



**NOTICE OF A REGULAR MEETING OF THE
BUDGET AND FINANCE COMMITTEE
OF THE CITY OF SUNSET VALLEY, TEXAS
THURSDAY, APRIL 28, 2022 at 6:00 P.M.**

This meeting will be held virtually and in-person. To actively participate in the meeting virtually, please register at:

Registration URL: <https://attendee.gototraining.com/r/7064860710169830145>

Training ID: 725-792-540

Notice is hereby given that the Budget & Finance Committee of the City of Sunset Valley, Texas will hold a regular meeting on Thursday May 12, 2022 at **6:00 P.M.** in the Public Works Meeting Room in the Public Works Building, 3203 Jones Road, Sunset Valley, Texas, and also virtually via GoToTraining at which time the following items will be discussed, to-wit:

1. 6:00 P.M. Call to Order
2. 6:00 – 6:05 Citizen Comments
3. 6:05 – 6:10 Council Liaison Report
4. 6:10 – 6:15 Approve minutes from the 04/29/2022 meeting
5. 6:15 – 6:45 Presentation, review, and discussion with the Mayor regarding the FY23 Budget
6. 6:45 – 7:00 Review, discuss, and possibly recommend revenue projections for the FY23 budget
7. 7:00 – 7:55 Review & discuss FY23 Repair & Replacement Budget
 - (A) General Fund
 - (B) Crime Control Fund
8. 7:55 – 8:00 Suggestions for future agenda items
 - (A) FP 315 Travel Expense Reimbursement
9. 8:00 P.M. Adjourn

Executive Session Notice

As they are members of an advisory board to the City Council, this committee may announce that it will deliberate in a closed session any matter listed on this agenda for which an exception to open meetings requirements (Open Meetings Act, Chapter 551 of the Texas Government Code) permits such closed deliberation, as announced at the time of such closed session, including but not limited to: (i) consultation with the City's attorney pursuant to Tex. Gov't Code § 551.071 and Texas Disciplinary Rules of Professional Conduct Section 1.05; (ii) deliberation of personnel matters pursuant to Tex. Gov't Code § 551.074. The committee may deliberate and take action in open session on any issue that may be discussed in executive session.

A quorum of the City Council may attend the meeting, however, no official action by the City Council shall be taken. The City of Sunset Valley is committed to the compliance with the American with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

I certify that the above notice of meeting was posted at City Hall, 3205 Jones Road, Sunset Valley, Texas, on the 9th day of April at 6:00 PM.

Matt Lingafelter
City Secretary

BUDGET AND FINANCE COMMITTEE MEETING DATE: MAY 12, 2022



BUDGET AND FINANCE AGENDA ITEM #4

STAFF PREPARER/CONTACT INFORMATION: Suzanna Fleegal, Accounting Manager,
sfleegal@sunsetvalley.org

SUBJECT: MINUTES

DESCRIPTION: Approve minutes from the 04/29/2022 meeting

BACKGROUND: N/A

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- DRAFT MINUTES 04/29/2022



**MINUTES OF THE
BUDGET AND FINANCE COMMITTEE**
THURSDAY, APRIL 29, 2022 at 6:00 P.M.

Members Present

Rudi Rosengarten, Council Liaison
Charles Young, Committee Chair
Ariel Cloud, Committee Vice Chair
Terry Cowan, Committee Member
Jose Flores, Committee Member

Members Absent:

Shakthi Shrima, Committee Member

Staff Present

Sylvia Carrillo, City Administrator
Suzanna Fleegal, Accountant
Lori Comstock, AP/Utility Clerk
Lenn Carter, Chief of Police
Carolyn Meredith, Public Works Director

This is not an official transcript of the minutes; the recorded audio is the official record.

1. Call to Order 8:01 P.M.
2. Citizen Comments Melissa – PW Bias toward contractors. Safety concerns with the PW teams doing work with tree limbs. Would like to speak to that as a safety concern. Welcome citizens back into the budget process.
Rudi – Austin energy is raising rates 7%.
3. Council Liaison Report – Rudi sent out reports, topics: Additional staffing, budget & finance working with council. Align standing committees, open enrollment at the 1st of the year. Open town hall – sending out better information. Feasibility study – City Pool. Volunteers needed for ArtFest.
Discussion of Council Retreat with Committee and upcoming ArtsFest.
4. Approve minutes from the 03/31/2022 meeting Correct item #9 to say disapprove the pattern of use of the fund balance. Ariel motion to approve, Terry 2nd, unanimous approval.
5. 7:20 – 8:00 Review, discuss, and possibly recommend for approval to City Council the [December 2021](#), [January 2022](#), [February 2022](#), and [March 2022](#) Financial Statements
Motion to approve: Chip
2nd: Ariel – unanimous approval
6. 8:00 – 8:15 Review, discuss, and possibly recommend for approval to City Council the 2nd

Quarter Budget Report Approved Motion: Jose, 2nd Terry, unanimous approval.

7. 8:15 – 8:45 Review, discuss, and recommend revenue projections for the FY23 budget. Urge caution with 3% increase due to a volatile market, with inflations and surplus shortages. Staff will bring more information regarding revenue projections to another meeting for further discussion.

