



**NOTICE OF A REGULAR MEETING OF THE  
BUDGET AND FINANCE COMMITTEE  
OF THE CITY OF SUNSET VALLEY, TEXAS  
THURSDAY, FEBRUARY 24, 2022 at 6:00 P.M.**

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

Registration URL: <https://attendee.gototraining.com/r/2542802479827056130>


Training ID: 181-502-668

Notice is hereby given that the Budget and Finance Committee of the City of Sunset Valley, Texas will hold a Regular Meeting on Thursday February 24, 2022 at 6:00 P.M. 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 01/27/2022 meeting
5. 6:15 – 6:30 Review, discuss, and possibly approve the OpenGov Committee page
6. 6:30 – 7:00 Review, discuss, and possibly approve the updated Budget & Finance calendar
7. 6:45 – 7:15 Review, discuss, and possibly approve the 1<sup>st</sup> quarter Budget Report
8. 7:15 – 7:30 Review and discuss bringing in an OpenGov consultant for the monthly Financial Statements
9. 7:30 – 8:00 Review, discuss, and possibly make a recommendation to city council the FY22 Budget Adjustment #6
10. 8:00 – 8:10 Discuss whether proposed changes to FP 105 merits consideration by the committee
11. 8:10 -8:15 Suggestions for future agenda items
12. 9:15 P.M. Adjourn

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 18th day of February at 6:00 PM.

  
Matt Lingafelter  
City Secretary

BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022



## BUDGET AND FINANCE AGENDA ITEM #4

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

SUBJECT: MINUTES

DESCRIPTION: Approve minutes from the 01/27/2022 meeting

BACKGROUND: N/A

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- DRAFT MINUTES 01/27/2022



## **BUDGET AND FINANCE COMMITTEE**

THURSDAY, January 27, 2022 at 6PM.

### **Members Present**

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

### **Members Absent:**

None

### **Staff Present**

Sylvia Carrillo, City Administrator

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

1. Call to Order at 6:11 PM.

2. Citizen Comments

None

3. Council Liaison Report

Councilmember Rosengarten provided a written report. It was provided to the Council in the meeting and also emailed before the meeting.

4. Approve minutes from the 10/28/2021 meeting

No comments regarding the minutes.

Motion: Ariel, Seconded by Jose.

No objections, motion passes

5. General overview of the committee and new member orientation

City Administrator Carrillo provided an overview of the orientation packet to new members which included Governmental accounting information, fund definitions, and other pertinent information. No action was taken. Further information requested included having the current City Attorney opine on the Venue Tax and its uses and whether a property bought using its funds can be sold. Additionally, for next year's onboarding material include the committee's charge. Lastly, the committee requested a high level of revenues and expenditures to be included in next year's material.

## 6. Presentation of Robert's Rules of Order

An information sheet regarding the shortened Robert's Rules was provided to the Committee. The committee voted to use the shortened version with the caveat that the motion always be restated so it's clear and seconded, and if in a virtual environment, type in the chat box. Motion made by Terry and seconded by Shakthi. Motion passes unanimously.

## 7. Election of Chairperson, Vice-Chairperson, and Secretary

Ariel nominated Charles for Chair. Motion passed unanimously. Terry nominated Ariel for Vice Chair. Motion passes unanimously. Discussion regarding the Secretary position. Staff requested a member of the committee perhaps to volunteer. The committee opted to continue to have staff be the secretary to the committee. That motion was made by Ariel and seconded by Terry. Motion passed with Shakthi abstaining.

## 8. Review, Discuss, and Possibly make a recommendation to City Council on FY21 Budget Adjustment #2

Discussion regarding financial policies not being followed. The City Administrator stated policies do not match practice, nor have they for the previous 10+ years; and agreed the financial policy was violated in this amendment. Ariel made a motion "Due to noncompliance with Financial Policies, this BA be returned to the Council without a vote to review and take appropriate action." Seconded by Terry. Motion passed with Shakthi voting No.

## 9. Discussion of the 2022 meeting calendar and set next meeting date

The City Administrator requested an additional meeting prior to the budget discussions to go over the budget at a 50K foot level. It was agreed that an additional meeting could be added on 4/28 or 5/12 as necessary. Chair requested that the Committee Chairs be included in future budget discussions as well.

## 10. Suggestions for future agenda items

- Revised financial calendar, once approved, uploaded onto the website
- OpenGov story board for the Committee
- Quarterly reports, provided in excel as well as PDF
- OpenGov consultant

## 11. Adjourn

Terry made the motion to adjourn at 8:08 PM seconded by Jose. Motion passed and meeting adjourned.

**BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022**



## **BUDGET AND FINANCE AGENDA ITEM #5**

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

SUBJECT: COMMITTEE PAGE

DESCRIPTION: Review, discuss, and possibly approve the OpenGov Committee page

BACKGROUND: Each committee has a story page that is a repository of information that can be used by both the community and committee members. It has historical data such as past meetings' minutes and videos and documents such as policies and code. The Budget & Finance page draft can be found [here](#).

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: NO

**BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022**



## **BUDGET AND FINANCE AGENDA ITEM #6**

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

SUBJECT: CALENDAR

DESCRIPTION: Review, discuss, and possibly approve the updated Budget & Finance calendar

BACKGROUND: This item was brought before the committee in the last meeting. There were a few suggestions on changes- namely adding a workshop date to look at the budget as a whole.

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- BUDGET & FINANCE CALENDAR

Budget and Finance Calendar for Budget Preparation	2022
Overview of the Budget as a Whole with a Draft Budget Prepared by Staff	April 28, 2022
Sales Tax Revenue Projections and Assumptions Discussion	April 28, 2022
Specialty Funds - Repair and Replacement	May 12, 2022
General Fund	
Administration Department	May 26, 2022
Police Department & Crime Control District	May 26, 2022
Municipal Court	June 2, 2022
General Government	June 2, 2022
Public Works Department	June 9, 2022
Utility Fund	
Water Department	June 16, 2022
Wastewater Department	June 16, 2022
Solid Waste Department	June 23, 2022
Drainage Department	June 23, 2022
Special Taxes	
Street Tax	June 30, 2022
Green Tax	June 30, 2022
HOT Fund Proposals*	July 7, 2022
HOT Funds Department	July 7, 2022
Repair & Replacement/Capital Assets	July 14, 2022
Capital Projects	July 21, 2022
Revisit Sales Tax Revenues	August 5, 2022
Bring Back Items	August 5, 2022
Mayor Files Budget	August 12, 2022
Present Budget to Council	August 16, 2022
Public Hearing	September 6, 2022
Approve Budget	September 20, 2022
*HOT FUND request must be submitted by May 31, 2022	

**BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022**



## **BUDGET AND FINANCE AGENDA ITEM #7**

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

SUBJECT: BUDGET REPORT

DESCRIPTION: Review, discuss, and possibly approve the 1<sup>st</sup> quarter Budget Report

BACKGROUND: This budget report shows the budget vs actuals for October through December 2021. Overall, we have spent \$2.1M out of our \$8.5M budget which means we still have 75% of our budget free so far. Capital projects (Fund 30, or the last portion of the report) has a total budget of \$1.9M (about 22% of the whole budget), of which we have spent \$31K in the first quarter of the year.

