

Budget Work Session Fiscal Year 2022-2023

July 12, 2022

General Fund Summary

Audited General Fund Unassigned Ending Balance 09/30/21	\$ 30,403,003
Projected '22 Revenues	<u>49,026,908</u>
Available Funds	79,429,911
Projected '22 Expenditures	<u>(57,086,890)</u>
Estimated Ending Fund Balance 09/30/22	\$ 22,343,021
 Estimated Beginning Fund Balance - 10/01/22	 \$ 22,343,021
Proposed Revenues '23	51,425,695
Proposed Expenditures '23	(51,425,695)
Use of Fund Balance - Woodbridge/Hensley Signal Light	<u>(350,000)</u>
Estimated Ending Fund Balance 09/30/23	\$ 21,993,021 a)

a) Fund balance is 42.5% of expenditures.

Proposed Expenditures

	<u>Amount</u>
Includes a 5% increase in health insurance	\$159,248
Includes an adjustment to the General Pay Plan (COLA effective 10-1-22)	\$519,744
Includes a 2% average merit increase for the General Employees (effective January 2023)	\$189,000
Includes annual step increase for Public Safety personnel	\$109,000

Recurring Recommendations - General Fund

Personnel

Dept	Description	Amount
Police	Two Sworn Officers (2)	\$ 232,874
Police	Officer Upgrade to Sergeant	\$ 25,286
Police	Mental Health Coordinator - Upgrade to Full Time	\$ 51,046
Police	Two Crossing Guards (2)	\$ 10,958
Police	Crossing Guard Supervisor	\$ 9,294
Fire	Six Firefighters (6)	\$ 656,233
Fire	Upgrade Fire Prevention Clerk to Fire Records Analyst	\$ 4,979
Total		\$ 990,670

Non-Personnel

Dept	Description	Amount
Finance	Budget and Transparency Software	\$ 56,000
Facilities	Trane Building Management Software Upgrade	\$ 7,500
Fire	3rd Full Time Ambulance 1/2 Year	\$ 315,000
Code Enforcement	Code Enforcement Software	\$ 8,293
Planning	Zoning Ordinance Hosting	\$ 10,000
Total		\$ 396,793

Total Recurring Recommendations **\$ 1,387,463**

Non-recurring Recommendations - General Fund

Dept	Description	Amount
Finance	Budget and Transparency Software Implementation	\$25,000
Facilities	Scissor Lift	\$25,000
IT	Security Camera System Replacement	\$60,000
Animal Services	Keycard Access Control	\$58,000
Streets	Sand/Salt Spreader for Dump Truck	\$43,000
Streets	Mini Track Loader	\$25,500
Streets	Angle Broom 84"	\$9,200
Streets	Paint Striper Replacement	\$28,000
Streets	Woodbridge Pkwy and Hensley Ln Signal Construction	\$350,000 **
Total Non Personnel		\$623,700
Police	Two New CID Vehicles (2)	\$92,800
Police	FY2024 Replacement Vehicles (4)	\$149,000
Streets	Unit #324 Replacement 1 Ton Utility Truck	\$51,000
Streets	Traffic Signal Technician Crew Leader Vehicle	\$51,000
Total Vehicle New/Replacements		\$343,800
Total Non Personnel and Vehicle New/Replacements		\$967,500

** Use of Fund Balance

Utility Fund Summary

Audited General Fund Unassigned Ending Balance 09/30/21	\$ 20,956,639
Projected '22 Revenues	<u>25,211,725</u>
Available Funds	46,168,364
Projected '22 Expenditures	<u>(25,738,001)</u> a)
Estimated Ending Fund Balance 09/30/22	\$ 20,430,363
 Estimated Beginning Fund Balance - 10/01/22	 \$ 20,430,363
Proposed Revenues '23	26,027,619 b)
Proposed Expenditures '23	(24,166,877) c)
New/Replacement Fleet & Equipment & One Time Uses	<u>(657,600)</u>
Estimated Ending Fund Balance 09/30/23	\$ 21,633,505 d)

a) Includes a budget amendment for \$1.2mm for two advanced funding agreements with TxDot to move water lines.

b) Assumes 7.25% water rate increase and 2.75% sewer rate increase per the 2020 rate study.

c) Includes 5% increase in Healthcare, 2% Average Merit and Adjustments to the Pay Plan. Also includes most recent NTMWD estimated costs, up \$161,000 from the previous presentation.

d) Policy requirement is 90 days of operating expenditures. This ending fund balance is 318 days.