8. 8:45 -8:50 Suggestions for future agenda items.
Add 1hr prior to the meeting on 5/12 6:00 pm – 7:00 pm for joint meeting with council to discuss more detailed revenue projections.

9. 9:01 P.M. Adjourn

Motion: Chip

2nd : Jose.

BUDGET AND FINANCE COMMITTEE MEETING DATE: MAY 12, 2022



BUDGET AND FINANCE AGENDA ITEM #5

STAFF PREPARER/CONTACT INFORMATION: Suzanna Fleegal, Accounting Manager,
sfleegal@sunsetvalley.org

SUBJECT: MAYOR REQUESTS

DESCRIPTION: Presentation, review, and discussion with the Mayor regarding the FY23 Budget

BACKGROUND: As a follow up to the 4/28 meeting, Mayor Marc Bruner will discuss his requests for the FY23 Budget.

SUPPORTING MATERIALS PROVIDED: NO



BUDGET AND FINANCE AGENDA ITEM #6

STAFF PREPARER/CONTACT INFORMATION: Suzanna Fleegal, Accounting Manager, sfleegal@sunsetvalley.org

SUBJECT: MINUTES

DESCRIPTION: Review, discuss, and recommend revenue projections for the FY23 budget

BACKGROUND: Proposed revenue projections for the FY 22-23 Budget are:

Revenue Summary by Fund & Department							
General Fund (01)	Administration (01)	Public Safety (02)	Municipal Court (03)	Public Works (04)	General Govt (09)		Grand Total
	\$ 6,010,500	\$ -	\$ 36,569	\$ 4,913	\$ 4,764		\$ 6,056,746
Utility Fund (02)	Water (05)	Wastewater (06)	Solid Waste (07)	General Gov (09)	Water Infrastructure (50)	WW Infrastructure (60)	
	\$ 853,247	\$ 670,049	\$ 199,854	\$ 67,472	\$ 120,000	\$ 90,000	\$ 2,000,622
Streets (14)	\$ 828,425						\$ 828,425
HOT (16)	\$ 264,636						\$ 264,636
Venue (18)	\$ 476,800						\$ 476,800
Crime Control (19)	\$ 475,500						\$ 475,500
Equipment R&R (21)	\$ 500,000						\$ 500,000
Drainage (25)	\$ 126,004						\$ 126,004
							\$ 10,728,733

STAFF RECOMMENDATION: Review and make a recommendation to staff in order to continue making adjustments to the FY 22-23 budget currently in development. A more detailed 5-year analysis is presented in the backup material.

SUPPORTING MATERIALS PROVIDED: YES, Detailed 5-year revenue historical by line item.