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- 1<sup>ST</sup> QTR BUDGET REPORT



**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 01 - Administration  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	100,827.20	382,376.70	281,549.50	85.87%
5001	Salary - Accounting Clerk	0.00	0.00	0.00	0.00%
5002	Salary - Accountant	0.00	0.00	0.00	0.00%
5006	Salary - Court Administrator/Administrative Asst.	0.00	0.00	0.00	0.00%
5025	Salary - City Administrator	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	544.00	544.00	0.00	74.85%
5084	Salary - Cell phone allowance	90.00	360.00	270.00	89.28%
5086	Salary - Bilingual	75.00	300.00	225.00	75.00%
5087	Salary - Education	487.50	1,500.00	1,012.50	81.10%
5090	Salary - Overtime	0.00	2,775.00	2,775.00	100.00%
5091	Salary - Licensing Incentives	75.00	0.00	(75.00)	68.75%
5120	Life Insurance Benefits	66.70	187.00	120.30	80.40%
5121	Medical Insurance Benefits	6,645.86	38,372.98	31,727.12	90.43%
5122	Dental Insurance Benefits	330.70	1,683.00	1,352.30	89.58%
5123	Vision Insurance	68.70	330.00	261.30	89.26%
5124	Long Term Disability Insurance	377.02	1,248.00	870.98	84.38%
5126	Short Term Disability Insurance	257.12	960.00	702.88	85.33%
5130	Medicare Tax - Employers Contribution	2,814.10	5,445.00	2,630.90	72.76%
5131	TWC - Employers Contribution	31.88	960.00	928.12	98.39%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	7,253.56	43,820.00	36,566.44	91.25%
5150	Workers Compensation Benefits	1,007.24	1,665.00	657.76	68.09%
5200	Temporary Help	0.00	285.00	285.00	100.00%
5306	Attorney	31,078.00	50,000.00	18,922.00	68.92%
5309	Audit	0.00	47,500.00	47,500.00	100.00%
5310	Economic Development - Business Survey	0.00	66,512.00	66,512.00	100.00%
5312	Building Inspections/Structural Engineer	6,918.10	14,250.00	7,331.90	76.34%
5326	Emergency Fund	0.00	0.00	0.00	100.00%
5327	Engineer - Design Fees	0.00	376.00	376.00	100.00%
5330	Engineer - Review & Inspection Fees	15,281.10	58,275.00	42,993.90	85.62%
5343	IT Management Services	5,369.59	50,000.00	44,630.41	91.44%
5345	Landscape Architect Fees	0.00	0.00	0.00	100.00%
5362	Ordinance Codification Maintenance	2,903.00	3,000.00	97.00	52.79%
5366	Records Management	506.88	4,750.00	4,243.12	95.14%
5367	Payroll Services	1,382.73	4,275.00	2,892.27	83.91%
5381	Water Quality Consultants	0.00	0.00	0.00	100.00%
5450	Library Card Reimbursement	600.00	2,375.00	1,775.00	87.69%
5475	Volunteer Awards Banquet	52.98	2,375.00	2,322.02	98.91%
5500	Advertising / Public Notices	599.50	3,325.00	2,725.50	91.81%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 01 - Administration  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5515	Bank / Management Fees	1,567.81	4,750.00	3,182.19	84.24%
5516	Credit Card Fees	237.94	950.00	712.06	87.79%
5545	Coffee / Food Service	308.69	3,325.00	3,016.31	96.23%
5551	Sunset Valley Arts Commission-Arts Fest	0.00	0.00	0.00	0.00%
5556	Retail Analysis and Demographic Assesment	0.00	0.00	0.00	0.00%
5560	Computer Equip/Software Acquisition	0.00	0.00	0.00	100.00%
5570	Consumables	0.00	0.00	0.00	0.00%
5600	Dues / Subcriptions / Fees	628.94	3,325.00	2,696.06	88.18%
5601	Organizational Memberships	93.92	1,425.00	1,331.08	97.87%
5615	Election Expense	421.66	950.00	528.34	75.90%
5655	Insurance - Fire/Theft/Vandalism/Bonds	45,755.26	43,700.00	(2,055.26)	48.99%
5656	Insurance - Liability	0.00	0.00	0.00	100.00%
5704	Employee Appreciation	159.65	950.00	790.35	91.81%
5705	Office Supplies/Delivery Fees	2,471.79	9,500.00	7,028.21	88.08%
5706	Postage	26.95	2,850.00	2,823.05	99.65%
5720	Personal Vehicle Use Mileage Expense	0.00	119.00	119.00	100.00%
5725	Printing	1,369.19	4,275.00	2,905.81	84.39%
5727	Audio System	0.00	0.00	0.00	0.00%
5735	Rental Expense - Equipment	882.70	4,750.00	3,867.30	92.79%
5770	Small Equipment Repair/Purchase	0.00	950.00	950.00	100.00%
5775	Small Tools	0.00	0.00	0.00	0.00%
5782	Software Maintenance Fees	19,498.50	80,000.00	60,501.50	84.79%
5815	Training - Mileage Reimbursement	0.00	237.00	237.00	100.00%
5820	Training & Education - City Staff	706.82	7,125.00	6,418.18	91.30%
5825	Training & Supplies - City Council	0.00	0.00	0.00	0.00%
5835	Utilities: elec/water/wastewater/telep...	17,576.91	100,000.00	82,423.09	90.84%
6556	Advertising - SFC	0.00	0.00	0.00	100.00%
7000	Operating Transfers Out	0.00	102,806.00	102,806.00	100.00%
7188	Sunset Valley Elementary Support 14/15	0.00	6,000.00	6,000.00	100.00%
	<b>Total 01 - Administration</b>	<b>(277,350.19)</b>	<b>(1,167,811.68)</b>	<b>890,461.49</b>	<b>87.02%</b>

