



CITY OF FAIR OAKS RANCH
CITY COUNCIL REGULAR MEETING

Thursday, August 03, 2023 at 6:30 PM

Public Safety Training Room, Police Station, 7286 Dietz Elkhorn, Fair Oaks Ranch

Live Stream: <https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live>

AGENDA

OPEN MEETING

1. Roll Call - Declaration of a Quorum
2. Pledge of Allegiance

CITIZENS and GUEST FORUM

To address the Council, please sign the Attendance Roster located on the table at the entrance in the foyer of the Public Safety Training Room. In accordance with the Open Meetings Act, Council may not discuss or take action on any item which has not been posted on the agenda. Speakers shall limit their comments to five (5) minutes each.

3. Citizens to be heard.

CONSENT AGENDA

All of the following items are considered to be routine by the City Council, there will be no separate discussion on these items and will be enacted with one motion. Items may be removed by any Council Member by making such request prior to a motion and vote.

4. Approval of the July 19, 2023 Special City Council meeting minutes.

Christina Picioccio, TRMC, City Secretary

5. Approval of the July 20, 2023 Regular City Council meeting minutes.

Christina Picioccio, TRMC, City Secretary

6. Approval of the second reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances, Appendix A, "Fee Schedule;" Article A7.000 (a) and (b) "Wastewater Service Charges."

Grant Watanabe, P.E., Director of Public Works & Engineering Services

7. Approval of a resolution authorizing the execution of a purchase order with Caldwell Country Ford for two Ford F250's.

Clayton Hoelscher, Procurement Manager

8. Approval of Council Member Bliss' absence from the July 20, 2023 and August 3, 2023 Regular City Council meetings.

Michelle Bliss, Council Member Place 3

CONSIDERATION/DISCUSSION ITEMS

- [9.](#) Consideration and possible action approving the first reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances, Chapter 1 “General Provisions,” Article 1.07 “Trees and Shrubs” to include updated definitions and the responsibility of public trees.

Kelsey Delgado, Environmental Program Manager

- [10.](#) Consideration and possible action approving the first reading of an ordinance authorizing Restricted Prior Service Credit for employees who are members of the Texas Municipal Retirement System (TMRS).

Jennifer Hudson, IPMA-CP, Human Resources and Communications Specialist
Anthony Mills, TMRS Director of Education Services

WORKSHOP

- [11.](#) FY 2023-24 Compensation Plan Workshop.

Scott Huizenga, Interim City Manager
Jennifer Hudson, IPMA-CP, Human Resources/Communications Specialist

- [12.](#) FY 2023-24 Budget Workshop.

Summer Fleming, Interim Director of Finance
Scott M. Huizenga, Interim City Manager

- [13.](#) Subdivision and Land Development Fee Workshop.

Grant Watanabe, P.E., Director of Public Works & Engineering Services

REPORTS FROM STAFF AND COMMITTEES

- [14.](#) Submission of calculated FY 2023-24 property tax rates to the City Council.

Summer Fleming, Interim Director of Finance

- [15.](#) Presentation of the Quarterly Financial Update for the Nine Months Ended June 30, 2023.

Summer Fleming, Interim Director of Finance

- [16.](#) Presentation of the Quarterly Investment Report for the Quarter Ended June 30, 2023.

Summer Fleming, Interim Director of Finance

17. Update on Boards and Commissions applications.

Christina Picioccio, TRMC, City Secretary

REQUESTS AND ANNOUNCEMENTS

18. Announcements and reports by Mayor and Council Members.

19. Announcements by the City Manager.

20. Requests by Mayor and Council Members that items be placed on a future City Council agenda.

CONVENE INTO EXECUTIVE SESSION

Pursuant to Section 551.101 of the Open Meetings Act, Texas Gov't Code, a quorum of the governing body hereby convenes into closed session:

Sec. 551.071 (Consultation with Attorney) the City Council will meet in private consultation with legal counsel to seek the advice of its attorneys about pending or contemplated litigation, a settlement offer, and/or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Government Code; to wit:

21. To receive legal advice from Special Counsel and the City Attorney regarding the City's ground water rights.
22. Case No. 22-090-451; Vincent A. Caldarola, MD vs. City of Fair Oaks Ranch, Texas.
23. Discussion related to possible terms and conditions necessary to resolve disputes that have been the subject of ongoing litigation with the development commonly known as Boerne Ranch Estates, LLC, aka Fair Oaks Meadows.

Sec. 551.072 (Deliberation regarding real property)

24. The City Council will meet in closed session to deliberate the purchase, exchange, lease, or value of real property that may be considered for future location of water and wastewater system improvements.

Sec. 551.074 (Personnel Matters)

25. The City Council will meet in closed session pursuant to Texas Government Code Section 551.074, personnel matters, to deliberate the re-appointment, evaluation, and duties of a public officer; to wit: Judge Kimberly S. Keller.

RECONVENE INTO OPEN SESSION

Discussion and possible action on items discussed in Executive Session.

ADJOURNMENT

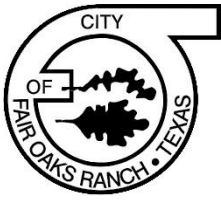
Signature of Agenda Approval: s/Gregory C. Maxton

Gregory C. Maxton, Mayor

I, Amanda Valdez, TRMC, Deputy City Secretary, certify that the above Notice of Meeting was posted on the outside bulletin board at the Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, Texas, and on the City's website www.fairoaksranchtx.org, both places being convenient and readily accessible to the general public at all times.

As per Texas Government Code 551.045, said Notice was posted by 6:30 PM, July 31, 2023 and remained so posted continuously for at least 72 hours before said meeting was convened.

The Fair Oaks Ranch Police Station is wheelchair accessible at the front main entrance of the building from the parking lot. Requests for special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary's office at (210) 698-0900. Braille is not available. The City Council reserves the right to convene into Executive Session at any time regarding an issue on the agenda for which it is legally permissible; pursuant to Texas Government Code Chapter 551. Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).



CITY OF FAIR OAKS RANCH
CITY COUNCIL SPECIAL MEETING

Wednesday, July 19, 2023 at 5:00 PM

Public Safety Training Room, Police Station, 7286 Dietz Elkhorn, Fair Oaks Ranch

Live Stream: <https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live>

MINUTES

OPEN MEETING

1. Roll Call - Declaration of a Quorum

Council Present: Mayor Maxton and Council Members: Stroup, Rhoden, Koerner, Parker, and Muenchow

Council Absent: Council Member Bliss

With a quorum present, the meeting was called to order at 5:02 PM.

2. Pledge of Allegiance – The Pledge of Allegiance was recited in unison.

CITIZENS and GUEST FORUM

3. Citizens to be heard.

Mayor Maxton read a letter from resident Al Schmidt in support of the civic center. He urged that the Council consider a kitchen, decide on the square footage, and the facility's name to reflect the use by the public as well as the city.

WORKSHOP

4. Civic center design.

Lopez Salas Architects, Inc. representative, Robert Lopez, led a workshop with Council regarding the civic center's design. The Council identified possible uses for the facility and provided guidance to the consultant on the features that would need to be included in the final design.

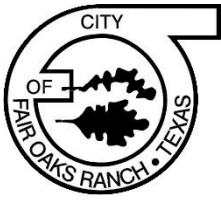
ADJOURNMENT

Mayor Maxton adjourned the meeting at 6:15 PM.

ATTEST:

 Gregory C. Maxton, Mayor

 Christina Picioccio, TRMC, City Secretary



CITY OF FAIR OAKS RANCH
CITY COUNCIL REGULAR MEETING

Thursday, July 20, 2023 at 6:30 PM

Public Safety Training Room, Police Station, 7286 Dietz Elkhorn, Fair Oaks Ranch

Live Stream: <https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live>

MINUTES

OPEN MEETING

1. Roll Call - Declaration of a Quorum

Council Present: Mayor Maxton and Council Members: Stroup, Rhoden, Koerner, Parker, and Muenchow

Council Absent: Council Member Bliss

With a quorum present, the meeting was called to order at 6:30 PM.

2. Pledge of Allegiance – The Pledge of Allegiance was recited in unison.

CITIZENS and GUEST FORUM

3. Citizens to be heard.

Resident Jamin Kazarian spoke in opposition of the Council approving a second reading of an ordinance addressing public trees. Mr. Kazarian is concerned that the language in the ordinance is unclear and urged Council to revisit the wording.

PRESENTATIONS

4. Joanna Merrill, IPMA-SCP, Director of Human Resources and Communications, recognized the Employee of the Quarter (Q3 - April 2023 through June 2023): Timothy Flynn, Maintenance Technician.

CONSENT AGENDA

5. Approval of the July 6, 2023 Regular City Council meeting minutes.

Mayor Maxton asked to pull item 5 from consent for discussion.

6. Approval of the second reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances, Chapter 1 “General Provisions,” Article 1.07 “Trees And Shrubs” to include updated definitions, and to add new sections defining the authority and responsibility of public trees.

Council Member Koerner asked to pull item 6 from consent for discussion.

CONSIDERATION/DISCUSSION ITEMS

5. Approval of the July 6, 2023, Regular City Council meeting minutes.

Mayor Maxton noted that the minutes incorrectly identified the first topic set for the August 29, 2023, Town Hall meeting as Dietz Elkhorn Corridor Study when it should read Dietz Elkhorn Construction Project.

MOTION: Made by Mayor Maxton, seconded by Council Member Koerner, to approve the July 6, 2023, Regular City Council meeting minutes with changes to item 8 to read Roadway Construction instead of Corridor Study.

VOTE: 6-0; Motion Passed.

6. Approval of the second reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances, Chapter 1 “General Provisions,” Article 1.07 “Trees And Shrubs” to include updated definitions, and to add new sections defining the authority and responsibility of public trees.

Council Member Koerner noted that she pulled this item for discussion based on the comments during the “Citizens to be Heard” portion of the meeting. Staff was directed to provide alternate language for the ordinance.

MOTION: Made by Mayor Maxton, seconded by Council Member Rhoden, to postpone this item until the next Council meeting on August 3, 2023.

VOTE: 5-1; Motion Passed. Council Member Stroup voted against this motion.

7. Consideration and possible action approving the first reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances, Appendix A, “Fee Schedule;” Article A7.000 (a) and (b) “Wastewater Service Charges.”

MOTION: Made by Council Member Muenchow, seconded by Council Member Parker, to approve an ordinance amending the City of Fair Oaks Ranch Code of Ordinances Appendix A. “Fee Schedule” Article A7.000 (a) and (b) “Wastewater Service Charges.”

VOTE: 6-0; Motion Passed.

8. Consideration and possible action approving a resolution authorizing the execution of a work authorization with Pape-Dawson Engineers, Inc. for engineering services for the Dietz Elkhorn (East) Reconstruction Project.

MOTION: Made by Council Member Koerner, seconded by Council Member Stroup, to approve a resolution authorizing the execution of a work authorization with Pape-Dawson Engineers, Inc. for engineering services for the Dietz Elkhorn (East) Reconstruction Project for \$291,525.00, with a 10% contingency in the amount of \$29,152.50, for a total value not to exceed \$320,677.50.

VOTE: 6-0; Motion Passed.

WORKSHOP**9. FY 2023-2024 Budget Workshop - Municipal Court, City Secretary, Utilities and Capital Improvement Plans.**

The following staff members provided presentations regarding the proposed budget for their respective departments:

Summer Fleming, Interim Director of Finance
 Ricardo Bautista, Municipal Court Administrator
 Christina Picioccio, TRMC, City Secretary
 Julio Colunga, Assistant Director of Public Works

Scott M. Huizenga, Interim City Manager, led the portion of the workshop related to Utilities and Capital Improvements.

REQUESTS AND ANNOUNCEMENTS**10. Announcements and reports by Mayor and Council Members.**

Council Member Stroup wished Interim Finance Director, Summer Fleming, a happy birthday.

Mayor Maxton reminded everyone that the bulk/brush pickup is starting soon and urged residents in Sector 1 to be ready for pickup on July 31, 2023, after which Sector 2 is expected to begin on August 7, 2023, and finally on August 14, 2023, for Sector 3. Mayor Maxton also informed residents that they are beginning to receive postcards from the city regarding proposed changes to the Unified Development Code. He asked for residents' patience in getting all the material online as the postcards were delivered earlier than expected. He also encouraged residents to reach out to the City Secretary's department to apply for openings on boards and committees by August 9, 2023. Mayor Maxton informed everyone that the City has moved into Stage 1 of the Drought Contingency Plan as a result of a significant drop in water well levels. He asked residents to continue conserving water to avoid harsher restrictions. Mayor Maxton also invited residents to attend the ribbon-cutting for the new dewatering press at the Wastewater Treatment Facility on July 27, 2023, at 9:00 AM.

11. Announcements by the City Manager.

None.

12. Requests by Mayor and Council Members that items be placed on a future City Council agenda.

None.

CONVENE INTO EXECUTIVE SESSION

City Council convened into Executive Session at 8:58 PM regarding:

Sec. 551.074 (Personnel Matters)

- 17. The City Council will meet in closed session pursuant to Texas Government Code Section 551.074, personnel matters, to deliberate the re-appointment, evaluation, and duties of a public officer; to wit: Judge Kimberly S. Keller.**

Sec. 551.076/551.089 (Deliberation regarding security devices or security audits)

- 18. **The City Council will meet in closed session pursuant to Texas Government Code Section 551.076/551.089, security devices or audits, to deliberate the deployment, or specific occasions for deployment, or specific occasions for implementation, of security personnel or security devices, critical infrastructure, security assessments or deployments relating to information resources technology, network security information, with respect to the Fair Oaks Ranch Municipal Court.**

City Council did not convene into Executive Session regarding:

Sec. 551.071 (Consultation with Attorney) the City Council will meet in private consultation with legal counsel to seek the advice of its attorneys about pending or contemplated litigation, a settlement offer, and/or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Government Code; to wit:

- 13. To receive legal advice from Special Counsel and the City Attorney regarding the City's ground water rights.
- 14. Case No. 22-090-451; Vincent A. Caldarola, MD vs. City of Fair Oaks Ranch, Texas.
- 15. Discussion related to possible terms and conditions necessary to resolve disputes that have been the subject of ongoing litigation with the development commonly known as Boerne Ranch Estates, LLC, aka Fair Oaks Meadows.

Sec. 551.072 (Deliberation regarding real property)

- 16. The City Council will meet in closed session to deliberate the purchase, exchange, lease, or value of real property that may be considered for future location of water and wastewater system improvements.

RECONVENE INTO OPEN SESSION

City Council reconvened into Open Session at 9:57 PM. No action was taken.

ADJOURNMENT

Mayor Maxton adjourned the meeting at 9:58 PM.

ATTEST:

Gregory C. Maxton, Mayor

Christina Picioccio, TRMC, City Secretary



CITY COUNCIL CONSENT ITEM
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Approval of the second reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances Appendix A “Fee Schedule” Article A7.000 (a) and (b) “Wastewater Service Charges”

DATE: August 3, 2023

DEPARTMENT: Public Works Department

PRESENTED BY: Consent Agenda - Grant Watanabe, P.E., Director of Public Works & Engineering Services

PURPOSE:

On July 20, 2023, the City Council unanimously approved the first reading of an ordinance which revises the wastewater service availability charge, maintains current fees, and establishes a volumetric rate based on average winter consumption. This consent item represents the second reading of that ordinance.

INTRODUCTION/BACKGROUND:

In early 2021, the City engaged a consultant to conduct a rate study for Fair Oaks Ranch Utilities. Rate studies are conducted as a best practice to ensure that a utility’s financial health is maintained and that the utility is well prepared to meet its future financial needs. The study included a financial policy review, development of a financial planning model, a cost-of-service analysis and customized rate structure options to meet our unique needs.

As part of the rate study process, the Council appointed a volunteer Rate Advisory Panel to represent various interests and customer classes (combined water/wastewater, water only, residential, commercial). The consultant held four meetings with the Panel during the summer and fall of 2021 to gain input on the rate structure options.

At the June 1, 2023, City Council meeting, a presentation on existing and proposed wastewater rate scenarios was provided. Details of each scenario, the debt service fee, winter averaging, and estimated bill impacts were also covered at that meeting. After discussion and consideration, the Council selected Scenario 2 (see chart below) for the following reasons:

1. Provides a balance between fixed and variable charges (no other utilities charge a flat fee across all customers),
2. Encourages conservation by charging low users less and high users more,
3. Ensures debt service payments can be made if volumetric revenue falls (debt service fee maintained), and
4. Is supported by the Rate Advisory Panel.

	Existing	Scenario 1	Scenario 2	Scenario 3
Service Availability (Base Charge)	\$40.86	\$62.99	\$28.94	\$28.94
Fees	\$6.47	\$6.47	\$6.47	\$0.05
Volumetric Rate (per kgal)			\$6.00	\$7.09

Accordingly, staff prepared a proposed ordinance amending the wastewater service charges section of the City’s fee schedule. Upon approval of the ordinance, a public outreach plan will be finalized and implemented. The plan includes bill inserts, billing statement notifications, website and social media updates, a video clip, and an online bill calculator. Public outreach will occur during the months of August and September, and prior to the October 1, 2023 effective date specified in the ordinance.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

1. Supports Priority 1.4.10 of the Strategic Action Plan to Develop a Sustainable and Equitable Wastewater Rate.
2. Scenario 2 meets the top ranked pricing objectives identified by the Council and the Rate Advisory Panel.
3. Implementing a volumetric rate encourages conservation by charging low users less and high users more.

LONG-TERM FINANCIAL & BUDGETARY IMPACT:

The revised wastewater rates and fees will cover the cost of service. Water customers will no longer need to subsidize wastewater customers as each class will cover their own cost of service.

LEGAL ANALYSIS:

The ordinance was reviewed by legal and approved as to form and content.

RECOMMENDATION/PROPOSED MOTION:

Consent Agenda - I move to approve the second reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances Appendix A. “Fee Schedule” Article A7.000 (a) and (b) “Wastewater Service Charges.”

AN ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH AMENDING THE CITY OF FAIR OAKS RANCH CODE OF ORDINANCES APPENDIX A “FEE SCHEDULE;” ARTICLE A7.000 (a) AND (b) “WASTEWATER SERVICE CHARGES;” CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; PROVIDING A REPEAL CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, as of December 2, 1997, the City of Fair Oaks Ranch is the owner and operator of the water and wastewater facilities that serve the citizens of Fair Oaks Ranch; and

WHEREAS, the water and sewer facilities are operated as an enterprise with revenues covering expenses associated with their operation, maintenance, and capital improvements; and,

WHEREAS, a Fee Schedule, providing for rates and fees assessed to cover the costs associated with the efficient operation of the wastewater system, was passed and approved November 18, 2018; and,

WHEREAS, after several budget cycles and quarterly budget updates it was found the annual wastewater revenue levels are insufficient to cover the cost of providing wastewater services; and,

WHEREAS, in early 2021, the City engaged a consultant to conduct a Utility Rate Study for Fair Oaks Ranch Utilities; and,

WHEREAS, at the June 1, 2023 City Council meeting, after a presentation of various proposed wastewater rate scenarios, the City Council approved advancing new wastewater charges; and,

WHEREAS, the proposed wastewater charges meet the City Council’s desire that wastewater fees and rates be reasonable and equitable; and,

WHEREAS, after careful consideration of the wastewater system financial plan, the City Council has determined amending the wastewater rates and fees is warranted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

PART 1. The City of Fair Oaks Ranch Code of Ordinances Appendix A “Fee Schedule;” Article A7.000 (a) and (b) “Wastewater Service Charges” is hereby amended as forth in the attached **Exhibit A**.

PART 2. That the recitals contain in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

PART 3. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance be severable, and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared invalid by judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance and the remainder of this ordinance shall be enforced as written.

PART 4. That it is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

PART 5. This Ordinance shall take effect immediately from and after its second reading, passage and publication as may be required by governing law.

PART 6. The repeal or amendment of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue or as affecting any rights of the City of Fair Oaks Ranch under any section or provisions of any ordinances in effect at the time of passage of this ordinance.

PART 7. The provisions of this Ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

PASSED and APPROVED on first reading by the City Council of the City of Fair Oaks Ranch, Texas, on the 20th day of July 2023.

PASSED, APPROVED, and ADOPTED on second and final reading by the City Council of the City of Fair Oaks Ranch, Texas, on reading this 3rd day of August 2023.

Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Christina Picioccio, TRMC, City Secretary

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney

EXHIBIT A

Appendix A "Fee Schedule," Article A7.000 (a) and (b) "Wastewater Service Charges," is hereby amended as follows:

[Deletions shown as strikethrough and additions shown as underscore]

ARTICLE A7.000 - WASTEWATER SERVICE CHARGES

~~(a) Wastewater rates.~~

~~(1) Service availability - Based on the previous years' service availability rate plus inflation factor.~~

~~(b) Wastewater fees.~~

~~(1) Texas Commission on Environmental Quality (TCEQ) - The annual TCEQ wastewater fee divided by number of service connections. (The month payment is made to TCEQ.)~~

~~(2) Debt service - The wastewater portion of the total debt payment (including principal and interest) in upcoming fiscal year divided by number of service connections.~~

~~(3) Capital reserve - The budget goal divided by number of service connections.~~

Effective October 1, 2023

(a) Wastewater rates.

(1) Service availability - \$28.94.

(b) Wastewater fees.

(1) Texas Commission on Environmental Quality (TCEQ) - The annual TCEQ wastewater fee divided by the number of service connections. (The month payment is made to TCEQ.)

(2) Debt service - The wastewater portion of the total debt payment (including principal and interest) in the upcoming fiscal year divided by number of service connections.

(3) Capital reserve - The budget goal divided by number of service connections.

(c) Volumetric rate (per 1000 gallons) and fee.

(1) October 1, 2023 - February 29, 2024: \$36 per month based on an assigned winter average of 6,000 gallons x \$6 per 1,000 gallons.

(2) Beginning March 1, 2024: \$6 per 1,000 gallons based on the individual customer's average water consumption during the months of December, January, and February. Each customer's winter average shall be updated annually in March and reflected on subsequent billing statements.

(3) New customers without a three-month winter average will be billed in accordance with (c)(1) until their individual winter average is established.

(4) Customers moving service locations within the City will be billed in accordance with their established volumetric fee from their previous location.



**CITY COUNCIL CONSENT ITEM
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023**

AGENDA TOPIC: Approval of a resolution authorizing the execution of a purchase order with Caldwell Country Ford for two Ford F250's.
DATE: August 3, 2023
DEPARTMENT: Finance
PRESENTED BY: Consent Item - Clayton Hoelscher, Procurement Manager

INTRODUCTION/BACKGROUND:

The City has \$103,848.00 budgeted for the purchase of two Ford F250's. These vehicles will replace existing vehicles for the Maintenance and Wastewater Departments. Two Ford F250's are available at Caldwell Country Ford and ready to be purchased. The vehicles will be outfitted with toolboxes, liftgates, headache racks, outfitter switches and a 100-volt outlet inside the vehicle.

The City intends to purchase this through Caldwell Country Ford by utilizing the BuyBoard Purchasing Cooperative. As a member of the purchasing co-op, the City can utilize pricing that has been competitively bid on a larger scale. This also fulfills our competitive requirements.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

- Utilizes the purchasing cooperative which allows the City to take advantage of pricing competitively bid on a larger scale. Complies with Competitive Procurement Requirements.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

The City budgeted \$103,848.00 this fiscal year for these vehicles. The cost for this purchase is \$110,143.50. Savings are available for the difference of \$6,295.50.

LEGAL ANALYSIS:

A purchase order will be issued to Caldwell Country Ford.

RECOMMENDATION/PROPOSED MOTION:

Consent Item - I move to approve a resolution authorizing the execution of a purchase order with Caldwell Country Ford for \$110,143.50.

A RESOLUTION

A RESOLUTION OF THE CITY OF FAIR OAKS RANCH, TEXAS AUTHORIZING EXECUTION OF AN AGREEMENT WITH CALDWELL COUNTRY FORD FOR THE PURCHASE OF TWO FORD F250'S, EXPENDITURE OF THE REQUIRED FUNDS, AND EXECUTION OF ALL APPLICABLE DOCUMENTS BY THE CITY MANAGER

WHEREAS, the equipment replacement fund establishes a replacement schedule for equipment; and,

WHEREAS, two Ford F250's are scheduled to be replaced in Fiscal Year 2022-2023; and,

WHEREAS, the equipment has met or surpassed its expected useful life; and,

WHEREAS, the cost to purchase replacement vehicles is \$110,143.50; and,

WHEREAS, the City Council of the City of Fair Oaks Ranch supports this replacement and the execution of a purchase order with Caldwell Country Ford.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS THAT:

Section 1. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 2. The City Council hereby reaffirms its support of the purchase and authorizes the execution of a purchase order and the expenditure of the required funds.

Section 3. The City Council hereby authorizes the City Manager to execute a purchase order with Caldwell Country Ford in the amount not to exceed \$110,143.50 for the purchase, to expend required funds, and to execute any and all applicable documents to effectuate this resolution.

Section 4. That it is hereby officially found and determined that the meeting at which this resolution is passed is open to the public and that public notice of the time, place and purpose of said meeting was given as required by law.

Section 5. This resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED, APPROVED, and ADOPTED on the 3rd day of August 2023.

Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Christina Picioccio, TRMC, City Secretary

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney

CALDWELL COUNTRY FORD
ROCKDALE COUNTRY FORD
BUYBOARD 601-19 **QUOTE #CC223411**

End User: CITY OF FAIR OAKS RANCH **Caldwell Rep:** CHRIS COLLINS
Contact: CLAYTON HOELSCHER 210-698-0900- EXT 219 **Phone/fax:** 979-567-6129
Phone/email: CHOELSCHER@FAIROAKSRANCHTX.ORG **Date:** Thursday, June 29, 2023
Product Description: FORD F250 **email:** chris@caldwellcountry.com

A. Bid Series: 125 **A. Base Price:** \$ **39,110.00**

B. Published Options [Itemize each below]

Code	Options	Bid Price	Code	Options	Bid Price
F2B	23 F250 XL REG CAB 4WD 8' BOX	INCL		FULL VINYL FLOOR	INCL
	56.1" CA	INCL		40/20/40 SPLIT BENCH	INCL
996	ENGINE: 6.2L V8	INCL		10000 GVWR	INCL
44S	6 SPEED AUTOMATIC	INCL		34 GAL FUEL TANK	INCL
43C	110V/400W OUTLET	\$ 175.00		MANUAL WINDOWS	INCL
67E	250 AMP ALTERNATOR	\$ 85.00		MANUAL LOCKS	INCL
66S	UPFITTER SWITCHES	\$ 165.00			
	REAR VIEW CAMERA	INCL			
600A	ORDER CODE 600A	INCL			
	17" STEEL WHEELS	INCL			
	AIR CONDITIONING	INCL			
Total of B. Published Options:					\$ 425.00

C. Unpublished Options [Itemize each below, not to exceed 25%] \$= 0.0 %

Options	Bid Price	Options	Bid Price
		Z1- OXFORD WHITE	EXT COLOR
		AS- MED EARTH GRAY VINYL	INT COLOR
		STOCK X4	ORDER
Total of C. Unpublished Options:			\$ -

D. Registration, Inspection, Paperwork, Postage cost, Courthouse time, & Runner time:	INCLUDED	\$ -
E. UPFITTERS	TER TEXAS QUOTE # 10078- CM BED	\$ 14,895.00
F. Manufacturer Destination/Delivery:		
G. Floor Plan Interest (for in-stock and/or equipped vehicles):		\$ -
H. Lot Insurance (for in-stock and/or equipped vehicles):		\$ -
I. Contract Price Adjustment:		\$ -
J. Additional Delivery Charge:	<u>155</u> miles FAIR OAKS RANCH, TX	\$ 441.75
K. Subtotal:		\$ 54,871.75
L. Quantity Ordered	<u>2</u>	\$ 109,743.50
M. Trade in:		\$ -
N. BUYBOARD FEE PER PURCHASE ORDER:		\$ 400.00
O. TOTAL PURCHASE PRICE INCLUDING BUYBOARD FEE::		\$ 110,143.50

**** PRICES ARE VALID FOR 30 DAYS BUT ARE SUBJECT TO CHANGE DUE TO SUPPLY CHAIN CHALLENGES. RE-VERIFY PRICING BEFORE ISSUING A PURCHASE ORDER. COMMODITY SURCHARGES MAY APPLY AFTER P.O. IS ISSUED. ENSURE CONFIRMATION OF RECEIPT BY EMAIL WHEN P.O. IS SENT. ** DUE TO SEMICONDUCTOR SUPPLY SHORTAGES, FEATURE AVAILABILITY WILL CHANGE THROUGHOUT THE MODEL YEAR. SEE THE WINDOW LABEL OF A SPECIFIC VEHICLE TO DETERMINE ITS CONTENT. ****



CITY COUNCIL CONSENT AGENDA ITEM
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Approval of Council Member Bliss’s absence from the July 20, 2023 and the August 3, 2023 Regular City Council meetings

DATE: August 3, 2023

DEPARTMENT: City Council

PRESENTED BY: Consent Agenda – Michelle Bliss, Council Member Place 3

INTRODUCTION/BACKGROUND:

Council Member Bliss missed the July 20, 2023 and the August 3, 2023 Regular Council Meetings due to medical reasons.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

Complies with Section 3.09 of the Home Rule Charter.

LONG-TERM FINANCIAL & BUDGETARY IMPACT:

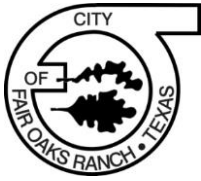
N/A

LEGAL ANALYSIS:

N/A

RECOMMENDATION/PROPOSED MOTION:

Consent Agenda – I move to approve Council Member Bliss’s absence from the July 20, 2023 and the August 3, 2023 Regular City Council meeting.



CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Consideration and possible action approving the first reading of an ordinance amending the City of Fair Oaks Ranch Code of Ordinances Chapter 1 “General Provisions,” Article 1.07 “Trees and Shrubs” to include updated definitions and the responsibility of public trees.

DATE: August 3, 2023

DEPARTMENT: Public Works

PRESENTED BY: Kelsey Delgado, Environmental Program Manager

INTRODUCTION/BACKGROUND:

Based on guidance provided during the City Council April 20 and July 20, 2023 meetings, the following revisions to the Chapter 1 Article 1.07 amendments have been incorporated into the proposed ordinance:

- Replaced “parkway” with “unimproved shoulder” in the list of definitions.
- Added “unimproved shoulder” exhibits to provide examples typically found throughout the city. Examples include Battle Intense, Post Oak Trail and Fair Oaks Parkway.
- Clarified the City is responsible for the maintenance of public trees, including those located in unimproved shoulder areas.
- Clarified it is unlawful to remove any public tree on “rights-of-way along streets, sidewalks, lanes or other similar properties” instead of the term “public property.” Trees within easements may be removed but it is recommended to notify the City or other public utilities prior to such removal.

By amending Chapter 1, Article 1.07 to include the authority and responsibility for trees on public properties, the City is one step closer in obtaining Tree City USA® recognition. A copy of the proposed Ordinance amendment is included as part of this agenda item.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

- Advances Strategic Action Plan Priority 2.5 to Develop, Implement and Update Environmental Sustainability Programs.
- Solidifies the responsibility of public trees.
- Helps obtain Tree City USA® recognition from the Arbor Day Foundation.
- Protects trees on public properties and helps maintain the rural hill country aesthetic for which the city is known.
- Shows the City’s commitment to environmental stewardship.
- Addresses City Council’s input.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

N/A

LEGAL ANALYSIS:

City Attorney has reviewed and assisted in drafting the Ordinance revisions.

RECOMMENDATION/PROPOSED MOTION:

I move to approve an ordinance amending the City of Fair Oaks Ranch Code of Ordinances Chapter 1 “General Provisions,” Article 1.07 “Trees and Shrubs” to include updated definitions and the responsibility of public trees.

AN ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH AMENDING THE CITY OF FAIR OAKS RANCH CODE OF ORDINANCES CHAPTER 1 "GENERAL PROVISIONS," ARTICLE 1.07 "TREES AND SHRUBS" TO INCLUDE UPDATED DEFINITIONS AND TO ADD SECTIONS DEFINING THE AUTHORITY AND RESPONSIBILITY OF PUBLIC TREES; AND PROVIDING FOR AN EFFECTIVE DATE

Whereas, on September 17, 2020, City Council adopted an ordinance to aid in the preservation of trees and the prevention of oak wilt within Fair Oaks Ranch city limits; and

Whereas, the current ordinance does not recognize the ownership of trees on public properties; and,

Whereas, the delegation of authority and responsibility of trees on public properties is needed; and,

Whereas, City Council determined the responsibility of maintaining trees on all public properties shall be the City; and,

Whereas, the City Council deems it necessary to amend Chapter 1 "General Provisions," Article 1.07 "Trees and Shrubs" to include updated definitions and the responsibility of public trees.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

PART 1. Chapter 1 "General Provisions," Article 1.07 "Trees and Shrubs" is hereby amended as forth in the attached Exhibit A.

PART 2. That the recitals contain in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

PART 3. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance be severable, and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared invalid by judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance and the remainder of this ordinance shall be enforced as written.

PART 4. That it is officially found, determined and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

PART 5. This ordinance shall take effect immediately from and after its second reading, passage and publication as may be required by governing law.

PART 6. The repeal or amendment of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue or as affecting any rights of the City of Fair Oaks Ranch under any section or provisions of any ordinances in effect at the time of passage of this ordinance.

PART 7. The provisions of this ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

PASSED and APPROVED on first reading by the City Council of the City of Fair Oaks Ranch, Texas, on this 3rd day of August 2023.

PASSED, APPROVED, and ADOPTED on second and final reading by the City Council of the City of Fair Oaks Ranch, Texas, on reading this 17th day of August 2023.

Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Christina Picioccio, TRMC, City Secretary

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney

Exhibit A

Chapter 1 “General Provisions;” Article 1.07 “Trees and Shrubs” is hereby amended as follows:
[Deletions shown as strikethrough and additions shown as underscore]

Division 2. Tree Maintenance

Sec. 1.07.032 - Definitions

For the purposes of this article, the following definitions shall apply unless the context of their usage clearly indicates otherwise:

Adjacent Property Owner. The owner of land adjacent to any city street or public property.

Damage. Any injury to or destruction of a tree, including but not limited to: uprooting; severance of all or part the root system or main trunk; storage of material on or compaction of surrounding soil; a substantial change in the natural grade above a root system or around a trunk; surrounding the tree with impervious paving materials; or any trauma caused by accident or collision.

Oak wilt. A vascular wilt disease of oak trees caused by a fungus, *Bretziella fagacearum*, which invades the water-conducting tissues of roots, trunks, and limbs; and as further defined by the Texas A&M Forest Service.

Oak wilt center. A site where the oak wilt fungus is spreading through the roots of diseased trees to infect healthy oaks, creating an area of sick, dead and dying oaks.

Public property. All grounds and rights-of-way (ROWs) owned or maintained by the City.

Public tree. Any tree or woody vegetation on public property.

Right-of-Way (ROW). The surface, the airspace above the surface, and the area below the surface of any public street, highway, lane, path, alley, sidewalk, boulevard, drive, bridge, tunnel, easement, or similar property within the corporate limits of the City, and in which the City holds a property interest (fee title, easement or otherwise), or over which the City holds and exercises a right of management or control, and which is consistent with the purposes for which it was acquired or dedicated.

Top or Topping. The non-standard practice of cutting back of limbs to stubs within a tree’s crown to such a degree so as to remove the normal canopy and disfigure the tree.

Tree. A self-supporting woody perennial plant, excluding a bush or shrub.