Draft PROPOSED FY 22-23 Budget - Revenues

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
1				2015-16 Actual	2016-17 Actual	YoY Change	2017-18 Actual	YoY Change	2018-19 Actual	YoY Change	2019-20 Actual	YoY Change	2020-21 Actual	YoY Change	2021-22 Budget	2021-22 Actual	FY 21-22 Budget to Actual (To March is 50%)	FY 22 Projected Ending	2022-23 Proposed Budget	FY 21-22 Budget to FY 22-23 Budget	FY 23 Budget To FY 21-22 Projected Actuals	Notes	Potential Impact/Increase or (Decrease)	Committee Notes	
2	Revenues	Sales Tax Revenue	(4180) Sales & Use Tax	\$4,861,522	\$4,877,947	0.34%	\$4,923,353	0.93%	\$4,861,535	-1.26%	\$4,427,629	-8.93%	\$5,105,213	15.30%	\$ 4,243,108.00	\$ 2,874,454.00	68%	\$ 5,748,908.00	\$5,700,000	34%	-1%				
3	Revenues	Sales Tax Revenue	(4185) Sales and Use Tax - R&M Street	\$810,236	\$812,971	0.34%	\$820,538	0.93%	\$810,236	-1.26%	\$737,920	-8.93%	\$850,848	15.30%	\$ 707,167.00	\$ 479,064.00	68%	\$ 958,128.00	\$750,000	6%	-22%				
4	Revenues	Sales Tax Revenue	(4184) Sales and Use Tax - Green Tax	\$405,144	\$406,516	0.34%	\$410,300	0.93%	\$405,148	-1.26%	\$368,988	-8.93%	\$425,456	15.30%	\$ 353,610.00	\$ 239,550.00	68%	\$ 479,100.00	\$475,000	34%	-1%				
5	Revenues	Sales Tax Revenue	(4181) Sales & Use Tax - Crime Control and Prevention Tax	\$-	\$132,257		\$403,044	204.74%	\$398,627	-1.10%	\$365,836	-8.23%	\$421,818	15.30%	\$ 349,247.00	\$ 238,783.00	68%	\$ 477,566.00	\$475,000	36%	-1%				
6	Revenues	Sales Tax Revenue		\$6,076,902	\$6,229,691		\$6,557,235	204.74%	\$6,475,546	-1.10%	\$5,900,373		\$6,803,335	\$1	\$ 5,653,132.00	\$ 3,831,851.00	68%	\$ 7,663,702.00	\$7,400,000	111%	-24%				
7																									
8	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	\$1,090,351	\$6,987,285	540.83%	\$2,655,168	-62.00%	\$1,553,044	-41.51%	\$640,826	-58.74%	\$-	-100.00%	\$ 102,806.00	\$ -	0%	\$ -	\$495,000	381%					
9	Revenues	Transfers/Subsidy	(SUBSIDIES) Subsidy Transfer	\$-	\$-		\$-		\$-		\$-		\$-		\$ -	\$ -		\$ -	\$768,019						
10	Revenues	Utility Sales		\$1,162,789	\$1,175,199	1.07%	\$1,036,497	-11.80%	\$1,055,034	1.79%	\$1,037,889	-1.63%	\$1,283,308	23.65%	\$ 1,051,963.00	\$ 342,293.00	33%	\$ 684,586.00	\$1,075,572	2%	57%				
11	Revenues	Interest Revenue		\$66,656	\$185,524	178.33%	\$383,584	106.76%	\$480,806	25.35%	\$240,659	-49.95%	\$23,866	-90.08%	\$ 254,725.00	\$ 16,179.00	6%	\$ 32,358.00	\$208,623	-18%	545%	Total anticipated this year will be less than \$35K. This number will need to be adjusted	\$ (173,623.00)		
12	Revenues	Hotel Occupancy Tax		\$271,413	\$263,012	-3.10%	\$255,262	-2.95%	\$248,891	-2.50%	\$129,900	-47.81%	\$155,050	19.36%	\$ 167,565.00	\$ 107,747.00	64%	\$ 215,494.00	\$255,000	52%	18%				
13	Revenues	Misc Revenues	(4190) Sale of Assets	\$26,326	\$631,900	2300.29%	\$-	-100.00%	\$-		\$7,031		\$20,200	187.30%	\$ -	\$ -		\$ -	\$-	0					
14	Revenues	Misc Revenues	(4040) Fire District Collection Fees	\$25,224	\$27,438	8.78%	\$32,804	19.56%	\$34,977	6.62%	\$61,499	75.83%	\$62,440	1.53%	\$ 32,389.00	\$ -	0%	\$ -	\$35,000	8%					
15	Revenues	Misc Revenues	(REP&REP) Repair & Replacement	\$-	\$-		\$-		\$-		\$-		\$-		\$ -	\$ -		\$ -	\$215,000						
16	Revenues	Misc Revenues	(4699) Other Revenues	\$7,636	\$-	-100.00%	\$-		\$-		\$-		\$203,278		\$ -	\$ -		\$ -	\$-	0					
17	Revenues	Misc Revenues	(4110) Miscellaneous Fees & Charges	\$4,187	\$6,722	60.54%	\$5,185	-22.87%	\$67,981	1211.11%	\$8,107	-88.07%	\$2,301	-71.62%	\$ 24,000.00	\$ 5,219.00	22%	\$ 10,438.00	\$5,000	-79%	-52%				
18	Revenues	Misc Revenues	(4000) Adopt A Tree Energy Program	\$12,899	\$7,188	-44.27%	\$5,770	-19.73%	\$9,147	58.53%	\$8,213	-10.21%	\$4,283	-47.85%	\$ 4,724.00	\$ -	0%	\$ -	\$4,724	0%					
19	Revenues	Misc Revenues	(4009) Property Lease Revenue	\$6,600	\$6,600	0.00%	\$6,600	0.00%	\$6,600	0.00%	\$4,950	-25.00%	\$7,013	41.68%	\$ -	\$ -		\$ -	\$-	0					
20	Revenues	Misc Revenues	(4028) Event Revenue	\$5,232	\$5,608	7.19%	\$5,279	-5.87%	\$7,765	47.09%	\$415	-94.66%	\$-	-100.00%	\$ 4,764.00	\$ 25.00	1%	\$ 50.00	\$4,764	0%	9428%				
21	Revenues	Misc Revenues	(4025) Donations	\$15,000	\$5,000	-66.67%	\$-	-100.00%	\$4,929		\$-	-100.00%	\$-		\$ 1,561.00	\$ -	0%	\$ -	\$-	0	-100%				
22	Revenues	Misc Revenues	(4100) Late Fees (A/R)	\$4,227	\$3,419	-19.12%	\$1,833	-46.39%	\$3,055	66.67%	\$1,145	-62.52%	\$-	-100.00%	\$ 1,548.00	\$ -	0%	\$ -	\$1,548	0%					
23	Revenues	Misc Revenues	(4070) Grant Revenue	\$6,750	\$5,614	-16.83%	\$2,700	-51.91%	\$-	-100.00%	\$-		\$-		\$ -	\$ -		\$ -	\$-	0					
24	Revenues	Misc Revenues	(4090) Insurance Recovery of Loss	\$-	\$-		\$11,111		\$-	-100.00%	\$-		\$-		\$ -	\$ -		\$ -	\$-	0					
25	Revenues	Misc Revenues	(4105) Lease Funds - State Comptroller	\$1,400	\$1,388	-0.86%	\$1,377	-0.79%	\$1,367	-0.73%	\$1,352	-1.10%	\$1,234	-8.73%	\$ -	\$ 1,025.00		\$ 2,050.00	\$-	0		-100%			
26	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	\$-	\$-		\$1,695		\$2,181	28.67%	\$981	-55.02%	\$-	-100.00%	\$ 1,646.00	\$ 6.00	0%	\$ 12.00	\$1,755	7%	14525%	This was a fee that was removed during COVID and is being reintroduced in the current fiscal	\$ -		
27	Revenues	Misc Revenues	(4210) Tap Fees - Reconnects	\$1,010	\$460	-54.46%	\$1,520	230.43%	\$550	-63.82%	\$2,670	385.45%	\$-	-100.00%	\$ 839.00	\$ -	0%	\$-	\$839	0%		This was a fee that was removed during COVID and is being reintroduced in the current fiscal			
28	Revenues	Misc Revenues	(4200) School Zone Fees - County/City (Restricted Use)	\$936	\$846	-9.62%	\$867	2.48%	\$871	0.46%	\$808	-7.23%	\$928	14.85%	\$ 550.00	\$ 406.00	74%	\$ 812.00	\$550	0%	-32%				
29	Revenues	Misc Revenues	(4060) General Fees & Inspections	\$350	\$100	-71.43%	\$100	0.00%	\$100	0.00%	\$50	-50.00%	\$-	-100.00%	\$ 1,488.00	\$ 2,640.00	177%	\$ 5,280.00	\$1,488	0%	-72%				
30	Revenues	Misc Revenues	(4001) Revenue - Ant Bait Program	\$308	\$497	61.36%	\$118	-76.26%	\$449	280.51%	\$190	-57.68%	\$146	-23.16%	\$ 189.00	\$ -	0%	\$ -	\$189	0%					
31	Revenues	Misc Revenues	(4170) Recycle / Reclamation Sales	\$80	\$219	173.75%	\$41	-81.28%	\$270	558.54%	\$4	-98.52%	\$-	-100.00%	\$ 162.00	\$ -	0%	\$ -	\$162	0%					
32	Revenues	Misc Revenues	(4115) Penalties/Fees/Surcharges	\$-	\$-		\$-		\$-		\$-		\$-		\$ 317.00	\$ -	0%	\$ -	\$317	0%					
33	Revenues	Franchise Fees	(4228) Franchise Fee - COA Utilities	\$99,020	\$90,601	-8.50%	\$87,158	-3.80%	\$85,247	-2.19%	\$80,213	-5.91%	\$41,489	-48.28%	\$ 54,228.00	\$ -	0%	\$ -	\$86,000	59%		City investigating			
34	Revenues	Franchise Fees	(4050) Franchise Tax	\$38,002	\$36,041	-5.16%	\$36,932	2.47%	\$37,471	1.46%	\$31,673	-15.47%	\$39,187	23.72%	\$ 22,633.00	\$ 12,603.00	56%	\$ 25,206.00	\$39,000	72%	55%	City investigating			
35	Revenues	Court Fees and Fines	(4030) Court Income Fines	\$65,872	\$37,444	-43.16%	\$25,310	-32.41%	\$19,281	-23.82%	\$13,788	-28.49%	\$13,739	-0.36%	\$ 18,079.00	\$ 5,527.00	31%	\$ 11,054.00	\$18,079	0%	64%	Court proceedings are back in person and the judge is helping clear past due cases			
36	Revenues	Court Fees and Fines	(4020) Court Income - Fees	\$22,855	\$19,894	-12.96%	\$29,210	46.83%	\$7,805	-73.28%	\$8,257	5.79%	\$4,684	-43.27%	\$ 13,305.00	\$ 2,096.00	16%	\$ 4,192.00	\$13,305	0%	217%				
37	Revenues	Court Fees and Fines	(4230) Warrant Fee Collections	\$5,149	\$2,730	-46.98%	\$3,368	23.37%	\$3,751	11.37%	\$2,536	-32.39%	\$1,739	-31.43%	\$ 2,967.00	\$ 970.00	33%	\$ 1,940.00	\$2,967	0%	53%				
38	Revenues	Court Fees and Fines	(4038) Court Technology Fee	\$-	\$-		\$-		\$183		\$354	93.44%	\$484	36.72%	\$ 438.00	\$ 461.00	105%	\$ 922.00	\$438	0%	-52%				
39	Revenues	Court Fees and Fines	(4035) Court Security Fee	\$-	\$-		\$-		\$137		\$325	137.23%	\$545	67.69%	\$ 328.00	\$ 248.00	76%	\$ 496.00	\$328	0%	-34%				
40	Revenues	Court Fees and Fines	(4036) Court-Truancy Prevention Fund	\$-	\$-		\$-		\$-		\$85		\$604	610.59%	\$ 32.00	\$ 244.00	763%	\$ 488.00	\$32	0%	-93%				
41	Revenues	Court Fees and Fines	(4032) Court-Time Payment Fee	\$-	\$-		\$-		\$-		\$-		\$15		\$ 32.00	\$ 7.00	22%	\$ 14.00	\$32	0%	129%				
42	Revenues	Court Fees and Fines	(4037) Court - Jury Fund	\$-	\$-		\$-		\$-		\$2		\$26	1200.00%	\$ 3.00	\$ 5.00	167%	\$ 10.00	\$3	0%	-70%	These may all be adjusted up			
43	Revenues	Permits	(4120) Permits, Licenses & Fees	\$37,329	\$45,036	20.65%	\$39,766	-11.70%	\$29,343	-26.21%	\$26,814	-8.62%	\$22,482	-16.16%	\$ 29,010.00	\$ 42,576.00	147%	\$ 85,152.00	\$45,000	55%	-47%	Conservative estimate. Proposed fees to Council to be included in the budget review process- Potential to add another \$50K to the revenue projections for a total of \$135K in this line item	\$40,152		
44	Revenues	Permits	(4121) Permit Billing	\$1,141	\$3,570	212.88%	\$2,050	-42.58%	\$225	-89.02%	\$-	-100.00%	\$266		\$ -	\$ -		\$ -	\$-	0					
45	Revenues	Mixed Beverage Tax		\$35,075	\$38,413	9.52%	\$36,825	-4.13%	\$40,488	9.95%	\$35,170	-13.13%	\$34,464	-2.01%	\$ 32,795.00	\$ 17,132.00	52%	\$ 34,264.00	\$50,000	52%	46%				
46	Revenues	Revenues	(4191) Insurance Recovery for Assets	\$-	\$-		\$-		\$-		\$-		\$3,457		\$ -	\$ 5,211.00		\$ 10,422.00	\$-	-100%					
47	Revenues	Revenues	(4551) Art Fest Sponsorships	\$-	\$-		\$-		\$-		\$-		\$-		\$ -	\$ 2,811.00		\$ 5,622.00	\$-	-100%					
48	Revenues	Revenues	(4552) Art Fest - Booth Fees	\$-	\$-		\$-		\$-		\$-		\$-		\$ -	\$ 265.00		\$ 530.00	\$-	-100%		One time sponsorships			
49	Revenues	Revenues	(4229) Mulch Delivery Fees	\$-	\$-		\$-		\$-		\$-		\$-		\$ -	\$ 175.00		\$ 350.00	\$-	-100%		First year charging for the service.			
50	Revenues			\$9,090,720	\$15,817,437	74.00%	\$11,225,366	-29.03%	\$10,177,496	-9.33%	\$8,246,277	-18.98%	\$8,730,560	5.87%	\$ 7,478,218.00	\$ 4,397,722.00	59%	\$ 8,795,444.00	\$10,728,733	43%	22%				