Recommended Additions to Budget

Utility Fund

Dept	Description	Amount
Water	Lead and Copper Rule Revision	\$ 190,000
Water	SCADA Pack/PLC and Radio Replacement	\$ 72,000
Water	Sample Stations Replacement	\$ 9,200
Water	Backhoe Replacement with Mid Size Excavator	\$ 133,000
Water	Portable Parallel Analyzer Hach SL1000 (Backup)	\$ 5,400
Water	Cold Climate Automatic Flushers/De-Chlorinators	\$ 136,000
Water	Utility Line Locator	\$ 4,000
Water	Hydraulic Chainsaw	\$ 8,000
Engineering	Dogwood Drive Waterline Replacement Design	\$ 70,000
Wastewater	Wastewater Pump Replacement	\$ 30,000
Total Equipment		\$ 657,600

4B Sales Tax Fund Summary

	Existing Rates	Proposed Rate Changes
Audited 4B Sales Tax Revenue Fund Ending Balance 09/30/21	\$ 5,121,099	\$ 5,121,099
Projected '22 Revenues	<u>4,589,466</u>	<u>4,589,466</u>
Available Funds	9,710,565	9,710,565
Projected '22 Expenditures	<u>(4,571,940)</u>	<u>(4,571,940)</u>
Estimated Ending Fund Balance 09/30/22	\$ 5,138,625	\$ 5,138,625
 Estimated Beginning Fund Balance - 10/01/22	 \$ 5,138,625	 \$ 5,138,625
Proposed Revenues '23	4,941,346 a)	5,091,346 d)
Proposed Expenditures '23	(4,005,210) b)	(4,005,210)
Recommended Requests (One Time Uses and Equipment)	<u>(352,800)</u>	<u>(352,800)</u>
Estimated Ending Fund Balance 09/30/23	\$ 5,721,961 c)	\$ 5,871,961

a) Total includes sales tax revenue and revenue from the Recreation Center.

b) Includes 5% increase in Healthcare, 2% Average Merit and Adjustments to the Pay Plan.

c) Policy requirement is 25% of budgeted sales tax revenue (\$4,124,146 x 25% = \$1,031,037).

d) FY 2023 Proposed has been increased by \$150,000 based on new Rec Pass rates that will become effective October 1, 2022. Staff will be monitoring this account closely and make mid-year adjustments based on the performance of the new rates.

Rec Center Pass Rates

	<u>Seniors</u>	<u>Kids</u>	<u>Teens</u>	<u>Adults</u>	<u>Family</u>
<u>Resident Rate</u>					
Auto Renew	\$10	\$16	\$20	\$24	\$48
1 Year	\$105	\$216	\$264	\$312	\$600
1 Month	\$10	\$20	\$24	\$28	\$52
<u>Non-Resident Rate</u>					
Auto Renew	\$14	\$20	\$24	\$28	\$52
1 Year	\$135	\$264	\$312	\$360	\$648
1 Month	\$14	\$24	\$28	\$32	\$56

<u>Day Passes</u>	
Senior	\$5
Kid	\$10
Teen	\$12
Adult	\$14
Group of 15+	\$6 per person

Recommended Additions to Budget

4B Sales Tax Fund

Dept	Description	Amount
4B Parks	Irrigation Technician	\$ 65,392
	Total Personnel	\$ 65,392
4B Parks	Replacement of Birmingham Farms Park Playground	\$ 60,000
4B Parks	New Rear Discharge Zero Turn Mower	\$ 15,000
4B Parks	Drainage Flume areas for Founders Park	\$ 55,000
4B Parks	2 Sets of Soccer Goals for Dodd Park	\$ 8,800
4B Parks	Parks HVAC Replacement	\$ 30,000
4B Parks	Pour and Play Surfacing for Olde City Park	\$ 160,000
4B Parks	Holiday Yard Decorations for Olde City Park	\$ 24,000
	Total Equipment and One Time Uses	\$ 352,800
	Total Recommendations	\$ 418,192

Parks A & I Fund Summary

Audited Park A&I Fund Ending Balance 09/30/21	\$ 568,319
Projected '22 Revenues	400
Available Funds	568,719
Projected '22 Expenditures	(192,419)
Estimated Ending Fund Balance 09/30/22	<u>\$ 376,300</u>
 Estimated Beginning Fund Balance - 10/01/22	 \$ 376,300
Proposed Revenues '23	511,480
Proposed Expenditures '23	(96,931) a)
Estimated Ending Fund Balance 09/30/23	<u>\$ 790,849</u>

a) West Zone - Concrete additions for Community Garden and Trail

East Zone - Backstop Replacement for Avalon Park

WEDC Fund Summary

Audited Wylie Economic Development Corp Ending Balance 09/30/21	\$ 2,951,908
Projected '22 Revenues	<u>20,372,472</u> a)
Available Funds	23,324,380
Projected '22 Expenditures	<u>(13,502,693)</u>
Estimated Ending Fund Balance 09/30/22	\$ 9,821,687
 Estimated Beginning Fund Balance - 10/01/22	 \$ 9,821,687
Proposed Revenues '23	8,180,146 b)
Proposed Expenditures '23	<u>(16,142,650)</u>
Estimated Ending Fund Balance 09/30/23	\$ 1,859,183

a) Includes loan proceeds of \$16.2 million; \$8.1 million to fund in July

b) Proposed Sales Tax is an 8.8% increase over the FY 2022 Projected and Projected FY 2022 is 100% of budgeted amount (7 month actuals at 61%); includes \$3.9 million in anticipated sale of properties