Unimproved shoulder. The area along a street between the curb and the sidewalk; or if there is no curb or sidewalk, the unpaved portion of the area between the street right-of-way line and the paved portion of the street or alley (examples shown below).

Authority and Power.

- (a) Delegation of authority and responsibility. The City Manager or designee, hereinafter referred to as “City Manager,” shall have the authority and responsibility to plant, and to prune, maintain and remove trees and woody plants growing in or upon all city streets, rights-of-ways, city parks, unimproved shoulders, and other public property to clear obstructions that may interfere with pedestrians, view of drivers or traffic signs. This shall also include the removal of trees that may threaten electrical, telephone, gas, or any municipal water or sewer line, or any tree that is affected by fungus, insect, or other disease.

- (b) Coordination among city departments. All city departments will coordinate as necessary with the City Manager and will provide services as required to ensure compliance with this Ordinance as it relates to streets, alleys, rights-of-way, drainage, easements and other public properties.
- (c) Interference. No person shall hinder, prevent, delay, or interfere with the City Manager or his agents while engaged in carrying out the execution or enforcement of this Ordinance.

Adjacent Property Owner Responsibility.

- (a) The adjacent property owner, when acting within the provisions of this Ordinance, may perform reasonable and routine maintenance of trees and other landscaping in the adjacent unimproved shoulder area and islands.
- (b) No property owner shall allow a tree or other plant growing on his or her property to obstruct or interfere with pedestrians or the view of drivers, thereby creating a hazard. If an obstruction persists, the City Manager shall notify the property owner to prune or remove the tree or plant. If the owner fails to comply with the notice, the City may undertake the necessary work and charge the cost to the property owner.

Prohibition Against Harming Public Trees.

- (a) It shall be unlawful for any person, firm or corporation to damage, remove, or cause the damage or removal of a tree on rights-of-way along a public street, highway, lane, path, alley, sidewalk, boulevard, drive, bridge, tunnel, or similar property without written permission from the City Manager. For any easement that is along either side or rear property line, it is strongly recommended that the City or other public utility be contacted to identify the location of utilities and confirm that any tree may be safely removed.
- (b) It shall be unlawful for any person, firm or corporation to attach any cable, wire, signs or any other object to any street, park, or public tree.
- (c) It shall be unlawful for any person, firm or corporation to “top” any public tree. Trees severely damaged by storms or other causes, where best pruning practices are impractical may be exempted from this provision at the determination of the City Manager.

Unimproved Shoulder Examples

(a)





CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Consideration and possible action approving the first reading of an ordinance authorizing Restricted Prior Service Credit for employees who are members of the Texas Municipal Retirement System (TMRS).

DATE: August 3, 2023

DEPARTMENT: Human Resources & Communications

PRESENTED BY: Jennifer Hudson, IPMA-CP
Anthony Mills, TMRS Director of Education Services

INTRODUCTION/BACKGROUND:

The City of Fair Oaks Ranch first passed and approved participation in the Texas Municipal Retirement System (TMRS) in 1993 as an added benefit for employees of the City. Since that time, the City Council has reviewed and adopted new provisions and enhancements to include Supplemental Death Benefits, Updated Service Credits, 20-year service retirement eligibility, adopting the maximum allowable employee contribution rate, and increases to service annuities for retired employees and beneficiaries of deceased employees.

After an audit of our current TMRS plan with our account representatives we found that there were two optional provisions that the City has not yet adopted.

- 1.) Restricted Prior Service Credit
 - a. Allows employees to use previous full-time employment at another public employer to satisfy length of service requirements for TMRS retirement eligibility.
 - b. Full-time employment for any of the following entities may qualify for this credit:
 - i. A public authority or agency created by the United States;
 - ii. Any state or territory of the United States;
 - iii. Any political subdivision of any state of the United States;
 - iv. Any public agency or authority created by a state or territory of the United States;
 - v. Previously forfeited services with TMRS or one of the following retirement systems: Teacher Retirement System of Texas, Employee Retirement System of Texas, and Judicial Retirement System of Texas; or
 - vi. Any institution of higher education at which the person was commissioned as a campus security personnel employee
- 2.) Military Service Credit
 - a. Allows employees who have earned at least five years of creditable service in TMRS (from participating municipalities), to apply for up to one month of Military Service Credit (MSC) for each month of active-duty military service, up to a maximum of five years, and apply this credit toward retirement eligibility

After a thorough review of each provision the recommendation is that City Council adopt the Restricted Prior Service Credits as it is a wholistic provision for all employees inclusive of military service, without the maximum limit restrictions.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

- Meets Strategic Action Plan item 5.1.1 – Evaluate and Update Compensation and Benefit Plans Inclusive of Exempt/Non-Exempt status.
- Will address an opportunity to enhance our current TMRS benefit structure to promote recruitment efforts in a competitive market.

LONG-TERM FINANCIAL & BUDGETARY IMPACT:

- City contribution rates will not be immediately affected by adoption of the Restricted Prior Service Credit.
- Future years may be impacted by allowing time credits for vesting and retirement eligibility. Some employees will be eligible for retirement at an accelerated time schedule.
- This provision will have no impact on employees’ monetary contribution amounts or the City’s matching contributions for individual employees. The Restricted Prior Service Credit only affects time credits when an employee is eligible for retirement annuities.

LEGAL ANALYSIS:

Approved as to form.

RECOMMENDATION/PROPOSED MOTION:

I move to approve an ordinance authorizing Restricted Prior Service Credit for employees who are members of the Texas Municipal Retirement System (TMRS).

AN ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH AUTHORIZING RESTRICTED PRIOR SERVICE CREDIT FOR EMPLOYEES WHO ARE MEMBERS OF THE TEXAS MUNICIPAL RETIREMENT SYSTEM

WHEREAS, the City of Fair Oaks Ranch initially approved participation in the Texas Municipal Retirement System in 1993; and

WHEREAS, the City Council is authorized to make changes from time to time for the benefits of its employees; and,

WHEREAS, the City Council finds that there are additional options that enhance the retirement program and the amendments provided herein are in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

Authorization of Restricted Prior Service Credit.

PART 1. The City of Fair Oaks Ranch, Texas (the “City”), authorizes each employee who is a member (“Member”) of the Texas Municipal Retirement System (the “System”), now or in the future, to be granted restricted prior service credit for service previously performed as an employee of any entity described in Section 853.305 of Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the “TMRS Act”), provided that (1) the employee does not otherwise have credited service in the System for that service, (2) the service meets the requirements of TMRS Act §853.305, and (3) the Member seeking to establish restricted prior service credit submits an application with the verifications required by TMRS Act §853.305.

PART 2. Pursuant to TMRS Act §853.305, restricted prior service credit may be used only to satisfy length-of-service requirements for retirement eligibility with the System, has no monetary value in computing the annuity payments allowable to the Member, and may not be used in other computations, including computation of Updated Service Credits.

PART 3. That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this ordinance for all purposes and are adopted as a part of the judgement and findings of the Council.

PART 4. It is hereby declared to be the intention of the City Council that the phrases clauses, sentences, paragraphs, and sections of this ordinance be severable and if, any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared invalid by judgement or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance and the remainder of this ordinance shall be enforced as written.

PART 5. That it is officially found, determined, and declared that the meeting at which this ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

PART 6. This ordinance shall take effect immediately from and after its second reading, passage and publication as may be required by governing law.

PART 7. The repeal or amendment of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or a discontinuing, abating, modifying, or altering any penalty accruing or to accrue or as affecting any rights of the City of Fair Oaks Ranch under any section or provisions of any ordinances in effect at the time of passage of this ordinance.

PART 8. The provisions of this ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

PASSED and APPROVED on first reading by the City Council of the City of Fair Oaks Ranch, Texas, on the 3rd day of August 2023.

PASSED, APPROVED, and ADOPTED on second and final reading by the City Council of the City of Fair Oaks Ranch, Texas, on reading this 17th day of August 2023.

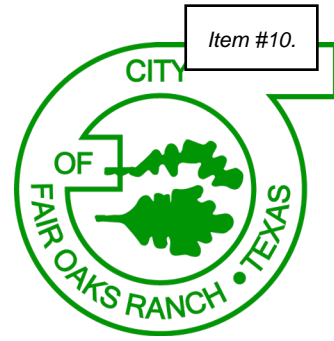
Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Christina Picioccio, TRMC, City Secretary

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney

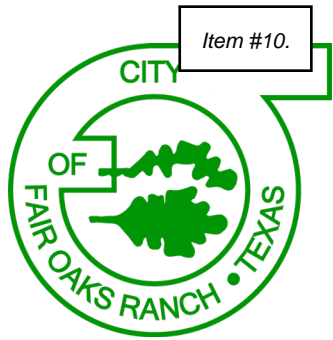


Texas Municipal Retirement System (TMRS)

August 3, 2023

Jennifer Hudson, IPMA-CP

Human Resources and Communications Specialist

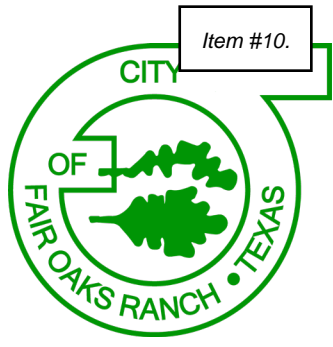


What is TMRS?

TMRS

Celebrating 75 Years

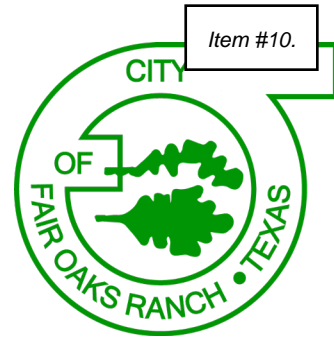
[Welcome to TMRS Video](#)



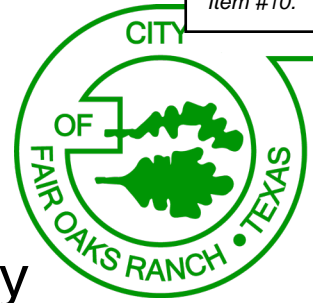
Adopted TMRS Plan Design

Plan Design for Fair Oaks Ranch	Election
Employee Deposit Rate:	7%
City Match:	2:1
Vesting Requirements:	5 Years
Eligibility for Retirement:	5 Years / Age 60 20 Years / Any Age
USC Rate (%):	100T
USC Effective:	2002R
COLA (%):	70%
COLA Effective:	2008R
SDB Employees:	Yes
SDB Retirees:	Yes

Proposed Addition to the Current TMRS Plan Design



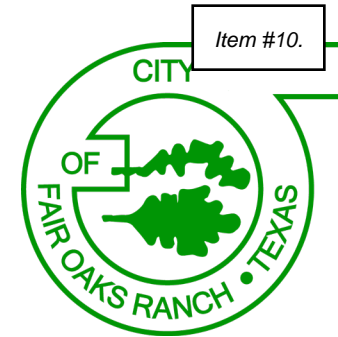
- Restricted Prior Service Credit
 - Provides time credit for previous full-time employment at another public employer to satisfy years of service requirements for TMRS retirement eligibility.
 - Full-time Employment at any of the following may qualify:
 - Active-duty military service.
 - Previous full-time employment with any U.S. public employer, including federal, state, county, or city.
 - There is no limit on the amount of time credit you can be granted.



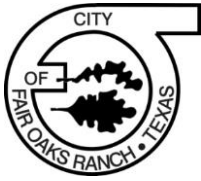
What Does this Change?



- No change to employee's monetary contributions.
- Only years of service credits will be affected.
- No immediate changes to the City's contribution rates.
- Employees may be eligible for retirement sooner due to these credits.
- The City's future years may be impacted due to accelerated retirement eligibility.



Questions?



**CITY COUNCIL WORKSHOP
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023**

AGENDA TOPIC: FY 2023-24 Compensation Plan Workshop.
DATE: August 3, 2023
DEPARTMENT: Administration and Human Resources
PRESENTED BY: Scott Huizenga, Interim City Manager
Jennifer Hudson, IPMA-CP, Human Resources and Communications Specialist

INTRODUCTION/BACKGROUND:

The City Council adopted the Classification and Compensation Study and Analysis (Compensation Study) on November 19, 2020. The study included the recommendation to adopt annual adjustments to keep the Job Classifications and Pay Schedules (pay grades and steps), for all Classified Civilian, Non-Civilian, and Seasonal positions up to date with the current market and organizational needs.

The City's *Procedures for Classification and Compensation Administration* call for "At least annually, the Director of Human Resources and Communications will review the classification and compensation plans and may recommend changes." An annual review may include recommendations for the following:

- Positions to be designated as unclassified.
- Reclassification of positions to lower, higher, or different classes based on changes in the duties and responsibilities of the positions.
- Reallocation of classes to different pay groups, if changes in the prevailing rates of pay for certain pay classes have rendered the original placement in a certain pay group obsolete.
- Percentage changes in the entire pay schedule, to adjust pay rates to be comparable with other organizations in the market or to recognize changes in the cost of living.
- The continuing validity of the procedures for classification and pay administration.
- Departmental reorganizations or changes affecting jobs within the department should be addressed during the preparation for hearings on the department's annual budget.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

Strategic Action Plan item 5.1.1 is to Evaluate & Update Compensation and Benefit Plans inclusive of Exempt/Non-Exempt status. Best practices as detailed by the Compensation Study included the utilization of Employment Cost Index (ECI) data, consideration for benchmark employers, and other supplemental data.

As a part of the recommended annual review, staff recommends the following adjustments to the current classification and compensation changes:

- Addition of a new Corporal position and placement on a new pay grade between Police Officer and Sergeant. The new Non-Civilian Pay Schedule would be structured as follows: Police Officers PD-6, Corporals PD-7, Sergeants PD-8, Lieutenant PD-9.
- Addition of a new Communications Manager position and placement on the Civilian Pay Schedule at Pay Grade 27.
- Addition of a Human Resources Generalist and placement on the pay schedule at Pay Grade 25.
- Reallocation of the Maintenance Technician position from Pay Grade 13 to Pay Grade 14 of the pay schedule.
- Reclassification of the Administrative Assistant position for Public Works to Administrative Support Specialist in the same pay grade.
- Reclassification of the Accounting Manager to Assistant Director of Finance and placement on the pay schedule at Pay Grade 30.
- Addition of 2 new items to the Certification and Stipend list.
 - Night Shift Differential at a rate of \$1,200 per nightshift officer.
 - Licensed Court Interpreter at a rate of \$1,500 per year.
- Cost-of-Living Adjustment (COLA) increase of 4.0% to reflect most recent ECI data from the Bureau of Labor Statistics as of April 28, 2023. An updated report is due July 28. Council may revise the COLA at its discretion.

One should note that adding a job classification to the Classification and Compensation Plan is distinct from adding a position to the City budget. The City Council authorizes positions at least annually through the adoption of the budget.

LONG-TERM FINANCIAL & BUDGETARY IMPACT:

- The projected fiscal impact of the above COLA adjustment is \$211,798 in the General Fund and \$72,168 in the Utility Fund for an overall total impact of \$283,966. These figures have already been included in the current proposed budget for Council’s consideration.
- Other budget impacts will depend on Council’s approval of the recommended adjustments.

LEGAL ANALYSIS:

N/A

RECOMMENDATION/PROPOSED MOTION:

The proposed changes along with any updates from Council may be incorporated into the FY 2023-24 Proposed Budget.

CITY OF FAIR OAKS RANCH
 PROPOSED FY 2023-2024 PAY SCHEDULE - GENERAL GOVERNMENT

Effective: 10/01/2023

PAY GROUP	2022-2023 CURRENT JOB TITLES	2023-2024 PROPOSED CHANGES JOB TITLES	PAY BASIS	STEP	STEP	STEP	STEP	STEP	MAXIMUM OF PAY RANGE
				1	2	3	4	5	
1			A	20,467.20	20,987.20	21,507.20	22,048.00	22,609.60	31,200.00
			B	787.20	807.20	827.20	848.00	869.60	1,200.00
			H	9.84	10.09	10.34	10.60	10.87	15.00
2			A	21,507.20	22,048.00	22,609.60	23,171.20	23,753.60	32,780.80
			B	827.20	848.00	869.60	891.20	913.60	1,260.80
			H	10.34	10.60	10.87	11.14	11.42	15.76
3			A	22,609.60	23,171.20	23,753.60	24,356.80	24,960.00	34,424.00
			B	869.60	891.20	913.60	936.80	960.00	1,324.00
			H	10.87	11.14	11.42	11.71	12.00	16.55
4			A	23,753.60	24,356.80	24,960.00	25,584.00	26,228.80	36,150.40
			B	913.60	936.80	960.00	984.00	1,008.80	1,390.40
			H	11.42	11.71	12.00	12.30	12.61	17.38
5			A	24,960.00	25,584.00	26,228.80	26,894.40	27,560.00	37,980.80
			B	960.00	984.00	1,008.80	1,034.40	1,060.00	1,460.80
			H	12.00	12.30	12.61	12.93	13.25	18.26
6			A	26,228.80	26,894.40	27,560.00	28,246.40	28,953.60	39,915.20
			B	1,008.80	1,034.40	1,060.00	1,086.40	1,113.60	1,535.20
			H	12.61	12.93	13.25	13.58	13.92	19.19
7			A	27,560.00	28,246.40	28,953.60	29,681.60	30,430.40	41,932.80
			B	1,060.00	1,086.40	1,113.60	1,141.60	1,170.40	1,612.80
			H	13.25	13.58	13.92	14.27	14.63	20.16
8			A	28,953.60	29,681.60	30,430.40	31,200.00	31,990.40	44,054.40
			B	1,113.60	1,141.60	1,170.40	1,200.00	1,230.40	1,694.40
			H	13.92	14.27	14.63	15.00	15.38	21.18
9			A	30,430.40	31,200.00	31,990.40	32,780.80	33,592.00	46,280.00
			B	1,170.40	1,200.00	1,230.40	1,260.80	1,292.00	1,780.00
			H	14.63	15.00	15.38	15.76	16.15	22.25
10			A	31,990.40	32,780.80	33,592.00	34,424.00	35,276.80	48,630.40
			B	1,230.40	1,260.80	1,292.00	1,324.00	1,356.80	1,870.40
			H	15.38	15.76	16.15	16.55	16.96	23.38
11			A	33,592.00	34,424.00	35,276.80	36,150.40	37,044.80	51,084.80
			B	1,292.00	1,324.00	1,356.80	1,390.40	1,424.80	1,964.80
			H	16.15	16.55	16.96	17.38	17.81	24.56
12	Custodian/Maint Wkr	Custodian/Maint Wkr	A	35,276.80	36,150.40	37,044.80	37,980.80	38,937.60	53,664.00
			B	1,356.80	1,390.40	1,424.80	1,460.80	1,497.60	2,064.00
			H	16.96	17.38	17.81	18.26	18.72	25.80
13	Animal Services Officer Maintenance Tech	Animal Services Officer	A	37,044.80	37,980.80	38,937.60	39,915.20	40,913.60	56,388.80
			B	1,424.80	1,460.80	1,497.60	1,535.20	1,573.60	2,168.80
			H	17.81	18.26	18.72	19.19	19.67	27.11

A = Annual
 B = Biweekly
 H = Hourly

PAY GROUP	2022-2023 CURRENT JOB TITLES	2023-2024 PROPOSED CHANGES JOB TITLES	PAY BASIS	STEP					MAXIMUM OF PAY RANGE
				1	2	3	4	5	
14	Administrative Clerk Utilities Clerk Utility Technician	Administrative Clerk Utilities Clerk Utility Technician Maintenance Tech	A	38,937.60	39,915.20	40,913.60	41,932.80	42,972.80	59,238.40
			B	1,497.60	1,535.20	1,573.60	1,612.80	1,652.80	2,278.40
			H	18.72	19.19	19.67	20.16	20.66	28.48
15			A	40,913.60	41,932.80	42,972.80	44,054.40	45,156.80	62,233.60
			B	1,573.60	1,612.80	1,652.80	1,694.40	1,736.80	2,393.60
			H	19.67	20.16	20.66	21.18	21.71	29.92
16	Admin. Asst. Court Clerk W/WW Operator I	Admin. Asst. Admin. Support Specialist Court Clerk W/WW Operator I	A	42,972.80	44,054.40	45,156.80	46,280.00	47,444.80	65,395.20
			B	1,652.80	1,694.40	1,736.80	1,780.00	1,824.80	2,515.20
			H	20.66	21.18	21.71	22.25	22.81	31.44
17	Maintenance Lead Payroll/AP Specialist W/WW Operator II	Maintenance Lead Payroll/AP Specialist W/WW Operator II	A	45,156.80	46,280.00	47,444.80	48,630.40	49,836.80	68,723.20
			B	1,736.80	1,780.00	1,824.80	1,870.40	1,916.80	2,643.20
			H	21.71	22.25	22.81	23.38	23.96	33.04
18	Code Compliance Offr W/WW Operator III	Code Compliance Offr W/WW Operator III	A	47,444.80	48,630.40	49,836.80	51,084.80	52,353.60	72,217.60
			B	1,824.80	1,870.40	1,916.80	1,964.80	2,013.60	2,777.60
			H	22.81	23.38	23.96	24.56	25.17	34.72
19	Deputy City Secretary	Deputy City Secretary	A	49,836.80	51,084.80	52,353.60	53,664.00	55,016.00	75,878.40
			B	1,916.80	1,964.80	2,013.60	2,064.00	2,116.00	2,918.40
			H	23.96	24.56	25.17	25.80	26.45	36.48
20	Mechanic Building Inspector	Mechanic Building Inspector	A	52,353.60	53,664.00	55,016.00	56,388.80	57,803.20	79,705.60
			B	2,013.60	2,064.00	2,116.00	2,168.80	2,223.20	3,065.60
			H	25.17	25.80	26.45	27.11	27.79	38.32
21	Court Administrator GIS Technician	Court Administrator GIS Technician	A	55,016.00	56,388.80	57,803.20	59,238.40	60,715.20	83,740.80
			B	2,116.00	2,168.80	2,223.20	2,278.40	2,335.20	3,220.80
			H	26.45	27.11	27.79	28.48	29.19	40.26
22	Accountant I Environmental Proj Mgr	Accountant I Environmental Proj Mgr	A	57,803.20	59,238.40	60,715.20	62,233.60	63,793.60	87,984.00
			B	2,223.20	2,278.40	2,335.20	2,393.60	2,453.60	3,384.00
			H	27.79	28.48	29.19	29.92	30.67	42.30
23	HR/Commun. Specialist Infrastructure Inspector IT Network Specialist	Infrastructure Inspector IT Network Specialist	A	60,715.20	62,233.60	63,793.60	65,395.20	67,038.40	92,435.20
			B	2,335.20	2,393.60	2,453.60	2,515.20	2,578.40	3,555.20
			H	29.19	29.92	30.67	31.44	32.23	44.44
24	Maintenance Supvr	Maintenance Supvr	A	63,793.60	65,395.20	67,038.40	68,723.20	70,449.60	97,115.20
			B	2,453.60	2,515.20	2,578.40	2,643.20	2,709.60	3,735.20
			H	30.67	31.44	32.23	33.04	33.87	46.69
25	Multimedia Communications Officer	HR Generalist Multimedia Communications Officer	A	67,038.40	68,723.20	70,449.60	72,217.60	74,027.20	102,044.80
			B	2,578.40	2,643.20	2,709.60	2,777.60	2,847.20	3,924.80
			H	32.23	33.04	33.87	34.72	35.59	49.06
26	Procurement Manager Wastewater Supervisor Water Supervisor	Procurement Manager Wastewater Supervisor Water Supervisor	A	70,449.60	72,217.60	74,027.20	75,878.40	77,771.20	107,224.00
			B	2,709.60	2,777.60	2,847.20	2,918.40	2,991.20	4,124.00
			H	33.87	34.72	35.59	36.48	37.39	51.55
27	Accounting Manager Building Official City Secretary	Accounting Manager Building Official City Secretary Communications Manager	A	74,027.20	75,878.40	77,771.20	79,705.60	81,702.40	112,652.80
			B	2,847.20	2,918.40	2,991.20	3,065.60	3,142.40	4,332.80
			H	35.59	36.48	37.39	38.32	39.28	54.16
28			A	77,771.20	79,705.60	81,702.40	83,740.80	85,841.60	118,352.00
			B	2,991.20	3,065.60	3,142.40	3,220.80	3,301.60	4,552.00
			H	37.39	38.32	39.28	40.26	41.27	56.90

A = Annual
B = Biweekly
H = Hourly

PAY GROUP	2022-2023 CURRENT JOB TITLES	2023-2024 PROPOSED CHANGES JOB TITLES	PAY BASIS	STEP					MAXIMUM OF PAY RANGE
				1	2	3	4	5	
29			A	81,702.40	83,740.80	85,841.60	87,984.00	90,188.80	124,342.40
			B	3,142.40	3,220.80	3,301.60	3,384.00	3,468.80	4,782.40
			H	39.28	40.26	41.27	42.30	43.36	59.78
30		Assistant Director of Finance	A	85,841.60	87,984.00	90,188.80	92,435.20	94,744.00	130,624.00
			B	3,301.60	3,384.00	3,468.80	3,555.20	3,644.00	5,024.00
			H	41.27	42.30	43.36	44.44	45.55	62.80
31	Assistant Director of Public Works	Assistant Director of Public Works	A	90,188.80	92,435.20	94,744.00	97,115.20	99,548.80	137,238.40
			B	3,468.80	3,555.20	3,644.00	3,735.20	3,828.80	5,278.40
			H	43.36	44.44	45.55	46.69	47.86	65.98
32	Mgr of Engineering Svcs	Mgr of Engineering Svcs	A	94,744.00	97,115.20	99,548.80	102,044.80	104,603.20	144,185.60
			B	3,644.00	3,735.20	3,828.80	3,924.80	4,023.20	5,545.60
			H	45.55	46.69	47.86	49.06	50.29	69.32
33			A	99,548.80	102,044.80	104,603.20	107,224.00	109,907.20	151,486.40
			B	3,828.80	3,924.80	4,023.20	4,124.00	4,227.20	5,826.40
			H	47.86	49.06	50.29	51.55	52.84	72.83
34	IT Manager	IT Manager	A	104,603.20	107,224.00	109,907.20	112,652.80	115,460.80	159,161.60
			B	4,023.20	4,124.00	4,227.20	4,332.80	4,440.80	6,121.60
			H	50.29	51.55	52.84	54.16	55.51	76.52
35	Dir of HR & Commun Public Works Director	Dir of HR & Commun Public Works Director	A	109,907.20	112,652.80	115,460.80	118,352.00	121,305.60	167,211.20
			B	4,227.20	4,332.80	4,440.80	4,552.00	4,665.60	6,431.20
			H	52.84	54.16	55.51	56.90	58.32	80.39
36			A	115,460.80	118,352.00	121,305.60	124,342.40	127,441.60	175,676.80
			B	4,440.80	4,552.00	4,665.60	4,782.40	4,901.60	6,756.80
			H	55.51	56.90	58.32	59.78	61.27	84.46
37	Chief of Police Director of Finance	Chief of Police Director of Finance	A	121,305.60	124,342.40	127,441.60	130,624.00	133,889.60	184,558.40
			B	4,665.60	4,782.40	4,901.60	5,024.00	5,149.60	7,098.40
			H	58.32	59.78	61.27	62.80	64.37	88.73
38			A	127,441.60	130,624.00	133,889.60	137,238.40	140,670.40	193,897.60
			B	4,901.60	5,024.00	5,149.60	5,278.40	5,410.40	7,457.60
			H	61.27	62.80	64.37	65.98	67.63	93.22
39			A	133,889.60	137,238.40	140,670.40	144,185.60	147,784.00	203,715.20
			B	5,149.60	5,278.40	5,410.40	5,545.60	5,684.00	7,835.20
			H	64.37	65.98	67.63	69.32	71.05	97.94
40	Assistant City Manager	Assistant City Manager	A	140,670.40	144,185.60	147,784.00	151,486.40	155,272.00	214,032.00
			B	5,410.40	5,545.60	5,684.00	5,826.40	5,972.00	8,232.00
			H	67.63	69.32	71.05	72.83	74.65	102.90
41			A	147,784.00	151,486.40	155,272.00	159,161.60	163,134.40	224,868.80
			B	5,684.00	5,826.40	5,972.00	6,121.60	6,274.40	8,648.80
			H	71.05	72.83	74.65	76.52	78.43	108.11
42			A	155,272.00	159,161.60	163,134.40	167,211.20	171,392.00	236,246.40
			B	5,972.00	6,121.60	6,274.40	6,431.20	6,592.00	9,086.40
			H	74.65	76.52	78.43	80.39	82.40	113.58
43			A	163,134.40	167,211.20	171,392.00	175,676.80	180,065.60	248,206.40
			B	6,274.40	6,431.20	6,592.00	6,756.80	6,925.60	9,546.40
			H	78.43	80.39	82.40	84.46	86.57	119.33

A = Annual
 B = Biweekly
 H = Hourly

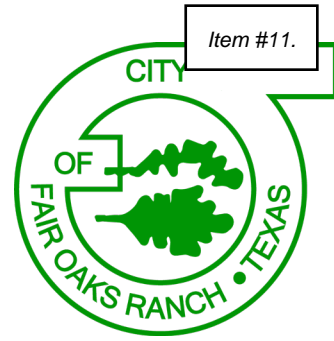
PAY GROUP	2022-2023 CURRENT JOB TITLES	2023-2024 PROPOSED CHANGES JOB TITLES	PAY BASIS	STEP	STEP	STEP	STEP	STEP	MAXIMUM OF PAY RANGE
				1	2	3	4	5	
44			A	171,392.00	175,676.80	180,065.60	184,558.40	189,176.00	260,769.60
			B	6,592.00	6,756.80	6,925.60	7,098.40	7,276.00	10,029.60
			H	82.40	84.46	86.57	88.73	90.95	125.37
45	City Manager	City Manager	A	180,065.60	184,558.40	189,176.00	193,897.60	198,744.00	273,956.80
			B	6,925.60	7,098.40	7,276.00	7,457.60	7,644.00	10,536.80
			H	86.57	88.73	90.95	93.22	95.55	131.71
46			A	189,176.00	193,897.60	198,744.00	203,715.20	208,811.20	287,830.40
			B	7,276.00	7,457.60	7,644.00	7,835.20	8,031.20	11,070.40
			H	90.95	93.22	95.55	97.94	100.39	138.38
47			A	198,744.00	203,715.20	208,811.20	214,032.00	219,377.60	302,411.20
			B	7,644.00	7,835.20	8,031.20	8,232.00	8,437.60	11,631.20
			H	95.55	97.94	100.39	102.90	105.47	145.39
48			A	208,811.20	214,032.00	219,377.60	224,868.80	230,484.80	317,720.00
			B	8,031.20	8,232.00	8,437.60	8,648.80	8,864.80	12,220.00
			H	100.39	102.90	105.47	108.11	110.81	152.75
49			A	219,377.60	224,868.80	230,484.80	236,246.40	242,153.60	333,798.40
			B	8,437.60	8,648.80	8,864.80	9,086.40	9,313.60	12,838.40
			H	105.47	108.11	110.81	113.58	116.42	160.48
50			A	230,484.80	236,246.40	242,153.60	248,206.40	254,404.80	350,688.00
			B	8,864.80	9,086.40	9,313.60	9,546.40	9,784.80	13,488.00
			H	110.81	113.58	116.42	119.33	122.31	168.60
51			A	242,153.60	248,206.40	254,404.80	260,769.60	267,280.00	368,451.20
			B	9,313.60	9,546.40	9,784.80	10,029.60	10,280.00	14,171.20
			H	116.42	119.33	122.31	125.37	128.50	177.14

A = Annual
 B = Biweekly
 H = Hourly

PROPOSED UPDATES FY 2023-2024

Department	Certification Name	Cert/Stpd. Amount
Administration	Bilingual Pay	\$600.00
	Certified Public Manager	\$1,200.00
	Microsoft Specialty	\$100.00
Building Codes	Bilingual Pay	\$600.00
	Certified Building Inspector	\$300.00
	Permit Technician	\$300.00
City Secretary	Bilingual Pay	\$600.00
	FORMDD City Secretary	\$910.00
	Municipal City Clerk	\$900.00
	Parliamentary Procedure	\$300.00
Engineering Services	AICP	\$1,200.00
	Bilingual Pay	\$600.00
	Certified Flood Plain Manager	\$600.00
	Certified Public Infrastructure Inspector	\$1,000.00
	Certified Stormwater Inspector	\$600.00
	GIS Professional	\$600.00
Finance	Bilingual Pay	\$600.00
	Certified Government Chief Finance Officer	\$1,200.00
	Certified Payroll Professional	\$300.00
	Certified Public Accountant (CPA)	\$2,500.00
	FORMDD Investment Officer	\$1,300.00
	Texas Procurement Manager	\$600.00
HR/Comms	Bilingual Pay	\$600.00
	HRP Professional Level	\$600.00
	HRP Senior Professional Level	\$1,600.00
	Public Information Officer	\$700.00

Department	Certification Name	Cert/Stpd. Amount
IT	Bilingual Pay	\$600.00
	Certified Government Chief Information Officer	\$1,200.00
	Certified Information Security Manager	\$1,000.00
	Certified Information System Security Professional	\$900.00
	Cisco Certified Network Professional	\$900.00
	Net (+)	\$600.00
	Sec (+)	\$600.00
Municipal Court	Bilingual Pay	\$600.00
	Court Clerk Level II	\$800.00
	Court Clerk Level III	\$1,200.00
	Licensed Court Interpreter	\$1,500.00
Police / Public Safety	Bilingual Pay	\$600.00
	ASCM Physical Trainer	\$600.00
	College Degree - Associates	\$1,000.00
	College Degree - Bachelors	\$2,000.00
	Field Training Officer	\$600.00
	Investigator (CID)	\$1,000.00
	K-9 Handler	\$1,000.00
	Microsoft Specialty	\$100.00
	P.O Cert - Intermediate	\$600.00
	P.O Cert - Advanced	\$1,200.00
	P.O Cert - Master	\$1,800.00
	UoF - Firearms Instructor	\$300.00
	UoF - Patrol Rifle Instructor	\$300.00
	UoF - Taser Instructor	\$300.00
	UoF - Baton & Handcuff Instructor	\$300.00
	Night Shift Differential	\$1,200.00
Public Works / Utilities	Bilingual Pay	\$600.00
	HVAC Certified	\$300.00
	Microsoft Specialty	\$100.00
	NASSCO Certified	\$300.00
	Public Fleet Professional	\$600.00
	Water B	\$900.00
	Wastewater B	\$1,000.00
	Water A	\$1,400.00
	Wastewater A	\$1,500.00



FY 2023-24 Compensation Plan Workshop

August 3, 2023

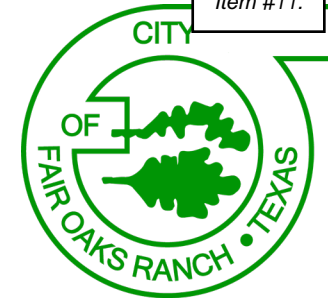
Presented by:

Scott Huizenga, Interim City Manager

&

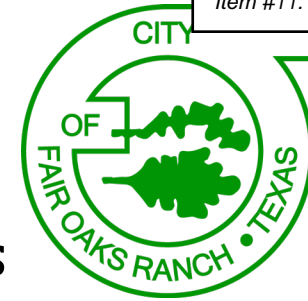
Jennifer Hudson, IPMA-CP

Human Resources and Communications Specialist



Compensation Study

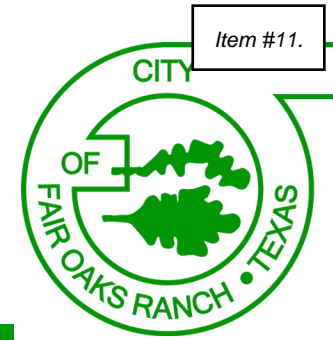
- Approved by Council on November 19, 2020
- Established competitive salary and benefits packages
- Adopted new General Government and Policy Pay Schedules
- Aligned pay schedules with **top third** of the market
- Enhanced the City's ability to attract and retain talented, qualified, and competent employees



Adopted Policy Recommendations

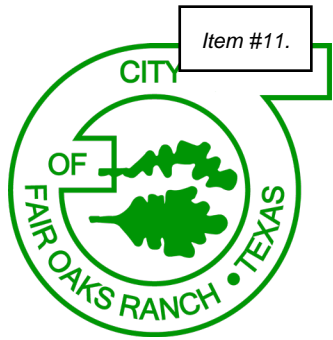
“At least annually, the Director of Human Resources and Communications will review the classification and compensation plans and may recommend changes.”