	A	B	C	D	E	F	G	H	I	J
General Fund Revenues										
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
4										
5	Funds Filter	General Operating Fund								
6	Departments Filter	Administration (01)								
7										
8				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
9										
10	Revenues	Sales Tax Revenue	(4180) Sales & Use Tax	\$ 4,923,353	\$ 4,861,535	\$ 4,427,629	\$ 5,105,213	\$ 4,243,108	\$ 2,874,454	\$ 5,700,000
11	Revenues	Misc Revenues	(4040) Fire District Collection Fees	\$ 32,804	\$ 34,977	\$ 61,499	\$ 62,440	\$ 32,389	\$ -	\$ 35,000
12	Revenues	Misc Revenues	(4699) Other Revenues	\$ -	\$ -	\$ -	\$ 203,278	\$ -	\$ -	\$ -
13	Revenues	Misc Revenues	(4110) Miscellaneous Fees & Charges	\$ 5,185	\$ 67,981	\$ 8,107	\$ 2,301	\$ 24,000	\$ 830	\$ 5,000
14	Revenues	Misc Revenues	(4190) Sale of Assets	\$ -	\$ -	\$ 7,031	\$ 20,200	\$ -	\$ -	\$ -
15	Revenues	Misc Revenues	(4090) Insurance Recovery of Loss	\$ 11,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Revenues	Misc Revenues	(4025) Donations	\$ -	\$ 4,929	\$ -	\$ -	\$ 1,561	\$ -	\$ -
17	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	\$ 215	\$ 463	\$ 182	\$ -	\$ 392	\$ -	\$ 500
18	Revenues	Misc Revenues	(4001) Revenue - Ant Bait Program	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -
19	Revenues	Franchise Fees	(4228) Franchise Fee - COA Utilities	\$ -	\$ 85,247	\$ 80,213	\$ 41,489	\$ 54,228	\$ -	\$ 86,000
20	Revenues	Franchise Fees	(4050) Franchise Tax	\$ -	\$ 37,471	\$ 31,673	\$ 39,187	\$ 22,633	\$ 12,603	\$ 39,000
21	Revenues	Interest Revenue	(4095) Interest	\$ 86,217	\$ 126,570	\$ 69,367	\$ 7,699	\$ 76,091	\$ 3,188	\$ 50,000
22	Revenues	Mixed Beverage Tax	(4182) Mixed Beverage Receipts Tax	\$ 36,825	\$ 40,488	\$ 35,170	\$ 34,464	\$ 32,795	\$ 17,132	\$ 50,000
23	Revenues	Permits	(4120) Permits, Licenses & Fees	\$ 39,766	\$ 29,343	\$ 26,814	\$ 22,069	\$ 29,010	\$ 30,805	\$ 45,000
24	Revenues	Permits	(4121) Permit Billing	\$ 2,050	\$ 225	\$ -	\$ 266	\$ -	\$ -	\$ -
25	Revenues	Revenues	(4191) Insurance Recovery for Assets	\$ -	\$ -	\$ -	\$ 3,457	\$ -	\$ 5,211	\$ -
26	Total Revenues			\$ 5,137,526	\$ 5,289,229	\$ 4,747,685	\$ 5,542,105	\$ 4,516,207	\$ 2,944,223	\$ 6,010,500
	Departments Filter	Public Safety (02)		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
	Revenues	Court Fees and Fines		0	0	0	3,867	0	0	0
	Total Revenues			0	0	0	3,867	0	0	0
	Departments Filter	Municipal Court (03)		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
	Revenues	Court Fees and Fines	(4030) Court Income Fines	25,310	19,281	11,538	11,374	18,079	5,527	18,079
	Revenues	Court Fees and Fines	(4020) Court Income - Fees	29,210	7,805	8,257	3,901	13,305	2,096	13,305
	Revenues	Court Fees and Fines	(4230) Warrant Fee Collections	3,368	3,751	2,536	1,489	2,967	970	2,967
	Revenues	Court Fees and Fines	(4038) Court Technology Fee	0	183	354	347	438	203	438
	Revenues	Court Fees and Fines	(4035) Court Security Fee	0	137	325	378	328	248	328
	Revenues	Court Fees and Fines	(4036) Court-Truancy Prevention Fund	0	0	85	442	32	244	32
	Revenues	Court Fees and Fines	(4032) Court-Time Payment Fee	0	0	0	15	32	7	32
	Revenues	Court Fees and Fines	(4037) Court - Jury Fund	0	0	2	23	3	5	3
	Revenues	Misc Revenues	(4200) School Zone Fees - County/City (Restricted)	867	871	808	928	550	322	550
	Revenues	Misc Revenues	(4110) Miscellaneous Fees & Charges	0	0	0	0	0	4,389	0
	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	916	1,222	524	0	835	0	835
	Total Revenues			59,672	33,249	24,429	18,897	36,569	14,012	36,569
	Departments Filter	Public Works (03)		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget

