City of Fredericksburg

City Council Special Meeting Agenda
Wednesday, July 26, 2023 ~ 1:00 PM
Lady Bird Johnson - Cardinal Room
341 Golfers Loop
Fredericksburg, Texas 78624

Jeryl Hoover, Mayor
Tony Klein, Councilmember
Bobby Watson, Councilmember/Pro Tem
Randy Briley, Councilmember
Emily Kirchner, Councilmember
Clinton Bailey, City Manager

The City of Fredericksburg City Council will meet in a regular session on Wednesday, July 26, 2023, at 1:00 PM. The video will be posted to the City of Fredericksburg YouTube Channel (Fredericksburg, Texas USA - YouTube https://www.youtube.com/c/FredericksburgTexasUSA) after the meeting.

The City Council welcomes citizen participation and comments at all City Council Meetings on Agenda Items.

Comment Card for Written or Verbal Comments-submitted by 4:00 p.m. the day before the meeting.

i. Complete the Comment Card online at www.fbgtx.org;
ii. Make sure to check the appropriate box (verbal or written);
iii. Only one (1) agenda item per Comment Card.

Sign up in person between 12:30 p.m. and 1:00 p.m. at the meeting location.

i. Only one (1) agenda item per Comment Card;
ii. Speakers will be limited to 3 minutes to speak. **Please Note**: The Mayor can reduce the number of minutes for any speaker during Public Comment on a single agenda item depending on the number of people who sign up for it.
iii. Any citizen with handouts should provide them to the City Secretary before speaking. If you wish the City Council to receive your handouts for the meeting, please provide ten (10) copies; if not, the City Council will receive your handouts the following day.

NOTE: The City Council may adjourn into Executive Session to consider any item listed on this agenda if a matter is raised that is appropriate for discussion. An announcement will be made on the basis for the Executive Session discussion. The City Council may also publicly discuss any item listed on the agenda for Executive Session.

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1. CALL TO ORDER

2. FISCAL YEAR 2023/2024 BUDGET

A. Receive comments from Clinton Bailey, City Manager

B. Consider and discuss the Proposed Enterprise Fund Budget (Clinton Bailey, City Manager, and Krista Wareham, Director of Finance)

C. Announcements of upcoming budget activities:

i. Budget Workshop with Gillespie County on August 10, 2023, at 9:00 a.m. in the AgriLife Building at 35 Business Court

ii. File the proposed Budget with the City Secretary on August 14, 2023

iii. Budget Workshop on all Funds on August 16, 2023, at 1:00 p.m.in the Cardinal Room at Lady Bird Johnson Golf Course

iv. City Council Workshop for Public Hearing on the proposed FY2024 Budget and No-New Revenue Tax Rate on August 21, 2023, at 1:00 p.m.in the Cardinal Room at Lady Bird Johnson Golf Course

v. City Council Regular Meeting adoption of the 2023 Tax Rate and FY2024 Budget on September 19, 2023, at 9:00 a.m. at the Law Enforcement Center

3. ADJOURN

CERTIFICATION

This is to certify that I, Shelley Goodwin, posted this Agenda at 12:30 p.m. on July 21, 2023, on the bulletin board of the City of Fredericksburg City Hall, 126 W. Main St., Fredericksburg, Texas.

Shelley Goodwin

Shelley Goodwin, TRMC/CMC
City Secretary

CITY COUNCIL AGENDA MEMO

DEPARTMENT: City Secretary
TO: Mayor & City Council Members
FROM:
MEETING DATE: July 26, 2023

CATEGORY: FISCAL YEAR 2023/2024 BUDGET

CAPTION: Consider and discuss the Proposed Enterprise Fund Budget (Clinton Bailey, City Manager, and Krista Wareham, Director of Finance)

PRESENTATION:

SUMMARY:

BACKGROUND:

FUNDING SOURCE:

FINANCIAL IMPACT:

STAFF RECOMMENDATION:

COMMUNITY VISIONING/STRATEGIC INITIATIVES:

ATTACHMENTS:
1. FY 2024 Proposed Enterprise and Other Funds Budget Meeting - July 26 2023 agenda presentation