- Designate Positions as Unclassified
- Reclassification of Positions (lower, higher, or different classes)
- Reallocation of Classes to Different Pay Groups
- Percentage Changes to the Entire Pay Schedule
- Continuing validity of procedures
- Address recommendations during the Annual Budget review



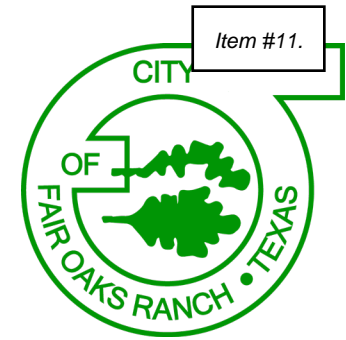
Proposed Adjustments to the Pay Schedule

Proposed Position Adjustments	Adjusted Job Title	Current Positions	Pay Grade Adjustments
Addition of a Corporal Position	N/A	4	Added a Pay Grade
Addition of a Communication Manager	N/A	-	Placement at PG 27
Addition of a Human Resources Generalist	N/A	-	Placement at PG 25
Reallocation of the Maintenance Technician Position	N/A	6	PG 13 to PG 14
Reclassification of the Public Works Administrative Assistant Position	Administrative Support Specialist	1	N/A
Reclassification of the Accounting Manager Position	Assistant Director of Finance	1	Placement at PG 30



Proposed Adjustments to the Certification and Stipend Pay List

Department	Certification/Stipend	Annual Rate
Municipal Court	Licensed Court Interpreter	\$1,500
Police Department	Night Shift Differential – per Officer	\$1,200



Employment Cost Index

12-month period ending March 2023

Employment Cost Index

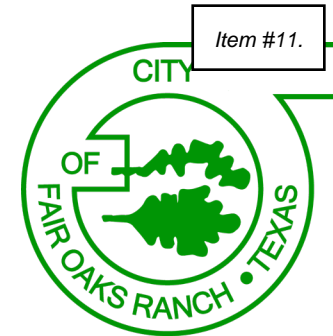
	Private Industry	State & Local	Civilian ¹	Texas ²
Salaries and Wages	5.1%	4.7%	5.0%	4.2%
Benefit Costs	4.3%	5.0%	4.5%	
Compensation Costs	4.8%	4.9%	4.8%	4.3%

Budget Impact	
General Fund	\$211,798
Utility Fund	\$72,168
Total Fund Impact	\$283,966

*to be included in FY 2023-24 Budget Ordinance

¹ Civilian – Includes Private Industry & State and Local Government

² Texas is within the West South Central Region for BLS reporting of ECI



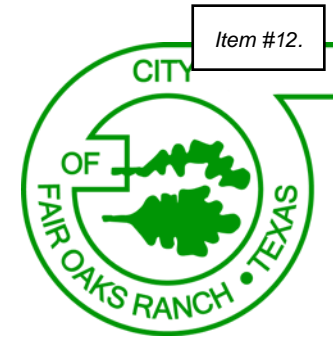
Questions?



FY 2023-24 Budget Overview

Presented by Summer Fleming, Interim Director of Finance

August 3, 2023



General Fund



Changes to General Fund Budget Since Last Meeting

- Received the new insurance premium rates - \$11,168
 - Medical - increase 7%
 - Dental - increase 6.7%
 - Vision - no change
- Added the cost of a pay grade increase for the maintenance technician position - \$13,878
- Added the Citywide Phone System upgrade to the IT budget - \$4,822
- Added the Remote Desktop Server upgrade to the IT budget - \$13,762
- Added additional funds to the SAP transfer line to fund drainage projects - \$309,829
 - 28907 Chartwell
 - 8622 Delta Dawn
- Funded the Public Safety Corporal rank - \$40,667
- Added funds to the variability line for adjustments to 10,000 or above population - \$95,000



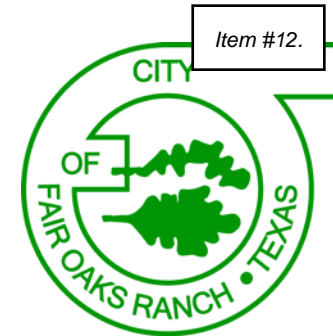
General Fund Summary

Category	Amount
Revenues	\$10,393,567
Expenditures	(9,496,149)
Operating surplus/(deficit)	897,418
Net Transfer (to)/from Equipment Replacement Fund	(29,445)
Transfer (to)/from Strategic Projects Fund	(663,526)
Capital Outlay	(514,111)
Total surplus/(deficit)	(\$309,664)



Fund Balance Summary

Category	FY 2022-23 Ending	FY 2023-24 Budget	FY 2023-24 Ending
Court Technology	\$18,873	\$2,177	\$21,050
Court Security	6,000	0	6,000
Other Restricted	78,186	4,315	82,501
Non-spendable	25,328	0	25,328
Operating Reserve	4,555,322	182,798	4,738,120
Unallocated General Fund Surplus	1,242,902	(498,954)	743,948
Total Fund Balance	\$5,926,611	(\$309,664)	\$5,616,947

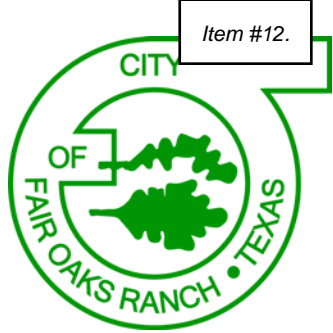


Utility Fund



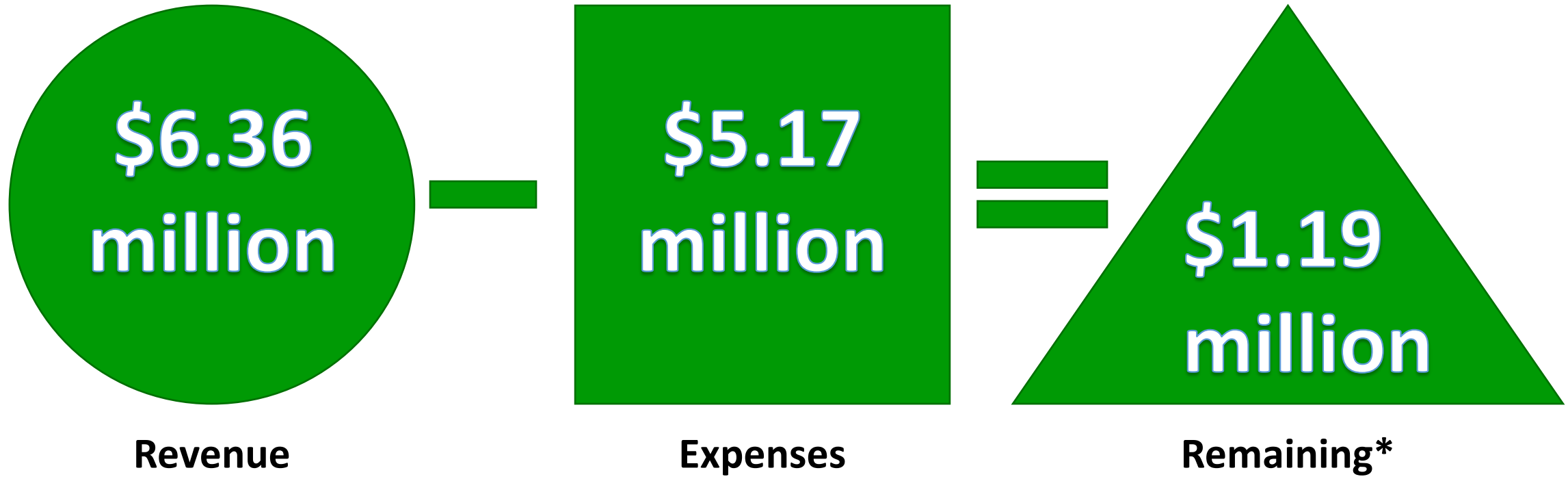
Changes since the last meeting

- Received the new insurance premium rates - \$3,811
 - Medical – increase 7%
 - Dental – increase 6.7%
 - Vision – no change



Utility Fund Operating Budget - Draft

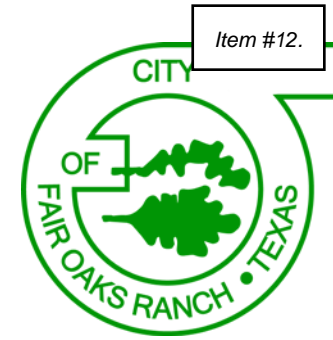
(before Transfers, Capital and Depreciation)





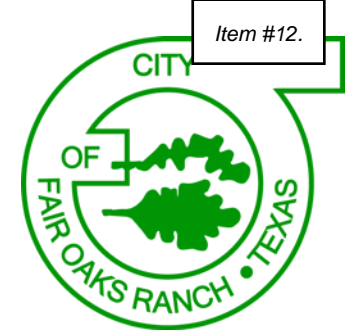
Utility Fund Operating Revenue and Expenses

Category	Water Fund	Wastewater Fund	Total
Revenue	\$4,219,544	\$2,143,652	\$6,363,196
Expenses			
Personnel	1,017,439	1,000,279	2,017,718
Supplies, Maintenance, and Ops	2,434,359	539,032	2,973,390
Services	117,142	67,592	184,734
Total Expenses	3,568,940	1,606,903	5,175,842
Operating Income	\$650,604	\$536,749	\$1,187,354



Utility Combined Net Position

Category	Projected 9/30/2023	FY2023-24 Change	Projected 9/30/2024
Net Investment in Capital Assets	\$11,136,066	\$331,325	\$11,467,391
Unrestricted Net Position			
Water Capital Fund	\$1,038,186	\$333,949	\$1,372,135
Wastewater Capital Fund	\$1,221,445	\$139,915	\$1,361,360
Equipment Replacement Fund	\$567,594	(\$121,701)	\$445,893
Operating Reserve	\$2,936,592	(\$293,067)	\$2,643,525
Debt Service Reserve	\$336,514	1,743	\$338,257
Total Unrestricted Net Position	\$6,100,330	\$60,839	\$6,161,170
Total Net Position	\$17,236,397	\$392,164	\$17,628,561



Projected Available Capital Reserves

	Projected Fund Balance 9.30.23	FY 2024 Budgeted Revenue	Available Resources
Water Capital Fund 22			
Contribution in Aid (Elevated Storage Tank)	366,063		366,063
Elmo Davis Upgrades	64,642		64,642
Plant 5 Expansion	214,499		214,499
Unallocated Impact Fees	-	50,000	50,000
Unallocated Capital	196,942	283,949	480,891
Unallocated from Operations	196,040		196,040
Ending Fund Balance	1,038,186	333,949	1,372,135

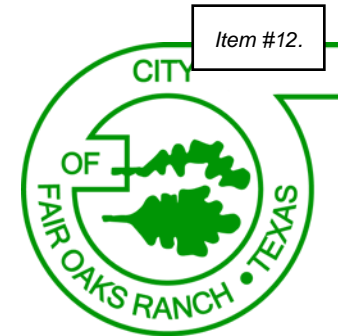
Available for impact fee eligible projects.

Available for any capital project.

	Projected Fund Balance 9.30.23	FY 2024 Budgeted Revenue	Available Resources
Wastewater Capital Fund 25			
WWTP Expansion	895,238		895,238
Unallocated Impact Fees	-	32,000	32,000
Unallocated Capital	323,217	107,915	431,132
Unallocated from Operations	2,990		2,990
Ending Fund Balance	1,221,445	139,915	1,361,360

Available for impact fee eligible projects.

Available for any capital project.



Questions?

Governmental Funds					
	General Fund	SAP	Equip Repl	Debt Service	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	5,926,611	413,150	1,145,262	69,539	7,554,561
<u>Revenues:</u>					
Taxes	8,300,628			559,562	8,860,190
Franchise Fees	740,685				740,685
Interest	450,000			3,500	453,500
Permits	209,075				209,075
Animal Control	1,135				1,135
Fines & Forfeitures	176,465				176,465
Fees & Services	278,053				278,053
Miscellaneous Income	237,526				237,526
Utility Revenues					-
Transfers from other Funds	272,500	663,526	301,945		1,237,971
Total Revenues	10,666,067	663,526	301,945	563,062	12,194,600
<u>Expenditures:</u>					
Personnel	6,124,722				6,124,722
Supplies, Maintenance & Operations	1,159,111				1,159,111
Professional Services	1,879,488	-			1,879,488
Shared Services	332,828				332,828
Capital Outlay	514,111	919,064			1,433,175
Debt Service	-			553,563	553,563
Transfers & Non-Cash Adjustments	965,471		260,000		1,225,471
Total Expenditures	10,975,731	919,064	260,000	553,563	12,708,358
Revenues Over/(Under) Expenditures	(309,664)	(255,538)	41,945	9,499	(513,758)
Ending Fund Balance	5,616,947	157,612	1,187,207	79,038	7,040,803

GENERAL FUND PROJECTED FUND BALANCE					
Estimation of where Fund balances would be at 9/30/2024					
	<u>FINAL</u> <u>9/30/2022</u>	<u>2022-23</u> <u>Projected</u> <u>closeout</u>	<u>9/30/2023</u> <u>Projected</u> <u>Balance</u>	<u>2023-24</u> <u>Budget</u> <u>Closeout</u>	<u>9/30/2024</u> <u>Projected</u> <u>Balance</u>
<u>Non-spendable</u>	25,328	-	25,328	-	25,328
<u>Restricted</u>					
Court Technology	13,873	5,000	18,873	2,177	21,050
Court Security Building	59,243	(53,243)	6,000	-	6,000
Court Efficiency	671	400	1,071	315	1,386
Court Truancy Prevention Fund	10,016	5,000	15,016	5,000	20,016
Court Jury Fund	200	150	350	150	500
Felony Forfeiture	11,551	31,724	43,275	-	43,275
Leose Training	14,429	(274)	14,155	(1,150)	13,005
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	114,302	(11,243)	103,059	6,492	109,551
<u>Committed</u>	-	-	-		
<u>Assigned</u>					
Legal Reserve	50,000	-	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,322	182,798	4,688,120
	4,275,321	280,000	4,555,322	182,798	4,738,120
<u>Unassigned</u>					
Allocated	3,388,608	(3,388,608)	-	-	-
Unallocated	976,616	266,286	1,242,902	(498,954)	743,948
	4,365,224	(3,122,322)	1,242,902	(498,954)	743,948
General Fund Balance	8,780,175	(2,853,565)	5,926,611	(309,664)	5,616,947

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
General Fund Revenue Detail								
Taxes								
General Property	5,831,720	5,958,773	6,149,433	6,310,067	6,545,557	396,124	6.4%	235,490
Delinquent Property	26,420	82,073	30,000	15,000	30,000	-	0.0%	15,000
Penalty & Interest	23,036	42,147	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	24,779	27,783	25,000	25,000	25,000	-	0.0%	-
Local Sales	957,175	1,050,767	1,155,789	1,084,189	1,116,715	(39,074)	-3.4%	32,526
Street Maintenance	239,294	262,692	288,947	271,047	279,178	(9,769)	-3.4%	8,131
Property Reduction	239,294	262,692	288,947	271,047	279,178	(9,769)	-3.4%	8,131
Total Taxes	7,341,717	7,686,926	7,963,116	8,001,350	8,300,628	337,512	4.2%	299,278
Franchise Fees								
Time Warner Cable	60,815	61,589	60,000	60,000	60,900	900	1.5%	900
GVTC Cable/Telephone	65,132	67,732	69,000	69,000	70,035	1,035	1.5%	1,035
AT&T Cable/Telephone	2,710	2,504	2,700	2,700	2,750	50	1.9%	50
Miscellaneous	733	523	1,000	1,000	1,000	-	0.0%	-
City Public Service	389,023	471,892	411,000	470,000	457,000	46,000	11.2%	(13,000)
Pedernales Electric Company	85,091	99,280	91,850	97,850	93,000	1,150	1.3%	(4,850)
Grey Forest Utilities	17,484	24,400	23,000	24,000	23,500	500	2.2%	(500)
Garbage Regular	29,316	31,323	30,000	33,000	31,000	1,000	3.3%	(2,000)
Garbage Recycling	1,230	2,165	3,500	-	1,500	(2,000)	-57.1%	1,500
Total Franchise Fees	651,534	761,408	692,050	757,550	740,685	48,635	7.0%	(16,865)
Interest								
Bank/Investment Interest	4,286	79,926	72,000	550,000	450,000	378,000	525.0%	(100,000)
Total Interest	4,286	79,926	72,000	550,000	450,000	378,000	525.0%	(100,000)

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Permits								
New Residential Permits	374,007	227,063	200,000	150,000	100,000	(100,000)	-50.0%	(50,000)
New Commerical Permits	9,196	-	5,000	-	5,000	-	0.0%	5,000
Remodeling/Additions	14,680	37,336	30,000	30,000	30,000	-	0.0%	-
Other BC and Permits	89,162	69,950	61,000	61,000	61,000	-	0.0%	-
Contractor Registration	12,502	9,995	9,200	8,200	9,200	-	0.0%	1,000
Food/Health	230	3,990	3,875	3,875	3,875	-	0.0%	-
Total Permits Costs	499,777	348,333	309,075	253,075	209,075	(100,000)	-32.4%	(44,000)
Animal Control								
Pet Licenses	745	720	640	790	640	-	0.0%	(150)
Pet Impount/Quarantine	375	210	495	495	495	-	0.0%	-
Total Animal Control	1,120	930	1,135	1,285	1,135	-	0.0%	(150)
Fines & Forfeitures								
Municipal Court Fines	129,005	159,245	160,000	170,000	160,000	-	0.0%	(10,000)
Municipal Court Security	3,996	5,346	6,000	6,000	6,000	-	0.0%	-
Municipal Court Technology	3,299	4,414	5,000	5,000	5,000	-	0.0%	-
Municipal Court Efficiency	128	105	150	400	315	165	110.0%	(85)
Court Truancy Prevention Fund	3,260	5,356	5,000	5,000	5,000	-	0.0%	-
Municipal Court Jury Fund	65	107	150	150	150	-	0.0%	-
Total Fines & Forfeitures	139,753	174,573	176,300	186,550	176,465	165	0.1%	(10,085)
Fees & Services								
FORU Management	206,955	257,566	210,003	219,504	210,003	-	0.0%	(9,501)
Special Fees	19,838	19,131	25,000	17,000	25,000	-	0.0%	8,000
FORMDD Management	30,150	30,150	30,150	30,150	30,150	-	0.0%	-
Civic Center Rentals	-	-	-	-	-	-	0.0%	-
Credit Card Service Fee	9,747	10,236	12,750	10,750	12,900	150	1.2%	2,150
Total Fees & Services	266,691	317,082	277,903	277,404	278,053	150	0.1%	650

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Miscellaneous								
Miscellaneous	20,481	15,422	106,905	106,905	120,661	13,756	12.9%	13,756
City Event Sponsorships	-	185	-	850	750	750	0.0%	(100)
Sale of Assets	26,330	673	-	16,931	-	-	0.0%	(16,931)
Donations/Grants	189,014	1,283,952	3,600	200,000	103,600	100,000	2777.8%	(96,400)
School Guard Crossing Fund	7,860	11,261	10,665	12,165	10,665	-	0.0%	(1,500)
Lease Proceeds	1,827	1,582	1,850	1,576	1,850	-	0.0%	274
Police Seized Proceeds	-	777	-	54,677	-	-	0.0%	(54,677)
Total Miscellaneous	245,512	1,313,852	123,020	393,105	237,526	114,506	93.1%	(155,579)
Transfers								
Capital Replacement	287,339	58,907	125,000	298,280	272,500	147,500	118.0%	(25,780)
Total Transfers	287,339	58,907	125,000	298,280	272,500	147,500	118.0%	(25,780)
Total Resources	9,437,729	10,741,938	9,739,599	10,718,598	10,666,067	926,468	9.5%	(52,531)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
General Fund								
Expenditure Summary								
Personnel								
Salaries	3,130,494	3,358,769	4,160,870	3,901,014	4,498,930	338,060	8.1%	597,916
Overtime	69,615	89,651	41,296	90,171	44,208	2,912	7.1%	(45,963)
Taxes - Social Security	190,016	204,231	248,369	239,533	279,066	30,697	12.4%	39,533
Taxes - Medicare	45,293	48,465	58,085	56,648	65,875	7,790	13.4%	9,227
Taxes SUTA/FUTA	13,869	1,390	5,364	565	5,454	90	1.7%	4,889
Workers Compensation	52,766	74,812	108,212	108,385	115,804	7,592	7.0%	7,419
Retirement	376,630	407,306	477,609	478,612	560,606	82,997	17.4%	81,994
Health Insurance	398,983	497,595	600,355	578,799	667,033	66,678	11.1%	88,234
Uniform Allowance	20,500	21,000	27,000	25,000	27,000	-	0.0%	2,000
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	(146,454)	(146,454)	0.0%	(146,454)
Total Personnel Costs	4,305,366	4,710,417	5,734,360	5,485,926	6,124,722	390,362	6.8%	638,796
Supplies, Maintenance & Operations								
Supplies and Consumables	20,703	28,374	30,340	30,840	32,825	2,485	8.2%	1,985
Minor Equipment and Furniture	36,086	49,740	49,770	35,831	46,340	(3,430)	-6.9%	10,509
Fuel	39,930	67,960	56,600	63,800	65,450	8,850	15.6%	1,650
Uniforms	19,601	20,156	33,160	29,986	22,730	(10,430)	-31.5%	(7,256)
Miscellaneous	28,891	531	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	20,980	39,402	30,880	33,380	35,880	5,000	16.2%	2,500
Equipment Maintenance/Repairs	12,826	13,968	14,500	14,500	15,500	1,000	6.9%	1,000
Building Maintenance/Repairs	28,036	26,973	17,250	27,250	23,063	5,813	33.7%	(4,187)
Landscaping & Greenspace Maintenance	3,847	6,373	5,500	5,500	15,500	10,000	181.8%	10,000
Street Maintenance	503,531	951,877	1,038,000	1,086,771	870,000	(168,000)	-16.2%	(216,771)
Drainage Work	3,414	1,076	50,000	15,000	20,000	(30,000)	-60.0%	5,000
Committees - Communications	-	199	500	82	500	-	0.0%	418
Committees - Planning & Zoning	58	58	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	203	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	-	500	-	0.0%	500

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Urban Wildlife	-	-	500	-	500	-	0.0%	500
Court Technology	-	-	-	-	2,823	2,823	0.0%	2,823
Court Security	3,402	2,008	58,724	59,243	6,000	(52,724)	-89.8%	(53,243)
Emergency Response	-	-	-	436,482	500	500	0.0%	(435,982)
Total Supplies, Maintenance & Operations Costs	721,305	1,208,898	1,387,224	1,838,664	1,159,111	(228,113)	-16.44%	(679,553)
Services								
Professional Services	998,720	1,213,859	1,277,449	1,312,244	1,297,560	20,111	1.6%	(14,684)
Dues/Subscriptions	11,504	14,834	16,850	17,316	18,996	2,146	12.7%	1,680
Training/Seminars & Related Travel	40,313	48,238	112,551	76,366	114,005	1,454	1.3%	37,639
Meetings and Related Travel	3,014	5,621	22,823	10,875	22,000	(823)	-3.6%	11,125
Elections	50,956	-	7,000	16,580	32,000	25,000	357.1%	15,420
Investigations	7,681	11,519	9,500	9,500	7,000	(2,500)	-26.3%	(2,500)
Lease Training	800	-	2,500	1,850	3,000	500	20.0%	1,150
Asset Forfeiture	-	-	-	22,954	-	-	0.0%	(22,954)
Public Relations	10,265	24,928	55,234	52,773	57,100	1,866	3.4%	4,327
Employee Appreciation	12,210	12,801	14,710	14,710	15,340	630	4.3%	630
Employment Costs	8,322	2,467	2,975	2,975	2,675	(300)	-10.1%	(300)
Recording/Reporting/History	6,156	5,571	10,000	8,000	10,000	-	0.0%	2,000
Tech/Internet/Software	171,558	174,317	197,440	240,607	299,812	102,372	51.8%	59,205
Total Services Costs	1,321,500	1,514,155	1,729,032	1,786,750	1,879,488	150,456	8.70%	92,738
Shared Services								
Facility Contracts & Services	62,949	80,087	86,985	72,461	176,555	89,570	103.0%	104,094
Postage	2,870	3,176	5,625	4,625	5,625	-	0.0%	1,000
General Liability Insurance	41,194	51,940	56,560	58,066	65,000	8,440	14.9%	6,934
Electricity	36,660	44,754	40,000	42,500	44,000	4,000	10.0%	1,500
Phone/Cable/Alarms	38,655	33,947	37,057	37,057	41,648	4,591	12.4%	4,591
Total Shared Services Costs	182,328	213,904	226,227	214,709	332,828	106,601	47.12%	118,119

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	316,341	150,182	196,950	448,624	514,111	317,161	161.0%	65,487
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-
Transfer to SAP Fund 02	182,000	1,236,222	3,442,995	3,442,995	663,526	(2,779,469)	-80.7%	(2,779,469)
Transfer to Equip Repl Fund 31	290,493	275,185	354,495	354,495	301,945	(52,550)	-14.8%	(52,550)
Total Capital Outlay & Transfers Costs	788,834	1,661,589	3,994,440	4,246,114	1,479,582	(2,514,858)	-62.96%	(2,766,532)
Total Departmental Budget	7,319,332	9,308,963	13,071,283	13,572,163	10,975,731	(2,095,552)	-16.03%	(2,596,432)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
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%	-
Allowance for Vacancies	-	-	-	-	-	-	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	228	-	350	350	350	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	0.0%	-
Committees - Communications	-	199	500	82	500	-	0.0%	418
Committees - Planning & Zoning	58	58	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	203	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	-	500	-	500	-	0.0%	500
Total Supplies, Maintenance & Operations Costs	286	460	2,850	432	2,850	-	0.0%	2,418

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	2,882	2,944	2,800	3,068	3,200	400	14.3%	132
Training/Seminars & Related Travel	350	-	7,000	2,000	7,000	-	0.0%	5,000
Meetings and Related Travel	1,079	3,415	11,800	4,300	11,800	-	0.0%	7,500
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	177	449	5,250	1,585	5,250	-	0.0%	3,665
Employee Appreciation	-	-	-	-	-	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	-	0.0%	-
Total Services Costs	4,488	6,808	26,850	10,953	27,250	400	1.5%	16,297
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	4,774	7,268	29,700	11,384	30,100	400	1.3%	18,716

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Administration								
Personnel								
Salaries	343,598	400,189	446,314	412,311	479,041	32,727	7.3%	66,730
Overtime	46	47	111	21	121	10	9.0%	100
Taxes - Social Security	17,704	21,509	27,611	23,051	27,099	(512)	-1.9%	4,048
Taxes - Medicare	4,994	5,731	6,457	6,018	6,948	491	7.6%	930
Taxes SUTA/FUTA	702	241	306	31	306	-	0.0%	275
Workers Compensation	796	703	1,460	1,462	1,446	(14)	-1.0%	(16)
Retirement	41,111	47,595	53,095	50,132	59,141	6,046	11.4%	9,009
Health Insurance	31,286	35,507	39,172	32,557	33,824	(5,348)	-13.7%	1,267
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	(2,950)	(2,950)	0.0%	(2,950)
Total Personnel Costs	447,437	518,723	581,726	532,783	612,176	30,450	5.2%	79,393
Supplies, Maintenance & Operations								
Supplies and Consumables	113	651	650	900	650	-	0.0%	(250)
Minor Equipment and Furniture	-	497	900	900	1,600	700	77.8%	700
Fuel	96	25	200	200	100	(100)	-50.0%	(100)
Uniforms	79	137	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%	-
Total Supplies, Maintenance & Operations Costs	288	1,309	2,000	2,250	2,600	600	30.0%	350

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	135,546	107,817	85,040	80,040	85,040	-	0.0%	5,000
Dues/Subscriptions	2,119	4,073	4,136	4,607	3,995	(141)	-3.4%	(612)
Training/Seminars & Related Travel	3,322	7,914	22,576	7,576	17,220	(5,356)	-23.7%	9,644
Meetings and Related Travel	525	1,093	6,473	3,250	5,300	(1,173)	-18.1%	2,050
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	-	54	250	250	250	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	-	0.0%	-
Total Services Costs	141,511	120,951	118,475	95,723	111,805	(6,670)	-5.6%	16,082
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	27,360	-	-	-	-	0.0%	-
Total Departmental Budget	589,236	668,343	702,201	630,756	726,581	24,380	3.5%	95,825

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Secretary								
Personnel								
Salaries	120,879	139,469	148,131	152,630	162,692	14,561	9.8%	10,062
Overtime	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	7,074	8,098	9,024	9,052	10,087	1,063	11.8%	1,035
Taxes - Medicare	1,654	1,894	2,111	2,117	2,359	248	11.7%	242
Taxes SUTA/FUTA	504	18	180	18	180	-	0.0%	162
Workers Compensation	285	369	477	478	491	14	2.9%	13
Retirement	14,111	16,337	17,354	18,202	20,080	2,726	15.7%	1,878
Health Insurance	16,404	19,401	19,973	20,013	21,376	1,403	7.0%	1,363
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	160,911	185,587	197,250	202,509	217,265	20,015	10.1%	14,756
Supplies, Maintenance & Operations								
Supplies and Consumables	1,206	912	1,300	1,300	1,200	(100)	-7.7%	(100)
Minor Equipment and Furniture	91	95	280	280	400	120	42.9%	120
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	98	-	100	87	100	-	0.0%	13
Miscellaneous	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%	-
Total Supplies, Maintenance & Operations Costs	1,709	1,007	1,680	1,667	1,700	20	1.2%	33

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	230	3,249	24,889	7,889	10,889	(14,000)	-56.2%	3,000
Dues/Subscriptions	395	671	762	762	960	198	26.0%	198
Training/Seminars & Related Travel	3,241	3,209	6,180	6,180	6,180	-	0.0%	-
Meetings and Related Travel	118	178	1,500	1,000	1,500	-	0.0%	500
Elections	50,956	-	7,000	16,580	32,000	25,000	357.1%	15,420
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	30	35	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	6,156	5,571	10,000	8,000	10,000	-	0.0%	2,000
Tech/Internet/Software	-	-	-	-	10,930	10,930	0.0%	10,930
Total Services Costs	61,128	12,914	50,431	40,511	72,559	22,128	43.9%	32,048
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	223,747	199,507	249,361	244,687	291,524	42,163	16.9%	46,837

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Human Resources and Communications								
Personnel								
Salaries	142,919	94,621	118,023	121,749	129,867	11,844	10.0%	8,118
Overtime	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	8,639	5,594	7,237	7,321	8,052	815	11.3%	731
Taxes - Medicare	2,020	1,308	1,693	1,712	1,883	190	11.2%	171
Taxes SUTA/FUTA	504	14	135	14	135	-	0.0%	122
Workers Compensation	295	277	383	384	392	9	2.3%	8
Retirement	16,800	11,029	13,917	14,518	16,029	2,112	15.2%	1,511
Health Insurance	6,471	8,016	10,200	10,097	10,923	723	7.1%	826
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	177,649	120,858	151,588	155,794	167,281	15,693	10.4%	11,487
Supplies, Maintenance & Operations								
Supplies and Consumables	1,651	4,123	1,600	1,600	1,600	-	0.0%	-
Minor Equipment and Furniture	673	5,082	1,600	1,600	1,600	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	299	178	150	143	150	-	0.0%	8
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%	-
Total Supplies, Maintenance & Operations Costs	2,624	9,384	3,350	3,343	3,350	-	0.0%	8

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	-	2,795	495	520	550	55	11.1%	30
Dues/Subscriptions	1,479	1,440	2,010	2,010	2,280	270	13.4%	270
Training/Seminars & Related Travel	5,985	2,933	16,275	8,775	8,875	(7,400)	-45.5%	100
Meetings and Related Travel	1,057	724	950	950	950	-	0.0%	-
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	4,784	17,912	43,450	44,513	43,750	300	0.7%	(763)
Employee Appreciation	9,579	10,343	11,410	11,410	12,040	630	5.5%	630
Employment Costs	8,322	2,467	2,975	2,975	2,675	(300)	-10.1%	(300)
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	26,915	26,915	0.0%	26,915
Total Services Costs	31,205	38,614	77,565	71,153	98,035	20,470	26.4%	26,882
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	12,777	-	-	-	-	-	0.0%	-
Total Departmental Budget	224,256	168,855	232,503	230,289	268,666	36,163	15.6%	38,377

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Finance								
Personnel								
Salaries	195,616	150,934	213,697	184,975	220,915	7,218	3.4%	35,940
Overtime	83	79	152	184	159	7	4.6%	(25)
Taxes - Social Security	11,492	8,658	13,195	10,974	13,707	512	3.9%	2,733
Taxes - Medicare	2,688	2,025	3,086	2,567	3,206	120	3.9%	639
Taxes SUTA/FUTA	798	20	225	24	225	-	0.0%	201
Workers Compensation	457	461	698	699	667	(31)	-4.4%	(32)
Retirement	22,728	17,894	25,373	22,177	27,286	1,913	7.5%	5,109
Health Insurance	25,845	29,012	34,569	30,698	37,061	2,492	7.2%	6,363
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	(4,063)	(4,063)	0.0%	(4,063)
Total Personnel Costs	259,706	209,084	290,995	252,299	299,163	8,168	2.8%	46,864
Supplies, Maintenance & Operations								
Supplies and Consumables	785	1,044	1,325	1,325	1,300	(25)	-1.9%	(25)
Minor Equipment and Furniture	56	106	500	661	500	-	0.0%	(161)
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	230	86	250	96	250	-	0.0%	154
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%	-
Total Supplies, Maintenance & Operations Costs	1,070	1,235	2,075	2,082	2,050	(25)	-1.2%	(32)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	57,923	85,399	71,120	70,620	75,735	4,615	6.5%	5,115
Dues/Subscriptions	401	1,525	475	625	410	(65)	-13.7%	(215)
Training/Seminars & Related Travel	3,402	1,795	5,600	3,600	6,100	500	8.9%	2,500
Meetings and Related Travel	83	-	400	325	400	-	0.0%	75
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	266	156	250	250	250	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	9,740	9,740	0.0%	9,740
Total Services Costs	62,075	88,875	77,845	75,420	92,635	14,790	19.0%	17,215
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	322,852	299,194	370,915	329,801	393,848	22,933	6.2%	64,047