	A	B	C	D	E	F	G	H	I	J
General Fund Revenues										
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
	Revenues	Misc Revenues	(4000) Adopt A Tree Energy Program	5,770	9,147	8,213	4,283	4,724	0	4,724
	Revenues	Misc Revenues	(4001) Revenue - Ant Bait Program	118	449	190	104	189	0	189
	Revenues	Revenues	(4229) Mulch Delivery Fees	0	0	0	0	0	175	0
	Total Revenues			5,888	9,596	8,403	4,387	4,913	175	4,913
	Departments Filter	General Government (09)		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
	Revenues	Misc Revenues	(4009) Property Lease Revenue	6,600	6,600	4,950	7,013	0	0	0
	Revenues	Misc Revenues	(4028) Event Revenue	5,279	7,765	415	0	4,764	25	4,764
	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	0	17	0	0	0	0	0
	Revenues	Permits		0	0	0	413	0	0	0
	Revenues	Permits	(4120) Permits, Licenses & Fees	0	0	0	413	0	0	0
	Total Revenues			11,879	14,382	5,365	7,839	4,764	25	4,764
			Grand Total - All General Fund Revenues	\$ 5,214,965	\$ 5,346,456	\$ 4,785,882	\$ 5,577,095	\$ 4,562,453	\$ 2,958,435	\$ 6,056,746