APPROVAL/REVIEW:

Krista Wareham

Krista Wareham, Director of Finance

Date: July 20, 2023

William McKamie, City Attorney

Date: July 20, 2023

Shelley Goodwin, City Secretary

Date: July 21, 2023

Clinton Bailey, City Manager

Date: July 21, 2023

FY 2024 Proposed Budgets - Enterprise & Other Funds

Budget Workshop July 26, 2023

Today's Discussion

City of Fredericksburg FY 2024 Proposed Budgets

Enterprise Funds

1. ***Overview***
   - Enterprise Fund vs General Fund
   - Current Financial Status
   - Budget Challenges

2. ***City Council Priorities***

3. ***Discussion of Enterprise Funds***

City Council Priorities – May 25, 2023

City of Fredericksburg City Council Priorities – FY2023/2024

Council Member: Emily Kirchner

1. Preserve the small-town charm through caring for our residents and making wise decisions to benefit the future of our city.
2. Outdoors - promote health and wellness of the community through the outdoors: parks, sports fields, walking trails, etc. City partnerships with foundations, sports organizations, businesses to cover costs, preserve natural resources.
3. Infrastructure - improvements including water, wastewater, sanitation.
4. Transportation - Improved mobility and connectivity including walking and bike trails, connectedness from neighborhoods to city center, schools, shopping.
5. Eclipse - address needs of staff and departments.

Council Member: Tony Klein

1. Continued support of Law Enforcement
2. Address transportation and traffic issues
3. Enforcement of STR Ordinance and other code violations
4. Improve City communications with developers and contractors communications and establish more efficient development review process

Council Member: Randy Briley

1. Police, Fire EMS enablement and retention and training
2. Family based programs related to child care and parks
3. Transportation and parking improvement to support both resident and tourism
4. Leveraging of HOT tax to support Police, Fire EMS etc.

City Council Priorities – May 25, 2023

Council Member: Bobby Watson

1. Managing our water resources. Look at adding another water well field, continue to improve our current infrastructure, enforce our water conservation ordinance and look for new ways to conserve water
2. Improve our existing parks by adding new facilities such as soccer, baseball, tennis, pickleball and trails. This would improve the quality of life for our residents and address the needs of young families in our community
3. Revise the current Short Term Rental (STR) Ordinance, resolve STR software issues, compile accurate data and enforce the STR ordinance
4. Affordable housing
5. Address future City needs including sanitary landfill, city hall, police station, water reclamation facility and other major capital improvement needs. Put together a plan with priorities to enable proper budgeting.
6. Increased quality of life for our residents; take care of residents before visitors
7. Better manage our local Tourism Industry
8. Address future employee needs

Mayor: Jeryl Hoover

1. Community / Neighborhoods
2. Community Engagement / Communication
3. Children - Child Care
4. City / County Collaboration

FY 2024 Projected Fund Balance

Fund	Beginning Fund Balance	FY 2024 Revenues	FY 2024 Expenditures	(Decrease) Fund Balance	Ending Fund Balance	3 Months Expenditures	Reserve at FYE 2023
General Fund	$11,020,332	$22,360,582	$27,343,397	($4,982,815)	$6,037,517	$5,385,292	$652,225
Food and Wine Fest	$109,026	203,575	196,350	7,225	116,251	49,088	67,163
Electric	$1,361,642	14,655,827	14,599,325	56,502	1,418,144	1,353,269	64,875
Water	$9,289,309	9,501,011	15,942,423	(6,441,412)	2,847,897	2,640,681	207,216
Golf	$124,371	144,457	144,457	-	124,371	36,114	88,257
Sanitation	$1,906,018	3,041,300	3,357,202	(315,902)	1,590,116	839,301	750,816
EMS	$107,714	4,711,846	5,270,593	(558,747)	(451,033)	-	(451,033)
Storm Water/Vegetation Mgt	$561,439	3,258,909	3,415,576	(156,667)	404,772	203,262	201,510
Water & Wastewater Capital Project Fund	$0	-	-	-	-	-	-
Debt Service	$99,820	462,024	462,024	-	99,820	-	99,820
Tourism	$3,706,161	6,125,700	6,344,653	(218,953)	3,487,208	1,586,163	1,901,045
Emergency Management	$24,703	298,623	323,088	(24,465)	238	-	238
Police Forfeiture	$14,475	1,040	2,500	(1,460)	13,015	-	13,015
Animal Shelter	$499,221	5,600	365,323	(359,723)	139,498	-	139,498
Parks & Recreation Special Revenue	$26,056	44,030	44,000	30	26,086	-	26,086
Hospitalization Insurance	$1,016,059	2,499,707	2,496,564	3,143	1,019,202	624,141	395,061
Totals	**$29,866,344**	**$67,314,231**	**$80,307,475**	**($12,993,244)**	**$16,873,100**	**$12,717,310**	**$4,155,791**