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Information Technology								
Personnel								
Salaries	65,250	80,330	84,052	86,694	92,536	8,484	10.1%	5,842
Overtime	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	3,811	4,613	5,184	5,127	5,737	553	10.7%	610
Taxes - Medicare	891	1,079	1,212	1,199	1,342	130	10.7%	143
Taxes SUTA/FUTA	382	9	90	9	90	-	0.0%	81
Workers Compensation	173	184	274	274	279	5	1.8%	5
Retirement	7,520	9,414	9,968	10,339	11,421	1,453	14.6%	1,082
Health Insurance	7,826	12,312	12,358	12,198	13,197	839	6.8%	999
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	85,853	107,942	113,138	115,841	124,602	11,464	10.1%	8,761
Supplies, Maintenance & Operations								
Supplies and Consumables	61	195	200	200	200	-	0.0%	-
Minor Equipment and Furniture	223	244	200	200	200	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	79	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%	-
Total Supplies, Maintenance & Operations Costs	283	518	500	500	500	-	0.0%	-

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	715	2,732	2,000	1,500	2,000	-	0.0%	500
Dues/Subscriptions	-	88	175	175	175	-	0.0%	-
Training/Seminars & Related Travel	2,972	1,367	4,500	3,850	4,750	250	5.6%	900
Meetings and Related Travel	27	-	100	200	350	250	250.0%	150
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	128	109	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	171,558	174,317	197,440	240,607	179,728	(17,712)	-9.0%	(60,879)
Total Services Costs	175,399	178,612	204,315	246,432	187,103	(17,212)	-8.4%	(59,329)
Shared Services								
Facility Contracts & Services	24,335	25,184	17,461	17,461	17,461	-	0.0%	-
Postage	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	38,655	33,947	37,057	37,057	41,648	4,591	12.4%	4,591
Total Shared Services Costs	62,990	59,132	54,518	54,518	59,109	4,591	8.4%	4,591
Capital Outlay & Transfers								
Land/Land Improvement	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	41,066	15,000	14,552	20,626	5,626	37.5%	6,074
Total Capital Outlay & Transfers Costs	-	41,066	15,000	14,552	20,626	5,626	37.5%	6,074
Total Departmental Budget	324,526	387,269	387,471	431,844	391,940	4,469	1.2%	(39,904)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Municipal Court								
Personnel								
Salaries	106,810	86,985	97,976	102,398	109,248	11,272	11.5%	6,850
Overtime	-	2,177	311	350	350	39	12.5%	-
Taxes - Social Security	6,457	5,170	6,026	5,803	6,795	769	12.8%	992
Taxes - Medicare	1,510	1,209	1,409	1,357	1,589	180	12.8%	232
Taxes SUTA/FUTA	505	18	180	18	180	-	0.0%	162
Workers Compensation	250	369	318	319	330	12	3.8%	11
Retirement	12,427	10,487	11,588	12,247	13,527	1,939	16.7%	1,280
Health Insurance	13,178	18,991	24,164	28,610	29,447	5,283	21.9%	837
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	141,139	125,407	141,972	151,103	161,466	19,494	13.7%	10,363
Supplies, Maintenance & Operations								
Supplies and Consumables	1,671	1,493	1,700	1,700	1,700	-	0.0%	-
Minor Equipment and Furniture	85	291	1,400	1,400	1,400	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	217	150	150	150	-	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%	-
Court Technology	-	-	-	-	2,823	2,823	0.0%	2,823
Court Security	3,402	2,008	58,724	59,243	6,000	(52,724)	-89.8%	(53,243)
Total Supplies, Maintenance & Operations Costs	5,158	4,009	61,974	62,493	12,073	(49,901)	-80.5%	(50,420)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	45,926	78,478	74,230	89,500	74,590	360	0.5%	(14,910)
Dues/Subscriptions	110	70	800	300	800	-	0.0%	500
Training/Seminars & Related Travel	500	2,550	3,550	3,550	3,550	-	0.0%	-
Meetings and Related Travel	22	46	500	150	300	(200)	-40.0%	150
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	100	-	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	1,092	1,092	0.0%	1,092
Total Services Costs	46,659	81,144	79,180	93,600	80,432	160	0.2%	(14,260)
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	192,955	210,560	283,126	307,196	253,971	(30,247)	-10.7%	(54,317)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Public Safety and Emergency Services								
Personnel								
Salaries	1,499,188	1,665,671	1,986,210	2,002,580	2,262,876	276,666	13.9%	260,297
Overtime	52,726	74,082	35,427	75,602	36,947	1,520	4.3%	(38,655)
Taxes - Social Security	94,674	105,650	122,890	126,918	142,589	19,699	16.0%	15,671
Taxes - Medicare	22,142	24,708	28,740	29,682	33,347	4,607	16.0%	3,665
Taxes SUTA/FUTA	6,611	604	2,700	289	2,700	-	0.0%	2,411
Workers Compensation	37,176	54,276	79,985	80,113	83,915	3,930	4.9%	3,802
Retirement	183,376	206,310	236,316	249,256	283,725	47,409	20.1%	34,469
Health Insurance	192,531	247,223	297,214	289,038	330,198	32,984	11.1%	41,160
Uniform Allowance	20,500	21,000	27,000	25,000	27,000	-	0.0%	2,000
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	(105,021)	(105,021)	0.0%	(105,021)
Total Personnel Costs	2,108,923	2,399,524	2,816,482	2,878,476	3,098,276	281,794	10.0%	219,800
Supplies, Maintenance & Operations								
Supplies and Consumables	3,214	3,657	4,000	4,000	5,000	1,000	25.0%	1,000
Minor Equipment and Furniture	27,453	28,511	26,100	12,000	26,550	450	1.7%	14,550
Fuel	27,936	46,970	40,000	43,000	43,000	3,000	7.5%	-
Uniforms	13,630	13,350	22,120	19,120	11,550	(10,570)	-47.8%	(7,570)
Miscellaneous	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	12,545	25,475	20,880	23,380	20,880	-	0.0%	(2,500)
Equipment Maintenance/Repairs	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	84,778	117,963	113,100	101,500	106,980	(6,120)	-5.4%	5,480

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	523,542	674,484	724,975	724,975	802,556	77,581	10.7%	77,581
Dues/Subscriptions	3,096	3,076	3,435	3,435	4,275	840	24.5%	840
Training/Seminars & Related Travel	15,256	21,399	24,000	21,000	24,250	250	1.0%	3,250
Meetings and Related Travel	-	-	500	-	500	-	0.0%	500
Elections	-	-	-	-	-	-	0.0%	-
Investigations	7,681	11,519	9,500	9,500	7,000	(2,500)	-26.3%	(2,500)
Lease Training	800	-	2,500	1,850	3,000	500	20.0%	1,150
Asset Forfeiture	-	-	-	22,954	-	-	0.0%	(22,954)
Public Relations	5,303	6,567	6,534	6,675	8,100	1,566	24.0%	1,425
Employee Appreciation	1,194	1,149	1,500	1,500	1,500	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	43,550	43,550	0.0%	43,550
Total Services Costs	556,872	718,194	772,944	791,889	894,731	121,787	15.8%	102,842
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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	295,385	-	149,950	323,068	247,985	98,035	65.4%	(75,083)
Total Capital Outlay & Transfers Costs	295,385	-	149,950	323,068	247,985	98,035	65.4%	(75,083)
Total Departmental Budget	3,045,958	3,235,681	3,852,476	4,094,933	4,347,972	495,496	12.9%	253,039

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Maintenance								
Personnel								
Salaries	271,146	303,898	425,858	389,296	525,242	99,384	23.3%	135,946
Overtime	16,587	13,197	4,815	13,233	6,097	1,282	26.6%	(7,136)
Taxes - Social Security	16,928	18,623	26,606	23,996	32,943	6,337	23.8%	8,947
Taxes - Medicare	3,959	4,355	6,222	5,612	7,704	1,482	23.8%	2,092
Taxes SUTA/FUTA	2,117	402	900	88	990	90	10.0%	902
Workers Compensation	11,215	14,295	22,141	22,176	25,948	3,807	17.2%	3,772
Retirement	33,642	37,039	51,163	48,021	65,581	14,418	28.2%	17,560
Health Insurance	55,998	70,394	99,341	93,755	114,397	15,056	15.2%	20,642
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	(34,420)	(34,420)	0.0%	(34,420)
Total Personnel Costs	411,591	462,203	637,046	596,177	744,482	107,436	16.9%	148,305
Supplies, Maintenance & Operations								
Supplies and Consumables	4,707	6,933	4,830	5,080	6,000	1,170	24.2%	920
Minor Equipment and Furniture	6,091	12,499	15,450	15,450	12,250	(3,200)	-20.7%	(3,200)
Fuel	9,270	14,931	11,500	15,500	15,000	3,500	30.4%	(500)
Uniforms	3,980	5,028	7,760	7,760	7,900	140	1.8%	140
Miscellaneous	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	8,434	13,927	10,000	10,000	15,000	5,000	50.0%	5,000
Equipment Maintenance/Repairs	12,826	13,968	14,500	14,500	15,500	1,000	6.9%	1,000
Building Maintenance/Repairs	28,036	26,973	17,250	27,250	23,063	5,813	33.7%	(4,187)
Landscaping & Greenspace Maintenance	3,847	6,373	5,500	5,500	15,500	10,000	181.8%	10,000
Street Maintenance	40,750	19,530	38,000	38,000	30,000	(8,000)	-21.1%	(8,000)
Drainage	3,414	1,076	50,000	15,000	20,000	(30,000)	-60.0%	5,000
Total Supplies, Maintenance & Operations Costs	121,355	121,238	174,790	154,040	160,213	(14,577)	-8.3%	6,173

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	-	4,963	30,200	45,200	200	(30,000)	-99.3%	(45,000)
Dues/Subscriptions	338	100	932	232	932	-	0.0%	700
Training/Seminars & Related Travel	1,036	5,489	8,540	7,540	12,700	4,160	48.7%	5,160
Meetings and Related Travel	60	-	100	200	400	300	300.0%	200
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	449	521	500	500	500	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	21,548	21,548	0.0%	21,548
Total Services Costs	1,883	11,072	40,272	53,672	36,280	(3,992)	-9.9%	(17,392)
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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	8,179	81,756	32,000	104,975	233,000	201,000	628.1%	128,025
Total Capital Outlay & Transfers Costs	8,179	81,756	32,000	104,975	233,000	201,000	628.1%	128,025
Total Departmental Budget	543,008	676,270	884,108	908,864	1,173,975	289,867	32.8%	265,111

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Building Codes and Permits								
Personnel								
Salaries	180,259	192,229	200,978	157,875	191,101	(9,877)	-4.9%	33,226
Overtime	-	-	255	-	282	27	10.6%	282
Taxes - Social Security	10,893	11,673	12,387	9,579	11,866	(521)	-4.2%	2,287
Taxes - Medicare	2,547	2,730	2,897	2,240	2,775	(122)	-4.2%	535
Taxes SUTA/FUTA	756	27	270	36	270	-	0.0%	234
Workers Compensation	846	941	1,226	1,228	1,058	(168)	-13.7%	(170)
Retirement	20,976	22,617	23,820	18,881	23,621	(199)	-0.8%	4,740
Health Insurance	23,148	27,749	28,316	24,520	38,927	10,611	37.5%	14,407
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	239,426	257,965	270,149	214,359	269,900	(249)	-0.1%	55,541
Supplies, Maintenance & Operations								
Supplies and Consumables	434	528	875	875	575	(300)	-34.3%	(300)
Minor Equipment and Furniture	241	1,974	1,250	1,250	750	(500)	-40.0%	(500)
Fuel	1,677	2,368	2,600	1,600	3,900	1,300	50.0%	2,300
Uniforms	265	150	530	530	530	-	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%	-
Total Supplies, Maintenance & Operations Costs	2,618	5,020	5,255	4,255	5,755	500	9.5%	1,500

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	9,380	16,651	44,500	57,000	46,000	1,500	3.4%	(11,000)
Dues/Subscriptions	365	165	275	1,053	590	315	114.5%	(463)
Training/Seminars & Related Travel	1,735	1,098	2,050	2,015	11,100	9,050	441.5%	9,085
Meetings and Related Travel	-	-	100	100	100	-	0.0%	-
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	141	133	150	150	150	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	144	144	0.0%	144
Total Services Costs	11,621	18,047	47,075	60,318	58,084	11,009	23.4%	(2,234)
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	253,664	281,031	322,479	278,932	333,739	11,260	3.5%	54,807

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Engineering and Planning								
Personnel								
Salaries	204,828	244,441	294,437	290,506	325,412	30,975	10.5%	34,906
Overtime	174	68	225	781	252	27	12.0%	(529)
Taxes - Social Security	12,346	14,644	18,209	17,711	20,191	1,982	10.9%	2,480
Taxes - Medicare	2,888	3,425	4,258	4,142	4,722	464	10.9%	580
Taxes SUTA/FUTA	989	38	378	38	378	-	0.0%	340
Workers Compensation	1,274	2,937	1,250	1,252	1,278	28	2.2%	26
Retirement	23,937	28,582	35,015	34,840	40,195	5,180	14.8%	5,355
Health Insurance	26,296	28,989	35,048	37,313	37,683	2,635	7.5%	370
Uniform Allowance	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	272,732	323,125	388,820	386,583	430,111	41,291	10.6%	43,528
Supplies, Maintenance & Operations								
Supplies and Consumables	2,714	4,348	10,260	10,260	11,000	740	7.2%	740
Minor Equipment and Furniture	1,174	441	2,090	2,090	1,090	(1,000)	-47.8%	(1,000)
Fuel	951	3,666	2,300	3,500	3,450	1,150	50.0%	(50)
Uniforms	792	931	1,400	1,400	1,400	-	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	462,781	932,348	1,000,000	1,048,771	840,000	(160,000)	-16.0%	(208,771)
Total Supplies, Maintenance & Operations Costs	468,412	941,734	1,016,050	1,066,021	856,940	(159,110)	-15.7%	(209,081)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services								
Professional Services	225,457	237,292	220,000	235,000	200,000	(20,000)	-9.1%	(35,000)
Dues/Subscriptions	320	683	1,050	1,050	1,379	329	31.3%	329
Training/Seminars & Related Travel	2,514	485	12,280	10,280	12,280	-	0.0%	2,000
Meetings and Related Travel	44	165	400	400	400	-	0.0%	-
Elections	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	0.0%	-
Employee Appreciation	323	301	350	350	350	-	0.0%	-
Employment Costs	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	6,165	6,165	0.0%	6,165
Total Services Costs	228,658	238,926	234,080	247,080	220,574	(13,506)	-5.8%	(26,506)
Shared Services								
Facility Contracts & Services	-	-	-	-	-	-	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	-	-	-	6,030	12,500	12,500	0.0%	6,470
Total Capital Outlay & Transfers Costs	-	-	-	6,030	12,500	12,500	0.0%	6,470
Total Departmental Budget	969,803	1,503,785	1,638,950	1,705,714	1,520,125	(118,825)	-7.3%	(185,589)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Non-Departmental and Shared								
Personnel								
Salaries	-	-	145,194	-	-	(145,194)	-100.0%	-
Total Personnel Costs	-	-	145,194	-	-	(145,194)	-100.0%	-
Supplies, Maintenance & Operations								
Supplies and Consumables	4,147	4,490	3,600	3,600	3,600	-	0.0%	-
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	-	-	-	-	-	0.0%	-
Miscellaneous	28,576	531	-	-	-	-	0.0%	-
Emergency Response	-	-	-	436,482	500	500	0.0%	-
Total Supplies, Maintenance & Operations Costs	32,723	5,021	3,600	440,082	4,100	500	13.9%	-
Shared Services								
Facility Contracts & Services	38,614	54,902	69,524	55,000	159,094	89,570	128.8%	104,094
Postage	2,870	3,176	5,625	4,625	5,625	-	0.0%	1,000
General Liability Insurance	41,194	51,940	56,560	58,066	65,000	8,440	14.9%	6,934
Electricity	36,660	44,754	40,000	42,500	44,000	4,000	10.0%	1,500
Phone/Cable/Alarms	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	119,337	154,772	171,709	160,191	273,719	102,010	59.4%	113,528
Capital Outlay & Transfers								
Transfer to SAP Fund 02	182,000	1,236,222	3,442,995	3,442,995	663,526	(2,779,469)	-80.7%	(2,779,469)
Transfer to Equip Repl Fund 31	290,493	275,185	354,495	354,495	301,945	(52,550)	-14.8%	(52,550)
Total Capital Outlay & Transfers Costs	472,493	1,511,407	3,797,490	3,797,490	965,471	(2,832,019)	-74.6%	(2,832,019)
Total Departmental Budget	624,554	1,671,201	4,117,993	4,397,763	1,243,290	(2,874,703)	-69.8%	(2,718,491)

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Governmental Strategic Projects Fund					
Beginning Fund Balance	1,154,394	1,073,184	1,407,555	1,407,555	413,150
<u>Revenues:</u>					
Transfer from General Fund	182,000	1,236,222	3,442,995	3,442,995	663,526
Total Revenue	182,000	1,236,222	3,442,995	3,442,995	663,526
<u>Financial Integrity</u>					
Stormwater Funding	33,925	-	-	-	-
<u>Responsible Growth Mangement</u>					
Tree Preservation and Oak Wilt Program	6,452	-	-	-	-
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	1,500	-	412,815	299,441	-
City Hall Renovation	33,413	376,825	-	661,819	-
Long-term road condition analysis	47,704	-	-	-	-
Chartwell and Dietz Intersection	-	352,393	-	98,126	-
Post Oak Trail Widening	-	-	875,000	875,000	-
Dietz Elkhorn Reconstruction	-	-	245,915	300,000	241,416
Ammann Rd Reconstruction	-	-	-	-	-
Dietz Elkhorn Sidewalk	-	-	41,282	150,000	367,819
Battle Intense Sidewalk	-	-	54,500	54,500	-
Drainage CIP #5 Rolling Acres Trail	-	14,262	606,000	250,000	-
Drainage CIP #17 Silver Spur Trail	-	12,841	601,000	28,796	-
Drainage CIP #30 Fair Oaks Pkwy	-	-	-	-	-
Drainage CIP #34 Tivoli Way	-	23,428	456,000	1,200,000	-
Drainage CIP #37 Turf Paradise Lane	-	-	85,031	94,000	-
Drainage CIP #61 Rockinghorse Lane	-	-	-	29,609	-
Bond Development Program	-	52,031	-	147,969	-
Drainage CIP #1 Ammann Rd LWC	-	-	-	-	-
Drainage CIP #41 Triple Crown	-	-	-	-	-

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Drainage CIP #35 Chartwell Lane	-	-	-	-	64,829
Drainage CIP #15 Delta Dawn	-	-	-	-	245,000
<u>Public Health, Safety, and Welfare</u>	-	-	-	-	-
Public Safety Command Structure Program Review	38,713	895	-	-	-
Fire Services Program Review	8,206	1,128	18,000	73,775	-
Emergency Medical Services Program Review	2,606	1,128	-	-	-
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	-	-	-	-	-
Employee Handbook	-	-	-	-	-
Communications and Marketing Strategy	9,391	27,471	-	42,139	-
Records Management	-	3,591	-	4,259	-
IT Infrastructure projects	69,763	24,835	-	-	-
City Records Digitization Program	-	-	-	22,967	-
Agenda and Minutes Software program	6,600	-	-	-	-
Ticketing with GIS compatibility	-	10,498	-	-	-
PIA Request Software	-	-	-	-	-
Fuel Station	-	-	50,000	65,000	-
3rd Party Scanning	-	-	40,000	40,000	-
<u>Capital Improvement</u>	-	-	-	-	-
Infrastructure	-	-	-	-	-
Furniture and Equipment (City Hall Renovation)	4,938	524	-	-	-
Total Expenditures	263,210	901,851	3,485,543	4,437,400	919,064
Total Change in Fund Balance	(81,210)	334,371	(42,548)	(994,405)	(255,538)
Ending Fund Balance	1,073,184	1,407,555	1,365,007	413,150	157,612

Vehicle and Equipment Replacement Fund					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	869,615	872,769	1,089,047	1,089,047	1,145,262
<u>Revenues:</u>					
Transfer from General Fund	290,493	275,185	354,495	354,495	301,945
Total Revenue	290,493	275,185	354,495	354,495	301,945
<u>Transfers</u>					
Transfer to General Fund for Purchases	287,339	58,907	125,000	298,280	260,000
Total Expenditures	287,339	58,907	125,000	298,280	260,000
Revenue Over / (Under) Expenditures	3,154	216,278	229,495	56,215	41,945
Beginning Fund Balance	872,769	1,089,047	1,318,542	1,145,262	1,187,207

Scheduled Replacements:	
Public Safety Patrol Vehicle w/Outfit	59,000
Public Safety Patrol Vehicle w/Outfit	59,000
Public Safety Patrol Vehicle w/Outfit	59,000
ATV Gravley	15,000
Public Works Skid Steer	68,000
	<u>260,000</u>

Street Bond Debt Service

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Budget v	Budget v Budget %	Budget v PY Projected
Beginning Fund Balance	32,311	44,337	52,658	52,658	69,539			
<u>Revenues:</u>								
General Property-I & S	557,682	545,404	545,768	559,410	553,562	7,794	1.4%	(5,848)
Delinquent Property	2,932	8,161	5,000	3,000	3,500	(1,500)	-30.0%	500
Penalty & Interest	2,428	3,932	2,500	2,500	2,500	-	0.0%	-
Interest Income on Investments	59	409	1,000	4,500	3,500	2,500	250.0%	(1,000)
Total Revenue	563,101	557,906	554,268	569,410	563,062	8,794	1.6%	(6,348)
<u>Expenditures:</u>								
Bond Principal	445,000	450,000	460,000	460,000	470,000	10,000	2.2%	10,000
Bond Interest Payable	105,675	99,185	92,130	92,130	83,163	(8,967)	-9.7%	(8,967)
Bond Agent Fees	400	400	400	400	400	-	0.0%	-
Total Expenditures	551,075	549,585	552,530	552,530	553,563	1,033	0.2%	1,033
Revenue Over / (Under) Expenditures	12,026	8,321	1,738	16,880	9,499	7,761	446.5%	(7,381)
Ending Fund Balance	44,337	52,658	54,396	69,539	79,038			

Consolidated Utility Fund Budget by Division Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Revenues	4,219,544	2,143,652	-	6,363,196
Utility Operating Expenses				
Personnel	1,017,439	1,000,279	-	2,017,718
Supplies, Maintenance & Operations	2,434,359	539,032	-	2,973,390
Services	117,142	67,592	-	184,734
Total Utility Operating Expenses	3,568,940	1,606,903	-	5,175,842
Operating Income/(Loss)	650,604	536,749	-	1,187,354
Capital Outlay	552,500	237,500	-	790,000
Depreciation	508,075	270,600	-	778,675
Asset Transfer for GAAP	(552,500)	(237,500)	-	(790,000)
Debt Service Costs	13,873	2,642	-	16,515
Transfers Out	383,815	180,848	212,500	777,163
Transfers In	(443,949)	(242,415)	(90,799)	(777,163)
Net Income/(Loss)	188,791	325,074	(121,701)	392,164

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Revenues	4,219,544	2,143,652				6,363,196
Utility Operating Expenses						
Personnel	1,017,439	1,000,279				2,017,718
Supplies, Maintenance & Operations	2,434,359	539,032				2,973,390
Services	117,142	67,592				184,734
Total Utility Operating Expenses	3,568,940	1,606,903	-	-	-	5,175,842
Operating Income/(Loss)	650,604	536,749	-	-	-	1,187,354
Capital Outlay	552,500	237,500	-	-		790,000
Depreciation	508,075	270,600				778,675
Asset Transfer for GAAP	(552,500)	(237,500)				(790,000)
Debt Service Costs	13,873	2,642				16,515
Transfers Out	383,815	180,848			212,500	777,163
Transfers In	(110,000)	(102,500)	(333,949)	(139,915)	(90,799)	(777,163)
Net Income/(Loss)	(145,158)	185,159	333,949	139,915	(121,701)	392,164

Utility Funds Net Position

	Actual 9/30/2022	Projected FY 2022-23	Projected 9/30/2023	Budget FY 2023-24	Budget 9/30/2024
Net Investment in Capital Assets	8,572,921	2,563,145	11,136,066	331,325	11,467,391
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	416,063	(50,000)	366,063	-	366,063
Water Capital	923,665	(251,542)	672,123	333,949	1,006,072
Wastewater Capital	2,257,004	(1,035,559)	1,221,445	139,915	1,361,360
Operating Reserve	3,966,847	(1,030,255)	2,936,592	(293,067)	2,643,525
Debt Service Reserve	339,746	(3,232)	336,514	1,743	338,257
Equipment Replacement Fund	851,091	(283,497)	567,594	(121,701)	445,893
Total Unrestricted	8,754,416	(2,654,085)	6,100,330	60,839	6,161,170
Total Net Position	<u>17,327,337</u>	<u>(90,940)</u>	<u>17,236,397</u>	<u>392,164</u>	<u>17,628,561</u>

Water Utility Fund Summary Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues	4,268,594	5,181,118	4,222,630	4,430,370	4,219,544	(3,086)	-0.1%	(210,826)
Water Operating Expenses								
Personnel	697,902	867,994	981,465	902,104	1,017,439	35,974	3.7%	115,335
Supplies, Maintenance & Operations	1,581,782	2,002,730	2,200,766	2,413,741	2,434,359	233,593	10.6%	20,617
Services	322,149	361,114	65,244	176,700	117,142	51,898	79.5%	(59,558)
Total Water Operating Expenses	2,601,833	3,231,837	3,247,475	3,492,545	3,568,940	321,465	9.9%	76,395
Operating Income	1,666,762	1,949,281	975,155	937,825	650,604	(324,551)	-33.3%	(287,221)
Capital Outlay	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Depreciation	482,542	498,557	508,075	510,388	508,075	-	0.0%	(2,313)
Asset Transfer for GAAP	(253,310)	(641,967)	(666,391)	(911,351)	(552,500)	113,891	-17.1%	358,851
Debt Service Expense	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Transfers Out	853,883	605,716	635,522	415,522	383,815	(251,707)	-39.6%	(31,707)
Transfers In	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Net Income/(Loss)	561,935	1,468,134	473,859	842,853	(145,158)	(619,017)	-130.6%	(988,011)

Water Utility Fund Revenue Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues								
Water Revenue Residential	2,862,052	3,774,441	2,852,897	3,052,897	2,928,832	75,935	2.7%	(124,065)
Rebate Program	-	-	-	-	-	-	0.0%	-
Water Debt Service	211,747	283,245	283,707	283,707	282,791	(916)	-0.3%	(916)
Water Capital	251,403	256,178	257,810	257,810	283,949	26,139	10.1%	26,139
Water Revenue Commercial	168,361	159,633	179,592	169,592	168,665	(10,927)	-6.1%	(927)
Water Contract Commercial	158,357	172,604	177,360	177,360	177,354	(6)	0.0%	(6)
Water Revenue Non Potable	6,610	78,477	18,691	18,691	77,500	58,809	314.6%	58,809
Water Service Connect Fees	66,790	39,770	46,726	26,726	25,000	(21,726)	-46.5%	(1,726)
Water Penalties	16,589	46,768	34,753	39,753	34,753	-	0.0%	(5,000)
Water Impact Fees	497,198	293,506	310,977	90,977	50,000	(260,977)	-83.9%	(40,977)
Water Interest Income	1,557	29,150	24,000	181,000	150,000	126,000	525.0%	(31,000)
Water-Bad Debts	(237)	(27)	(500)	(1,848)	(500)	-	0.0%	1,348
Misc./Special Requests	25	103	500	90,615	500	-	0.0%	(90,115)
Third Party Reimbursement	5,972	13,353	6,917	6,917	8,500	1,583	22.9%	1,583
Permits/Variances	1,025	1,175	1,200	700	1,200	-	0.0%	500
Credit Card Service Fee	21,147	32,743	28,000	28,000	31,000	3,000	10.7%	3,000
Sale of Assets	-	-	-	7,473	-	-	0.0%	(7,473)
Total Water Revenues	4,268,594	5,181,118	4,222,630	4,430,370	4,219,544	(3,086)	-0.1%	(210,826)

**Water Utility Fund Operating Expense
Proposed Budget**

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	208,039	261,096	265,548	232,544	281,052	15,504	5.8%	48,508
Service Overtime	14,722	8,102	4,339	9,806	7,701	3,362	77.5%	(2,105)
Service Taxes - FICA	12,509	15,744	16,554	14,534	17,903	1,349	8.1%	3,369
Service Taxes - MEDICARE	2,926	3,682	3,871	3,399	4,187	316	8.2%	788
Service Workers' Comp	7,105	7,505	9,599	9,614	9,632	33	0.3%	18
Service Taxes - SUTA/FUTA	1,236	140	473	40	473	-	0.0%	433
Service Retirement	16,297	19,870	31,832	28,923	35,639	3,807	12.0%	6,716
Service Insurance	38,167	48,734	52,364	45,178	55,933	3,569	6.8%	10,755
Water Service OPEB	1,079	1,819	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	-	-	(20,721)	(20,721)	0.0%	(20,721)
Administration Salaries	305,228	389,286	450,057	418,377	472,347	22,290	5.0%	53,970
Administration Overtime	211	181	181	411	189	8	4.4%	(222)
Administration Taxes - FICA	17,605	21,781	27,746	24,968	29,171	1,425	5.1%	4,203
Administration Taxes - MEDICARE	4,118	5,132	6,489	5,872	6,852	363	5.6%	980
Administration Workers' Comp	1,421	1,847	1,525	1,527	1,483	(42)	-2.8%	(44)
Administration Taxes - SUTA/FUTA	1,435	81	504	51	504	-	0.0%	453
Administration Retirement	22,727	27,652	53,356	50,021	58,323	4,967	9.3%	8,302
Administration Insurance	41,574	52,810	57,027	56,836	62,735	5,708	10.0%	5,899
Administration OPEB	1,505	2,531	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(5,964)	(5,964)	0.0%	(5,964)
Uniforms	4,082	5,145	6,720	6,720	7,110	390	5.8%	390
Power	130,720	191,985	140,000	170,000	150,000	10,000	7.1%	(20,000)
Maintenance of Plants/Lines	130,069	112,433	127,125	125,100	120,000	(7,125)	-5.6%	(5,100)
Analysis Fees	7,823	11,132	7,400	7,400	9,000	1,600	21.6%	1,600
Chemicals	2,874	5,375	3,200	4,200	3,500	300	9.4%	(700)
City Management Fee	159,769	209,258	161,427	170,927	167,618	6,191	3.8%	(3,309)
Equipment Maintenance	12,524	19,938	13,875	13,875	15,900	2,025	14.6%	2,025
Equipment Gas & Oil	9,588	13,843	11,500	15,500	15,000	3,500	30.4%	(500)
GBRA Water Fees	923,967	1,205,020	1,425,536	1,527,447	1,557,453	131,917	9.3%	30,006
Equipment Lease	-	1,337	690	1,380	1,000	310	44.9%	(380)
Tools & Minor Equipment	12,790	5,495	16,875	10,562	11,125	(5,750)	-34.1%	563
Training	4,881	9,415	24,648	14,648	24,638	(10)	0.0%	9,990
Utilities & Radio	19,447	23,118	21,897	21,897	23,224	1,327	6.1%	1,327
Signal & Telemetry	162	162	-	34	1,536	1,536	0.0%	

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v Budget %	Item #12. Projected
Water Building Maintenance	5,351	4,881	9,630	9,630	11,380	1,750	18.2%		1,750
Supplies & Consumables	2,249	2,236	1,750	2,600	2,200	450	25.7%		(400)
Vehicle Maintenance/Repair	6,905	3,858	6,500	6,500	6,500	-	0.0%		-
Water Inventory Adjustment	-	2,755	-	-	-	-	0.0%		-
Utilities & Telephone	8,137	9,234	8,869	8,869	9,189	320	3.6%		320
Dues & Publications	371	669	1,822	1,822	2,281	459	25.2%		459
Water Professional Services	322,149	354,625	54,656	165,681	106,581	51,925	95.0%		(59,100)
Permit & Licenses	8,146	8,441	8,683	8,683	8,883	200	2.3%		200
General Liability Insurance	20,462	25,495	28,280	28,127	32,500	4,220	14.9%		4,373
Office Supplies	2,924	709	3,257	3,257	3,244	(13)	-0.4%		(13)
Travel & Meetings	1,997	750	4,000	2,500	4,250	250	6.3%		1,750
Software & Computer	73,248	84,720	122,820	209,571	202,267	79,447	64.7%		(7,305)
Recording/Reporting	101	627	500	500	500	-	0.0%		-
Postage	450	595	938	938	938	-	0.0%		-
Building/Equip Maintenance	-	88	150	-	150	-	0.0%		150
Conservation Ed & Newsletter	-	-	1,370	-	1,370	-	0.0%		1,370
Billing Statement Charges	3,473	3,567	3,400	3,400	3,400	-	0.0%		-
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%		-
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%		300
Public Relations	-	2,937	4,000	4,431	4,000	-	0.0%		(431)
Employment Costs	-	324	1,480	1,480	1,330	(150)	-10.1%		(150)
Employee Appreciation	-	3,228	5,108	5,108	5,231	123	2.4%		123
Water Miscellaneous	3,232	226	250	-	250	-	0.0%		250
Credit Card Service Fee	17,062	29,587	27,500	27,500	27,500	-	0.0%		-
Total Operating Expenses	2,601,833	3,231,837	3,247,475	3,492,545	3,568,940	321,465	9.9%		76,395

Water Utility Fund
Capital, Debt and Non-Cash Expenses
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	-	35,500	96,761	257,500	222,000	625.4%	160,739
Water Vehicle and Equipment Purchases	-	62,998	86,750	168,910	295,000	208,250	240.1%	126,090
Total Capital Outlays	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	45,000	56,032	66,735	66,735	49,866	(16,869)	-25.3%	(16,869)
Transfer to Water Capital Fund	808,883	549,684	568,787	348,787	333,949	(234,838)	-41.3%	(14,838)
Transfer from ERF	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Transfer of Assets to Balance Sheet	(253,310)	(641,967)	(666,391)	(911,351)	(552,500)	113,891	-17.1%	358,851
Water Service Depreciation	482,542	498,557	508,075	510,388	508,075	-	0.0%	(2,313)
Total Non-Cash Adjustments	1,083,115	399,307	362,456	(187,289)	229,390	(133,066)	-36.7%	418,992
Total Non-Operating Expenses	1,104,826	481,147	501,296	94,972	795,762	294,466	58.7%	703,103

Water Strategic and Capital Funds					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	977,312	1,443,116	1,339,728	1,339,728	1,038,186
<u>Transfers:</u>					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	808,883	549,684	568,787	348,787	333,949
Total Transfers	808,883	549,684	568,787	348,787	333,949
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	62,890	5,310	-	50,000	-
Plant 2 Hydro Tank & Variable Drives	30,620	547,297	-	7,065	-
Creek Crossing West Waterline	-	18,281	-	144,196	-
Elmo Davis Upgrades	-	-	64,642	-	-
Plant 5 Expansion	-	-	229,499	15,000	-
Scada Systems Upgrade	159,800	43,215	-	-	-
GIS Compatible Work Order System	-	631	-	-	-
Willow Wind/Red Bud Hill	-	-	-	70,705	-
Old Fredericksburg Rd	-	8,080	250,000	291,920	-
Rolling Acres Trail Rehab	-	-	-	66,794	-
<u>Non-Capital Projects</u>					
Water Rate Study	50,095	19,930	-	4,649	-
Impact Rate Study	-	-	-	-	-
Project Development	-	-	-	-	-
Water System EPA Risk Assessment	39,674	10,326	-	-	-
Total Expenditures	343,079	653,072	544,141	650,329	-
Total Change in Fund Balance	465,803	(103,388)	24,646	(301,542)	333,949
Ending Fund Balance	1,443,116	1,339,728	1,364,374	1,038,186	1,372,135

	Projected Fund Balance	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance
Water Fund 22	9,30,23			9,30,24
Contribution in Aid (Elevated Storage Tank)	366,063			366,063
Elmo Davis Upgrades	64,642			64,642
Plant 5 Expansion	214,499			214,499
Unallocated Impact Fees	-	50,000		50,000
Unallocated Capital	196,942	283,949		480,891
Unallocated from Operations	196,040	-		196,040
Ending Fund Balance	1,038,186	333,949	-	1,372,135

Wastewater Utility Fund Summary

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,395,991	2,143,652	795,127	59.0%	747,661
Wastewater Operating Expenses								
Personnel	691,952	827,692	959,119	901,763	1,000,279	41,160	4.3%	98,516
Supplies, Maintenance & Operations	597,685	706,247	658,612	644,969	539,032	(119,580)	-18.2%	(105,938)
Services	55,312	65,036	65,534	67,988	67,592	2,058	3.1%	(396)
Total Wastewater Operating Expenses	1,344,949	1,598,974	1,683,265	1,614,720	1,606,903	(76,362)	-4.5%	(7,818)
Operating Income	70,892	1,016,822	(334,740)	(218,729)	536,749	871,489	-260.3%	755,479
Capital Outlay	-	45,013	155,700	207,182	237,500	81,800	52.5%	30,318
Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Asset Transfer for GAAP	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)	847,911	-78.1%	1,165,179
Debt Service Expense	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Transfers Out	888,727	1,538,742	323,827	223,827	180,848	(142,979)	-44.2%	(42,979)
Transfers In	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Net Income/(Loss)	(1,048,874)	(606,413)	153,084	686,805	185,159	32,075	21.0%	(501,645)

Wastewater Utility Fund Revenue Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues								
Sewer Revenue Residential	939,310	961,737	967,112	967,112	1,709,775	742,663	76.8%	742,663
Sewer Debt Service	40,831	54,320	54,620	54,620	54,077	(543)	-1.0%	(543)
Sewer Capital	95,042	97,305	97,842	97,842	107,915	10,073	10.3%	10,073
Sewer Revenue Commercial	4,418	4,418	4,418	4,418	58,345	53,927	1220.6%	53,927
Sewer Service Connect Fee	44,800	25,900	31,248	21,248	23,000	(8,248)	-26.4%	1,752
Sewer Penalties	3,562	8,258	8,438	8,438	8,438	-	0.0%	-
Sewer Impact Fee	285,883	193,727	166,745	66,745	32,000	(134,745)	-80.8%	(34,745)
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-	-	0.0%	-
Sewer Interest Income	1,509	25,913	18,000	175,000	150,000	132,000	733.3%	(25,000)
Sewer Bad Debt	(116)	(18)	(250)	(492)	(250)	-	0.0%	242
Sewer Grant Revenue	-	1,244,133	-	-	-	-	0.0%	-
SECO EECBG	-	-	-	-	-	-	0.0%	-
Misc/Special Requests	602	103	352	352	352	-	0.0%	-
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Sale of Assets	-	-	-	708	-	-	0.0%	(708)
Grant Revenue	-	-	-	-	-	-	0.0%	-
Total Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,395,991	2,143,652	795,127	59.0%	747,661

Wastewater Utility Fund Operating Expense

Item #12.