Utility Fund Revenues

	A	B	C	D	E	F	G	H	I	J
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
4										
5	Funds Filter	Utility Enterprise Fund								
6	Departments Filter	Water Department (05)								
7				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
8	Revenues	Utility Sales	(4220) Utility Sales	559,539	571,951	562,897	669,003	564,139	139,302	564,139
9	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	251,531	311,606	184,670	0	0	0	0
10	Revenues	Transfers/Subsidy	(SUBSIDIES) Subsidy Transfer	0	0	0	0	0	0	256,000
11	Revenues	Interest Revenue	Interest Revenue	36,343	56,959	27,428	2,332	31,129	942	31,129
12	Revenues	Misc Revenues	(4210) Tap Fees - Reconnects	600	550	450	0	839	0	839
13	Revenues	Misc Revenues	(4060) General Fees & Inspections	0	100	0	0	823	0	823
14	Revenues	Misc Revenues	(4115) Penalties/Fines/Surcharges	0	0	0	0	317	0	317
15	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	0	0	0	0	0	2	0
16			Total Revenues	848,013	941,166	775,445	671,335	597,247	140,246	853,247
17										
18	Departments Filter	Wastewater Department (06)								
19				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
20	Revenues	Utility Sales	(4220) Utility Sales	371,257	374,920	366,370	505,751	386,641	157,771	386,641
21	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	239,170	225,504	134,145	0	0	0	0
22	Revenues	Transfers/Subsidy	(SUBSIDIES) Subsidy Transfer	0	0	0	0	0	0	251,614
23	Revenues	Interest Revenue	(4095) Interest	36,343	56,959	27,428	2,332	31,129	942	31,129
24	Revenues	Misc Revenues	(4210) Tap Fees - Reconnects	920	0	2,220	0	0	0	0
25	Revenues	Misc Revenues	(4060) General Fees & Inspections	100	0	50	0	665	0	665
26	Total Revenues			647,790	657,383	530,213	508,083	418,435	158,713	670,049
27										
28										
29										
30	Departments Filter	Solid Waste Department (07)								
31				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
32	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	134,680	130,915	136,711	0	0	0	0
33	Revenues	Transfers/Subsidy	(SUBSIDIES) Subsidy Transfer	0	0	0	0	0	0	194,900
34	Revenues	Utility Sales	(4220) Utility Sales	4,237	6,695	6,977	6,935	4,792	2,933	4,792
35	Revenues	Misc Revenues	(4170) Recycle / Reclamation Sales	41	270	4	0	162	0	162
36	Total Revenues			138,958	137,880	143,692	6,935	4,954	2,933	199,854
37										
38	Departments Filter	General Government (09)		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
39	Revenues	Transfers/Subsidy	(SUBSIDIES) Subsidy Transfer	0	0	0	0	0	0	65505
40	Revenues	Misc Revenues	(4100) Late Fees (A/R)	1833	3055	1145	0	1548	0	1548
41	Revenues	Misc Revenues	(4022) Credit Card Convenience Fees	564	480	275	0	419	0	419
42			Total	2397	3535	1420	0	1967	0	67472
43										
44	Departments Filter	Infrastructure Reserve		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget

45	Revenues	Water-Utility Infrastructure Reserve (50)		115,927	119,405	0	0	0	0	120,000
46	Revenues	Wastewater - Utility Infrastructure Reserve (60)		86,946	89,554	0	0	0	0	90,000
47	Total			202,873	208,959	0	0	0	0	210,000

Grand Total - Utility Fund Revenues 1,840,031 1,948,923 1,450,770 1,186,353 1,022,603 301,892 2,000,622

Street Fund Revenue

	A	B	C	D	EF	G	H	I	J	K
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
4										
5	Funds Filter	Street Replacement/Repair Fund								
6	Departments Filter	Street Repair/Replacement Funds								
7										
8				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
9	Revenues	Sales Tax Revenue	(4185) Sales and Use Tax - R&M Street	820,538	810,236	737,920	850,848	707,167	479,064	750,000
10	Revenues	Interest Revenue	(4095) Interest	87,409	141,497	72,423	7,265	78,425	3,300	78,425
11	Total Revenues			907,948	951,733	810,343	858,113	785,592	482,363	828,425

HOT Fund Revenue

	A	B	C	D	E	F	G	H	I	J
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
4										
5	Funds Filter	Hotel Occupancy Tax Fund	Street Replacement/Repair Fund							
6	Departments Filter	Hotel Occupancy Tax								
7										
8				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
9	Revenues	Hotel Occupancy Tax	(4080) Hotel Occupancy Tax	255,262	248,891	129,900	155,050	167,565	107,747	255,000
10	Revenues	Interest Revenue	(4095) Interest	11,525	16,406	7,945	725	9,636	296	9,636
11	Revenues	Revenues	(4551) Art Fest Sponsorships	0	0	0	0	0	2,811	0
12	Revenues	Revenues	(4552) Art Fest - Booth Fees	0	0	0	0	0	290	0
13	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	0	0	2,933	0	0	0	0
14	Total Revenues			266,786	265,297	140,778	155,775	177,201	111,144	264,636

Venue Fund Revenue

	A	B	C	D	E	F	G	H	I	J
1	Sunset Valley									
2	TEST FY 22-23 ACTUALS to TEST BUDGET - Types									
3	Download generated on 04/14/2022									
4										
5	Funds Filter	Green Sales Tax Fund								
6	Departments Filter	Green Tax								
7										
8				2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
9	Revenues	Sales Tax Revenue	(4184) Sales and Use Tax - Green Tax	410,300	405,148	368,988	425,456	353,610	239,550	475,000
10	Revenues	Interest Revenue	(4095) Interest	18,820	30,904	17,174	1,811	17,962	903	1,800
11	Revenues	Transfers/Subsidy	(4300) Operating Transfers In	0	0	7,590	0	0	0	0
12	Total Revenues			429,119	436,052	393,751	427,267	371,572	240,453	476,800

Sunset Valley
 Draft PROPOSED FY 22-23 Budget - Revenues
 Download generated on 04/22/2022

Funds Filte Crime Control & Prevention District Tax

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
Sales Tax R (4181) Sales & Use Tax - Crime Control an	403,044	398,627	365,836	421,818	349,247	238,783	475,000
Interest Re (4095) Interest	6,506	4,726	2,444	358	4,349	481	500
Total	409,550	403,353	368,280	422,176	353,596	239,263	475,500



BUDGET AND FINANCE AGENDA ITEM #7

STAFF PREPARER/CONTACT INFORMATION: Suzanna Fleegal, Accounting Manager, sfleegal@sunsetvalley.org

SUBJECT: REPAIR AND REPLACEMENT BUDGETS (GENERAL FUND & CRIME CONTROL)

DESCRIPTION: Review & discuss the FY23 Repair & Replacement Budget (no action)

BACKGROUND:

At the onset of FY 21-22, staff recognized that the General Fund Repair and Replacement budget would need a serious overhaul if it was to remain solvent. A minor transfer was incorporated into the budget of \$102,806. However, the fund will soon be in a deficit position if present conditions continue.

General Fund Repair & Replacement

At issue is what is recorded in the history of what is included in the “reserve” and what has actually been spent. For example, in the historical documents, the General Fund Repair and Replacement includes City Hall repairs, as well as equipment and maintenance for Public Works items such as a Sunset Valley Village Trail Buffer Bridge.