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 02 - Public Safety  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	212,609.22	789,594.00	576,984.78	86.40%
5015	Salary - Chief of Police	0.00	0.00	0.00	0.00%
5045	Salary - Detective	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	2,048.00	1,728.00	(320.00)	53.19%
5048	Salary - Lieutenant	0.00	0.00	0.00	0.00%
5050	Salary - Patrol Officer	0.00	0.00	0.00	0.00%
5055	Salary - Police Records Admin Assit	0.00	0.00	0.00	0.00%
5072	Reserve Officer - Part Time	0.00	0.00	0.00	0.00%
5075	Salary - Sargeants	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	510.00	1,800.00	1,290.00	86.29%
5086	Salary - Bilingual	250.00	1,200.00	950.00	89.58%
5087	Salary - Education	225.00	1,500.00	1,275.00	94.64%
5088	Salary - Shift Differential	1,800.00	1,200.00	(600.00)	50.00%
5089	Tuition Reimbursement	0.00	1,500.00	1,500.00	100.00%
5090	Salary - Overtime	23,010.92	30,926.00	7,915.08	70.01%
5091	Salary - Licensing Incentives	2,100.00	1,200.00	(900.00)	70.83%
5093	Salary - Holiday Pay	24,962.55	25,000.00	37.45	53.39%
5100	Exams/ Testing / Certifications	345.15	1,000.00	654.85	82.74%
5120	Life Insurance Benefits	163.02	515.00	351.98	83.53%
5121	Medical Insurance Benefits	15,202.46	99,851.10	84,648.64	91.88%
5122	Dental Insurance Benefits	793.68	4,629.00	3,835.32	91.42%
5123	Vision Insurance	123.84	907.00	783.16	93.37%
5124	Long Term Disability Insurance	921.61	3,432.00	2,510.39	85.62%
5126	Short Term Disability Insurance	628.51	2,640.00	2,011.49	86.38%
5130	Medicare Tax - Employers Contribution	6,639.24	11,382.00	4,742.76	71.14%
5131	TWC - Employers Contribution	433.38	2,640.00	2,206.62	91.79%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	17,758.69	91,609.00	73,850.31	90.38%
5150	Workers Compensation Benefits	21,075.19	27,872.00	6,796.81	61.47%
5336	Fire and Emergency Services	0.00	551,640.00	551,640.00	100.00%
5343	IT Management Services	5,369.59	41,132.00	35,762.41	91.29%
5439	Community Partnership	0.00	0.00	0.00	0.00%
5505	Ammunition	2,896.69	3,800.00	903.31	56.11%
5516	Credit Card Fees	0.00	0.00	0.00	0.00%
5525	Bullet Proof Vests	929.79	0.00	(929.79)	(100.00)%
5570	Consumables	165.82	1,600.00	1,434.18	94.81%
5600	Dues / Subcriptions / Fees	60.00	4,850.00	4,790.00	99.32%
5613	800 mghz Operation and Maintenance	386.70	0.00	(386.70)	(100.00)%
5625	Equipment Acquisition	8,560.00	9,000.00	440.00	4.88%
5645	Fuel	3,659.20	13,000.00	9,340.80	88.56%
5656	Insurance - Liability	9,519.72	5,255.00	(4,264.72)	28.71%
5725	Printing	100.00	900.00	800.00	94.44%
5735	Rental Expense - Equipment	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 02 - Public Safety  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5745	Repair & Maintenance - Equipment	0.00	3,000.00	3,000.00	100.00%
5755	Repair & Maintenance - Vehicles	3,660.08	11,200.00	7,539.92	84.35%
5775	Small Tools	627.52	3,000.00	2,372.48	89.54%
5782	Software Maintenance Fees	0.00	7,000.00	7,000.00	100.00%
5815	Training - Mileage Reimbursement	841.63	3,500.00	2,658.37	85.97%
5820	Training & Education - City Staff	1,022.00	8,200.00	7,178.00	93.27%
5830	Uniforms	3,470.40	9,500.00	6,029.60	80.16%
5835	Utilities: elec/water/wastewater/telep...	0.00	0.00	0.00	0.00%
5860	Vehicle Insurance	<u>7,268.72</u>	<u>7,810.00</u>	<u>541.28</u>	<u>53.46%</u>
	Total 02 - Public Safety	(380,138.32)	(1,786,512.10)	1,406,373.78	87.31%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 03 - Municipal Court  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	10,609.55	40,973.00	30,363.45	83.91%
5006	Salary - Court Administrator/Administrative Asst.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	0.00	0.00	0.00	100.00%
5084	Salary - Cell phone allowance	0.00	0.00	0.00	0.00%
5086	Salary - Bilingual	75.00	300.00	225.00	75.00%
5087	Salary - Education	37.50	0.00	(37.50)	68.75%
5090	Salary - Overtime	0.00	1,339.00	1,339.00	100.00%
5091	Salary - Licensing Incentives	0.00	0.00	0.00	100.00%
5120	Life Insurance Benefits	3.72	70.00	66.28	95.26%
5121	Medical Insurance Benefits	0.00	5,111.70	5,111.70	100.00%
5122	Dental Insurance Benefits	0.00	631.00	631.00	100.00%
5123	Vision Insurance	0.00	124.00	124.00	100.00%
5124	Long Term Disability Insurance	20.95	468.00	447.05	95.93%
5126	Short Term Disability Insurance	14.30	360.00	345.70	96.35%
5130	Medicare Tax - Employers Contribution	306.11	601.00	294.89	68.52%
5131	TWC - Employers Contribution	31.88	360.00	328.12	95.08%
5135	Social Security Contribution	(534.59)	806.00	1,340.59	133.16%
5140	TMRS City Contribution	0.00	3,316.00	3,316.00	100.00%
5150	Workers Compensation Benefits	146.34	121.00	(25.34)	37.33%
5306	Attorney	2,210.00	6,000.00	3,790.00	81.58%
5343	IT Management Services	0.00	1,960.00	1,960.00	100.00%
5354	Municipal Court Services	0.00	500.00	500.00	100.00%
5357	Salary - Municipal Judge	0.00	0.00	0.00	0.00%
5516	Credit Card Fees	96.70	1,500.00	1,403.30	96.77%
5690	Municipal Court Supplies	0.00	150.00	150.00	100.00%
5725	Printing	0.00	500.00	500.00	100.00%
5782	Software Maintenance Fees	4,040.95	5,371.00	1,330.05	56.37%
5815	Training - Mileage Reimbursement	0.00	200.00	200.00	100.00%
5820	Training & Education - City Staff	0.00	350.00	350.00	100.00%
	Total 03 - Municipal Court	(17,058.41)	(71,111.70)	54,053.29	85.32%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 04 - Public Works  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	17,095.41	76,830.00	59,734.59	89.29%
5010	Salary - PW Operations Manager	0.00	0.00	0.00	0.00%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	627.00	527.00	(100.00)	43.49%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5068	Salary - Maintenance Tech (CW)	0.00	0.00	0.00	0.00%
5077	Salary - Youth Program	0.00	38,880.00	38,880.00	100.00%
5080	Salary - Utilities Superintendent	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	79.50	443.00	363.50	91.60%
5086	Salary - Bilingual	82.50	258.00	175.50	84.37%
5087	Salary - Education	90.00	270.00	180.00	88.00%
5089	Tuition Reimbursement	0.00	1,500.00	1,500.00	100.00%
5090	Salary - Overtime	163.53	2,046.00	1,882.47	94.77%
5091	Salary - Licensing Incentives	462.50	6,174.00	5,711.50	93.03%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	1,970.09	7,893.00	5,922.91	87.52%
5100	Exams/ Testing / Certifications	0.00	1,500.00	1,500.00	100.00%
5120	Life Insurance Benefits	18.52	58.00	39.48	82.85%
5121	Medical Insurance Benefits	8,222.44	10,229.71	2,007.27	54.45%
5122	Dental Insurance Benefits	462.96	518.00	55.04	53.79%
5123	Vision Insurance	96.17	101.00	4.83	52.15%
5124	Long Term Disability Insurance	104.73	384.00	279.27	85.22%
5126	Short Term Disability Insurance	71.42	295.00	223.58	85.96%
5130	Medicare Tax - Employers Contribution	562.55	1,165.00	602.45	76.69%
5131	TWC - Employers Contribution	0.37	295.00	294.63	99.93%
5133	Urban Forestry	0.00	9,000.00	9,000.00	100.00%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	7,259.00	9,380.00	2,121.00	62.53%
5150	Workers Compensation Benefits	19,582.93	3,507.00	(16,075.93)	(172.55)%
5200	Temporary Help	0.00	0.00	0.00	100.00%
5312	Building Inspections/Structural Engineer	0.00	0.00	0.00	0.00%
5326	Emergency Fund	0.00	100,000.00	100,000.00	100.00%
5332	Planning Services	0.00	0.00	0.00	0.00%
5343	IT Management Services	5,369.57	19,586.00	14,216.43	81.72%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 04 - Public Works  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5350	Grounds Maintenance	42,090.51	161,702.00	119,611.49	85.81%
5400	Adopt A Tree Energy Conservation	0.00	7,500.00	7,500.00	100.00%
5410	Brush Chipping Program	0.00	0.00	0.00	0.00%
5436	Trails Master Plan	0.00	1,500.00	1,500.00	100.00%
5437	Community Gardens	0.00	1,000.00	1,000.00	100.00%
5444	Energy Conservation Rebates	0.00	15,000.00	15,000.00	100.00%
5447	Pollution reduction Program	558.50	1,000.00	441.50	72.07%
5472	Spring Cleaning Program	0.00	3,750.00	3,750.00	100.00%
5476	Teen Program Expenses	0.00	2,000.00	2,000.00	100.00%
5516	Credit Card Fees	0.00	0.00	0.00	0.00%
5523	Building Services	9,064.15	38,000.00	28,935.85	87.64%
5547	Ice Service	0.00	0.00	0.00	100.00%
5570	Consumables	127.73	900.00	772.27	92.90%
5575	Wildlife Management & Implementation	0.00	2,500.00	2,500.00	100.00%
5600	Dues / Subscriptions / Fees	76.94	1,000.00	923.06	96.15%
5645	Fuel	1,643.96	8,000.00	6,356.04	89.72%
5695	Eco Event/Native Tree Planting	0.00	1,500.00	1,500.00	100.00%
5705	Office Supplies/Delivery Fees	0.00	0.00	0.00	0.00%
5711	Open Space Management	0.00	500.00	500.00	100.00%
5725	Printing	0.00	0.00	0.00	0.00%
5735	Rental Expense - Equipment	(0.03)	750.00	750.03	100.00%
5740	Repair & Maintenance - Buildings	2,542.42	15,000.00	12,457.58	92.90%
5743	Repair & Maintenance - Landscaped Areas	1,211.36	4,500.00	3,288.64	86.54%
5744	Repair & Maintenance - Parks & Grounds	0.00	10,000.00	10,000.00	100.00%
5745	Repair & Maintenance - Equipment	745.21	6,000.00	5,254.79	93.78%
5748	Repair & Maintenance - Fencing	0.00	2,500.00	2,500.00	100.00%
5753	Repair & Maintenance - Trails & Footpaths	292.11	3,500.00	3,207.89	95.13%
5755	Repair & Maintenance - Vehicles	88.88	5,000.00	4,911.12	99.11%
5762	Reprographics Services	0.00	500.00	500.00	100.00%
5774	Lawn Mower Rebate	0.00	0.00	0.00	0.00%
5775	Small Tools	957.14	3,000.00	2,042.86	86.32%
5782	Software Maintenance Fees	0.00	0.00	0.00	100.00%
5815	Training - Mileage Reimbursement	(138.00)	3,000.00	3,138.00	102.90%
5820	Training & Education - City Staff	421.65	7,300.00	6,878.35	95.69%
5830	Uniforms	342.46	2,000.00	1,657.54	91.43%
5835	Utilities: elec/water/wastewater/telep...	0.00	0.00	0.00	0.00%
5860	Vehicle Insurance	6,088.10	5,230.00	(858.10)	41.79%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 04 - Public Works  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
	Total 04 - Public Works	(128,434.28)	(604,971.71)	476,537.43	87.56%