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	233,087	238,049	270,593	254,050	292,078	21,485	7.9%	38,028
Service Overtime	17,868	9,116	4,432	10,778	8,019	3,587	80.9%	(2,759)
Service Taxes - FICA	14,531	14,757	16,892	16,161	18,606	1,714	10.1%	2,445
Service Taxes - Medicare	3,398	3,451	3,951	3,780	4,351	400	10.1%	571
Service Workers' Comp	5,700	8,377	9,792	9,808	9,997	205	2.1%	189
Service Taxes - SUTA/FUTA	1,486	136	473	45	473	-	0.0%	428
Service Retirement	18,516	18,236	32,483	31,586	37,039	4,556	14.0%	5,453
Service Insurance	36,489	39,252	44,798	38,568	47,475	2,677	6.0%	8,907
Sewer Service OPEB	1,226	1,669	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	-	-	(20,720)	(20,720)	0.0%	(20,720)
Administration Salaries	277,716	384,087	432,549	400,883	453,663	21,114	4.9%	52,780
Administration Overtime	92	181	181	411	189	8	4.4%	(222)
Administration Taxes - FICA	15,999	21,267	26,662	23,882	28,012	1,350	5.1%	4,130
Administration Taxes - Medicare	3,741	5,010	6,235	5,617	6,581	346	5.5%	964
Administration Workers' Comp	751	1,322	1,468	1,470	1,426	(42)	-2.9%	(44)
Administration Taxes - SUTA/FUTA	1,309	78	477	49	477	-	0.0%	428
Administration Retirement	20,633	27,032	51,270	47,934	56,017	4,747	9.3%	8,083
Administration Insurance	38,042	53,196	56,863	56,743	62,560	5,697	10.0%	5,817
Administration OPEB	1,367	2,474	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(5,964)	(5,964)	0.0%	(5,964)
Uniforms	3,469	5,438	5,025	5,025	5,335	310	6.2%	310
Power	37,124	42,770	38,500	42,500	40,000	1,500	3.9%	(2,500)
Maintenance Of Plant/ Lines	48,479	64,643	65,000	62,975	50,000	(15,000)	-23.1%	(12,975)
Sludge Hauling	269,334	323,451	225,000	187,193	25,000	(200,000)	-88.9%	(162,193)
Analysis Fees	23,823	18,248	27,000	27,000	27,000	-	0.0%	-
Chemicals	15,768	14,614	16,500	17,500	32,500	16,000	97.0%	15,000
City Management Fee	47,186	48,308	48,576	48,577	88,406	39,830	82.0%	39,830
Equipment Maintenance	6,468	11,193	8,235	8,235	9,790	1,555	18.9%	1,555
Equipment Gas & Oil	7,601	12,064	9,500	11,500	11,875	2,375	25.0%	375
Equipment Lease	1,334	7,128	2,500	2,500	2,500	-	0.0%	-
Tools & Minor Equipment	5,832	3,887	13,575	13,575	10,250	(3,325)	-24.5%	(3,325)
Training	3,042	7,760	24,099	21,599	24,064	(35)	-0.1%	2,465
Utilities & Radios	18,289	21,455	20,171	20,171	21,524	1,353	6.7%	1,353
Signal & Telemetry	461	461	-	159	1,920	1,920	0.0%	1,761

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget Projected	Item #12.
Building Maintenance	5,976	3,689	9,150	9,150	15,900	6,750	73.8%	6,750	
Supplies & Consumables	1,978	2,912	1,650	3,150	2,500	850	51.5%	(650)	
Vehicle Maintenance & Repairs	3,542	3,936	5,000	6,000	5,000	-	0.0%	(1,000)	
Inventory Adjustment	-	1	-	-	-	-	0.0%	-	
Utilities/Telephone	8,262	9,412	7,830	7,830	8,130	300	3.8%	300	
Dues & Publications	1,007	1,044	2,027	2,027	2,324	297	14.6%	297	
Professional Fees	55,312	58,940	55,156	57,181	57,081	1,925	3.5%	(100)	
Permits & Licenses	1,471	1,684	3,493	3,493	3,693	200	5.7%	200	
Liability Insurance	19,462	25,495	28,280	28,127	32,500	4,220	14.9%	4,373	
Office Supplies	3,239	873	2,256	2,256	2,244	(12)	-0.5%	(12)	
Travel & Meetings	1,676	697	4,000	2,000	4,250	250	6.3%	2,250	
Software & Computers	46,883	59,602	76,241	97,825	97,024	20,783	27.3%	(801)	
Recording/Reporting	101	418	350	350	350	-	0.0%	-	
Sewer Postage	450	548	600	600	600	-	0.0%	-	
Adm Bldg/Equip. Maintenance	-	88	150	-	150	-	0.0%	150	
Billing Statement Charges	3,473	3,567	3,500	3,500	3,500	-	0.0%	-	
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%	-	
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%	300	
Public Relations	-	2,937	4,000	4,429	4,000	-	0.0%	(429)	
Employment Costs	-	285	1,480	1,480	1,330	(150)	-10.1%	(150)	
Employee Appreciation	-	2,873	4,898	4,898	5,181	283	5.8%	283	
Miscellaneous	2,977	226	250	-	250	-	0.0%	250	
Total Operating Expenses	1,344,949	1,598,974	1,683,265	1,614,720	1,606,903	(76,362)	-4.5%	(7,818)	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	45,013	46,200	46,200	-	(46,200)	-100.0%	(46,200)
Wastewater Equipment Purchases	-	-	109,500	160,982	237,500	128,000	116.9%	76,518
Total Capital Outlays	-	45,013	155,700	207,182	237,500	81,800	52.5%	30,318
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	45,000	27,707	59,240	59,240	40,933	(18,307)	-30.9%	(18,307)
Transfer to Wastewater Capital Fund	843,727	1,511,035	264,587	164,587	139,915	(124,672)	-47.1%	(24,672)
Transfer from ERF	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Asset Transfers to Balance Sheet	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)	847,911	-78.1%	1,165,179
Sewer Service Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Total Non-Cash Adjustments	1,115,631	1,574,633	(646,684)	(1,115,876)	111,448	758,132	-117.2%	1,227,324
Total Capital, Debt, and Non-Cash	1,119,767	1,623,235	(487,824)	(905,534)	351,590	839,414	-172.1%	1,257,124

Wastewater Strategic and Capital Funds					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	345,309	1,087,394	2,257,004	2,257,004	1,221,445
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	843,727	1,511,035	264,587	164,587	139,915
Total Transfers	843,727	1,511,035	264,587	164,587	139,915
<u>Capital Projects</u>					
Solids Handling	39,759	124,507	-	1,095,497	-
Wastewater Treatment Plant Expansion	-	186,404	929,711	100,000	-
GIS Compatible Work Order System	-	631	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<u>Non-Capital Projects</u>					
Wastewater Rate Study	50,095	19,930	-	4,649	-
Impact Fee Study	-	-	-	-	-
Project Development	-	-	-	-	-
Wastewater System EPA Risk Assessment	11,788	9,953	-	-	-
	-	-	-	-	-
Total Expenditures	101,642	341,426	929,711	1,200,146	-
Total Change in Fund Balance	742,085	1,169,610	(665,124)	(1,035,559)	139,915
Ending Fund Balance	1,087,394	2,257,004	1,591,880	1,221,445	1,361,360

	Projected Fund Balance 9.30.23	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance 9.30.24
WWTP Expansion	895,238			895,238
Unallocated 2014 Impact Fees	-			-
Unallocated Impact Fees	-	32,000		32,000
Unallocated Capital	323,217	107,915		431,132
Unallocated from Operations	2,990			2,990
Ending Fund Balance	1,221,445	139,915	-	1,361,360

Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	796,405	886,405	851,091	851,091	567,594
<u>Transfers In:</u>					
Transfer from Water Division	45,000	56,032	66,735	66,735	49,866
Transfer from Wastewater Division	45,000	27,707	59,240	59,240	40,933
Total Transfers In	90,000	83,739	125,975	125,975	90,799
<u>Transfers Out:</u>					
Transfer to Water for Purchases	-	62,998	114,750	201,848	110,000
Transfer to Wastewater for Purchases	-	56,055	155,700	207,624	102,500
Total Transfers Out	-	119,053	270,450	409,472	212,500
Total Change in Fund Balance	90,000	(35,314)	(144,475)	(283,497)	(121,701)
Ending Fund Balance	886,405	851,091	706,616	567,594	445,893

Capital Replacements

Ford F450	90,000
Dump Trailer	20,000
Ford Explorer	45,000
Gravelly ATV	15,000
Rigid Sewer Camera	17,500
GIS Plotter	25,000
	212,500

Proposed FY 2023-24 General Fund Budget

Revenues	
Total Proposed Revenue	\$ 10,666,067
Less: Restricted Revenues	(6,492)

Expenditures	
Mayor & Council	30,100
Administration	726,581
City Secretary	291,524
HR & Communications	268,666
Finance	391,248
Information Technology	358,356
Municipal Court	253,971
Public Safety	4,231,921
Maintenance	1,110,097
Building Codes	333,739
Engineering/Planning	1,520,125
Non-Departmental/Shared	<u>\$ 579,764</u>

In Budget	Unallocated Surplus	Unallocated SAP
\$ 563,483	1,242,902	413,150

Available for allocation:

Item for Discussion		Department	Full Cost				
FUNDED	Man Lift (split with Utility Fund)	Maint	\$ 40,000	One Time	\$ 20,000	\$ -	\$ -
	4 Post Truck Lift (split with Utility Fund)	Maint	\$ 35,000	One Time	\$ 17,500	\$ -	\$ -
	Street Sweeper Safety Camera	Maint	\$ 7,500	One Time	\$ 7,500	\$ -	\$ -
	Garage Door Openers (split with Utility Fund)	Maint	\$ 10,000	One Time	\$ 5,000	\$ -	\$ -
	Reallocation of Maintenance Technician	Maint	\$ 13,878	Ongoing	\$ 13,878	\$ -	\$ -
	5 New Tasers	Public Safety	\$ 8,000	One Time	\$ 8,000	\$ -	\$ -
	Night Vision/Thermal Recording Binoculars	Public Safety	\$ 10,000	One Time	\$ 10,000	\$ -	\$ -
	Portable Handheld Radios	Public Safety	\$ 27,970	One Time	\$ 27,970	\$ -	\$ -
	Night Shift Stipend	Public Safety	\$ 14,399	Ongoing	\$ 14,399	\$ -	\$ -
	Update to all Duty Weapons	Public Safety	\$ 15,015	One Time	\$ 15,015	\$ -	\$ -
	Addition of a Corporal position to PD (no new FTEs)	Public Safety	\$ 40,667	Ongoing	\$ 40,667	\$ -	\$ -

ClearGov Strategic Planning Software	Finance	\$ 5,200	Ongoing	\$ 2,600	\$ -	\$ -
Annual Workstation Replacement	IT	\$ 15,000	Ongoing	\$ 15,000	\$ -	\$ -
Phone server upgrade	IT	\$ 4,822	One Time	\$ 4,822	\$ -	\$ -
Remote Desktop Server	IT	\$ 13,762	One Time	\$ 13,762	\$ -	\$ -
Dietz Elkhorn Reconstruction	SAP/CIP	\$ 241,416		\$ 164,572	\$ 76,844	\$ -
Dietz Elkhorn Sidewalk	SAP/CIP	\$ 367,819		\$ -	\$ 112,281	\$ 255,538
Drainage Project 28907 Chartwell Lane	SAP/CIP	\$ 64,829		\$ -	\$ 64,829	\$ -
Drainage Project 8622 Delta Dawn	SAP/CIP	\$ 245,000		\$ -	\$ 245,000	\$ -
Transfer to Operating Reserve to maintain 6 months	Non Dept	\$ 182,798		\$ 182,798	\$ -	\$ -
Available for allocation				\$ -	\$ 743,948	\$ 157,612

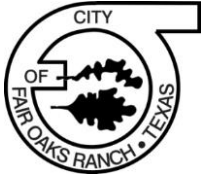
NOT FUNDED

2 Physical Mailouts to Residents	HR/Comms	\$ 7,000	One Time		\$ -	\$ -
Monsido Software (website ADA compliance)	HR/Comms	\$ 5,000	Ongoing		\$ -	\$ -
New FTE Communications Manager (split with Utility)	HR/Comms	\$ 110,000	Ongoing		\$ -	\$ -
New FTE - Project Manager (split with Utility)	Public Works	\$ 95,000	Ongoing		\$ -	\$ -
New FTE - City Planner	Public Works	\$ 104,000	Ongoing		\$ -	\$ -
Additional Funds for planning services	Public Works	\$ 110,000	One Time		\$ -	\$ -
Additional Funds for project management services	Public Works	\$ 145,000	One Time		\$ -	\$ -
NetFlow Monitoring Software	IT	\$ 8,332	Ongoing		\$ -	\$ -
IT Master Plan Design	IT	\$ 50,000	One Time		\$ -	\$ -
Civic/Community Center	SAP/CIP	\$ 800,000			\$ -	\$ -
Ammann Road Low Water Crossing	SAP/CIP	\$ 55,275			\$ -	\$ -
Ammann Road Reconstruction	SAP/CIP	\$ 373,901			\$ -	\$ -
Fire Station #3 Upgrades	SAP/CIP	\$ 476,400			\$ -	\$ -
City Gateway Feature	SAP/CIP	\$ 500,000			\$ -	\$ -
IT Vulnerability Testing and Assessment	SAP/CIP	\$ 112,000			\$ -	\$ -
Remaining after Allocations				\$ -	\$ 743,948	\$ 157,612

Available Budget
 \$ 301,933

Item for Discussion		Full Cost	One Time or Ongoing	
FUNDED	Man Lift (split with General Fund)	\$ 40,000	One Time	\$ 20,000
	4 Post Truck Lift (split with General Fund)	\$ 35,000	One Time	\$ 17,500
	Garage Door Openers (split with General Fund)	\$ 10,000	One Time	\$ 5,000
	New Hydro-Excavator	\$ 130,000	One Time	\$ 130,000
	Emergency Pump	\$ 45,000	One Time	\$ 45,000
	Water Well Generators (2)	\$ 100,000	One Time	\$ 100,000
	Well #26 Easement and Repair	\$ 60,000	One Time	\$ 60,000
	Jackson Woods Well SCADA Implementation	\$ 60,000	One Time	\$ 60,000
	Valve Installation at Water Plant 1	\$ 17,500	One Time	\$ 17,500
	Easement Gates	\$ 20,000	One Time	\$ 20,000
	Upgrades at Water Meter Base Stations	\$ 120,000	One Time	\$ 120,000
	Available for allocation			\$ (293,067)
NOT FUNDED	New FTE - Utility Technician	\$ 56,035	Ongoing	\$ -
	New FTE - Project Manager (split with General Fund)	\$ 95,000	Ongoing	\$ -
	New FTE - Communications Manager (split with General Fund)	\$ 110,000	Ongoing	\$ -

Increase/(Decrease) in Operating Reserve \$ (293,067)



**CITY COUNCIL WORKSHOP
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023**

AGENDA TOPIC: Subdivision and Land Development Fee Workshop
DATE: August 3, 2023
DEPARTMENT: Public Works & Engineering Services
PRESENTED BY: Grant Watanabe, P.E., Director of Public Works & Engineering Services

PURPOSE:

The purpose of this workshop is to review potential updates to the City’s Fee Schedule related to subdivision and land development applications and permits (Code of Ordinances, Appendix A, Article A8.000). Although no Council action is requested as part of this workshop, staff seeks input on potential fee changes and may bring back a future ordinance to amend the fee schedule if such changes are supported.

INTRODUCTION/BACKGROUND:

The City of Fair Oaks Ranch funds its operations through many different revenue sources. One of the sources of revenue is fees. The purpose of assessing fees is to charge the recipient of the service directly for the cost of providing those services, rather than having the cost of those direct services subsidized by other revenue sources. The City processes a considerable number of development-related applications and permits. These types of development-related applications and permits require extensive reviews of submittals by multiple staff members and consultants to ensure infrastructure standards and regulatory requirements are met. Staff performed an assessment of the current fees charged for the development-related applications to determine if the current fees adequately covered the cost incurred to review the applications. As part of the assessment, fee schedules of surrounding cities were also evaluated (see Exhibit A). The key findings are as follows:

- 1) Current fees do not cover the cost to review and process applications.
- 2) Current fees are significantly lower than that of surrounding cities.
- 3) The current fee schedule does not include all application and permit types required by the UDC.

According to the City’s Financial Management Policy, for services associated with a user fee or charge, the direct and indirect cost of that service will be offset by a fee where possible. In addition, it states an annual review of fees and charges will be conducted to ensure that fees provide adequate coverage of costs of service.

The current fee schedule, specifically the Code of Ordinances, Appendix A, Article A8.000 Subdivision/Land Development Regulation Fees, was last updated and adopted in November 2018.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

- 1. Aligns with Priority 1.4 to Develop Sustainable Financing Strategies aligned with service delivery expectations
- 2. Complies with the City’s Financial Management Policy that an annual review of fees and charges is performed to ensure that fees provide adequate coverage of costs of service.
- 3. Ensures subdivision and land development fees are reasonable and equitable and cost of service is not subsidized by other revenue sources.
- 4. Sets fees and charges to meet the fiscal and policy goals and objectives of the City.

LONG-TERM FINANCIAL & BUDGETARY IMPACT:

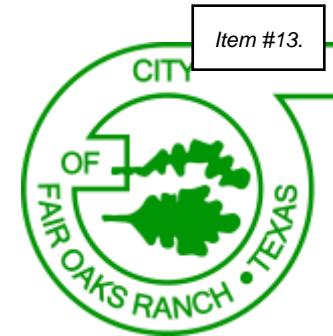
N/A

LEGAL ANALYSIS:

N/A

RECOMMENDATION/PROPOSED MOTION:

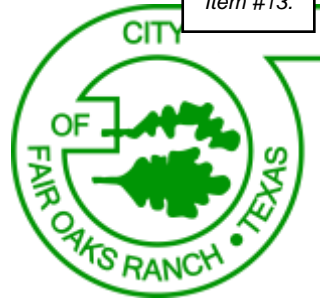
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City Council Workshop Development Fee Schedule Update

August 3, 2023

Grant Watanabe, P.E., Director of Public Works & Engineering Services



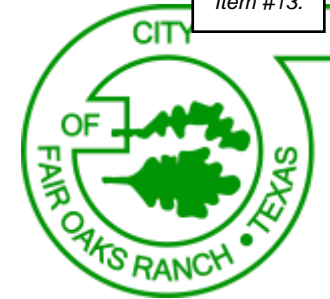
Agenda

- **Purpose**
- **Background**
- **Current Fees**
 - Where are we under-recovering?
 - What fees are missing?
- **Proposed Fee Changes**
 - Comparison to other cities
- **Next Steps**



Background

- As part of the UDC review process, staff reviewed the Code of Ordinances, Appendix A, Article A8.000 Subdivision/ Land Development Regulation Fees. Key findings include the following:
 - Current fees do not cover the cost to review and process applications
 - Current fees are significantly lower than that of surrounding cities
 - Current fee schedule does not include all application and permit types required by the UDC
- In accordance with the City's Financial Management Policy, for services associated with a user fee or charge, the direct and indirect cost of providing that service will be offset by a fee where possible.



Current Development Related Fees

ARTICLE A8.000 - SUBDIVISION/LAND DEVELOPMENT REGULATION FEES

- (a) Vested rights verification letter\$100.00.
- (b) Zoning verification letter\$100.00.
- (c) Rezoning application\$600.00.
- (d) Zoning board of adjustment variance/appeal application\$300.00.
- (e) Replat\$600.00.
- (f) Amending plat:
 - (1) Administratively\$250.00.
 - (2) Public hearing\$600.00.
- (g) Subdivision plat (includes preliminary and final)\$600.00 + \$50.00 per lot.
- (h) Vacation of subdivision plat\$200.00.
- (i) Development plats\$600.00 + \$50.00 per acre.
- (j) Plat extension\$150.00.
- (k) County recordation feesActual as determined by the county clerk + federal mileage rate.
- (l) Site plan\$100.00.
- (m) Planned unit development:
 - (1) Plan review\$600.00 + \$50.00 per acre.
 - (2) Amendment\$600.00 + \$50.00 per acre.
- (n) Specific use permit\$600.00 + \$50.00 per acre.
- (o) Traffic impact analysis review feeActual cost of consultant.
- (p) Variance application to subdivision/development regulations\$100.00

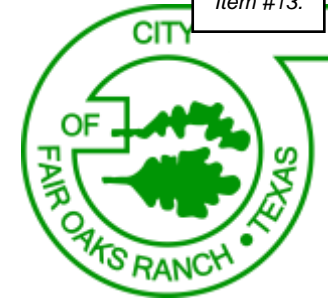
Adopted 11/15/18 (Ord. 2018-12)



Where are we Under-Recovering ?

Current fee noted in (parenthesis)

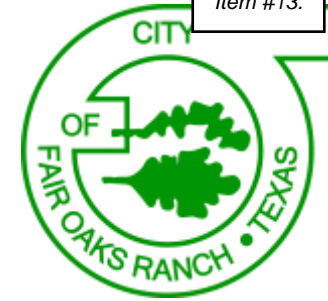
- Preliminary & Final Plat (\$600 + \$50 per lot)
 - Often requires multiple rounds of review and revision
 - Supporting documents (Transportation Impact Analysis, drainage studies, tree plans) requires technical review
 - P&Z and CC agenda packet preparation and presentation
- Plat Extension Request (\$150)
 - Requires preparation of plat consideration item in the event the extension request is denied
 - P&Z and CC agenda packet preparation and presentation
- Variance (\$100)
 - Often requires multiple meetings to identify specific requirements being requested
 - Public Hearing scheduling and notification
 - ZBOA (zoning variance) or P&Z/CC (policy variance) agenda packet preparation and presentation



Where are we Under-Recovering ?

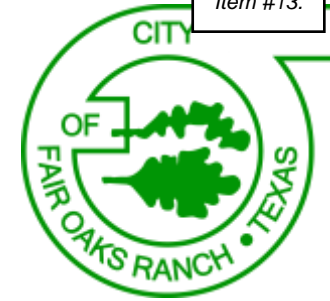
Current fee noted in (parenthesis)

- Vested Rights Determination (\$100)
 - Often requires multiple meetings to identify specific requirements being requested
 - Review by planning consultant, legal and other departments
- Amending or Minor Plat (\$250)
 - Often requires multiple rounds of review and revision
- Planned Unit Development (\$600 + \$50 per acre)
 - Often requires multiple meetings and reviews by legal and other departments
 - Requires public hearing and statutory notifications
 - P&Z and CC agenda packet preparation and presentation



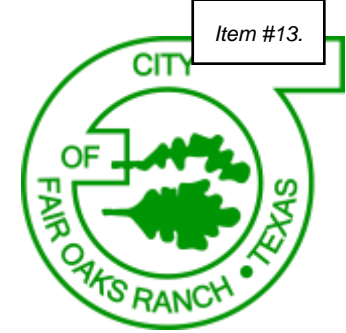
What Fees are Missing?

- Annexation
- Comprehensive Plan Amendment (inc. changes to Future Land Use Map or Transportation Map)
- Conservation Development Alternative
- Minor Plat
- Construction Plan Review
- Tree Preservation/Mitigation Plan Review
- Fee in Lieu of Tree Mitigation
- Floodplain Modification Review (CLOMR, LOMR, LOMA, LOMR-F, etc.)
- Various Permits (temporary use permit, floodplain development permit, grading/clearing permit, stormwater permit, etc.)



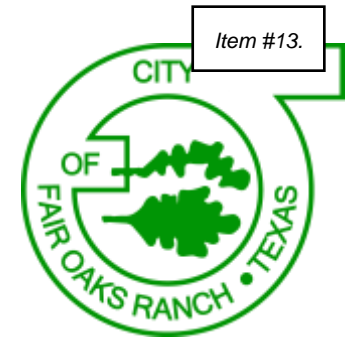
Proposed Development Related Fees

- Comparison Cities (note each city has different types of permits/fees)
 - Boerne
 - San Antonio
 - Sequin
 - San Marcos
 - Windcrest
 - New Braunfels
 - Bulverde
 - Hollywood Park
 - Helotes
- See Exhibit A (Fee Comparison spreadsheet) for details



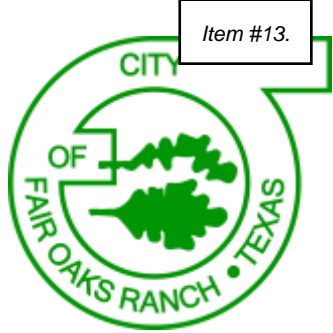
Proposed Development Related Fees

	Current	Proposed	Boerne	San Antonio	Bulverde	Helotes
Prelim. Plat	\$600 + \$50 per lot	\$600 + \$50 per lot	\$675 + \$105 per lot	\$625 + \$80 per lot	\$1000 + \$50 per acre	\$665.40 + \$68.30 per lot
Final Plat	\$0	\$600 + \$50 per lot	\$675 + \$105 per lot	\$625 + \$80 per lot	\$1250 + \$100 per acre	\$409.60 + \$68.30 per lot
Variance	\$100	\$650	\$365 + \$105 add. provision	\$350	\$750 each provision	\$176.30
Vested Rights Det.	\$100	\$300	\$1040 per home, \$2600 for subdiv. or commercial	\$200 per home, \$1000 for subdiv. or commercial	NA	NA



Proposed Development Related Fees

	Current	Proposed	Boerne	San Antonio	New Braunfels	Bulverde
Amending Plat	\$250	\$500	\$365	\$600	\$500 + \$100 per acre	\$750 + \$15 per lot
Minor Plat	\$0	\$500	\$365	\$595 (<3 acres) \$805 (3-10 acres) \$1075 (10-20 acres) + \$80 per lot	\$1250 + \$100 per acre	NA
Construction Plan Review	\$0	\$2500 + \$50 per lot or acre	Actual Cost	\$100 per hour	\$2500 + \$50 per lot or acre	\$2500 or actual cost if greater



Proposed Development Related Fees

	Current	Proposed	Boerne	Helotes	Shertz
Fee in Lieu of Tree Mitigation	\$0	Heritage (24-48") - \$200/circumference inch Protected (12-24") - \$100/circumference inch Standard (8-12") - \$50/circumference inch	Heritage (>24") - \$210/circumference inch, Legacy (12-24")- \$105/circumference inch, Standard (8-12")- \$50/circumference inch	Heritage (>24") - \$150/diameter inch Protected (6-24")- \$150/diameter inch	Heritage (>24") - \$100/diameter inch Protected (8-24")- \$100/diameter inch

- Due to soil composition, slope, lot size or other natural constraints that may make replanting trees unfeasible, the UDC allows for other means of mitigation subject to City Manager approval:
 - Replanting on a separate public site within the City or on lands owned by FORHA
 - Payment of a fee if the City’s Fee Schedule includes a provision for Fee In Lieu of Mitigation



Next Steps

- 1) Staff provides additional info or analysis (if requested by Council)
- 2) Staff brings back a draft ordinance to amend Fee Schedule
- 3) New Fee Schedule effective upon ordinance adoption

DEVELOPMENT FEE WORKSHOP (EXHIBIT A)

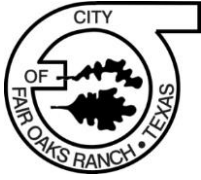
Name of Application	Current Fee	Proposed Fee	Justification	Boerne	San Antonio	Seguin	San Marcos	Windcrest	New Braunfels	Bulverde	Hollywood Park	Helotes
LAND USE POLICY RELATED												
Specific Application Form – Annexation	\$0.00	\$0.00	City's goal is to encourage annexation.	\$520.00	\$3,000.00		\$1,181.00		\$1,000.00			
Specific Application Form – Rezoning and Future Land Use Map, Thoroughfare Plan, and other Comp. Plan Amendments	\$600.00	\$850.00	Considering the expenses for public hearing , statutory notifications, reviews from multiple departments, application processing, agenda packets for P & Z and CC. Similar to the fees being charged by other cities in the area	\$675.00	0 – 0.5 acres: \$795.00 0.51 – 5 acres: \$1,770.00 5.01 – 10 acres: \$3,182.00 10.01 – 25 acres: \$5,620.00 25.01 – 50.0 acres: \$5,814.00 More than 50 acres: \$5,930.00 Plus, per acreage charge for each acre over 25: \$120.00 Maximum Zoning Fee: \$11,500.00	\$500.00	\$1,057.00 plus \$100 /acre (\$3,000 max)		Future Land Use Map Amendment : \$500 Zoning: \$1000.00 +100.00/acre max. \$3000.00	\$750.00 + \$100.00 per acre (\$3,000.00 max)	1 acre or less \$600.00 1.1 - 5 acres \$800.00 5.1 - 10 acres \$1,000.00 10.1 - 25 acres \$1,100.00 25.1 - or greater \$1,200.00	\$384.30
Specific Application Form – Special Use Permit	\$600.00 + \$50.00 per acre	\$800.00 + \$50.00 per acre	Considering the expenses for public hearing , statutory notifications, reviews from multiple departments, application processing, agenda packets for P & Z and CC. Similar to the fees being charged by other cities in the area	\$520.00	Specific Use: \$500	\$400.00	Permit: \$793.00 Renew/amend: \$423.00 Renotification:\$91.00 Revocation proceeding: \$175.00		\$1,500.00 plus \$100.00/acre (max. \$4,000.00)	\$750.00 + \$100.00 per acre (\$3,000.00 max)	1 acre or less \$600.00 1.1 - 5 acres \$800.00 5.1 - 10 acres \$1,000.00 10.1 - 25 acres \$1,100.00 25.1 - or greater \$1,200.00	
Specific Application Form – Planned Unit Development, and Substantial Amendment	\$600.00 + \$50.00 per acre	\$2,000.00	Considering the expenses for public hearing , statutory notifications, reviews from multiple departments, application processing, agenda packets for P & Z and CC. Similar to the fees being charged by other cities in the area. The process also involves review and drafting of regulations. Similar to the fees being charged by other cities in the area. Substantial amendments must be approved by CC and follow the same process as PUD.	Review Fee: \$415.00 Budget review: Actual cost of consultant	MDP/PUD/MAOZ/MHPP Plan Review \$700.00 MDP/POADP/ PUD Notification \$250.00 MDP/POADP/PUD Plan Amendment \$500.00 MDP/POADP/PUD Validity Verification \$500.00				\$2,000.00 plus \$100.00/acre (max. \$5,000.00)	\$2,000.00 + \$100.00 per acre (\$5,000.00 max)		
Planned Unit Development Amendment (non-substantial)	\$600 + \$50.00 per acre	\$500	Non-substantial amendments can be approved administratively						NA	\$2,000 + \$100.00 per acre (\$5,000.00 max)	NA	NA
Specific Application Form – Conservation Development Alternative	\$0.00	\$1,500.00	Considering the expenses for public hearing , statutory notifications, reviews from multiple departments, application processing, agenda packets for P & Z and CC. Similar to the fees being charged by other cities in the area. The process also involves review and drafting of regulations. Similar to the fees being charged by other cities in the area.	LID plan review : \$1500								
SUBDIVISION AND DEVELOPMENT RELATED												
Specific Application Form – Amending Plat (Administratively)	\$250.00	\$500.00	Review of submittals and resubmittals, application processing. Similar to the fees being charged by other cities in the area.	\$365.00	Amending Plat fees to eliminate a lot line: \$250.00 Amending Plat fee: \$600.00	\$500.00	\$ 529.00 + \$ 100.00 per acre \$1000.00 Max	\$650 engineer review fee: varies	\$500.00 plus \$100.00/acre (\$1,000.00 max)	Base fee: \$750.00 Plus per lot fee for single-family: \$15.00 per acre fee for non single-family: \$30.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee.	With public hearing \$150.00 Without public hearing \$50.00	\$591.70