In the FY 21-22 adopted budget, an *estimated* \$542,617 is the starting budget for GF Repair and Replacement, and an additional \$102,806 transferred during the fiscal year with a total ending balance of \$645,423. *Actual* show a balance of \$551,511 (as of 9/30/21) and an add of \$102,806 for a total of \$654,317.

During the FY 21-22 budget, the following is expected to be purchased totaling \$500,476.

Equipment R&R					
FY 21-22		FY 21-22		FY 22-23	
Fund Balance 9/30/21	\$ 551,511.00				
Budget Transfer FY 21-22	\$ 102,806.00	\$ 41,226.00	Computers		
	\$ 654,317.00	\$ 278,000.00	PD Expenses		
		\$ 17,000.00	PW/Kabota		
		\$ 164,250.00	Facilities		
		\$ 500,476.00			
				\$ 90,000.00	PD-1 vehicle and 1 ATV
Remaining Balance after Purchases in FY22	\$ 153,841.00			\$ 80,000.00	PW-Chipper, Mower, Kabota Tractor
Requests for FY 22-23				\$ 170,000.00	
Fund Balance at the End of FY 22-23 (Not including any additional funding)					\$ (16,159.00)

The remaining estimated balance is \$153,841. Estimated expenses in FY 22-23 are \$170,000 leaving this fund in a deficit position of (\$16,159).

In its current state, computers are vying for dollars in the same space as the buildings and other large equipment, as well as with public safety duty gear.

General Fund Repair & Replacement							
Police Department							
Description	Date of Purchase	Amount to replace	Life Expentency of Item in Years	Age as of 9/30/21	Recommended Expenses for FY22	Budgeted Expenses for FY22	Status
Hand Held radios (14 hand held) RZ (APX 6000)	2013/2015	\$112,000	5	5	\$112,000.00	\$112,000	Included in FY 21-22
Taser with holster (20 each) purchased 2/1/2016	2/1/2016	\$36,000	5	4	\$36,000.00	\$36,000	Included in FY 21-22
John Deere - ATV Vehicle PD-treasury 12/6/2011	12/6/2011	\$18,000	6	9	\$18,000.00	\$18,000	Included in FY 21-22
Ford Explorer - purchased 12/11/2015 Unit 1530	12/11/2015	\$52,000	5	5	\$56,000.00	\$56,000	Included in FY 21-22
Ford Explorer Police AWD 4 Dr. purchased 12/30/2016 - Unit # 1731	12/30/2016	\$52,000	5	4	\$56,000.00	\$56,000	Included in FY 21-22
Public Works							
2011 Kubota RTV 1140 (ATV Vehicle - Kubota (purchased 12-6-11))	2012	\$17,000	5	9	\$ 17,000.00	\$17,000	Included in FY 21-22
Administration							
Computers - Various City Hall	2022	\$41,226	5	Various	\$ 41,226.00	\$41,226	Included in FY 21-22
					\$ 164,250.00	\$164,250	Included in FY 21-22

Crime Control Repair & Replacement

In the FY 21-22 adopted budget, the projected ending fund balance was \$453,059 which included a transfer from the General Fund of \$102,807. However, sales tax revenue receipts were higher than projected, and the General Fund transfer was cancelled by Council. The ending fund balance as of 9/30/21 was \$573,186. The replacement schedule for the Police Department includes amounts from the Crime Control reserve amounts. This presents an issue when, as in times of COVID or other economic downturns, the reserve amount is used to balance the Public Safety operating budget. A proposal to be discussed includes drawing down Crime Control reserves by \$106,000 to replace items such as speed trailer, another vehicle, camera maintenance, as well as a matching grant for body cams.

Description	Date of Purchase	Amount to replace	Life Expentency of Item	Age as of 9/30/21	Recommended Expenses for FY22	Status
Speed Trailer (purchased Oct. 2013)	10/1/2013	\$10,000	6 years	7	\$10,000.00	CCPD - 22/23 Purchase - Future - Options
Video Cameras - Body Cam (5 each)	2021	\$10,000	5 years	0	\$10,000.00	CCPD FY 21-22 Total - \$20K- Grant \$10K
Ford Explorer - purchased 4/10/2015 Unit 1529	4/10/2014	\$56,000	5 years	6	\$56,000.00	CCPD FY 21-22
Cameras (FY 21-22 Approval - Requires ongoing maintenance)		\$30,000			\$30,000.00	CCPD FY 21-22

STAFF RECOMMENDATION: In the FY 22-23 proposed budget, staff recommends separation of the following key organizational needs:

- Maintenance – Dedicated Building Fund (Building not competing with Vehicles or IT)
- Dedicated Replacement Fund
 - Computer/IT Assets
 - Vehicles
 - Heavy Equipment
 - Duty Gear
 - Dedicated Sinking Fund for Building Replacement

As a result, the following was proposed in the budget:

- Creation of a Replacement Fund for \$285,000 – as an Annual Commitment
 - Vehicles - \$150,000
 - IT Assets - \$35,000
 - Key Duty Gear (PD) - \$25,000
 - Equipment (Mowers, etc) - \$75,000
- Creation of a Maintenance Fund for Buildings - \$215,000 – as an Annual Commitment
- A dedicated sinking fund for building replacement should be considered as a future item.

SUPPORTING MATERIALS PROVIDED: NONE