Three month reserve calculations excludes capital requests for FY 2024

Food and Wine fund balance does not include $100,000 transfer to Parks & Recreation Special Revenue Fund that is included in the requested FY 2024 budget

Electric Fund

Electric

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Electric Utility Revenues	$9,699,183	$14,064,406	$14,067,406	$3,000	0%
Fees from other Services	$48,878	$49,900	$94,900	$45,000	90%
Miscellaneous Revenues	$513,779	$363,621	$493,521	$129,900	36%
REVENUES TOTAL	**$10,261,840**	**$14,477,927**	**$14,655,827**	**$177,900**	**1%**
Expenses					
Personnel	$1,517,355	$1,840,495	$2,114,387	$273,892	15%
Maintenance & Operations	$5,906,990	$9,883,380	$9,844,687	-$38,693	0%
Intercompany Transfer Out	$689,200	$1,303,013	$1,318,500	$15,487	1%
Intergovernmental Transfer Out	$9,509	$16,301	$16,301	$0	0%
Capital	$319,014	$853,500	$439,393	-$414,107	-49%
Debt Requirement	$312,311	$681,720	$866,056	$184,336	27%
EXPENSES TOTAL	**$8,754,379**	**$14,578,410**	**$14,599,325**	**$20,915**	**0%**

Electric Fund – Capital Requests

Fund/Dept	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
Electric	Replace Substation Breakers	02-21-5382-00	24,000	Cash		24,000
Electric	International Digger/Derrick Truck	02-21-6212-00	425,000	Lease/Purchase 3 Yr		141,667
	ELECTRIC TOTALS		$ 449,000			165,667

Water & Wastewater Fund

Water & Wastewater

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Water Utility Revenues	$6,152,926	$9,530,450	$8,389,050	-$1,141,400	-12%
Fees from other Services	$877,869	$843,500	$902,000	$58,500	7%
Miscellaneous Revenues	$174,847	$234,361	$209,961	-$24,400	-10%
REVENUES TOTAL	**$7,205,642**	**$10,608,311**	**$9,501,011**	**-$1,107,300**	**-10%**
Expenses					
Personnel	$1,789,033	$2,499,261	$2,684,106	$184,845	7%
Maintenance & Operations	$2,058,889	$2,084,285	$2,000,460	-$83,825	-4%
Intercompany Transfer Out	$494,600	$954,748	$855,000	-$99,748	-10%
Intergovernmental Transfer Out	$9,509	$16,301	$16,301	$0	0%
Capital	$1,197,136	$7,480,735	$8,736,895	$1,256,160	17%
Debt Requirement	$1,760,595	$2,107,631	$1,649,661	-$457,971	-22%
EXPENSES TOTAL	**$7,309,763**	**$15,142,961**	**$15,942,423**	**$799,461**	**5%**

Water & Wastewater – Capital Requests

Fund/D	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
Water	Fairgrounds Lift Station Expansion	03-21-5266-00	3,149,700	Impact Fees		3,149,700
Water	Replace WWTP Bar Screens	03-21-5267-00	286,000	Cash		286,000
Water	Bob White Lift Station	03-21-5268-00	1,232,000	Impact Fees		1,232,000
Water	Tractor and Shredder for WRF	03-21-5269-00	89,000	Cash		89,000
Water	Mower	03-21-5271-00	13,000	Cash		13,000
Water	Backhoe Loader	03-21-6344-00	165,000	Lease/Purchase 3 Yr		55,000
Water	Vac-Jet Truck	03-21-6345-00	445,000	Lease/Purchase 3 Yr		148,333
	WATER & SEWER TOTALS		**$ 5,379,700**			**4,973,033**