Name of Application	Current Fee	Proposed Fee	Justification	Boerne	San Antonio	Seguin	San Marcos	Windcrest	New Braunfels	Bulverde	Hollywood Park	Helotes
Specific Application Form – Minor Plat	\$0.00	\$500.00	Review of submittals and resubmittals, application processing. Similar to the fees being charged by other cities in the area	\$365.00	All Fees include a per Lot Fee: \$80 plus, a flat fee based upon the number of acres 0 – 3 acres: \$595.00 3.01 – 10 acres: \$805.00 10.01 – 20 acres: \$1,075.00 >20 acres (fee includes the below base and per acre fee, plus the lot fee) □ Base Fee :\$1,610.00 Plus, per acre fee for each acre over 20 acres: \$110.00 subdivision filing fee : \$250	0-5 acres: \$500 More than 5 acres:\$500.00 plus \$50.00 per acre	\$ 529.00 + \$ 100.00 per acre \$1000.00 Max	\$650 engineer review fee: varies	\$1,250.00 plus \$100.00/acre (\$2,500.00 max)			Actual Cost + 10%
Specific Application Form – Development Plat	\$600.00 + \$50.00 per acre	\$500.00	Review of submittals and resubmittals, application processing. Similar to the fees being charged by other cities in the area	Minor: \$365.00 Major: \$675.00 per plat plus \$50.00 per acre	\$600 per plat				\$1,250.00 plus \$100.00/acre (\$2,500.00 max)			
Specific Application Form – Preliminary Plat	Prelim & Final \$600.00 + \$50.00 per Lot	\$600.00 + \$50.00 per lot	Submittal and resubmittal reviews, review of drainage plan if needed, agenda packets for P & Z and CC meetings. Similar to the fees being charged by other cities in the area	\$675.00 per plat plus \$105.00 per lot	Single-Family Development Base Fee: \$625.00 Plus, a per lot: \$80.00 Non-Single-Family Development Base Fee: \$625.00 Plus, a per Acre Fee: \$550.00 Per Lot Addressing Fee: \$5.00	NA	\$1057.00 + \$50.00 per acre \$2500.00 Max	0-5 acres: \$650 More than 5 acres: additional \$50 per acre engineer review fee: varies	\$1,000.00 plus \$50.00/acre (\$2,500.00 max)	Base fee: \$1,250.00 Plus per lot fee for single-family: \$15.00 per acre fee for non single-family: \$30.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee	Plat filing fees: Per plat Plus \$10.00 Per residential lot \$5.00 An acre per other tracts \$10.00 Minimum per plat \$200.00 Plat process fee deposit \$600.00 Plat recording fee (Bexar County) \$85.00 Sewer platting/connection fee \$200.00	Base Preliminary Platting Fee \$ 665.40 per plat Single Family Residential Development \$ 68.30 per lot iv. Non-single Family Residential Development \$ 495.00 per acre Processing Fee \$ 125.20
Specific Application Form – Final Plat (same as Preliminary Plat Fee)	\$0.00	\$600.00 + \$50.00 per lot	Submittal and resubmittal reviews, review of drainage plan if needed, agenda packets for P & Z and CC meetings. Similar to the fees being charged by other cities in the area	\$675.00 per plat plus \$105.00 per lot		0-5 acres: \$500 More than 5 acres:\$500.00 plus \$50.00 per acre	\$1321.00 + \$100.00 per acre (\$2500.00 Max)	0-5 acres \$ 650.00 +5 Acres (including Minor Plats) \$650.00 + \$50.00/acre engineer review fee: varies	\$1,250.00 plus \$100.00/acre (\$2,500.00 max)	Base fee: \$1,250.00 Plus per lot fee for single-family: \$15.00 per acre fee for non single-family: \$30.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee.	Plat filing fees: Per plat Plus \$10.00 Per residential lot \$5.00 An acre per other tracts \$10.00 Minimum per plat \$200.00 Plat process fee deposit \$600.00 Plat recording fee (Bexar County) \$85.00 Sewer platting/connection fee \$200.00	Base Final Platting Fee \$ 409.60 per plat Single Family Residential Development \$ 68.30 per lot iv. Non-single Family Residential Development \$ 495.00 per acre Processing Fee \$ 125.00
Specific Application Form – Replat	\$600.00	\$800.00 + \$50.00 per lot	Submittal and resubmittal reviews, review of drainage plan if needed, public hearing*agenda packets for P & Z and CC meetings	\$650.00 per plat plus \$100.00 per lot	Public hearing: \$250 Notification for long public hearing: \$600	0-5 acres: \$500 More than 5 acres:\$500.00 plus \$5.00 per acre	Non Admin. \$1057. + \$50.00 per acre (\$3000.00 Max)	0-5 acres: \$650 More than 5 acres: additional \$5 per lot engineer review fee: varies	Not administrative: \$1,000.00 plus \$50.00/acre (\$3,000.00 max)	Base fee: \$750.00 Plus per lot fee for single-family: \$15.00 per acre fee for -family: \$30.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee.	With public hearing \$150.00 Without public hearing \$50.00	Not clear
Specific Application Form – Construction Plans	\$0.00	\$2,500.00 plus \$50.00/acre or lot whichever is greater	No cost in place. Involves several resubmittals. Similar pricing of surrounding cities, extensive technical review, encourage applicants to resubmit a complete packet addressing all the comments and minimize resubmittals	Actual cost	Plat& plan review: \$100/per hour	0-5 acres:\$500.00 plus \$50.00 per acre More than 5 acres:\$1500.00 plus \$50.00 per acre	\$2378.00 + \$50.00/acre (\$3000.00 Max)		Site preparation: \$2,500.00 plus \$50.00/acre or lot whichever is greater	more than one type of infrastructure:Base fee: \$2,500.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee. Individual infrastructure: Base fee: \$1,250.00 plus \$5.00 per linear foot of each infrastructure improvement.	NA	\$449.40

Name of Application	Current Fee	Proposed Fee	Justification	Boerne	San Antonio	Seguin	San Marcos	Windcrest	New Braunfels	Bulverde	Hollywood Park	Helotes
Each review after 2nd review of Plat or Construction Plans	\$0.00	\$500.00	Encourage the reduction of plat and construction plan reviews and resubmittals		\$ 50.00 per resubmittal Plat & Plan Review per hour/reviewer \$100.00		\$296.00 each resubmittal after the 2nd		3rd \$1500.00, 4th \$1500.00 +10% of Original Review 5th \$1500.00 + 20% of original review, 6th \$1500.00 + 30% of Original Review Fee Accessory permits (signs, fences, etc.): \$250.00			
SITE DEVELOPMENT RELATED												
Specific Application Form – Temporary Use Permit	\$0.00	\$100.00	Staff review, application processing, (e.g. temporary parking)	\$115.00	NA		NA		NA	NA	NA	NA
Specific Application Form – Special Exception	\$0.00	\$650.00	Same as ZBOA variance fee	NA	Non-Homestead: \$600.00 Homestead Exemption: \$400		\$740.00		\$700.00	\$750.00 for each provision	NA	NA
Specific Application Form – Site Development Permit same as S23	\$100.00	\$150+\$25/acre	Technical review, application processing	NA			NA		NA	NA	NA	NA
Specific Application Form – Floodplain Development Permit	\$0.00	Residential: \$75.00 Commercial: \$250.00	Technical review, application processing	Residential: \$75.00 Commercial: \$250.00	\$50 (SAWS Fee)		permit application (Single Family) \$31.00 permit application (Commercial) \$178.00 Single Family Infill - City Flood Analysis Fee \$1,057.00 Floodplain Development Flood Analysis Review Fee: \$1,585.00 plus \$50 / acre (for acreage within floodplain)		Residential: \$100.00 Commercial: \$250.00	Base fee: \$700.00 (includes a maximum of four hours of outside consultant review time). Supplemental fee: Actual cost for all outside consultant review time required in excess of hours included in base fee.	NA	Permit: 301.60 Elevation Certificate \$125.20
Specific Application Form – Stormwater Permit	\$0.00	Residential: \$75.00 Commercial: \$250.00	Technical review, application processing	NA	Storm Water Fees Based on Square Footage of Impervious Cover Land Use (fee categories) 2015 Fee Rate Single Family Residential \$0.15 Multi-Family \$0.20 Industrial \$0.20 Public Facilities \$0.20 Commercial \$0.25		NA		NA	NA	NA	NA
Specific Application Form – Certificate of Design Compliance	\$0.00	\$100.00	Future, for historical structures				NA		NA	NA	NA	NA
Specific Application Form – Variance (to subdivision / Development Regulations)	\$100.00	\$650.00	Staff review, public hearing, notifications, agenda packet	subdivision ordinance:\$365.00 1st request \$105.00 each for additional requests heard at the same meeting	\$350	\$400.00	\$740.00		\$150.00	\$750.00 for each provision	NA	\$176.30
Specific Application Form – Group Living Operation License	\$0.00	\$200.00	Review, inspection, application processing				NA		NA	NA	NA	NA
Specific Application Form – Grading/Clearance Permit	\$100.00	\$150.00 + \$25.00 per acre	Technical review, application processing	\$150.00 + \$25.00 per acre			NA		NA	NA	NA	NA
OTHER DEVELOPMENT RELATED ITEMS												
County Recordation Fees	Actual Fees + Fed. Mileage	Actual Fees + Fed. Mileage	No change proposed	No additional fee	Mylar: \$82 instrument -1st page: \$26, each additional page \$4 handling g fee: \$50		NA	County Filing Fees + 20%	NA	NA	\$85.00	Actual Cost per Bexar County
Plat submittal Extension Request	\$150.00	50% of original plat fee	Staff review, agenda packet	\$1,040.00			NA		\$200.00	NA	NA	NA

Name of Application	Current Fee	Proposed Fee	Justification	Boerne	San Antonio	Seguin	San Marcos	Windcrest	New Braunfels	Bulverde	Hollywood Park	Helotes
Traffic Impact Analysis Review Fee	Actual Cost of Consultant	Base fee \$500 + actual cost of consultant	Similar to near by cities, extensive staff review, cost of consultant	Level 1: \$2000 Level 2: \$3000 Level 3: \$4000 Master Plan: \$2500	Level 1 \$400.00 Level 2 \$1,600.00 Level 3 \$1,800.00	Level 1 TIA \$500.00 Level 2 TIA \$750.00 Level 3 TIA \$1000.00			TIA Worksheet : \$100.00 Level 1 : \$500.00 Level 2 : \$750.00 Level 3 : \$1,250.00 Revision review: \$500.00	Minor base fee: \$1,250.00 Major base fee: \$2,500.00 Supplemental fee: Actual cost for expenses incurred by the city in excess of base fee.	NA	Traffic Impact Analysis and Review (Level 1) \$ 301.60 Traffic Impact Analysis and Review (Level 2) \$ 602.90 aa. Traffic Impact Analysis and Review (Level 3) \$ 904.30
Vacation of Subdivision Plat	\$200.00	\$200.00	No change proposed	\$365.00	Vacating Declaration (not in conjunction with replat) \$350.00		\$178.00	\$650 engineer review fee: varies	\$200.00	NA	With public hearing \$150.00 Without public hearing \$50.00	NA
Vested Rights Verification Letter	\$100.00	\$300.00	Similar to near by cities, extensive staff, consultant and legal review.	\$1,040.00 per lot for homestead property; \$2,600 + attorney fees for multiple lot/residential subdivision, multifamily or commercial properties	Homestead (1 lot or less than 3 acres) \$200.00 Residential (over 1 lot or 3 acres or more) and Commercial Property \$1,000.00 Abbreviated Staff Review for Duration & Phasing of Rights (determined by staff) \$700.00 Rights Determination Appeal \$500.00 Rights Determination Validation (Commercial) \$250.00 Rights Determination Validation (Residential) per lot \$35.00 Consent Agreement Rights Determination \$500.00				\$200.00	NA	NA	NA
Zoning Verification Letter	\$100.00	\$100.00	No change proposed	\$30.00	\$350.00 per letter	\$50.00			Basic: \$25.00 Detailed: \$100.00	NA	NA	NA
Appeal Application or Variance (to the decision of administrative official)	\$300.00	\$650.00	Same as ZBOA variance fee	\$260.00 for first request & \$80.00 each for additional requests heard at the same meeting	Non-Homestead: \$600.00 Homestead Exemption: \$400	\$400.00	\$740.00		Homestead: \$350.00 (plus \$50.00 for each additional variance request) Non-homestead: \$700.00 (plus \$50.00 for each additional variance request) case signs: \$15.00 each	\$750.00	\$500.00	\$454.80
Development Agreement (see breakdown below)									\$500.00			
Development Agreement Application Fee	\$0.00	\$500.00	Staff review, application processing						\$5,000.00			
Agreement Processing / Legal Review	\$0.00	Actual cost	Actual cost of legal consultant						\$2,500.00			
Development Agreement Amendment Review	\$0.00	\$500.00	Actual cost of legal consultant						\$100.00 Reinspection \$150.00			
Tree Preservation/Mitigation Plan Review and Inspection	\$0.00	\$200 plus \$10 per acre	Staff review, application processing, agenda packet	Actual cost		Tree Survey & Mitigation Study Fee \$200 plus \$5.00 per acre						
Tree Removal Fee in Lieu (heritage/protected/standard)	\$0.00	Heritage-\$200/circumference inch Legacy/Protected-\$100/circumference inch Standard - \$50/circumference inch	As recommended by P & Z, fees being charged by surrounding cities	Heritage - \$210/circumference inch, Legacy - \$105/circumference inch, Standard - \$50/circumference inch								Protected - \$150/diameter inch Heritage - \$150/diameter inch

Name of Application	Current Fee	Proposed Fee	Justification	Boerne	San Antonio	Seguin	San Marcos	Windcrest	New Braunfels	Bulverde	Hollywood Park	Helotes
Tree Removal (without an approved plan)	\$0.00	\$250/circumference inch	To limit tree removal without an approved tree plan	\$250/circumference inch or replacement								
Mail Notification (per mailed notice)	\$0.00	Actual cost	Actual cost									
Postage and Shipping	\$0.00	Actual cost	Actual cost									
Home Occupation Certification	\$0.00	\$25.00	Processing, records keeping				\$25.00					
Floodplain Plan Review	\$0.00	\$1,500.00	Technical review, nature and extent									
CLOMR	\$0.00	\$2,500.00	Technical review, nature and extent	\$3,500.00					\$1,500.00			
LOMR without CLOMR	\$0.00	\$3,000.00	Technical review, nature and extent	4,500.00					\$2,500.00			
LOMR with CLOMR	\$0.00	\$1,500.00	Technical review, nature and extent	2,500.00					\$3,000.00			
LOMA	\$0.00	\$500.00	Technical review, nature and extent						\$1,500.00			
LOMA, CLOMR-F & LOMR-F REVIEW	\$0.00	\$250.00	Technical review, nature and extent	\$250.00					\$500.00			
Flood Zone Verification Letter	\$0.00	\$25.00	Processing						\$500.00			
Engineering Fees (labor)	\$0.00	\$100 per hour or actual consultant cost	City Engineer or consultant					Based on Billable Hours to City				
Engineering Staff Fees (labor)		\$50 per hour	GIS, infrastructure, environmental, etc.									
Weekend or After-Hours Fees (labor)	\$0.00	150% of the staff hourly rate	To compensate for the overtime related expenses									
No Inspection Prior to Installation	\$0.00	200% of permit fee or staff fees which ever is greater	To discourage unmonitored developments, ensure that they will meet the city standards	\$100.00					\$25.00			



CITY COUNCIL REPORT
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Submission of calculated FY 2023-24 property tax rates to the City Council
DATE: August 3, 2023
DEPARTMENT: Finance
PRESENTED BY: Summer Fleming, Interim Director of Finance

INTRODUCTION/BACKGROUND:

Truth-in-taxation is a concept embodied in the Texas Constitution art. VIII, § 21a that requires taxing units to make taxpayers aware of property tax rate proposals. Additionally, Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act, was passed by the Texas Legislature in 2019 affecting the tax rate setting process. Pursuant to this and state law, the following steps are required to officially submit the No New Revenue Rate and the Voter Approval Rate to the governing body.

1. By August 7 or as soon thereafter as practicable, the Finance Department shall submit the rates to the Governing Body using the tax rate calculation forms prescribed by the comptroller (Sec. 5.07).
2. The Finance Department shall submit the tax rate calculation forms to the county assessor-collector for each county in which all or part of the territory of the taxing unit is located.
3. The rates shall be posted prominently on the home page of the taxing unit’s website, in the form prescribed by the comptroller.

As of the date of preparation of the agenda packet, the tax rate calculations were not yet available. If the tax rate calculations are made available by August 3rd, the calculations will be posted on the City’s Truth in Taxation website: <https://www.fairoaksranchtx.org/514/Taxes-Truth-in-Taxation>

If the tax calculations are not available on or before August 3rd, this agenda item will be deferred until the next regularly scheduled council meeting on August 17th.

RECOMMENDATION/PROPOSED MOTION:

No action is required.



CITY COUNCIL REPORT
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Presentation of the Quarterly Financial Update for the Nine Months Ended June 30, 2023
DATE: August 3, 2023
DEPARTMENT: Finance
PRESENTED BY: Summer Fleming, Interim Director of Finance

INTRODUCTION/BACKGROUND:

The purpose of this presentation is to review the City’s financial results for the nine months ended June 30, 2023.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

Fiscal transparency informs the Council and citizens how the City spent tax revenues and is a critical element of effective public financial management.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

The Finance Department has updated its FY 2022-23 projections based on financial performance through the 3rd quarter of the fiscal year. The department projects a \$816,591 total increase in General Fund revenues over budget, largely attributable to interest earnings. Due to the rise in yield for both TexPool and Texas CLASS, interest earnings are expected to be \$478,000 higher than the budget of \$72,000. Ad valorem taxes are projected to be \$145,634 higher than budget due to levy adjustments made after the settlement of appraisal value protests. Additionally, grants and contributions are projected to be \$196,400 higher than budget due to the Disabled Veterans Exemption Relief Fund, grant funding to the police department for ballistic shields, and receipt of a contribution from BISD for the Chartwell realignment project.

General Fund expenditures are projected to be \$38,957 less than budget mostly due to personnel savings for vacancies offset with costs of brush removal throughout the City. In total the General Fund is projected to have a positive budget variance of \$855,548.

The Strategic Projects Fund is projected to have a \$440,793 savings to budget due to the cancellation or decreased scope of budgeted projects.

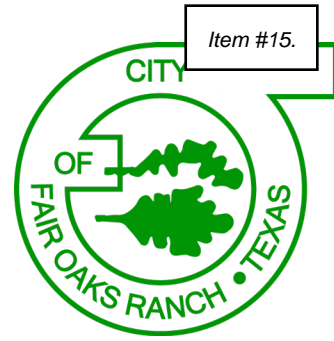
The department projects a net loss in the Utility Fund of \$90,940, which is a savings to budget of \$141,895. The savings to budget is largely due to a projected \$314,000 increase in budgeted interest earnings offset with decreased impact fee revenue.

LEGAL ANALYSIS:

Not applicable.

RECOMMENDATION/PROPOSED MOTION:

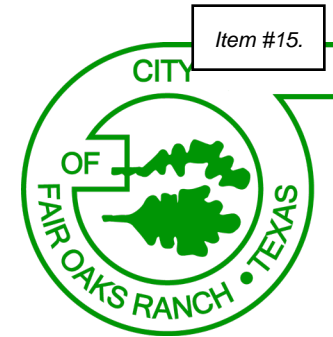
This presentation is for informational purposes only.



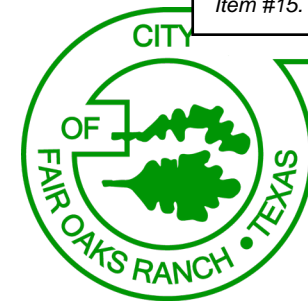
QUARTERLY FINANCIAL UPDATE

Presented by Summer Fleming, Interim Director of Finance

August 3, 2023

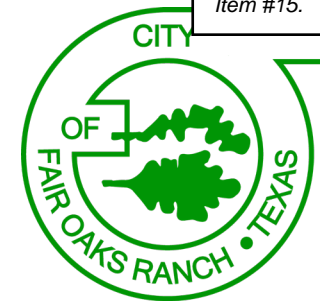


General Fund



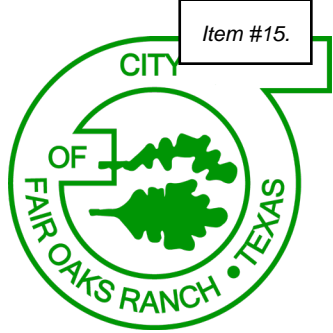
General Fund Revenues

Type	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	Q3 Actual	% of Budget
Property Tax	\$6,082,993	\$6,204,433	\$6,350,067	\$6,305,292	101.6%
Sales Tax	1,576,150	1,733,683	1,626,283	948,888	54.7%
Franchise Fees	761,408	692,050	757,550	361,081	52.2%
Permits	348,333	309,075	253,075	179,611	58.1%
Fines & Forfeitures	174,573	176,300	186,550	147,402	83.6%
Interest Earnings	79,926	72,000	550,000	422,693	587.1%
Grants & Contributions	1,283,952	3,600	200,000	139,841	3884.5%
All Other	434,603	710,866	795,073	471,417	66.3%
Totals	\$10,741,938	\$9,902,007	\$10,718,598	\$8,976,226	90.7%

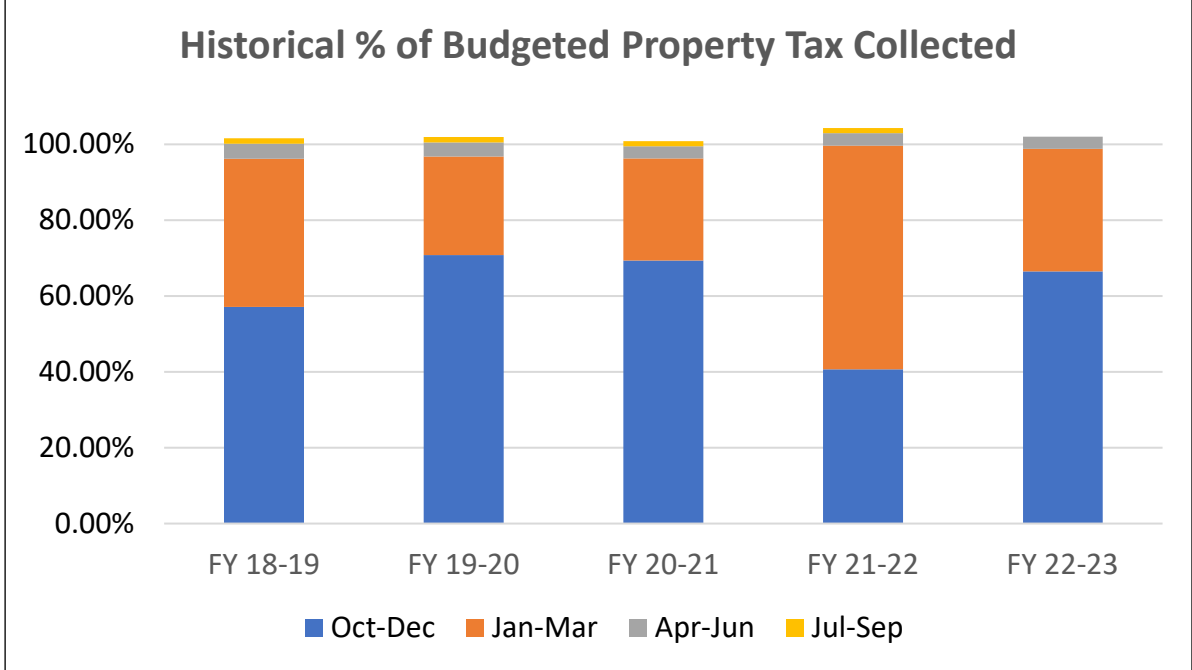


General Fund Expenditures

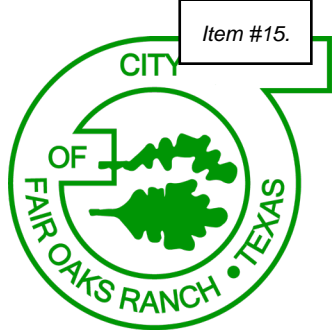
Type	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	Q3 Actual	% of Budget
Personnel	\$4,710,417	\$5,714,360	\$5,485,926	\$4,017,312	70.3%
Supplies, Maint, Ops	1,217,258	1,715,265	1,838,664	839,708	49.0%
Prof. Services	1,339,839	1,551,592	1,546,143	1,049,858	67.7%
Shared Services	388,221	423,667	455,316	375,808	88.7%
Capital Outlay	150,182	408,746	448,624	179,611	43.9%
Transfers	1,511,407	3,797,490	3,797,490	3,797,490	100.0%
Totals	\$9,317,324	\$13,611,120	\$13,572,163	\$10,259,786	75.4%



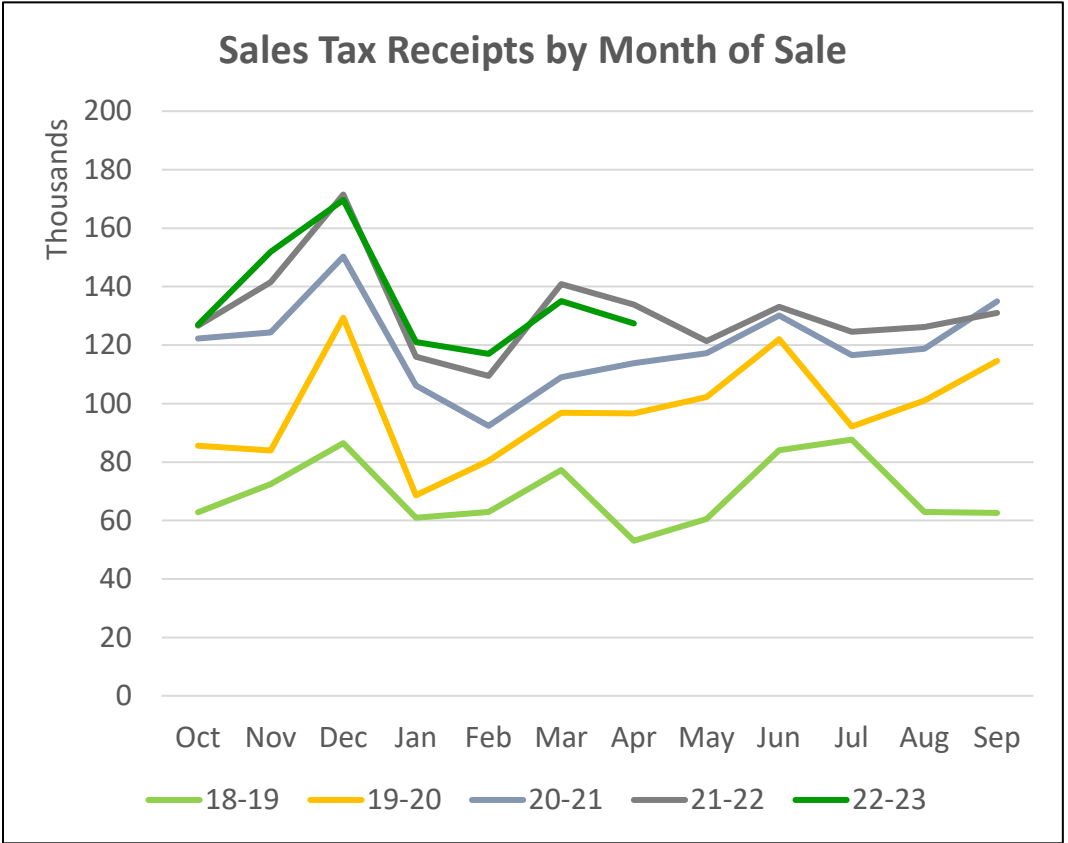
Property Taxes



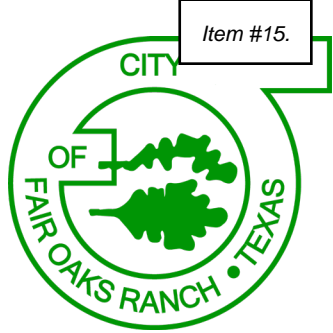
- 97.44% Ad Valorem Tax levy collected.
- 98.04% collected at the same time last year.



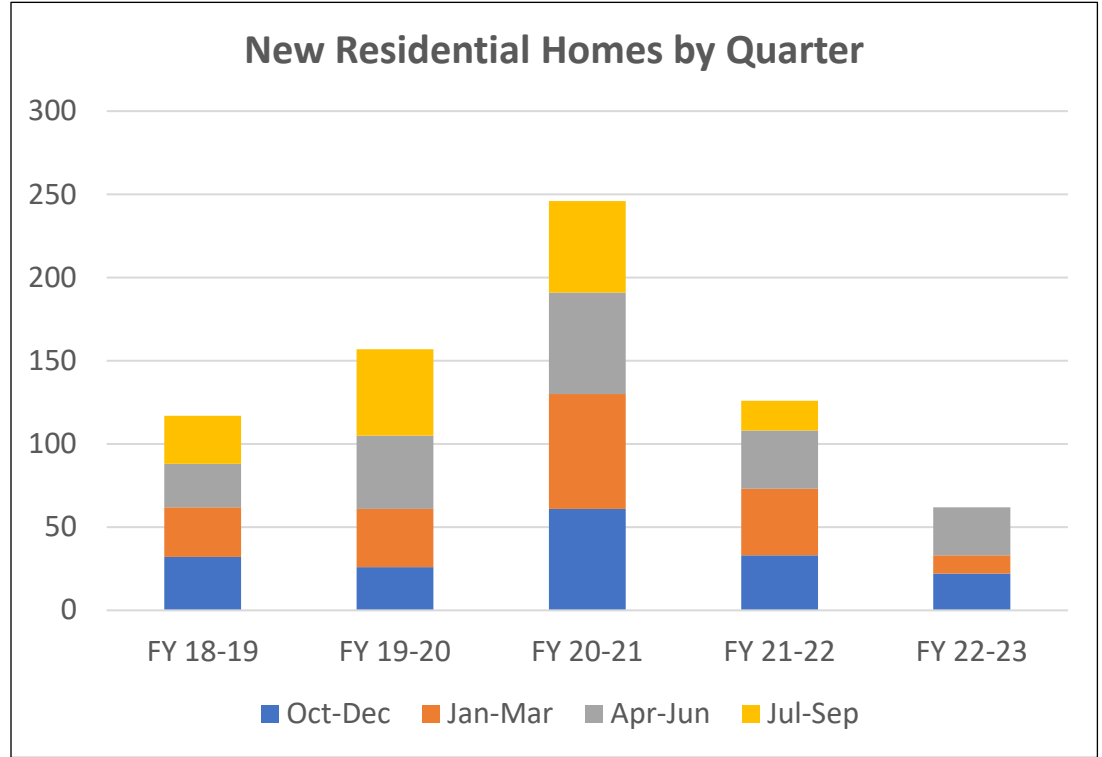
Sales Tax



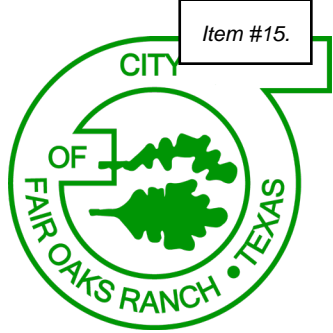
- Sales taxes are collected two months in arrears.
- Currently averaging 1% higher than the same time last year.



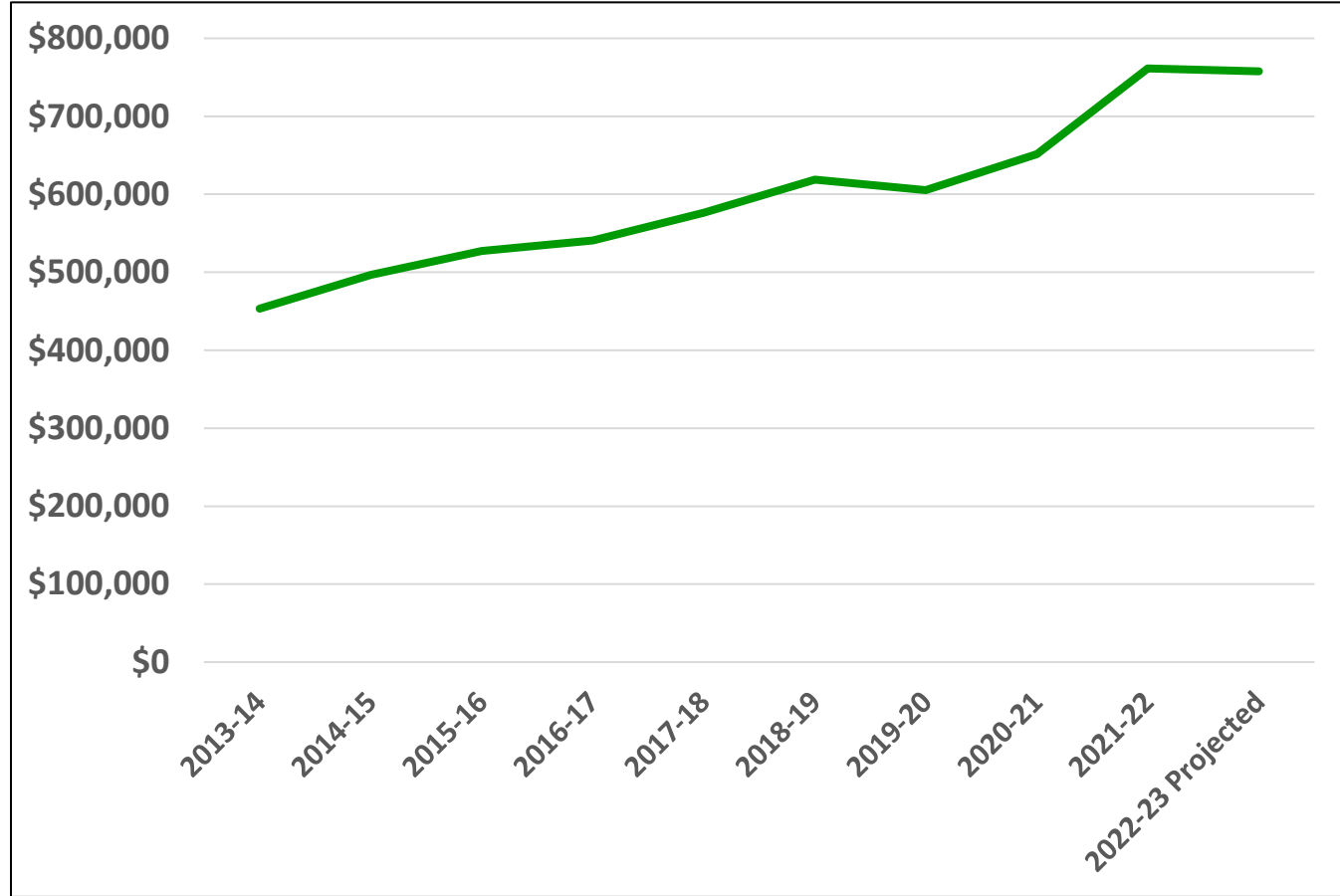
New Residential Permits



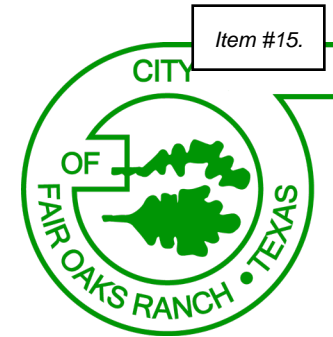
- 62 new residential permits issued through June 30.
- 108 issued at same time last year.



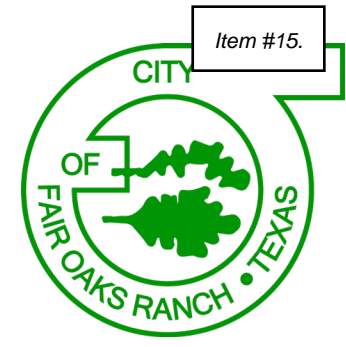
Franchise Fees



- Franchise Fees have doubled over the last 10 years
- CPS Energy is 60% of the franchise fee
 - Volatility influenced by weather and natural gas rates
 - Wholesale U.S power prices are broadly expected to drop in 2023.