**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 05 - Water Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5735	Rental Expense - Equipment	0.00	0.00	0.00	0.00%
5745	Repair & Maintenance - Equipment	0.00	0.00	0.00	0.00%
5758	Repairs & Maintenance - System	0.00	0.00	0.00	0.00%
	Total 05 - Water Department	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 09 - General Government  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5089	Tuition Reimbursement	0.00	0.00	0.00	100.00%
5125	Insurance - Wellness credit	214.30	0.00	(214.30)	(100.00)%
5127	Health Savings Account	0.00	15,000.00	15,000.00	100.00%
5321	Contingency Fund	0.00	10,000.00	10,000.00	100.00%
5336	Fire and Emergency Services	0.00	0.00	0.00	100.00%
5367	Payroll Services	0.00	0.00	0.00	0.00%
5552	Sunset Valley Arts Commission-Community Programs	734.47	26,400.00	25,665.53	97.66%
5558	Community Events - Spring Fling	673.94	6,000.00	5,326.06	93.51%
5561	Community Events	0.00	0.00	0.00	100.00%
5678	Sales & Use Tax	276.02	0.00	(276.02)	(100.00)%
5726	Property Lease Expense	0.00	5,200.00	5,200.00	100.00%
5825	Training & Supplies - City Council	666.90	1,000.00	333.10	83.32%
7010	Business Grant Program	0.00	0.00	0.00	0.00%
7214	Homestead Park Planning/Upper Cougar Creek	0.00	0.00	0.00	0.00%
	<b>Total 09 - General Government</b>	<b>(2,565.63)</b>	<b>(63,600.00)</b>	<b>61,034.37</b>	<b>99.59%</b>