Golf Fund

Golf Fund

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Golf Course Revenues	–	$0	–	$0	–
Intercompany Transfers	–	$147,183	$144,452	-$2,731	-2%
Miscellaneous Revenues	$315	$5	$5	$0	0%
REVENUES TOTAL	**$315**	**$147,188**	**$144,457**	**-$2,731**	**-2%**
Expenses					
Personnel	$15,994	$22,485	$18,674	-$3,811	-17%
Maintenance & Operations	$24,726	$17,676	$16,317	-$1,359	-8%
Capital	–	$0	$1,624	$1,624	–
Debt Requirement	–	$107,843	$107,843	$0	0%
EXPENSES TOTAL	**$40,720**	**$148,004**	**$144,457**	**-$3,546**	**-2%**

Sanitation Fund

Sanitation

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Sanitation Collection Revenues	$2,684,001	$2,855,000	$2,855,000	$0	0%
Fees from Other Services	$33,967	$70,100	$70,100	$0	0%
Miscellaneous Revenues	$94,119	$76,300	$116,200	$39,900	52%
REVENUES TOTAL	**$2,812,086**	**$3,001,400**	**$3,041,300**	**$39,900**	**1%**
Expenses					
Personnel	$1,426,366	$1,739,079	$1,926,495	$187,417	11%
Maintenance & Operations	$538,478	$770,805	$755,120	-$15,684	-2%
Intercompany Transfer Out	$183,800	$270,126	$273,393	$3,267	1%
Capital	$894,366	$1,440,000	$9,440	-$1,430,560	-99%
Debt Requirement	$148,538	$147,160	$392,753	$245,593	167%
EXPENSES TOTAL	**$3,191,548**	**$4,367,170**	**$3,357,202**	**-$1,009,968**	**-23%**

Sanitation – Capital Requests

Fund/Dept	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
Sanitation	Track Loader	05-21-6518-00	490,000	Lease/Purchase 3 Yr		163,333
Sanitation	Chipper	05-21-6526-00	105,000	Lease/Purchase 3 Yr		35,000
	SANITATION TOTALS		$ 595,000			198,333

EMS Fund

EMS

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
EMS Billing Revenues	$2,076,256	$1,715,000	$1,715,000	$0	0%
Intergovernmental Transfer In	$787,667	$1,350,286	$1,350,286	$0	0%
Miscellaneous Revenues	$12,759	$214,128	$4,500	-$209,627	-98%
Intercompany Transfer from General Fund	$957,868	$1,642,060	$1,642,060	$0	0%
REVENUES TOTAL	**$3,834,551**	**$4,921,474**	**$4,711,846**	**-$209,627**	**-4%**
Expenses					
Personnel	$2,390,756	$3,220,348	$3,280,095	$59,747	2%
Maintenance & Operations	$841,332	$1,405,999	$1,337,115	-$68,884	-5%
Capital	–	$193,688	$13,915	-$179,772	-93%
Debt Requirement	$459,885	$450,839	$639,468	$188,628	42%
EXPENSES TOTAL	**$3,691,973**	**$5,270,874**	**$5,270,593**	**-$281**	**0%**

EMS – Capital Requests

Fund/Dept	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
EMS	Ambulance - Replace Med 1 (Remount)	06-21-6624-00	245,000	Lease/Purchase 3 Yr		81,667
EMS	Ambulance - Replace Med 1 (Remount)	06-21-6624-00	245,000	Lease/Purchase 3 Yr		81,667
	EMS FUND TOTALS		$ 490,000			163,334