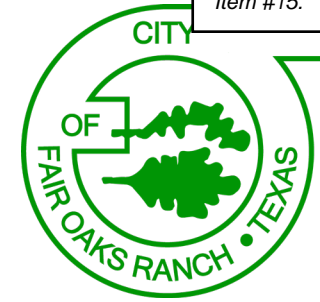


Strategic Projects Fund



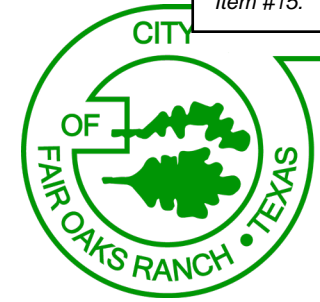
Reliable & Sustainable Infrastructure

Drainage Projects	FY 2023 Budget	FY 2023 Projection	Q3 Actual	Projected Savings/(Overage)
Rolling Acres Trail	\$271,738	\$250,000	\$48,833	\$21,738
Silver Spur Trail	277,404	28,796	28,796	248,608
Tivoli Way	1,200,000	1,200,000	53,746	0
Turf Paradise	100,031	94,000	70,670	6,031
Fair Oaks Pkwy	10,000	0	0	10,000
Rockinghorse Lane	29,609	29,609	29,609	0
Totals	\$1,888,782	\$1,602,405	\$231,654	\$286,377



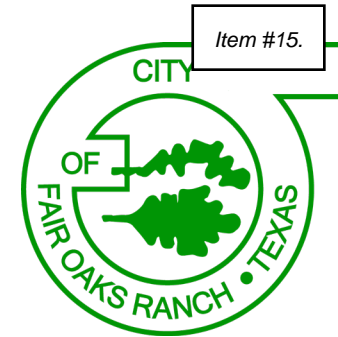
Reliable & Sustainable Infrastructure

Roads & Infrastructure	FY 2023 Budget	FY 2023 Projection	Q3 Actual	Projected Savings/(Overage)
Post Oak Trail	\$875,000	\$875,000	\$658,054	\$0
Dietz Elkhorn Reconst.	300,915	300,000	2,065	915
Dietz Elkhorn Sidewalk	150,000	150,000	13,636	0
Battle Intense Sidewalk	54,500	54,500	48,912	0
Chartwell & Dietz	120,929	98,126	98,126	22,803
Civic Center	412,815	299,441	0	113,374
City Hall Renovation	661,819	661,819	271,355	0
Totals	\$2,575,978	\$2,552,260	\$1,092,148	\$137,092

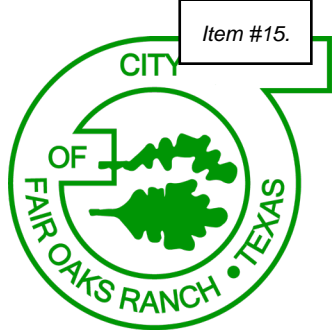


Public Safety & Operational Excellence

Strategic Projects	FY 2023 Budget	FY 2023 Projection	Q3 Actual	Projected Savings/(Overage)
Fire & EMS Study	\$54,932	\$73,775	\$0	(\$18,843)
City Records Digitization	26,100	22,967	20,978	3,133
PIA Software	30,000	0	0	30,000
City Fuel Station	65,000	65,000	0	0
3 rd Party Record Scanning	40,000	40,000	0	0
Comms & Marketing	42,139	42,139	1,350	0
Bond Development Program	147,969	147,969	0	0
Employee Handbook	3,034	0	0	3,034
Records Management	4,259	4,259	0	0
Totals	\$413,433	\$396,109	\$20,339	\$17,324

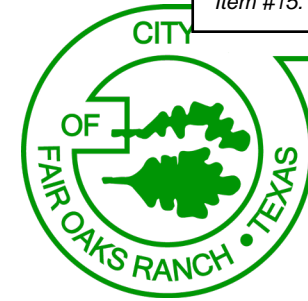


Enterprise Fund



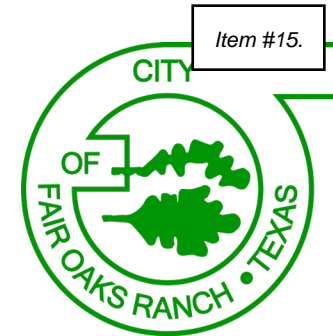
Utility Revenues

Type	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	Q3 Actual	% of Budget
Water	\$5,181,118	\$4,222,630	\$4,430,370	\$3,256,255	77.1%
Wastewater	2,615,796	1,348,525	1,395,991	1,003,842	74.4%
Totals	\$7,796,914	\$5,571,155	\$5,826,361	\$4,260,097	76.5%



Utility Operating Expenses, Debt and Non-Cash Adjustments

Type	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	Q3 Actual	% of Budget
Personnel	\$1,741,236	\$1,940,584	\$1,803,867	\$1,316,356	67.8%
Supplies, Maint, Ops	2,708,976	2,853,015	3,058,710	2,263,073	79.3%
Services	426,150	134,828	244,688	205,516	152.4%
Total Expenses	\$4,876,362	\$4,928,427	\$5,107,265	\$3,784,945	76.8%
Total Capital, Debt and Non-Cash Adjust	\$1,073,474	\$875,563	\$810,036	\$1,574,880	179.9%



QUESTIONS?

Governmental Funds Projected 2022 - 2023

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
Beginning Fund Balance 10.01.22	8,780,175	1,407,555	1,089,047	52,658	11,329,435
<u>Revenues:</u>					
Taxes	8,001,350	-	-	564,910	8,566,260
Franchise Fees	757,550	-	-	-	757,550
Interest	550,000	-	-	4,500	554,500
Permits	253,075	-	-	-	253,075
Animal Control	1,285	-	-	-	1,285
Fines & Forfeitures	186,550	-	-	-	186,550
Fees & Services	277,404	-	-	-	277,404
Grants & Contributions	200,000	-	-	-	-
Miscellaneous Income	193,105	-	-	-	193,105
Transfers from Other Funds	298,280	3,442,995	354,495	-	4,095,770
Total Revenues	10,718,598	3,442,995	354,495	569,410	14,885,498
<u>Expenditures:</u>					
Personnel	5,485,926	-	-	-	5,485,926
Supplies, Maintenance & Operations	1,838,664	-	-	-	1,838,664
Professional Services	1,546,143	248,140	-	-	1,794,283
Shared Services	455,316	-	-	-	455,316
Capital Outlay	448,624	4,189,260	-	-	4,637,885
Debt Service	-	-	-	552,530	552,530
Transfers to Other Funds	3,797,490	-	298,280	-	4,095,770
Total Expenditures	13,572,163	4,437,400	298,280	552,530	18,860,373
Revenue over/(under) expenditures	(2,853,565)	(994,405)	56,215	16,880	(3,974,875)
Ending Fund Balance 9.30.23	5,926,610	413,150	1,145,262	69,539	7,354,560

Fund Balance Summary

General Fund	ACTUAL 9/30/2022	CLOSE-OUT 9/30/2023	PROJECTION 9/30/2023
<u>Non-spendable</u>	25,328	-	25,328
<u>Restricted</u>			
Court Technology	13,873	5,000	18,873
Court Security Building	59,243	(53,243)	6,000
Court Efficiency	671	400	1,071
Court Truancy Prevention Fund	10,016	5,000	15,016
Municipal Court Jury Fund	200	150	350
Felony Forfeiture	11,551	31,724	43,275
LEOSE Funds	14,429	(274)	14,155
PEG Fees	4,319	-	4,319
Total Restricted	114,302	(11,243)	103,059
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,321
	4,275,321	280,000	4,555,321
<u>Unassigned</u>			
FY 2023 Budget	3,388,608	(3,388,608)	-
Unallocated	976,616	266,286	1,242,902
	4,365,224	(3,122,322)	1,242,902
General Fund Balances	8,780,175	(2,853,565)	5,926,610

Other Funds	ACTUAL 9/30/2022	CLOSE-OUT 9/30/2023	PROJECTION 9/30/2023
<u>Assigned</u>			
Debt Service Fund Balance	52,658	16,880	69,539
SAP and Capital Projects Fund Balance	1,407,555	(994,405)	413,150
Equipment Replacement Fund Balance	1,089,047	56,215	1,145,262
	2,549,260	(921,310)	1,627,950

General Fund Year-to-Date Summary
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Budget vs Projection	Year-to Date Actual	Percent of Budget	Budget Balance
Revenues:						
Taxes	7,963,116	8,001,350	38,234	7,271,085	91.3%	692,031
Franchise Fees	692,050	757,550	65,500	361,081	52.2%	330,969
Interest	72,000	550,000	478,000	422,693	587.1%	(350,693)
Permits	309,075	253,075	(56,000)	179,611	58.1%	129,464
Animal Control	1,135	1,285	150	1,110	97.8%	25
Fines & Forfeitures	176,300	186,550	10,250	147,402	83.6%	28,898
Fees & Services	277,903	277,404	(500)	210,845	75.9%	67,058
Miscellaneous Income	119,420	193,105	73,685	166,626	139.5%	(47,206)
Grants & Contributions	3,600	200,000	196,400	139,841	3884.5%	(136,241)
Transfers from Other Funds	287,408	298,280	10,872	75,931	26.4%	211,477
Total Revenues	9,902,007	10,718,598	816,591	8,976,226	90.65%	925,781
Expenditures:						
Personnel	5,714,360	5,485,926	(228,434)	4,017,312	70.30%	1,697,048
Supplies, Maintenance & Operations	1,715,265	1,838,664	123,399	839,708	48.95%	875,557
Professional Services	1,551,592	1,546,143	(5,449)	1,049,858	67.66%	501,734
Shared Services	423,667	455,316	31,649	375,808	88.70%	47,859
Capital Outlay	408,746	448,624	39,878	179,611	43.94%	229,135
Transfers to Other Funds	3,797,490	3,797,490	-	3,797,490	100.00%	-
Total Expenditures	13,611,120	13,572,163	(38,957)	10,259,786	75.38%	3,351,334
Revenue over/(under) expenditures	(3,709,113)	(2,853,565)	855,548	(1,283,560)	34.61%	(2,425,553)

Revenue Detail
June 30, 2023
75% of Fiscal Year

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Taxes						
General Property	6,149,433	6,310,067	6,274,653	102.0%	125,220	Increased projection for levy adjustments.
Delinquent Property	30,000	15,000	12,924	43.1%	(17,076)	
Penalty & Interest	25,000	25,000	17,715	70.9%	(7,285)	
Mixed Beverage	25,000	25,000	16,905	67.6%	(8,095)	Mixed Bev Tax posted through May-23.
Local Sales	1,155,789	1,084,189	632,592	54.7%	(523,197)	Decreased projection based on year-to-date sales tax collected.
Street Maintenance	288,947	271,047	158,148	54.7%	(130,799)	Decreased projection based on year-to-date sales tax collected.
Property Reduction	288,947	271,047	158,148	54.7%	(130,799)	Decreased projection based on year-to-date sales tax collected.
Total Taxes	7,963,116	8,001,350	7,271,085	91.3%	(692,031)	
Franchise Fees						
Time Warner Cable	60,000	60,000	32,885	54.8%	(27,115)	Fees collected for 2nd quarter.
GVTC Cable/Telephone	69,000	69,000	32,831	47.6%	(36,170)	Fees collected for 2nd quarter.
AT&T Cable/Telephone	2,700	2,700	1,032	38.2%	(1,668)	Fees collected for 2nd quarter.
Miscellaneous	1,000	1,000	334	33.4%	(666)	Fees collected for 2nd quarter.
City Public Service	411,000	470,000	211,874	51.6%	(199,126)	Fees collected through April.
Pedernales Electric Company	91,850	97,850	46,863	51.0%	(44,987)	Fees collected for 2nd quarter.
Grey Forest Utilities	23,000	24,000	18,183	79.1%	(4,817)	Fees collected for 2nd quarter.
Garbage Regular	30,000	33,000	17,079	56.9%	(12,921)	Fees collected for 2nd quarter.
Garbage Recycling	3,500	-	-	0.0%	(3,500)	Reduced projection; do not anticipate receiving revenue.
Total Franchise Fees	692,050	757,550	361,081	52.2%	(330,969)	
Interest						
Bank/Investment Interest	72,000	550,000	422,693	587.1%	350,693	Increased projection for increase in rates
Total Interest	72,000	550,000	422,693	587.1%	350,693	
Permits						
New Residential Permits	200,000	150,000	107,146	53.6%	(92,854)	Decreased projection for slowed development to date.
New Commerical Permits	5,000	-	-	0.0%	(5,000)	Do not anticipate commercial permit revenue.
Remodeling/Additions	30,000	30,000	16,527	55.1%	(13,473)	
Other BC and Permits	61,000	61,000	46,753	76.6%	(14,247)	
Contractor Registration	9,200	8,200	5,330	57.9%	(3,870)	
Food/Health	3,875	3,875	3,855	99.5%	(20)	
Total Permits Costs	309,075	253,075	179,611	58.1%	(129,464)	
Animal Control						
Pet Licenses	640	790	760	118.8%	120	
Pet Impound/Quarantine	495	495	350	70.7%	(145)	
Total Animal Control	1,135	1,285	1,110	97.8%	(25)	

Revenue Detail continued

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Fines & Forfeitures						
Municipal Court Fines	160,000	170,000	135,013	84.4%	(24,987)	
Municipal Court Security	6,000	6,000	4,225	70.4%	(1,775)	
Municipal Court Technology	5,000	5,000	3,475	69.5%	(1,525)	
Municipal Court Efficiency	150	400	345	230.1%	195	
Court Truancy Prevention Fund	5,000	5,000	4,259	85.2%	(741)	
Municipal Court Jury Fund	150	150	85	56.8%	(65)	
Total Fines & Forfeitures	176,300	186,550	147,402	83.6%	(28,898)	
Fees & Services						
FORU Management	210,003	219,504	163,814	78.0%	(46,189)	
Special Fees	25,000	17,000	9,928	39.7%	(15,072)	Decreased projection based on actuals to date.
FORMDD Management	30,150	30,150	30,150	100.0%	-	Annual fee received
Credit Card Service Fee	12,750	10,750	6,953	54.5%	(5,797)	Decreased projection based on actuals to date.
Total Fees & Services	277,903	277,404	210,845	75.9%	(67,058)	
Miscellaneous						
Miscellaneous	106,905	106,905	83,516	78.1%	(23,389)	
City Event Sponsorships	-	850	850	0.0%	850	Ticket sales to State of the City
Sale of Assets	-	16,931	16,931	0.0%	16,931	Surplus auction.
School Guard Crossing Fund	10,665	12,165	9,075	85.1%	(1,590)	
Lease Proceeds	1,850	1,576	1,576	85.2%	(274)	Annual payment received.
Police Seized Proceeds	-	54,677	54,677	0.0%	54,677	Seizure proceeds.
Total Miscellaneous	119,420	193,105	166,626	139.5%	47,206	
Grants & Contributions						
Donations/Grants	3,600	200,000	139,841	3884.5%	136,241	Increased projection for Winter Storm reimb, BISD contribution to Chartwell realignment project, Disabled Vet exemption, and ballistic shield grant.
Total Grants & Contributions	3,600	200,000	139,841	3884.5%	136,241	
Transfers						
Capital Replacement	287,408	298,280	75,931	26.4%	(211,477)	Transfers post as capital is purchased.
Total Transfers	287,408	298,280	75,931	26.4%	(211,477)	
Total Revenue	9,902,007	10,718,598	8,976,226	90.7%	(925,781)	

Mayor & Council Expenditures - 610

June 30, 2023

75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Supplies, Maintenance & Operations						
Supplies and Consumables	-	-	-	0%	-	
Minor Equipment and Furniture	-	-	-	0%	-	
Fuel	-	-	-	0%	-	
Uniforms	350	350	266	76%	84	
Committee - Branding	500	82	82	16%	418	
Committee - Planning & Zoning	500	-	-	0%	500	Decreased projection.
Committee - Board of Adj	500	-	-	0%	500	Decreased projection.
Committee - Audit	500	-	-	0%	500	Do not anticipate any costs this year.
Committee - Urban Wildlife	500	-	-	0%	500	Decreased projection.
Donations & Grants	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,850	432	348	12.2%	2,502	
Services						
Professional Services	-	-	-	0%	-	
Dues/Subscriptions	2,800	3,068	3,068	110%	(268)	Annual dues higher than budget
Training/Seminars & Related Travel	7,000	2,000	-	0%	7,000	Decreased projection for anticipated savings.
Meetings and Related Travel	11,800	4,300	2,503	21%	9,297	Decreased projection for strategic workshop costs.
Public Relations	5,250	1,585	586	11%	4,664	Town Hall and Purple Heart costs.
Employee Appreciation	-	-	-	0%	-	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	26,850	10,953	6,157	22.9%	20,693	
Total Departmental Budget	29,700	11,384	6,504	21.9%	23,196	

Administration - 611
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	460,214	412,311	332,061	72%	128,153	Projection updated for Admin Clerk & City Manager vacancy.
Overtime	115	21	21	18%	94	
Taxes - Social Security	28,473	23,051	18,398	65%	10,075	
Taxes - Medicare	6,659	6,018	4,930	74%	1,729	
Taxes SUTA/FUTA	306	31	31	10%	275	
Workers' Compensation Insurance	1,506	1,462	1,462	97%	44	Annual premium paid.
Retirement	54,752	50,132	41,177	75%	13,575	
Health Insurance	39,207	32,557	23,001	59%	16,206	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	7,200	7,200	5,261	73%	1,939	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	598,432	532,783	426,343	71.2%	172,089	
Supplies, Maintenance & Operations						
Supplies and Consumables	650	900	874	135%	(224)	
Minor Equipment and Furniture	900	900	267	30%	633	
Fuel	200	200	25	12%	175	
Uniforms	250	250	131	52%	119	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,000	2,250	1,297	64.8%	703	
Services						
Professional Services	85,040	80,040	49,462	58%	35,578	Decreased projection for anticipated savings.
Dues/Subscriptions	4,136	4,607	4,607	111%	(471)	Annual dues paid
Training/Seminars & Related Travel	22,576	7,576	3,410	15%	19,166	Decreased projection for anticipated savings.
Meetings and Related Travel	6,473	3,250	1,486	23%	4,987	
Employee Appreciation	250	250	26	10%	224	
Total Services Costs	118,475	95,723	58,990	49.8%	59,485	
Total Departmental Budget	718,907	630,756	486,630	67.7%	232,277	

City Secretary - 612
 June 30, 2023
 75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	152,675	152,630	108,602	71%	44,073	
Overtime	-	-	-	0%	-	
Taxes - Social Security	9,306	9,052	6,524	70%	2,782	
Taxes - Medicare	2,176	2,117	1,526	70%	650	
Taxes SUTA/FUTA	180	18	18	10%	162	
Workers' Compensation Insurance	492	478	478	97%	14	Annual premium paid.
Retirement	17,895	18,202	13,287	74%	4,608	
Health Insurance	20,005	20,013	14,695	73%	5,310	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	202,729	202,509	145,131	71.6%	57,598	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,300	1,300	835	64%	465	
Minor Equipment and Furniture	280	280	169	60%	111	
Fuel	-	-	-	0%	-	
Uniforms	100	87	87	87%	13	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	1,680	1,667	1,091	64.9%	589	
Services						
Professional Services	24,889	7,889	571	2%	24,318	Decreased projection for recodification pushed to next FY.
Dues/Subscriptions	762	762	708	93%	54	Annual dues paid
Training/Seminars & Related Travel	6,180	6,180	4,809	78%	1,371	Open Gov't Conference.
Meetings and Related Travel	1,500	1,000	304	20%	1,196	
Elections	7,000	16,580	-	0%	7,000	Increased projection for estimated election cost by Kendall County.
Employee Appreciation	100	100	69	69%	31	
Recording/Reporting/History	10,000	8,000	4,529	45%	5,471	Decreased projection for anticipated savings.
Total Services Costs	50,431	40,511	10,991	21.8%	39,440	
Total Departmental Budget	254,840	244,687	157,213	61.7%	97,627	

HR & Communications - 613
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	121,667	121,749	86,643	71%	35,024	
Overtime	-	-	-	0%	-	
Taxes - Social Security	7,463	7,321	5,301	71%	2,162	
Taxes - Medicare	1,745	1,712	1,240	71%	505	
Taxes SUTA/FUTA	135	14	14	10%	122	
Workers' Compensation Insurance	395	384	384	97%	11	Annual premium paid.
Retirement	14,352	14,518	10,599	74%	3,753	
Health Insurance	10,227	10,097	7,415	73%	2,812	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	155,984	155,794	111,594	71.5%	44,390	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,600	1,600	1,267	79%	333	
Minor Equipment and Furniture	1,600	1,600	927	58%	673	
Fuel	-	-	-	0%	-	
Uniforms	150	143	143	95%	8	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	3,350	3,343	2,336	69.7%	1,014	
Services						
Professional Services	495	520	520	105%	(25)	
Dues/Subscriptions	2,010	2,010	1,818	90%	192	
Training/Seminars & Related Travel	16,275	8,775	3,874	24%	12,401	Decreased projection for leadership training pushed to next FY.
Meetings and Related Travel	950	950	751	79%	199	
Public Relations	43,450	44,513	15,396	35%	28,054	Increased projection for SoC budget overage.
Employee Appreciation	11,410	11,410	9,684	85%	1,726	
Employment Costs	2,975	2,975	1,535	52%	1,440	
Total Services Costs	77,565	71,153	33,579	43.3%	43,986	
Total Departmental Budget	236,899	230,289	147,509	62.3%	89,390	

Finance - 614
 June 30, 2023
 75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	219,835	184,975	137,610	63%	82,225	Projected savings due to AP/Payroll & Finance Director vacancy.
Overtime	157	184	184	117%	(27)	Increased overtime due to vacancy.
Taxes - Social Security	13,575	10,974	8,263	61%	5,312	
Taxes - Medicare	3,175	2,567	1,933	61%	1,242	
Taxes SUTA/FUTA	225	24	24	11%	201	
Workers' Compensation Insurance	718	699	699	97%	19	Annual premium paid.
Retirement	26,105	22,177	16,890	65%	9,215	
Health Insurance	34,601	30,698	22,366	65%	12,235	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	298,391	252,299	187,970	63.0%	110,421	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,325	1,325	472	36%	853	
Minor Equipment and Furniture	500	661	661	132%	(161)	New office chair to replace broken chair.
Fuel	-	-	-	0%	-	
Uniforms	250	96	96	38%	154	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,075	2,082	1,229	59.2%	846	
Services						
Professional Services	71,120	70,620	70,386	99%	734	Appraisal district fees paid through 3rd Qtr, annual audit costs
Dues/Subscriptions	475	625	588	124%	(113)	Annual GFOA/GFOAT renewals paid.
Training/Seminars & Related Travel	5,600	3,600	2,041	36%	3,559	Decreased projection for anticipated savings.
Meetings and Related Travel	400	325	12	3%	388	
Employee Appreciation	250	250	116	46%	134	
Total Services Costs	77,845	75,420	73,142	94.0%	4,703	
Total Departmental Budget	378,311	329,801	262,340	69.3%	115,971	

Information Technology - 615
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	86,662	86,694	61,686	71%	24,976	
Taxes - Social Security	5,346	5,127	3,692	69%	1,654	
Taxes - Medicare	1,250	1,199	864	69%	386	
Taxes SUTA/FUTA	90	9	9	10%	81	
Workers' Compensation Insurance	283	274	274	97%	9	Annual premium paid.
Retirement	10,279	10,339	7,547	73%	2,732	
Health Insurance	12,375	12,198	8,929	72%	3,446	
Total Personnel Costs	116,285	115,841	83,002	71.4%	33,283	
Supplies, Maintenance & Operations						
Supplies and Consumables	200	200	59	29%	141	
Minor Equipment and Furniture	200	200	82	41%	118	
Uniforms	100	100	-	0%	100	
Total Supplies, Maintenance & Operations Costs	500	500	141	28.2%	359	
Services						
Professional Services	2,000	1,500	909	45%	1,091	
Dues/Subscriptions	175	175	88	50%	88	TAGIT annual dues paid.
Training/Seminars & Related Travel	4,500	3,850	1,360	30%	3,140	Reduced projection for TAGIT conf savings
Meetings and Related Travel	100	200	180	180%	(80)	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	6,875	5,825	2,536	36.9%	4,339	
Shared Services						
Facility Contracts & Services	17,461	17,461	12,150	70%	5,311	
Tech/Internet/Software Maintenance	197,440	240,607	202,166	102%	(4,726)	Increased projection for M365 licenses
Phone/Cable/Alarms	37,057	37,057	23,713	64%	13,344	
Total Shared Services Costs	251,958	295,125	238,029	94.5%	13,929	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	15,000	14,552	14,552	97%	448	Annual replacement completed.
Total Capital Outlay Costs	15,000	14,552	14,552	97.0%	448	
Total Departmental Budget	390,618	431,844	338,261	86.6%	52,357	

Municipal Court - 620
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	101,000	102,398	72,860	72%	28,140	
Overtime	320	350	-	0%	320	
Taxes - Social Security	6,214	5,803	4,104	66%	2,110	
Taxes - Medicare	1,453	1,357	960	66%	493	
Taxes SUTA/FUTA	180	18	18	10%	162	
Workers' Compensation Insurance	328	319	319	97%	9	Annual premium paid.
Retirement	11,950	12,247	8,914	75%	3,036	
Health Insurance	24,190	28,610	20,847	86%	3,343	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	145,635	151,103	108,021	74.2%	37,614	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,700	1,700	1,451	85%	249	
Minor Equipment and Furniture	1,400	1,400	827	59%	573	
Fuel	-	-	-	0%	-	
Uniforms	150	150	-	0%	150	
Miscellaneous	-	-	-	0%	-	
Court Technology	-	-	-	0%	-	
Court Security Building	58,724	59,243	-	0%	58,724	Projected to expend fund balance for security enhancements.
Total Supplies, Maintenance & Operations Costs	61,974	62,493	2,278	3.7%	59,696	
Services						
Professional Services	74,230	89,500	64,434	87%	9,796	Increased projection for Judge Magistrate & Prosecutor costs.
Dues/Subscriptions	800	300	155	19%	645	Decreased projection
Training/Seminars & Related Travel	3,550	3,550	2,183	61%	1,367	
Meetings and Related Travel	500	150	-	0%	500	Decreased projection
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	79,180	93,600	66,771	84.3%	12,409	
Total Departmental Budget	286,789	307,196	177,070	61.7%	109,719	

Public Safety/Emergency - 630
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	2,042,574	2,002,580	1,422,705	70%	619,869	Projection updated for routine vacancies.
Overtime	36,411	75,602	59,299	163%	(22,888)	Increased overtime due to shift coverage and position vacancies
Taxes - Social Security	126,446	126,918	92,420	73%	34,026	
Taxes - Medicare	29,572	29,682	21,614	73%	7,958	
Taxes SUTA/FUTA	2,700	289	271	10%	2,429	
Workers' Compensation Insurance	82,294	80,113	80,113	97%	2,181	Annual premium paid.
Retirement	243,153	249,256	182,451	75%	60,702	
Health Insurance	297,640	289,038	212,653	71%	84,987	
Uniform Allowance	27,000	25,000	11,500	43%	15,500	Decreased projection; March allowance lower than budgeted.
Total Personnel Costs	2,887,790	2,878,476	2,083,025	72.1%	804,765	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,000	4,000	2,612	65%	1,388	
Minor Equipment and Furniture	4,820	12,000	11,939	248%	(7,119)	Overage due to manlift rental, AED service plan, and tasers
Fuel	40,000	43,000	35,079	88%	4,921	Increased projection based on actuals to date.
Uniforms	22,120	19,120	16,065	73%	6,055	Decreased projection for budget savings on new badges.
Vehicle Maintenance/Repairs	20,880	23,380	16,894	81%	3,986	Increased projection for vehicle cameras warranty.
Total Supplies, Maintenance & Operations Costs	91,820	101,500	82,589	89.9%	9,231	
Services						
Professional Services	724,975	724,975	535,021	74%	189,954	3rd quarter ESD paid.
Dues/Subscriptions	3,435	3,435	2,870	84%	565	
Training/Seminars & Related Travel	24,000	21,000	13,648	57%	10,352	Decreased projection for anticipated savings for Womens Conf.
Meetings and Related Travel	500	-	-	0%	500	
Investigations	9,500	9,500	2,754	29%	6,746	
Lease Training	2,500	1,850	-	0%	2,500	
Asset Forfeiture	-	22,954	22,954	0%	(22,954)	Costs associated with seized vehicle auction. Off-set with revenue.
Public Relations	6,534	6,675	6,674	102%	(140)	
Employee Appreciation	1,500	1,500	-	0%	1,500	
Total Services Costs	772,944	791,889	583,920	75.5%	189,024	

Public Safety/Emergency - 630 continued

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	283,287	323,068	118,405	42%	164,882	see Note A
Total Capital Outlay Costs	283,287	323,068	118,405	41.8%	164,882	
Total Departmental Budget	4,035,841	4,094,933	2,867,939	71.1%	1,167,902	

Note A:	Amended Budget	Projected	Actual	Surplus / (Deficit)	Notes
PY Encumbrance: Patrol Vehicle	34,895	34,895	34,895	-	Purchase complete.
PY Encumbrance: Patrol Vehicle	34,895	34,895	34,895	-	Purchase complete.
PY Encumbrance: Command Vehicle	40,694	40,694	-	40,694	PO issued; possibly looking at alternatives due to supply issues.
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	23,000	23,000	5,865	17,135	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	23,000	23,000	5,865	17,135	
Unmanned Aerial Vehicle	31,950	-	-	31,950	Cancelled purchase.
AED Bundle - qty.6	7,656	7,656	7,656	-	Purchase complete.
Tasers	15,197	15,197	15,197	-	Purchase complete.
Patrol Vehicle Outfitting	-	5,865	7,015	(7,015)	Outfit for PY encumbered vehicle; transfer from ERF.
Patrol Vehicle Outfitting	-	5,865	7,015	(7,015)	Outfit for PY encumbered vehicle; transfer from ERF.
Bullet Resistant Shields	-	60,000	-	-	PO issued for shields, long lead time; offset with grant revenue
<u>Total Budgeted Purchases</u>	<u>283,287</u>	<u>323,068</u>	<u>118,405</u>	<u>164,882</u>	

Maintenance - 640
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	437,282	389,296	280,521	64%	156,761	Projected savings due to vacancies.
Overtime	4,951	13,233	10,470	211%	(5,519)	Updated projection for ice storm/brush overtime.
Taxes - Social Security	27,323	23,996	17,583	64%	9,740	
Taxes - Medicare	6,390	5,612	4,112	64%	2,278	
Taxes SUTA/FUTA	900	88	88	10%	812	
Workers' Compensation Insurance	22,731	22,176	22,176	98%	555	Annual premium paid.
Retirement	52,541	48,021	35,558	68%	16,983	
Health Insurance	99,425	93,755	68,120	69%	31,305	
Total Personnel Costs	651,543	596,177	438,630	67.3%	212,913	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,830	5,080	5,017	104%	(187)	
Minor Equipment and Furniture	15,450	15,450	12,794	83%	2,656	Water fountain and floor scrubber purchased
Fuel	11,500	15,500	13,479	117%	(1,979)	Increased projection for fuel costs.
Uniforms	7,760	7,760	5,991	77%	1,769	
Vehicle Maintenance/Repairs	10,000	10,000	5,480	55%	4,520	
Equipment Maintenance/Repairs	14,500	14,500	11,867	82%	2,633	
Building Maintenance/Repairs	17,250	27,250	26,398	153%	(9,148)	Increased projection for HVAC and fire station repairs.
Landscaping & Greenspace Maintenance	5,500	5,500	699	13%	4,801	
Street Maintenance	38,000	38,000	20,522	54%	17,478	
Drainage Work	50,000	15,000	2,463	5%	47,537	Decreased projection for anticipated savings.
Total Supplies, Maintenance & Operations Costs	174,790	154,040	104,710	59.9%	70,080	
Services						
Professional Services	30,200	45,200	679	2%	29,521	PD HVAC study complete; pending quotes on repairs.
Dues/Subscriptions	932	232	105	11%	827	Decreased projection
Training/Seminars & Related Travel	8,540	7,540	3,564	42%	4,976	
Meetings and Related Travel	100	200	189	189%	(89)	Overage due to new employee meetings.
Employee Appreciation	500	500	310	62%	190	
Total Services Costs	40,272	53,672	4,848	12.0%	35,424	

Maintenance - 640 continued

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	104,429	104,975	40,624	39%	63,805	See Note A
Total Capital Outlay Costs	104,429	104,975	40,624	38.9%	63,805	
Total Departmental Budget	971,034	908,864	588,811	60.6%	382,223	

Note A:	Amended Budget	Projected	Actual	Surplus / (Deficit)	Notes
PY Encumbrance: Ford F250	51,924	55,072	-	51,924	Truck has been ordered; pending delivery.
PY Encumbrance: HVAC unit City Hall	20,505	20,505	11,226	9,279	Project in process.
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase complete; savings to budget.
Grasshopper Mower New	17,500	17,037	17,037	463	Purchase complete; savings to budget.
Dump Trailer (shared with EF)	7,500	6,220	6,220	1,281	Purchase complete; savings to budget.
Total Budgeted Purchases	104,429	104,975	40,624	63,805	

Building Codes & Permits - 641
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	187,208	157,875	106,965	57%	80,243	Projected savings due to vacancies.
Overtime	263	-	-	0%	263	
Taxes - Social Security	12,774	9,579	6,657	52%	6,117	
Taxes - Medicare	2,987	2,240	1,557	52%	1,430	
Taxes SUTA/FUTA	270	36	36	13%	234	
Workers' Compensation Insurance	1,265	1,228	1,228	97%	37	Annual premium paid.
Retirement	24,564	18,881	13,198	54%	11,366	
Health Insurance	28,360	24,520	18,288	64%	10,072	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	257,691	214,359	147,930	57.4%	109,761	
Supplies, Maintenance & Operations						
Supplies and Consumables	875	875	321	37%	554	
Minor Equipment and Furniture	1,250	1,250	14	1%	1,237	
Fuel	2,600	1,600	670	26%	1,930	Decreased projection for anticipated savings.
Uniforms	530	530	132	25%	398	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	5,255	4,255	1,137	21.6%	4,118	
Services						
Professional Services	64,500	57,000	50,437	78%	14,063	Decreased projection for less contract inspector fees.
Dues/Subscriptions	275	1,053	825	300%	(550)	License renewals higher than budget.
Training/Seminars & Related Travel	2,050	2,015	318	16%	1,732	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	150	150	57	38%	93	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	67,075	60,318	51,638	77.0%	15,437	
Total Departmental Budget	330,021	278,932	200,704	60.8%	129,317	

Engineering & Planning - 642
June 30, 2023
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	303,599	290,506	213,493	70%	90,106	Updated projection for vacancy.
Overtime	232	781	781	337%	(549)	
Taxes - Social Security	18,777	17,711	13,254	71%	5,523	
Taxes - Medicare	4,391	4,142	3,100	71%	1,291	
Taxes SUTA/FUTA	378	38	38	10%	340	
Workers' Compensation Insurance	1,289	1,252	1,252	97%	37	Annual premium paid.
Retirement	36,108	34,840	26,221	73%	9,887	
Health Insurance	35,106	37,313	27,527	78%	7,579	
Total Personnel Costs	399,880	386,583	285,666	71.4%	114,214	
Supplies, Maintenance & Operations						
Supplies and Consumables	10,260	10,260	7,772	76%	2,488	
Minor Equipment and Furniture	2,090	2,090	1,524	73%	566	
Fuel	2,300	3,500	3,006	131%	(706)	Increased projection for high fuel costs
Uniforms	1,400	1,400	452	32%	948	
Street Maintenance	1,048,771	1,048,771	190,136	18%	858,635	Pavement striping and TxDot project at 3351/Cibolo Creek
Total Supplies, Maintenance & Operations Costs	1,064,821	1,066,021	202,890	19.1%	861,931	
Services						
Professional Services	220,000	235,000	151,769	69%	68,231	
Dues/Subscriptions	1,050	1,050	615	59%	435	
Training/Seminars & Related Travel	12,280	10,280	4,518	37%	7,762	Decreased projection for lower TPWA conf costs.
Meetings and Related Travel	400	400	95	24%	305	
Employee Appreciation	350	350	290	83%	60	
Total Services Costs	234,080	247,080	157,287	67.2%	76,793	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	6,030	6,030	6,030	100%	-	
Total Capital Outlay Costs	6,030	6,030	6,030	100.0%	-	
Total Departmental Budget	1,704,811	1,705,714	651,873	38.2%	1,052,938	

