-Capital Projects</u>					
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	-
<b>Total Expenditures</b>	<b>300,194</b>	<b>343,079</b>	<b>1,555,074</b>	<b>843,809</b>	<b>544,141</b>
<b>Total Change in Fund Balance</b>	<b>(951,430)</b>	<b>465,803</b>	<b>(952,671)</b>	<b>(241,406)</b>	<b>24,646</b>
<b>Ending Fund Balance</b>	<b>977,312</b>	<b>1,443,116</b>	<b>490,445</b>	<b>1,201,710</b>	<b>1,226,356</b>

	Fund Balance 9.30.22	FY 2023 Revenue	FY 2023 Expenses	Fund Balance 9.30.23
Contribution in Aid (Elevated Storage Tank)	389,689	-	-	389,689
Creek Crossing West Waterline	227,659	-	-	227,659
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
<b>Ending Fund Balance</b>	<b>1,201,710</b>	<b>568,787</b>	<b>544,141</b>	<b>1,226,356</b>

## 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	817,297	934,343	36,041	4.0%	117,046	Includes mid-year COLA and Merit for eligible employees.
Supplies, Maintenance & Operations	572,349	597,685	705,278	727,301	658,612	(46,666)	-6.6%	(68,689)	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	1,654,478	1,658,489	(57,034)	-3.3%	4,011	
Operating Income	147,175	70,892	(345,125)	985,284	(309,964)	35,161	-10.2%	(1,295,248)	
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)	507,340	177,860	206,507	-720.9%	(329,480)	

## 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	229,508	263,389	5,208	2.0%	33,881	Includes mid-year COLA and Merit for eligible employees.
Service Overtime	5,775	17,868	3,057	7,761	4,307	1,250	40.9%	(3,454)	
Service Taxes - FICA	11,882	14,531	16,197	14,541	16,438	241	1.5%	1,897	
Service Taxes - Medicare	2,779	3,398	3,788	3,415	3,844	56	1.5%	429	
Service Workers' Comp	6,105	5,700	8,257	8,377	9,533	1,276	15.5%	1,156	
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	28,400	31,610	725	2.3%	3,210	
Service Insurance	28,539	36,489	38,894	34,890	44,735	5,841	15.0%	9,845	
Sewer Service OPEB	-	1,226	-	-	-	-	0.0%	-	
Administration Salaries	248,694	277,716	408,016	370,154	419,529	11,513	2.8%	49,375	Includes mid-year COLA and Merit for eligible employees.
Administration Overtime	116	92	425	48	176	(249)	-58.6%	128	
Administration Taxes - FICA	15,169	15,999	25,323	22,320	25,854	531	2.1%	3,534	
Administration Taxes - Medicare	3,547	3,741	5,922	5,278	6,047	125	2.1%	769	
Administration Workers' Comp	760	751	2,107	1,322	1,423	(684)	-32.5%	101	
Administration Taxes - SUTA/FUTA	595	1,309	1,136	70	477	(659)	-58.0%	407	TWC rate fluctuates year to year
Administration Retirement	28,884	20,633	48,288	44,431	49,717	1,429	3.0%	5,286	
Sewer Admin Insurance	33,693	38,042	46,645	46,645	56,791	10,146	21.8%	10,146	
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	36,350	38,500	2,150	5.9%	2,150	
Maintenance Of Plant/ Lines	40,320	48,479	80,000	80,000	65,000	(15,000)	-18.8%	(15,000)	Removed one-time electrical repairs.
Sludge Hauling	263,977	269,334	300,000	310,000	225,000	(75,000)	-25.0%	(85,000)	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	49,485	48,576	(909)	-1.8%	(909)	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	9,180	9,500	320	3.5%	320	
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	2,100	1,650	350	26.9%	(450)	
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)	

[illegible]

**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
<b>Capital Outlays</b>									
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.
<b>Total Capital Outlays</b>	<b>73,232</b>	<b>-</b>	<b>45,000</b>	<b>100,579</b>	<b>155,700</b>	<b>110,700</b>	<b>246.0%</b>	<b>55,121</b>	
<b>Debt Service</b>									
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%	-	
<b>Total Debt Service</b>	<b>31,956</b>	<b>4,136</b>	<b>3,672</b>	<b>3,672</b>	<b>3,160</b>	<b>(512)</b>	<b>-14.0%</b>	<b>(512)</b>	
<b>Non-Cash Adjustments</b>									
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	
<b>Total Non-Cash Adjustments</b>	<b>153,090</b>	<b>1,115,631</b>	<b>(365,150)</b>	<b>373,692</b>	<b>(646,684)</b>	<b>(281,534)</b>	<b>77.1%</b>	<b>(1,020,376)</b>	
<b>Total Capital, Debt, and Non-Cash</b>	<b>258,278</b>	<b>1,119,767</b>	<b>(316,478)</b>	<b>477,944</b>	<b>(487,824)</b>	<b>(171,346)</b>	<b>54.1%</b>	<b>(965,768)</b>	

## Wastewater Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
<b>Beginning Fund Balance</b>	<b>(153,271)</b>	<b>345,309</b>	<b>1,087,394</b>	<b>1,087,394</b>	<b>1,172,897</b>
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	651,236	843,727	320,666	1,540,670	264,587
<b>Total Transfers</b>	<b>651,236</b>	<b>843,727</b>	<b>320,666</b>	<b>1,540,670</b>	<b>264,587</b>
<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	-
<b>Total Expenditures</b>	<b>152,656</b>	<b>101,642</b>	<b>1,149,789</b>	<b>1,455,167</b>	<b>929,711</b>
<b>Total Change in Fund Balance</b>	<b>498,580</b>	<b>742,085</b>	<b>(829,123)</b>	<b>85,503</b>	<b>(665,124)</b>
<b>Ending Fund Balance</b>	<b>345,309</b>	<b>1,087,394</b>	<b>258,271</b>	<b>1,172,897</b>	<b>507,773</b>

	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
<b>Ending Fund Balance</b>	<b>1,172,897</b>	<b>264,587</b>	<b>929,711</b>	<b>507,773</b>

## Utility Equipment and Vehicle Replacement Fund Draft Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Draft Budget 2022-23
<b>Revenues:</b>					
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
<b>Total Revenue</b>	<b>75,000</b>	<b>90,000</b>	<b>83,739</b>	<b>83,739</b>	<b>125,975</b>
<b>Transfers</b>					
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
<b>Total Expenditures</b>	<b>38,178</b>	<b>-</b>	<b>197,820</b>	<b>253,399</b>	<b>270,450</b>
<b>Net Income (Loss)</b>	<b>36,822</b>	<b>90,000</b>	<b>(114,081)</b>	<b>(169,660)</b>	<b>(144,475)</b>

### **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 Disinfector	9,500
Box Trailer	15,000
Slip Line Sewer Line	46,200
	<hr/>
	270,450