Tourism Fund

Tourism

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Hotel Occupancy Tax	$3,392,628	$6,037,100	$6,037,100	$0	0%
Donations	$500,003	$1,000,000	$25,000	-$975,000	-97%
Miscellaneous Revenues	$78,840	$10,100	$63,600	$53,500	530%
REVENUES TOTAL	**$3,971,471**	**$7,047,200**	**$6,125,700**	**-$921,500**	**-13%**
Expenses					
Personnel	$322,228	$426,582	$423,166	-$3,416	-1%
Hotel Tax Distributions	$4,806,414	$4,834,914	$4,834,914	$0	0%
Maintenance & Operations	$279,402	$514,917	$421,078	-$93,839	-18%
Capital	$1,137,897	$2,043,371	$658,000	-$1,385,371	-68%
Debt Requirement	–	$0	$7,495	$7,495	–
EXPENSES TOTAL	**$6,545,941**	**$7,819,784**	**$6,344,653**	**-$1,475,131**	**-19%**

Tourism – Capital Requests

Fund/Dept	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
Tourism	Christmas Lights	07-21-5710-00	110,000	Cash		110,000
Tourism	MP Restroom Renovations	07-21-5712-00	65,000	Cash		65,000
Tourism	MP Storage Expansion	07-21-5713-00	48,000	Cash		48,000
	TOURISM TOTALS		$ 223,000			223,000

Stormwater/Veg Mgmt. Fund

Storm Water/Vegetation Management

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Drainage Utility Revenues	$498,465	$648,380	$648,380	$0	0%
Miscellaneous Revenues	$12,965	$900	$2,610,529	$2,609,629	289,959%
REVENUES TOTAL	**$511,429**	**$649,280**	**$3,258,909**	**$2,609,629**	**402%**
Expenses					
Personnel	$238,110	$329,587	$356,912	$27,325	8%
Maintenance & Operations	$102,228	$116,773	$164,592	$47,820	41%
Intercompany Transfer Out	$35,900	$58,435	$58,050	-$385	-1%
Capital	$52,052	$350,000	$2,649,018	$2,299,018	657%
Debt Requirement	$161,361	$159,287	$187,004	$27,717	17%
EXPENSES TOTAL	**$589,651**	**$1,014,082**	**$3,415,576**	**$2,401,495**	**237%**

Stormwater/Veg Mgmt. - Capital Requests

Fund/Dept	Project/Equipment	G/L	Amount	Funding	Notes	FY 2024
Stormwater/Veg Mgmt	N Llano Storm Sewer Phase 1 Construction	10-21-5159-00	2,602,529	Revenue Bond	Carryover	2,602,529
Stormwater/Veg Mgmt	Stump Grinder and Trailer	10-21-5261-00	26,000	Cash		26,000
Stormwater/Veg Mgmt	Mower and Trailer	10-21-5262-00	17,500	Cash		17,500
	STORMWATER/VEG MGMT TOTALS		$ 2,646,029			2,646,029

Food & Wine Fest Fund

Food and Wine Fest

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Food & Wine Fest Revenues	$123,929	$184,900	$203,575	$18,675	10%
REVENUES TOTAL	**$123,929**	**$184,900**	**$203,575**	**$18,675**	**10%**
Expenses					
Food & Wine Fest Expenses	$129,362	$182,700	$196,350	$13,650	7%
Debt Requirement	–	$100,000	$100,000	$0	0%
EXPENSES TOTAL	**$129,362**	**$282,700**	**$296,350**	**$13,650**	**5%**

Emergency Management Fund

Emergency Management

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Grant Revenue	–	$0	$0	$0	–
Intercompany Transfer from General Fund	$86,661	$148,561	$148,561	$0	0%
Intergovernmental Transfer In	$86,661	$148,561	$148,561	$0	0%
Miscellaneous Revenues	$2,466	$150	$1,500	$1,350	900%
REVENUES TOTAL	**$175,787**	**$297,273**	**$298,623**	**$1,350**	**0%**
Expenses					
Personnel	$154,315	$192,561	$202,537	$9,976	5%
Maintenance & Operations	$50,659	$98,359	$100,332	$1,973	2%
Capital	–	$0	$682	$682	–
Debt Requirement	$6,622	$6,353	$19,537	$13,184	208%
EXPENSES TOTAL	**$211,596**	**$297,273**	**$323,088**	**$25,816**	**9%**