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 10 - Recreation & Culture  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5835	Utilities: elec/water/wastewater/telep...	0.00	0.00	0.00	0.00%
	Total 10 - Recreation & Culture	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 14 - Street Repair/Replacement Funds  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5750	Repair & Maintenance - Streets & Drainage	0.00	0.00	0.00	0.00%
	Total 14 - Street Repair/Replacement Funds	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 01 - General Operating Fund  
 20 - City Facilities - 2016 PD & PW New Facilities  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5820	Training & Education - City Staff	0.00	0.00	0.00	0.00%
	Total 20 - City Facilities - 2016 PD & PW New Facilities	0.00	0.00	0.00	0.00%
	Total 01 - General Operating Fund	(805,546.83)	(3,694,007.19)	2,888,460.36	88.34%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 02 - Public Safety  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5775	Small Tools	0.00	0.00	0.00	0.00%
	Total 02 - Public Safety	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 05 - Water Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	25,609.12	112,902.80	87,293.68	88.00%
5001	Salary - Accounting Clerk	0.00	0.00	0.00	0.00%
5010	Salary - PW Operations Manager	0.00	0.00	0.00	0.00%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	125.42	84.00	(41.42)	59.09%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5067	Salary - PW - Contract Services Specialist	3,018.75	0.00	(3,018.75)	(100.00)%
5080	Salary - Utilities Superintendent	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	124.50	720.00	595.50	90.21%
5086	Salary - Bilingual	112.50	270.00	157.50	76.56%
5087	Salary - Education	52.50	45.00	(7.50)	90.54%
5090	Salary - Overtime	379.37	3,747.00	3,367.63	93.72%
5091	Salary - Licensing Incentives	500.00	6,762.00	6,262.00	93.16%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	22.23	103.00	80.77	87.22%
5121	Medical Insurance Benefits	0.00	19,718.37	19,718.37	100.00%
5122	Dental Insurance Benefits	0.00	926.00	926.00	100.00%
5123	Vision Insurance	0.00	181.00	181.00	100.00%
5124	Long Term Disability Insurance	125.68	686.00	560.32	88.26%
5126	Short Term Disability Insurance	85.71	528.00	442.29	89.02%
5130	Medicare Tax - Employers Contribution	823.04	1,634.00	810.96	73.84%
5131	TWC - Employers Contribution	0.38	528.00	527.62	99.95%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	13,152.00	13,152.00	100.00%
5150	Workers Compensation Benefits	0.00	4,996.00	4,996.00	100.00%
5303	Aquifer District Fees	790.08	3,500.00	2,709.92	88.71%
5324	Emergency Response Services-non City	0.00	10,000.00	10,000.00	100.00%
5327	Engineer - Design Fees	0.00	0.00	0.00	100.00%
5343	IT Management Services	0.00	0.00	0.00	100.00%
5373	Utility Contractual Services	73,436.20	598,396.00	524,959.80	93.80%
5375	Utility Inspections	0.00	250.00	250.00	100.00%
5515	Bank / Management Fees	170.75	2,000.00	1,829.25	95.73%
5516	Credit Card Fees	162.08	1,500.00	1,337.92	93.51%
5600	Dues / Subcriptions / Fees	0.00	1,200.00	1,200.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 05 - Water Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5645	Fuel	0.00	500.00	500.00	100.00%
5705	Office Supplies/Delivery Fees	35.16	1,000.00	964.84	98.24%
5735	Rental Expense - Equipment	72.20	250.00	177.80	85.56%
5745	Repair & Maintenance - Equipment	0.00	1,200.00	1,200.00	100.00%
5755	Repair & Maintenance - Vehicles	363.49	1,000.00	636.51	81.82%
5758	Repairs & Maintenance - System	4,114.68	27,500.00	23,385.32	92.43%
5775	Small Tools	59.81	2,500.00	2,440.19	98.91%
5782	Software Maintenance Fees	6,519.49	8,706.00	2,186.51	64.08%
5815	Training - Mileage Reimbursement	0.00	1,600.00	1,600.00	100.00%
5820	Training & Education - City Staff	2,182.95	5,200.00	3,017.05	77.14%
5830	Uniforms	0.00	700.00	700.00	100.00%
5835	Utilities: elec/water/wastewater/telep...	0.00	4,200.00	4,200.00	100.00%
5877	Water Conservation Program	227.10	20,000.00	19,772.90	99.24%
7212	Backflows, Meters, & Vaults Improvements	0.00	0.00	0.00	100.00%
7213	Lift Station Improvements	0.00	0.00	0.00	0.00%
	<b>Total 05 - Water Department</b>	<b>(119,113.19)</b>	<b>(858,185.17)</b>	<b>739,071.98</b>	<b>93.03%</b>