Non-Departmental - 690
 June 30, 2023
 75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	-	-	-	0%	-	
Total Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	3,600	3,600	3,181	88%	419	
Miscellaneous	550	-	-	0%	550	
Emergency Response	300,000	436,482	436,482	145%	(136,482)	Ice storm and brush removal costs.
Total Supplies, Maintenance & Operations Costs	<u>304,150</u>	<u>440,082</u>	<u>439,663</u>	<u>144.6%</u>	<u>(135,513)</u>	
Shared Services						
Facility Contracts & Services	69,524	55,000	47,305	68%	22,219	Decreased projection for anticipated savings.
Tech/Internet/Software Maintenance	-	-	-	0%	-	
Postage	5,625	4,625	2,078	37%	3,547	
General Liability Insurance	56,560	58,066	58,066	103%	(1,506)	Annual premium paid.
Electricity	40,000	42,500	30,330	76%	9,670	Increased projection based on actuals to date.
Phone/Cable/Alarms	-	-	-	0%	-	
Total Shared Services Costs	<u>171,709</u>	<u>160,191</u>	<u>137,779</u>	<u>80.2%</u>	<u>33,930</u>	
Transfers & Non-Cash Adjustments						
Transfer to Cap Improv Fund 02	3,442,995	3,442,995	3,442,995	100%	-	Annual transfers posted.
Transfer to GF Veh/Equip F 31	354,495	354,495	354,495	100%	-	Annual transfers posted.
Total Transfers & Non-Cash Adjustments Costs	<u>3,797,490</u>	<u>3,797,490</u>	<u>3,797,490</u>	<u>100.0%</u>	<u>-</u>	
Total Departmental Budget	4,273,349	4,397,763	4,374,932	102.4%	(101,583)	

General Fund Strategic and Capital Projects

June 30, 2023

75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,407,555	1,407,555	1,407,555			
Revenues:						
Transfer from General Fund	3,442,995	3,442,995	3,442,995	100%	-	Annual transfer posted.
Total Revenue	3,442,995	3,442,995	3,442,995	100.0%	-	
Reliable & Sustainable Infrastructure						
City Civic Center	412,815	299,441	-	0%	412,815	Design contract executed; project in process.
City Campus Renovation	661,819	661,819	271,355	41%	390,464	Project in process
Chartwell and Dietz Intersection	120,929	98,126	98,126	81%	22,803	Project complete.
Rolling Acres Trail Project #5	271,738	250,000	48,833	18%	222,905	Decreased projection for change in scope.
Silver Spur Trail Project #17	277,404	28,796	28,796	10%	248,608	Decreased projection for change in scope.
Fair Oaks Pkwy Project #30	10,000	-	-	0%	10,000	
Tivoli Way Project #34	1,200,000	1,200,000	53,746	4%	1,146,255	Increased projection for increased scope.
Turf Paradise Lane Project #37	100,031	94,000	70,670	71%	29,361	Decreased projection for change in scope.
Rockinghorse Lane Project #61	29,609	29,609	29,609	100%	0	Project complete.
Bond Development Program	147,969	147,969	-	0%	147,969	
Post Oak Trail Widening	875,000	875,000	658,054	75%	216,946	Project in process
Dietz Elkhorn Reconstruction	300,915	300,000	2,065	1%	298,850	Project in process
Dietz Elkhorn Sidewalk	150,000	150,000	13,636	9%	136,364	Increased projection for increased scope.
Battle Intense Sidewalk	54,500	54,500	48,912	90%	5,588	
Total Reliable & Sustainable Infrastructure	4,612,729	4,189,260	1,323,802	29%	3,288,927	
Public Health, Safety and Welfare						
PS Command Structure Review	-	-	-	0%	-	
Fire Services Program Review	54,932	73,775	-	0%	54,932	Contract executed with firm; project in process.
EMS Program Review	-	-	-	0%	-	
Total Public Health, Safety and Welfare	54,932	73,775	-	0%	54,932	
Operational Excellence						
Employee Handbook	3,034	-	-	0%	3,034	
Communications & Mktg Strategy	42,139	42,139	1,350	3%	40,789	
Records Management	4,259	4,259	-	0%	4,259	
City Records Digitization	26,100	22,967	20,978	80%	5,122	
PIA Request Software	30,000	-	-	0%	30,000	
City Fleet Fuel Station	65,000	65,000	-	0%	65,000	Bids under review.
3rd Party Scanning	40,000	40,000	-	0%	40,000	
Total Operational Excellence	210,532	174,365	22,328	11%	188,204	
Total Expenditures	4,878,193	4,437,400	1,346,130	27.6%	3,532,063	
Revenue Over / (Under) Expenditures	(1,435,198)	(994,405)	2,096,865	-146.1%	(3,532,063)	
Ending Fund Balance	(27,643)	413,150	3,504,420			

**General Fund Equipment and Vehicle Replacement
June 30, 2023
75% of Fiscal Year**

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,089,047	1,089,047	1,089,047			
<u>Revenues:</u>						
Transfer from General Fund	354,495	354,495	354,495	100%	-	Annual transfer posted.
Transfer from other General Fund Depart	-	-	-	0%	-	
Total Revenue	354,495	354,495	354,495	100%	-	
<u>Transfers</u>						
Transfer to General Fund for Purchases	287,408	298,280	75,931	26%	211,477	See Schedule A.
Total Transfers Costs	287,408	298,280	75,931	26%	211,477	
Total Expenditures	287,408	298,280	75,931	26%	211,477	
Revenue Over / (Under) Expenditures	67,087	56,215	278,564			
Ending Fund Balance	1,156,134	1,145,262	1,367,611			

Schedule A:

<u>Budgeted Item</u>	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Surplus/ (Deficit)</u>	<u>Comments</u>
PY Encumbrance: Patrol vehicle	34,895	34,895	34,895	-	Purchase and transfer complete.
PY Encumbrance: Patrol vehicle	34,895	34,895	34,895	-	Purchase and transfer complete.
Patrol Vehicle Outfitting	5,865	5,865	-	5,865	
Patrol Vehicle Outfitting	5,865	5,865	-	5,865	
PY Encumbrance: Command vehicle	40,694	40,694	-	40,694	
PY Encumbrance: Ford F250	51,924	51,924	-	51,924	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	17,135	23,000	-	17,135	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	17,135	23,000	-	17,135	
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase under budget and transfer complete.
Total Budgeted	287,408	298,280	75,931	211,477	

Street Bond Debt Service Fund
 June 30, 2023
 75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	52,658	52,658	52,658			
<u>Revenues:</u>						
General Property-I & S	545,768	559,410	556,272	102%	(10,504)	Increased projection for levy adjustments.
Delinquent Property	5,000	3,000	1,181	24%	3,819	
Penalty & Interest	2,500	2,500	1,536	61%	964	
Interest Income on Investments	1,000	4,500	3,852	385%	(2,852)	
Total Revenue	554,268	569,410	562,841	101.5%	(8,573)	
<u>Expenditures:</u>						
Bond Principal	460,000	460,000	460,000	100%	-	
Bond Interest Payable	92,130	92,130	47,905	52%	44,225	Next payment due in August.
Bond Agent Fees	400	400	200	50%	200	Next payment due in August.
Total Expenditures	552,530	552,530	508,105	92.0%	44,425	
Revenue Over / (Under) Expenditures	1,738	16,880	54,736			
Ending Fund Balance	54,396	69,539	107,395			

**Combined Utility Funds Projection Summary
June 30, 2023
75% of Fiscal Year**

	Enterprise Fund Total Budget	Water Projection	Wastewater Projection	Water CIP Projection	Wastewater CIP Projection	Equipment Repl Projection	Total Enterprise Fund Projected	Projection Vs. Budget
Utility Revenues	5,571,155	4,430,370	1,395,991	-	-	-	5,826,361	255,206
Utility Operating Expenses								
Personnel	1,940,584	902,104	901,763	-	-	-	1,803,867	(136,717)
Supplies, Maintenance & Operations	2,853,015	2,413,741	644,969	-	-	-	3,058,710	205,695
Services	134,828	176,700	67,988	-	-	-	244,688	109,860
Total Utility Operating Expenses	<u>4,928,427</u>	<u>3,492,545</u>	<u>1,614,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,107,265</u>	<u>178,838</u>
Operating Income/(Loss)	<u>642,728</u>	<u>937,825</u>	<u>(218,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>719,096</u>	<u>76,368</u>
Capital Outlay	3,632,284	265,671	207,182	650,329	1,200,146	-	2,323,328	(1,308,956)
Depreciation	780,988	510,388	270,600	-	-	-	780,988	-
Asset Transfer for GAAP	(3,557,459)	(911,351)	(1,402,679)	-	-	-	(2,314,030)	1,243,429
Bond Interest Expense	19,750	16,590	3,160	-	-	-	19,750	-
Transfers Out	1,368,821	415,522	223,827	-	-	409,472	1,048,821	(320,000)
Transfers (In)	(1,368,821)	(201,848)	(207,624)	(348,787)	(164,587)	(125,975)	(1,048,821)	320,000
Net Income / (Loss)	(232,835)	842,853	686,805	(301,542)	(1,035,559)	(283,497)	(90,940)	141,895

Projected Net Position

	Actual 9/30/2022	Projected FY 2022-23	Projected 9/30/2023
Net investment in Capital Assets	8,572,921	2,563,145	11,136,066
Unrestricted Net Position			
Contribution in Aid - EST	416,063	(50,000)	366,063
Water Capital	923,665	(251,542)	672,123
Wastewater Capital	2,257,004	(1,035,559)	1,221,445
Operating Expense Reserve	3,966,847	(1,030,255)	2,936,592
Debt Service Reserve	339,746	(3,232)	336,514
Equipment Replacement Fund	851,091	(283,497)	567,594
Unassigned	-	-	-
Total Unrestricted	8,754,416	(2,654,085)	6,100,330
Total Net Position	17,327,337	(90,940)	17,236,397

Water Utility Fund Summary
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Water Revenues	4,222,630	4,430,370	3,256,255	77.1%	(966,375)	Increased interest earnings due to increased interest rates.
Water Operating Expenses						
Personnel	981,465	902,104	658,064	67.0%	323,401	Projection updated for vacancies.
Supplies, Maintenance & Operations	2,196,428	2,413,741	1,759,397	80.1%	437,031	
Services	67,269	176,700	165,929	246.7%	(98,660)	Projection updated for water settlements.
Total Water Operating Expenses	3,245,162	3,492,545	2,583,390	79.6%	661,772	
Operating Income	977,468	937,825	672,865	68.8%	(304,603)	
Capital Outlay	1,329,276	916,000	398,249	30.0%	931,027	See Schedule A
Depreciation	510,388	510,388	254,037	49.8%	256,351	Depreciation posts at mid-year and year-end.
Asset Transfer for GAAP	(1,324,627)	(911,351)	-	0.0%	(1,324,627)	GAAP entries post at year-end.
Debt Service Expense	16,590	16,590	8,972	54.1%	7,618	Bond interest payments due in February and August.
Transfers Out	635,522	415,522	635,522	100.0%	-	Annual transfers posted.
Transfers (In)	(770,635)	(550,635)	(669,728)	86.9%	(100,908)	Transfers post as capital is purchased.
Net Income/(Loss)	580,954	541,311	45,812	7.9%	(535,142)	

Water Utility Fund Revenue
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Water Revenues						
Water Revenue Residential	2,852,897	3,052,897	2,255,714	79.07%	(597,183)	Increased projection based on actuals to date.
Water Debt Service	283,707	283,707	213,916	75.40%	(69,791)	
Water Capital	257,810	257,810	193,475	75.05%	(64,336)	
Water Revenue Commercial	179,592	169,592	118,977	66.25%	(60,615)	
Water Contract Commercial	177,360	177,360	133,015	75.00%	(44,345)	
Water Revenue Non Potable	18,691	18,691	6,444	34.47%	(12,247)	
Water Service Connect Fees	46,726	26,726	12,315	26.36%	(34,411)	Decreased projection based on actuals to date.
Water Penalties	34,753	39,753	30,226	86.97%	(4,527)	
Water Impact Fees	310,977	90,977	35,319	11.36%	(275,658)	Decreased projection based on actuals to date.
Water Interest Income	24,000	181,000	131,360	547.33%	107,360	Interest income projected to be higher than budget.
Water-Bad Debts	(500)	(1,848)	(1,848)	369.67%	(1,348)	
Misc./Special Requests	500	90,615	90,615	18123.01%	90,115	TxDot contribution for partial release of easements
Developers Contributions	-	-	-	0.00%	-	
Third Party Reimbursement	6,917	6,917	5,707	82.51%	(1,210)	
Permits/Variations	1,200	700	275	22.92%	(925)	Decreased projection based on actuals to date.
Credit Card Service Fee	28,000	28,000	23,272	83.11%	(4,728)	
Sale of Assets	-	7,473	7,473	0.00%	7,473	Auctioned surplus assets.
Total Water Revenues	4,222,630	4,430,370	3,256,255	77.11%	(966,375)	

Water Utility Fund Operating Expenses
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	265,548	232,544	163,751	61.67%	101,797	Projection updated for vacancies
Service Overtime	4,339	9,806	9,650	222.40%	(5,311)	Vacancies and Call Backs
Service Taxes - FICA	16,554	14,534	10,570	63.85%	5,984	
Service Taxes - MEDICARE	3,871	3,399	2,472	63.86%	1,399	
Service Workers' Comp	9,599	9,614	9,614	100.16%	(15)	Annual premium paid.
Service Taxes - SUTA/FUTA	473	40	40	8.47%	433	
Service Retirement	31,832	28,923	21,230	66.69%	10,602	
Service Insurance	52,364	45,178	33,122	63.25%	19,242	
Administration Salaries	450,057	418,377	303,951	67.54%	146,106	Projection updated for vacancies
Administration Overtime	181	411	411	227.29%	(230)	
Administration Taxes - FICA	27,746	24,968	18,383	66.26%	9,363	
Administration Taxes - MEDICARE	6,489	5,872	4,332	66.76%	2,157	
Administration Workers' Comp	1,525	1,527	1,527	100.16%	(2)	Annual premium paid.
Administration Taxes - SUTA/FUTA	504	51	51	10.19%	453	
Administration Retirement	53,356	50,021	37,241	69.80%	16,115	
Administration Insurance	57,027	56,836	41,717	73.15%	15,310	
Uniforms	6,720	6,720	5,283	78.61%	1,437	
Power	140,000	170,000	80,769	57.69%	59,231	Increased projection based on actuals to date
Maintenance of Plants/Lines	125,100	125,100	94,693	75.69%	30,407	
Analysis Fees	7,400	7,400	7,003	94.63%	397	
Chemicals	3,200	4,200	3,892	121.63%	(692)	
City Management Fee	161,427	170,927	127,222	78.81%	34,205	
Equipment Maintenance	13,875	13,875	4,274	30.80%	9,601	
Equipment Gas & Oil	11,500	15,500	12,666	110.14%	(1,166)	Increased projection based on actuals to date
GBRA Water Fees	1,425,536	1,527,447	1,140,945	80.04%	284,591	Increased projection based on actuals to date
Equipment Lease	690	1,380	1,144	165.79%	(454)	Boom Rental
Tools & Minor Equipment	14,562	10,562	5,122	35.17%	9,441	
Training	24,648	14,648	9,543	38.72%	15,105	Decreased projection for anticipated savings.
Utilities & Radio	21,897	21,897	15,707	71.73%	6,190	
Signal & Telemetry	-	34	34	0.00%	(34)	Autodialers cancelled with GVTC.
Water Building Maintenance	9,630	9,630	4,847	50.33%	4,783	
Supplies & Consumables	1,750	2,600	2,459	140.52%	(709)	
Vehicle Maintenance/Repair	6,500	6,500	5,509	84.76%	991	
Water Inventory Adjustment	-	-	-	0.00%	-	
Utilities & Telephone	8,869	8,869	7,115	80.23%	1,754	

Water Utility Fund Operating Expenses continued

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Dues & Publications	1,822	1,822	1,020	55.98%	802	
Water Professional Services	56,681	165,681	157,907	278.59%	(101,226)	Well and Sanitary Easement settlements paid.
Permit & Licenses	8,683	8,683	8,073	92.97%	610	Annual TCEQ permit renewed.
General Liability Insurance	28,280	28,127	28,127	99.46%	153	Annual premium paid.
Office Supplies	3,257	3,257	1,213	37.24%	2,044	
Travel & Meetings	4,000	2,500	1,200	30.00%	2,800	Decreased projection
Software & Computer	122,820	209,571	152,844	124.45%	(30,024)	Increased projection for Sensus Logic cloud service and M365.
Recording/Reporting	500	500	154	30.75%	346	
Postage	938	938	419	44.63%	519	
Building/Equip Maintenance	150	-	-	0.00%	150	
Conservation Ed & Newsletter	1,370	-	-	0.00%	1,370	
Billing Statement Charges	3,400	3,400	2,861	84.16%	539	
Billing Postage	8,500	8,500	7,902	92.96%	598	
Copier Lease	1,654	1,654	1,103	66.66%	551	
Public Relations	4,000	4,431	4,431	110.77%	(431)	State of the City over budget
Employment Costs	1,480	1,480	268	18.09%	1,212	
Employee Appreciation	5,108	5,108	3,324	65.08%	1,784	
Water Miscellaneous	250	-	-	0.00%	250	
Credit Card Service Fee	27,500	27,500	26,256	95.47%	1,244	
Total Operating Expenses	3,245,162	3,492,545	2,583,390	79.61%	661,772	

Water Utility Fund
Capital, Debt, and Non-Cash Expenses
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Operational Capital	41,689	96,761	55,072	132.10%	(13,383)	Chlorine Meters, Transceiver
Water Equipment Purchases	173,848	168,910	107,160	61.64%	66,688	Dumptruck, dump trailer and mower
Elevated Storage Tank	176,313	50,000	14,480	8.21%	161,833	Design work on hold.
Creek Crossings West Waterline	202,152	144,196	144,196	71.33%	57,956	Project complete.
Plant 2 HydroTank and Variable Drives	7,065	7,065	7,065	100.00%	0	Project complete.
Elmo Davis Upgrades	64,642	-	-	0.00%	64,642	
Plant 5 Expansion	229,499	15,000	5,408	2.36%	224,092	Project in process
Willow Wind/Red Bud Hill	70,705	70,705	21,198	29.98%	49,508	Project in process
Old Fredericksburg Rd	291,920	291,920	25,858	8.86%	266,063	Project in process
Rolling Acres Trail	66,794	66,794	17,813	26.67%	48,981	Project in process
Water Rate Study	4,649	4,649	-	0.00%	4,649	Project in process
Total Capital Outlays	1,329,276	916,000	398,249	29.96%	931,027	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	16,590	16,590	8,972	54.08%	7,618	Second payment due in July.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	16,590	16,590	8,972	54.08%	7,618	
Non-Cash Adjustments						
Transfer to Veh/Equip Replace Fund	66,735	66,735	66,735	100.00%	-	Annual transfers posted.
Transfer from ERF	(201,848)	(201,848)	(100,941)	50.01%	(100,908)	Transfer posts as capital is purchased.
Water Service Depreciation	510,388	510,388	254,037	49.77%	256,351	Depreciation posts at mid-year and year-end.
Transfer from Utility Fund	(568,787)	(348,787)	(568,787)	100.00%	-	Annual transfers posted.
Transfer to Water Capital Fund	568,787	348,787	568,787	100.00%	-	Annual transfers posted.
Transfer of Assets to Balance Sheet	(1,324,627)	(911,351)	-	0.00%	(1,324,627)	GAAP entries post at year-end.
Total Non-Cash Adjustments	(949,352)	(536,076)	219,832	-23.16%	(1,169,184)	
Total Capital, Debt, and Non-Cash	396,514	396,514	627,052	158.14%	(230,538)	

Wastewater Utility Fund Summary
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	
Wastewater Revenues	1,348,525	1,395,991	1,003,842	74.4%	(344,683)	Increased interest earnings due to increased interest rates.
Wastewater Operating Expenses						
Personnel	959,119	901,763	658,292	68.6%	300,827	Projection updated for vacancies.
Supplies, Maintenance & Operations	656,587	644,969	503,676	76.7%	152,911	
Services	67,559	67,988	39,586	58.6%	27,973	
Total Wastewater Operating Expenses	1,683,265	1,614,720	1,201,555	71.4%	481,710	
Operating Income	(334,740)	(218,729)	(197,713)	59.1%	137,027	
Capital Outlay	2,303,008	1,407,328	776,613	33.7%	1,526,395	See Schedule A
Depreciation	270,600	270,600	135,300	50.0%	135,300	Depreciation posts at mid-year and year-end.
Asset Transfer for GAAP	(2,232,832)	(1,402,679)	-	0.0%	(2,232,832)	GAAP entries post at year-end.
Debt Service Expense	3,160	3,160	1,709	54.1%	1,451	Bond interest payments due in February and August.
Transfers Out	323,827	223,827	323,827	100.0%	-	Annual transfers posted.
Transfers (In)	(472,211)	(372,211)	(264,587)	56.0%	(207,624)	Transfers post as capital is purchased.
Net Income/(Loss)	(530,292)	(348,754)	(1,170,575)	220.7%	(640,283)	

Wastewater Utility Fund Revenue
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Wastewater Revenues						
Sewer Revenue Residential	967,112	967,112	728,504	75.33%	(238,608)	
Sewer Debt Service	54,620	54,620	41,160	75.36%	(13,460)	
Sewer Capital	97,842	97,842	73,729	75.36%	(24,113)	
Sewer Revenue Commercial	4,418	4,418	3,314	75.00%	(1,104)	
Sewer Service Connect Fee	31,248	21,248	4,900	15.68%	(26,348)	Decreased projection based on actuals to date.
Sewer Penalties	8,438	8,438	5,580	66.13%	(2,858)	
Sewer Impact Fee	166,745	66,745	21,248	12.74%	(145,497)	Decreased projection based on actuals to date.
Sewer Interest Income	18,000	175,000	125,133	695.18%	107,133	Interest income projected to be higher than budget.
Sewer Bad Debt	(250)	(492)	(492)	196.93%	(242)	
Sewer Grant Revenue	-	-	-	0.00%	-	
SECO EECBG	-	-	-	0.00%	-	
Misc/Special Requests	352	352	58	16.50%	(294)	
Third Party Reimbursement	-	-	-	0.00%	-	
Sale of Assets	-	708	708	0.00%	708	Auctioned surplus assets.
Total Wastewater Revenues	1,348,525	1,395,991	1,003,842	74.44%	(344,683)	

Wastewater Utility Fund Operating Expenses

June 30, 2023

75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	270,593	254,050	179,105	66.19%	91,488	Projection updated for vacancies
Service Overtime	4,432	10,778	10,365	233.87%	(5,933)	Vacancies and Call Backs
Service Taxes - FICA	16,892	16,161	11,813	69.93%	5,079	
Service Taxes - Medicare	3,951	3,780	2,763	69.93%	1,188	
Service Workers' Comp	9,792	9,808	9,808	100.16%	(16)	Annual premium paid.
Service Taxes - SUTA/FUTA	473	45	45	9.42%	428	
Service Retirement	32,483	31,586	23,174	71.34%	9,309	
Service Insurance	44,798	38,568	28,696	64.06%	16,102	
Administration Salaries	432,549	400,883	291,505	67.39%	141,044	Projection updated for vacancies
Administration Overtime	181	411	411	227.29%	(230)	
Administration Taxes - FICA	26,662	23,882	17,590	65.97%	9,072	
Administration Taxes - Medicare	6,235	5,617	4,145	66.49%	2,090	
Administration Workers' Comp	1,468	1,470	1,470	100.16%	(2)	Annual premium paid.
Administration Taxes - SUTA/FUTA	477	49	49	10.20%	428	
Administration Retirement	51,270	47,934	35,717	69.67%	15,553	
Sewer Admin Insurance	56,863	56,743	41,635	73.22%	15,228	
Uniforms	5,025	5,025	4,336	86.28%	689	
Power	38,500	42,500	30,000	77.92%	8,500	Increased projection based on actuals to date.
Maintenance Of Plant/ Lines	62,975	62,975	29,684	47.14%	33,291	
Sludge Hauling	225,000	187,193	187,193	83.20%	37,808	Sludge hauling stopped in May.
Analysis Fees	27,000	27,000	18,114	67.09%	8,886	
Chemicals	16,500	17,500	16,907	102.47%	(407)	
City Management Fee	48,576	48,577	36,593	75.33%	11,983	
Equipment Maintenance	8,235	8,235	5,301	64.37%	2,934	
Equipment Gas & Oil	9,500	11,500	8,888	93.56%	612	Increased projection based on actuals to date.
Equipment Lease	2,500	2,500	1,144	45.76%	1,356	Boom Rental
Tools & Minor Equipment	13,575	13,575	5,821	42.88%	7,754	
Training	24,099	21,599	9,181	38.10%	14,918	Decreased projection for anticipated savings.
Utilities & Radios	20,171	20,171	14,589	72.33%	5,582	
Signal & Telemetry	-	159	159	0.00%	(159)	Autodialers cancelled with GVTC.
Building Maintenance	9,150	9,150	3,351	36.63%	5,799	
Supplies & Consumables	1,650	3,150	2,859	173.27%	(1,209)	cleaning supplies
Vehicle Maintenance & Repairs	5,000	6,000	5,627	112.54%	(627)	
Inventory Adjustment	-	-	-	0.00%	-	
Utilities/Telephone	7,830	7,830	6,764	86.38%	1,066	
Dues & Publications	2,027	2,027	879	43.36%	1,148	

Wastewater Utility Fund Operating Expenses Continued

Item #15.

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Professional Fees	57,181	57,181	31,621	55.30%	25,560	
Permits & Licenses	3,493	3,493	1,586	45.40%	1,907	Annual TCEQ permit renewed.
Liability Insurance	28,280	28,127	28,127	99.46%	153	Annual premium paid.
Office Supplies	2,256	2,256	943	41.82%	1,313	
Travel & Meetings	4,000	2,000	280	6.99%	3,720	Decreased projection for anticipated savings.
Software & Computers	76,241	97,825	73,067	95.84%	3,174	Increased projection for M365.
Recording/Reporting	350	350	-	0.00%	350	
Sewer Postage	600	600	419	69.78%	181	
Adm Bldg/Equip. Maintenance	150	-	-	0.00%	150	
Billing Statement Charges	3,500	3,500	2,861	81.76%	639	
Billing Postage	8,500	8,500	7,902	92.96%	598	
Copier Lease	1,654	1,654	1,103	66.66%	551	
Public Relations	4,000	4,429	4,429	110.72%	(429)	State of the City over budget
Employment Costs	1,480	1,480	277	18.73%	1,203	
Employee Appreciation	4,898	4,898	3,259	66.55%	1,639	
Miscellaneous	250	-	-	0.00%	250	
Total Operating Expenses	1,683,265	1,614,720	1,201,555	71.38%	481,710	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
June 30, 2023
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Operational Capital	46,200	46,200	-	0.00%	46,200	
Wastewater Equipment Purchases	161,424	160,982	11,410	7.07%	150,014	
Solids Handling	1,095,497	1,095,497	695,649	63.50%	399,848	Project complete; pending final invoice.
Future WW Treatment Plant	995,238	100,000	69,555	6.99%	925,683	Project in process
Wastewater Rate Study	4,649	4,649	-	0.00%	4,649	Project in process
Total Capital Outlays	2,303,008	1,407,328	776,613	33.72%	1,526,395	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	3,160	3,160	1,709	54.08%	1,451	Second payment due in July.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	3,160	3,160	1,709	54.08%	1,451	
Non-Cash Adjustments						
Transfer To Vehicle Repl. Fund	59,240	59,240	59,240	100.00%	-	Annual transfers posted.
Transfer from ERF	(207,624)	(207,624)	-	0.00%	(207,624)	Transfer posts as capital is purchased.
Sewer Service Depreciation	270,600	270,600	135,300	50.00%	135,300	Depreciation posts at mid-year and year-end.
Transfer from Utility Fund	(264,587)	(164,587)	(264,587)	100.00%	-	Annual transfers posted.
Transfer to Wastewater Capital Fund	264,587	164,587	264,587	100.00%	-	Annual transfers posted.
Asset Transfers to Balance Sheet	(2,232,832)	(1,402,679)	-	0.00%	(2,232,832)	GAAP entries post at year-end.
Total Non-Cash Adjustments	(2,110,616)	(1,280,463)	194,540	-9.22%	(2,305,156)	
Total Capital, Debt, and Non-Cash	195,552	130,025	972,862		(777,310)	

Utility Equipment and Vehicle Replacement Fund
June 30, 2023
75% of Fiscal Year

Item #15.

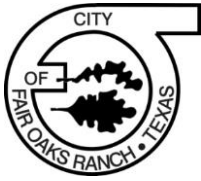
	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Revenues:						
Transfer from Water Division	66,735	66,735	66,735	100%	-	
Transfer from Wastewater Division	59,240	59,240	59,240	100%	-	
Total Revenue	125,975	125,975	125,975	100%	-	
Transfers						
Transfer to Water for Purchases	201,848	201,848	100,941	50%	100,908	See Schedule A
Transfer to Wastewater for Purchases	207,624	207,624	-	0%	207,624	See Schedule B
Total Transfers Costs	409,472	409,472	100,941	25%	308,532	
Total Expenditures	409,472	409,472	100,941	25%	308,532	
Net Income (Loss)	(283,497)	(283,497)	25,035		(308,532)	

Schedule A

Water Capital Replacement	Amended Budget	Projected	Actual	Percent of Budget	Budget Balance	Comments
PY Encumbrance: Dumptruck	87,098	87,098	87,098	100%	-	Purchase and transfer complete.
Chlorine Autodialers	20,500	20,500	-	0%	20,500	
Plant 5 Meters	15,000	15,000	-	0%	15,000	
Ford F250	55,000	55,000	-	0%	55,000	
Grasshopper Mower	17,500	17,500	13,843	79%	3,658	Purchase and transfer complete.
Chlorine Alarms	6,750	6,750	-	0%	6,750	
	201,848	201,848	100,941	50%	100,908	

Schedule B

Wastewater Capital Replacement	Amended Budget	Projected	Actual	Percent of Budget	Budget Balance	Comments
PY Encumbrance: Ford F250	51,924	51,924	-	0%	51,924	Purchase order routed for approval.
Slip line sewer line	46,200	46,200	-	0%	46,200	Purchase order routed for approval.
Ford F350	85,000	85,000	-	0%	85,000	
Jet Trailer Disinfector	9,500	9,500	-	0%	9,500	Purchase complete, need to transfer funds.
Box Trailer	15,000	15,000	-	0%	15,000	
	207,624	207,624	-	0%	207,624	



CITY COUNCIL REPORT
CITY OF FAIR OAKS RANCH, TEXAS
August 3, 2023

AGENDA TOPIC: Presentation of the Quarterly Investment Report for the Quarter Ended June 30, 2023

DATE: August 3, 2023

DEPARTMENT: Finance

PRESENTED BY: Summer Fleming, Interim Director of Finance

INTRODUCTION/BACKGROUND:

Pursuant to Texas Government Code Section 2256.023 and the City’s Investment Policy Section 12, the Investment Officer is required, on a quarterly basis, to prepare and submit to City Council a written report of investment transactions that have occurred since the previous report and the market value of the current investments.

The attached presentation is being made to comply with the reporting requirements for the quarter ended June 30, 2023.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

Frequent review and reporting of the City’s assets and investment vehicles is both prudent and necessary to confirm the City’s investment portfolio is being managed according to the Investment Policy.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

The investment portfolio shall be managed in accordance with the objectives specified in the Investment Policy (safety, liquidity, diversification, and yield). The portfolio should attain a market rate of return considering investment risk and liquidity needs.

LEGAL ANALYSIS:

No legal analysis required.

RECOMMENDATION/PROPOSED MOTION:

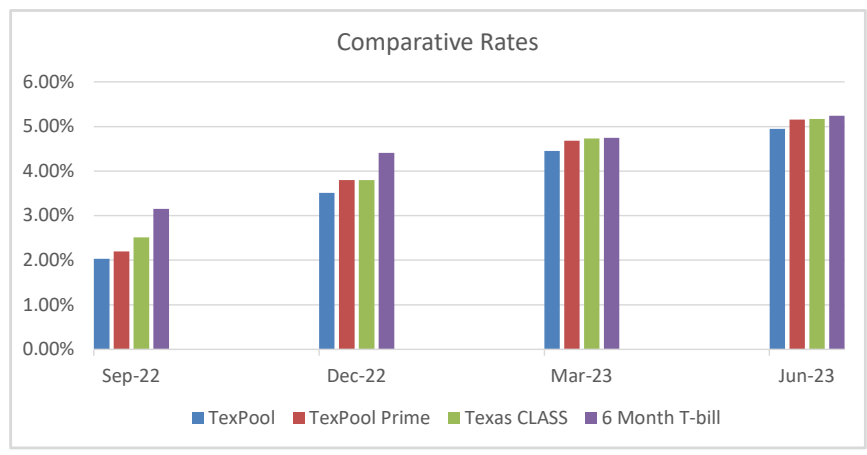
This presentation is for informational purposes only and to comply with requirements under Texas Government Code Section 2256.023 and the City’s Investment Policy.

Fair Oaks Ranch
 Investment Report
 For the Quarter Ended June 30, 2023

Description	Beginning Balance	Transfers In/(Out)	Interest Earnings	Ending Balance	Market Value	Avg Yield	Weighted Avg Maturity
TexPool	1,728,445	(1,443,926)	3,094	287,613	287,613	4.95%	22 Days
TexPool Prime	5,486,007	(1,348,000)	68,051	4,206,058	4,206,058	5.16%	25 Days
Texas CLASS	14,637,655	-	189,814	14,827,468	14,827,468	5.17%	41 Days
Total	21,852,107	(2,791,926)	260,958	19,321,139	19,321,139		

Interest Rate Comparison (Quarterly Average)

Qtr Ended	TexPool	TexPool Prime	Texas CLASS	3 Month T-bill	6 Month T-bill	2 Year Treasury Note	CDARS 6 month CD
Sep-22	2.03%	2.20%	2.51%	2.67%	3.15%	4.22%	1.97%
Dec-22	3.51%	3.80%	3.80%	4.04%	4.41%	4.41%	2.96%
Mar-23	4.45%	4.68%	4.73%	4.63%	4.75%	4.06%	4.12%
Jun-23	4.95%	5.16%	5.17%	5.17%	5.24%	4.87%	4.72%
Year Average	3.74%	3.96%	4.05%	4.13%	4.39%	4.39%	3.44%



Trends and Future Outlook

- The Federal Reserve raised interest rates to a range of 5.25-5.5 percent, their highest level in 22 years, while leaving the door open to further rate increases as appropriate if risks emerge that could impede the attainment of inflation and employment goals.