Debt Service Fund

Debt Service

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Property Taxes	$765,539	$785,122	$461,624	-$323,498	-41%
Miscellaneous Revenues	$112	$400	$400	$0	0%
REVENUES TOTAL	**$765,651**	**$785,522**	**$462,024**	**-$323,498**	**-41%**
Expenses					
Maintenance & Operations	–	$0	–	$0	–
Debt Requirement					
15-21-00-15-21-6079 - Principal-2010 Ref GO I&S Bond	–	$0	–	$0	–
15-21-00-15-21-6082 - Interest-2010 Ref GO I&S Bonds	–	$0	–	$0	–
15-21-00-15-21-6304 - Principal - 2012 GO Bonds	$160,000	$160,000	$160,000	$0	0%
15-21-00-15-21-6305 - Interest - 2012 GO Bonds	$26,325	$50,349	$50,349	$0	0%
15-21-00-15-21-6306 - Principal - 2016 Tax Lmtd Note	$350,000	$350,000	$0	-$350,000	-100%
15-21-00-15-21-6307 - Interest - 2016 Tax Lmtd Note	$2,756	$2,756	$0	-$2,756	-100%
15-21-00-15-21-6308 - Principal-2017 LmtdTax&RevCO's	$160,000	$160,000	$160,000	$0	0%
15-21-00-15-21-6309 - Interest-2017 LmtdTax&RevCo's	$47,038	$91,675	$91,675	$0	0%
DEBT REQUIREMENT TOTAL	**$746,119**	**$814,781**	**$462,024**	**-$352,756**	**-43%**
EXPENSES TOTAL	**$746,119**	**$814,781**	**$462,024**	**-$352,756**	**-43%**

Police Forfeiture Fund

Police Forfeiture

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Forfeiture Revenues	–	$2,000	$1,000	-$1,000	-50%
Miscellaneous Revenues	$573	$40	$40	$0	0%
REVENUES TOTAL	**$573**	**$2,040**	**$1,040**	**-$1,000**	**-49%**
Expenses					
Maintenance & Operations	$1,652	$0	$0	$0	–
Capital	–	$2,500	$2,500	$0	0%
EXPENSES TOTAL	**$1,652**	**$2,500**	**$2,500**	**$0**	**0%**

Animal Shelter Special Revenue Fund

Animal Shelter Special Revenue

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Animal Shelter Special Revenue Fund	–	$0	$0	$0	–
Miscellaneous Revenues	$2,015	$7,150	$5,600	-$1,550	-22%
REVENUES TOTAL	**$2,015**	**$7,150**	**$5,600**	**-$1,550**	**-22%**
Expenses					
Personnel	$58,166	$71,342	$83,323	$11,981	17%
Maintenance & Operations	$11,165	$27,500	$32,000	$4,500	16%
Capital	–	$0	$250,000	$250,000	–
EXPENSES TOTAL	**$69,331**	**$98,842**	**$365,323**	**$266,481**	**270%**

Parks & Recreation Special Revenue Fund

Parks & Recreation Special Revenue

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	FY2023	2024	Variance	Variance %
Revenues					
Donations	$31,267	$114,700	$44,000	-$70,700	-62%
Miscellaneous Revenues	$27	$30	$30	$0	0%
REVENUES TOTAL	**$31,293**	**$114,730**	**$44,030**	**-$70,700**	**-62%**
Expenses					
Maintenance & Operations	$49,809	$127,834	$44,000	-$83,834	-66%
EXPENSES TOTAL	**$49,809**	**$127,834**	**$44,000**	**-$83,834**	**-66%**

Health Insurance Fund

Health Insurance Fund

	YTD ACTUALS	FY 2023 BUDGET	FY 2024 PROPOSED BUDGET		
	FY2023	**FY2023**	**2024**	**Variance**	**Variance %**
Revenues					
Health Insurance Premium Revenues	$1,333,976	$2,249,207	$2,249,207	$0	0%
Intercompany Transfers	–	$0	$0	$0	–
Miscellaneous Revenues	$22,479	$250,500	$250,500	$0	0%
REVENUES TOTAL	**$1,356,456**	**$2,499,707**	**$2,499,707**	**$0**	**0%**
Expenses					
Personnel	$44,683	$87,488	$87,488	$0	0%
Maintenance & Operations	$1,902,514	$2,409,076	$2,409,076	$0	0%
EXPENSES TOTAL	**$1,947,198**	**$2,496,564**	**$2,496,564**	**$0**	**0%**