**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 06 - Wastewater Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	15,819.49	71,969.40	56,149.91	88.04%
5001	Salary - Accounting Clerk	0.00	0.00	0.00	0.00%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	83.60	84.00	0.40	61.00%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5080	Salary - Utilities Superintendent	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	78.00	468.00	390.00	90.29%
5086	Salary - Bilingual	67.50	150.00	82.50	77.50%
5087	Salary - Education	26.25	45.00	18.75	92.04%
5090	Salary - Overtime	207.30	2,302.00	2,094.70	94.30%
5091	Salary - Licensing Incentives	283.75	4,116.00	3,832.25	93.55%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	14.82	66.00	51.18	86.40%
5121	Medical Insurance Benefits	0.00	12,547.48	12,547.48	100.00%
5122	Dental Insurance Benefits	0.00	589.00	589.00	100.00%
5123	Vision Insurance	0.00	115.00	115.00	100.00%
5124	Long Term Disability Insurance	83.79	437.00	353.21	87.43%
5126	Short Term Disability Insurance	57.15	336.00	278.85	88.26%
5130	Medicare Tax - Employers Contribution	519.00	1,051.00	532.00	73.49%
5131	TWC - Employers Contribution	0.24	336.00	335.76	99.95%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	8,459.00	8,459.00	100.00%
5150	Workers Compensation Benefits	0.00	3,253.00	3,253.00	100.00%
5324	Emergency Response Services-non City	0.00	5,000.00	5,000.00	100.00%
5327	Engineer - Design Fees	0.00	0.00	0.00	100.00%
5371	Industrial Waste Services	0.00	0.00	0.00	100.00%
5373	Utility Contractual Services	66,930.98	529,545.00	462,614.02	93.61%
5375	Utility Inspections	0.00	500.00	500.00	100.00%
5600	Dues / Subcriptions / Fees	0.00	575.00	575.00	100.00%
5645	Fuel	0.00	500.00	500.00	100.00%
5650	Hazardous Material Disposal	0.00	1,000.00	1,000.00	100.00%
5705	Office Supplies/Delivery Fees	0.00	800.00	800.00	100.00%
5735	Rental Expense - Equipment	377.10	500.00	122.90	49.72%
5745	Repair & Maintenance - Equipment	0.00	1,200.00	1,200.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 06 - Wastewater Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5753	Repair & Maintenance - Trails & Footpaths	0.00	0.00	0.00	0.00%
5755	Repair & Maintenance - Vehicles	163.49	1,000.00	836.51	91.82%
5758	Repairs & Maintenance - System	404.14	5,000.00	4,595.86	96.60%
5775	Small Tools	41.88	2,000.00	1,958.12	98.95%
5798	Annual WW Line Inspections	0.00	15,000.00	15,000.00	100.00%
5815	Training - Mileage Reimbursement	0.00	1,000.00	1,000.00	100.00%
5820	Training & Education - City Staff	0.00	1,500.00	1,500.00	100.00%
5830	Uniforms	0.00	750.00	750.00	100.00%
5835	Utilities: elec/water/wastewater/telep...	0.00	1,000.00	1,000.00	100.00%
7213	Lift Station Improvements	0.00	0.00	0.00	100.00%
	Total 06 - Wastewater Department	(85,158.48)	(673,193.88)	588,035.40	93.89%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 07 - Solid Waste Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	10,326.79	49,340.00	39,013.21	88.32%
5001	Salary - Accounting Clerk	0.00	0.00	0.00	0.00%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	125.40	167.00	41.60	67.71%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	37.50	252.00	214.50	91.07%
5086	Salary - Bilingual	30.00	90.00	60.00	85.71%
5087	Salary - Education	41.25	45.00	3.75	72.50%
5090	Salary - Overtime	44.48	1,772.00	1,727.52	98.21%
5091	Salary - Licensing Incentives	111.25	2,058.00	1,946.75	94.74%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	7.40	42.00	34.60	89.42%
5121	Medical Insurance Benefits	0.00	8,192.60	8,192.60	100.00%
5122	Dental Insurance Benefits	0.00	379.00	379.00	100.00%
5123	Vision Insurance	0.00	74.00	74.00	100.00%
5124	Long Term Disability Insurance	41.89	281.00	239.11	90.30%
5126	Short Term Disability Insurance	28.56	216.00	187.44	90.93%
5130	Medicare Tax - Employers Contribution	348.93	749.00	400.07	73.90%
5131	TWC - Employers Contribution	0.13	216.00	215.87	99.96%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	6,029.00	6,029.00	100.00%
5150	Workers Compensation Benefits	0.00	1,848.00	1,848.00	100.00%
5373	Utility Contractual Services	22,802.12	104,000.00	81,197.88	88.82%
5374	Utility Dumpster Rental	0.00	7,000.00	7,000.00	100.00%
5410	Brush Chipping Program	0.00	12,000.00	12,000.00	100.00%
5510	Animal Control	856.31	3,500.00	2,643.69	87.76%
5650	Hazardous Material Disposal	0.00	500.00	500.00	100.00%
5735	Rental Expense - Equipment	0.00	750.00	750.00	100.00%
5795	Tire Recycling	0.00	750.00	750.00	100.00%
	<b>Total 07 - Solid Waste Department</b>	<b>(34,802.01)</b>	<b>(200,250.60)</b>	<b>165,448.59</b>	<b>90.78%</b>

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 09 - General Government  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5552	Sunset Valley Arts Commission-Community Programs	0.00	0.00	0.00	0.00%
	Total 09 - General Government	0.00	0.00	0.00	0.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 02 - Utility Enterprise Fund  
 50 - Water-Utility Infrastructure Reserve  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5758	Repairs & Maintenance - System	0.00	0.00	0.00	100.00%
	Total 50 - Water-Utility Infrastructure Reserve	0.00	0.00	0.00	100.00%
	Total 02 - Utility Enterprise Fund	(239,073.68)	(1,731,629.65)	1,492,555.97	93.13%

**City of Sunset Valley**  
 Summary Budget Comparison  
 14 - Street Replacement/Repair Fund  
 14 - Street Repair/Replacement Funds  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	10,187.59	40,971.40	30,783.81	87.60%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	125.40	59.00	(66.40)	28.26%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5080	Salary - Utilities Superintendent	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	55.50	277.00	221.50	89.74%
5086	Salary - Bilingual	60.00	132.00	72.00	76.19%
5087	Salary - Education	11.25	45.00	33.75	95.83%
5090	Salary - Overtime	190.49	1,226.00	1,035.51	91.50%
5091	Salary - Licensing Incentives	231.25	3,234.00	3,002.75	93.45%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	7.41	36.00	28.59	88.42%
5121	Medical Insurance Benefits	0.00	6,686.31	6,686.31	100.00%
5122	Dental Insurance Benefits	0.00	324.00	324.00	100.00%
5123	Vision Insurance	0.00	63.00	63.00	100.00%
5124	Long Term Disability Insurance	41.89	240.00	198.11	89.50%
5126	Short Term Disability Insurance	28.56	185.00	156.44	90.15%
5130	Medicare Tax - Employers Contribution	311.55	582.00	270.45	74.16%
5131	TWC - Employers Contribution	0.18	185.00	184.82	99.94%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	4,686.00	4,686.00	100.00%
5150	Workers Compensation Benefits	0.00	1,960.00	1,960.00	100.00%
5327	Engineer - Design Fees	0.00	0.00	0.00	0.00%
5750	Repair & Maintenance - Streets & Drainage	3,211.27	83,000.00	79,788.73	98.05%
5770	Small Equipment Repair/Purchase	0.00	0.00	0.00	0.00%
7183	Lone Oak Trail Street	0.00	0.00	0.00	100.00%
	Total 14 - Street Repair/Replacement Funds	(14,462.34)	(143,891.71)	129,429.37	97.59%
	Total 14 - Street Replacement/Repair Fund	(14,462.34)	(143,891.71)	129,429.37	97.59%

**City of Sunset Valley**  
 Summary Budget Comparison  
 16 - Hotel Occupancy Tax Fund  
 16 - Hotel Occupancy Tax  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5500	Advertising / Public Notices	4,900.00	147,833.00	142,933.00	98.79%
5551	Sunset Valley Arts Commission-Arts Fest	9,000.00	39,915.00	30,915.00	77.45%
5552	Sunset Valley Arts Commission-Community Programs	0.00	0.00	0.00	0.00%
5556	Retail Analysis and Demographic Assessment	0.00	30,000.00	30,000.00	100.00%
6551	Advertising - Art Fest	133.12	41,435.00	41,301.88	99.67%
6556	Advertising - SFC	3,523.41	25,306.72	21,783.31	90.02%
	Total 16 - Hotel Occupancy Tax	(17,556.53)	(284,489.72)	266,933.19	96.83%
	Total 16 - Hotel Occupancy Tax Fund	(17,556.53)	(284,489.72)	266,933.19	96.83%

**City of Sunset Valley**  
 Summary Budget Comparison  
 18 - Green Sales Tax Fund  
 18 - Green Tax  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	14,111.30	81,448.70	67,337.40	90.50%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	459.80	543.00	83.20	52.61%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5080	Salary - Utilities Superintendent	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	67.50	450.00	382.50	92.13%
5086	Salary - Bilingual	67.50	210.00	142.50	83.92%
5087	Salary - Education	67.50	360.00	292.50	91.00%
5090	Salary - Overtime	145.11	1,774.00	1,628.89	94.57%
5091	Salary - Licensing Incentives	375.00	4,998.00	4,623.00	93.02%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	14.82	59.00	44.18	85.18%
5121	Medical Insurance Benefits	0.00	10,383.18	10,383.18	100.00%
5122	Dental Insurance Benefits	0.00	526.00	526.00	100.00%
5123	Vision Insurance	0.00	103.00	103.00	100.00%
5124	Long Term Disability Insurance	83.78	390.00	306.22	87.16%
5126	Short Term Disability Insurance	57.15	300.00	242.85	87.91%
5130	Medicare Tax - Employers Contribution	530.11	1,211.00	680.89	76.15%
5131	TWC - Employers Contribution	0.30	300.00	299.70	99.94%
5133	Urban Forestry	0.00	5,000.00	5,000.00	100.00%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	9,747.00	9,747.00	100.00%
5150	Workers Compensation Benefits	0.00	3,649.00	3,649.00	100.00%
5327	Engineer - Design Fees	0.00	0.00	0.00	100.00%
5350	Grounds Maintenance	0.00	13,260.00	13,260.00	100.00%
5381	Water Quality Consultants	0.00	15,000.00	15,000.00	100.00%
5446	Environmental Monitoring Program	0.00	2,500.00	2,500.00	100.00%
5660	Land Acquisition	1,000,918.45	0.00	(1,000,918.45)	(100.00)%
5711	Open Space Management	0.00	40,000.00	40,000.00	100.00%
5745	Repair & Maintenance - Equipment	75.12	3,000.00	2,924.88	98.74%
5749	Repair and Maintenance - Natural Waterways	0.00	12,000.00	12,000.00	100.00%
5753	Repair & Maintenance - Trails & Footpaths	166.27	2,000.00	1,833.73	95.84%



**City of Sunset Valley**  
 Summary Budget Comparison  
 18 - Green Sales Tax Fund  
 18 - Green Tax  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5761	Repair & Maintenance - Water Quality Ponds	0.00	0.00	0.00	0.00%
5820	Training & Education - City Staff	0.00	2,000.00	2,000.00	100.00%
5823	Education Programs	0.00	3,000.00	3,000.00	100.00%
5880	Water Quality Ponds	0.00	15,000.00	15,000.00	100.00%
7181	Ernest Robles Way WQP Rehabilitation	0.00	0.00	0.00	0.00%
7214	Homestead Park Planning/Upper Cougar Creek	0.00	0.00	0.00	100.00%
Total 18 - Green Tax		...017,139.71)	(229,211.88)	(787,927.83)	(112.39)%
Total 18 - Green Sales Tax Fund		...017,139.71)	(229,211.88)	(787,927.83)	(112.39)%