FY 2024 Proposed Budgets – New Personnel Requests

New Positions - Not In Budget												
*Includes 6 mo. probationary increase (5%)				Allocations					New Equipment Costs			
				0.0765	0.2269	9,830.00						
Fund	**Added Position**	**Base Wage**	**Wage**	**Social Security**	**TMRS**	**Health Insurance**	**%**	**IT**	**Police**	**Fire/EMS**	**Other**	**Total Allocation**
	Asst. City Secretary/Info. Gov. Dir.											
General Fund-ADMIN	01-20-1030-00		36,900	2,823	8,373	3,932	40%	1,178			3,600	56,805
Electric	02-21-1030-00		18,450	1,411	4,186	1,966	20%	589			1,800	28,403
Water-Sewer	03-21-1030-00		18,450	1,411	4,186	1,966	20%	589			1,800	28,403
Sanitation	10-21-1030-00		18,450	1,411	4,186	1,966	20%	589			1,800	28,403
		92,250										
	Information Compliance Gov. Associate											
General Fund-ADMIN	01-20-1030-00		26,650	2,039	6,047	3,932	40%	1,489			3,600	43,756
Electric	02-21-1030-00		13,325	1,019	3,023	1,966	20%	744			1,800	21,878
Water-Sewer	03-21-1030-00		13,325	1,019	3,023	1,966	20%	744			1,800	21,878
Sanitation	10-21-1030-00		13,325	1,019	3,023	1,966	20%	744			1,800	21,878
		66,625										
	GIS Admin											
General Fund-DEV SER	01-27-1040-00		22,601	1,729	5,128	2,949	30%	1,117				33,524
General Fund-ENGINEERING	01-30-1035-00		7,534	576	1,709	983	10%	372				11,175
Electric	02-21-1030-00		22,601	1,729	5,128	2,949	30%	1,117				33,524
Water-Sewer	03-21-1030-00		22,601	1,729	5,128	2,949	30%	1,117				33,524
		75,338										

FY 2024 Proposed Budgets – New Personnel Requests Cont.

	IT Specialist											
General Fund-ADMIN	01-20-1030-00		17,835	1,364	4,047	2,949	30%	1,117				27,312
Drainage	05-21-1030-00		11,890	910	2,698	1,966	20%	744				18,208
Electric	02-21-1030-00		17,835	1,364	4,047	2,949	30%	1,117				27,312
Water-Sewer	03-21-1030-00		11,890	910	2,698	1,966	20%	744				18,208
		59,450										
	Community Outreach Liaison											
General Fund-POLICE	01-22-1030-00		59,611	4,560	13,526	9,830	100%	5,595	8,404			101,526
		59,611										
	School Resource Sergeant											
General Fund-POLICE	01-22-1030-00		103,615	7,927	23,510	9,830	100%	5,595	96,404			246,881
		103,615										
	Nature Education Coordinator - Part Time											
General Fund-PARKS	01-25-1030-00		23,452	1,794	-	-	100%	595				25,841
		23,452										
	Building Plans Reviewer											
General Fund-DEV SER	01-27-1040-00		59,696	4,567	13,545	9,830	100%	3,722				91,360
		59,696										
	Apprentice Arborist - 2 new positions											
Vegetation MGT/Storm Water	10-21-1030-00		85,621	6,550	19,427	9,830	100%	1,190				122,619
		85,621										
	Shift Personnel - 3 new position											
Fire	01-23-1030-00		187,575	14,349	42,561	29,490	100%	1,785		16,800		292,560
		187,575										
	Training Officer											
EMS	06-21-1030-00		99,425	7,606	22,560	9,830	100%	595		5,600		145,616
		99,425										
Totals	**14**		**912,658**	**69,818**	**201,761**	**117,960**		**33,188**	**104,808**	**22,400**	**18,000**	**1,480,594**

FY 2024 Proposed Budgets – Enterprise & Other Funds

- Questions?