**City of Sunset Valley**  
 Summary Budget Comparison  
 19 - Crime Control & Prevention District Tax  
 19 - Crime Control & Prevention District Tax  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	26,867.42	268,859.00	241,991.58	94.58%
5035	Salary - Reserves	0.00	0.00	0.00	0.00%
5045	Salary - Detective	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	656.00	1,312.00	656.00	73.54%
5050	Salary - Patrol Officer	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	90.00	360.00	270.00	89.28%
5086	Salary - Bilingual	0.00	0.00	0.00	0.00%
5088	Salary - Shift Differential	0.00	2,400.00	2,400.00	100.00%
5090	Salary - Overtime	0.00	10,672.00	10,672.00	100.00%
5091	Salary - Licensing Incentives	100.00	0.00	(100.00)	95.83%
5092	Salary - Holiday Traffic Control	0.00	5,000.00	5,000.00	100.00%
5093	Salary - Holiday Pay	3,057.12	0.00	(3,057.12)	74.32%
5120	Life Insurance Benefits	44.45	187.00	142.55	85.96%
5121	Medical Insurance Benefits	0.00	28,149.57	28,149.57	100.00%
5122	Dental Insurance Benefits	0.00	1,683.00	1,683.00	100.00%
5123	Vision Insurance	0.00	330.00	330.00	100.00%
5124	Long Term Disability Insurance	251.35	1,248.00	996.65	87.70%
5126	Short Term Disability Insurance	171.42	960.00	788.58	88.57%
5130	Medicare Tax - Employers Contribution	1,383.63	3,744.00	2,360.37	81.04%
5131	TWC - Employers Contribution	49.20	960.00	910.80	97.43%
5135	Social Security Contribution	(2,095.41)	1,860.00	3,955.41	160.61%
5140	TMRS City Contribution	0.00	30,131.00	30,131.00	100.00%
5150	Workers Compensation Benefits	0.00	9,081.00	9,081.00	100.00%
5349	Digital Mapping Services	0.00	0.00	0.00	0.00%
5439	Community Partnership	316.75	2,250.00	1,933.25	92.96%
5455	National Crime Nite Out	0.00	2,500.00	2,500.00	100.00%
5600	Dues / Subscriptions / Fees	0.00	500.00	500.00	100.00%
5613	800 mghz Operation and Maintenance	9,145.59	10,495.00	1,349.41	54.24%
5614	911 Call Share	0.00	67,653.00	67,653.00	100.00%
5625	Equipment Acquisition	0.00	27,500.00	27,500.00	100.00%
5782	Software Maintenance Fees	0.00	0.00	0.00	100.00%
	Total 19 - Crime Control & Prevention District Tax	(40,037.52)	(477,834.57)	437,797.05	95.57%
	Total 19 - Crime Control & Prevention District Tax	(40,037.52)	(477,834.57)	437,797.05	95.57%

**City of Sunset Valley**  
 Summary Budget Comparison  
 20 - City Facilities - 2016 PD & PW New Facilities  
 20 - City Facilities - 2016 PD & PW New Facilities  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5327	Engineer - Design Fees	8,420.30	0.00	(8,420.30)	(1,822.44)%
7120	City Facilities-New PW/PD Building	0.00	0.00	0.00	100.00%
	Total 20 - City Facilities - 2016 PD & PW New Facilities	(8,420.30)	0.00	(8,420.30)	(49.08)%
	Total 20 - City Facilities - 2016 PD & PW New Facilities	(8,420.30)	0.00	(8,420.30)	(49.08)%

**City of Sunset Valley**  
 Summary Budget Comparison  
 21 - GN-Equipment Repair & Replacement Fund  
 12 - Replacement Funds  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5560	Computer Equip/Software Acquisition	0.00	0.00	0.00	100.00%
5625	Equipment Acquisition	0.00	0.00	0.00	100.00%
	Total 12 - Replacement Funds	0.00	0.00	0.00	100.00%
	Total 21 - GN-Equipment Repair & Replacement Fund	0.00	0.00	0.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 25 - Drainage Utility  
 25 - Drainage Utility  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5000	Payroll	7,454.79	42,249.00	34,794.21	89.38%
5030	Salary - Parks & Natural Resources Mgr.	0.00	0.00	0.00	0.00%
5046	Salary - Longivity	125.40	209.00	83.60	61.39%
5060	Salary - Public Works Director	0.00	0.00	0.00	0.00%
5062	Salary - Maintenance Tech (DC)	0.00	0.00	0.00	0.00%
5063	Salary - Mainetnance Tech 1 (RS)	0.00	0.00	0.00	0.00%
5066	Salary - Ground Maintenance Supervisor	0.00	0.00	0.00	0.00%
5084	Salary - Cell phone allowance	37.50	270.00	232.50	91.43%
5086	Salary - Bilingual	30.00	90.00	60.00	85.71%
5087	Salary - Education	11.25	90.00	78.75	94.23%
5090	Salary - Overtime	44.48	1,197.00	1,152.52	97.26%
5091	Salary - Licensing Incentives	111.25	2,058.00	1,946.75	94.74%
5093	Salary - Holiday Pay	0.00	0.00	0.00	100.00%
5094	Salary-Water Sampling	0.00	0.00	0.00	0.00%
5120	Life Insurance Benefits	7.41	35.00	27.59	86.27%
5121	Medical Insurance Benefits	0.00	6,532.85	6,532.85	100.00%
5122	Dental Insurance Benefits	0.00	316.00	316.00	100.00%
5123	Vision Insurance	0.00	62.00	62.00	100.00%
5124	Long Term Disability Insurance	41.89	234.00	192.11	87.67%
5126	Short Term Disability Insurance	28.56	180.00	151.44	88.57%
5130	Medicare Tax - Employers Contribution	280.58	640.00	359.42	73.53%
5131	TWC - Employers Contribution	0.13	180.00	179.87	99.95%
5135	Social Security Contribution	0.00	0.00	0.00	0.00%
5140	TMRS City Contribution	0.00	5,147.00	5,147.00	100.00%
5150	Workers Compensation Benefits	0.00	1,982.00	1,982.00	100.00%
5327	Engineer - Design Fees	0.00	0.00	0.00	0.00%
5350	Grounds Maintenance	0.00	0.00	0.00	100.00%
5746	Repair & Maint. - Drainage-Streets & ROW	0.00	20,000.00	20,000.00	100.00%
5748	Repair & Maintenance - Fencing	0.00	0.00	0.00	0.00%
5761	Repair & Maintenance - Water Quality Ponds	691.06	4,000.00	3,308.94	92.32%
5823	Education Programs	0.00	750.00	750.00	100.00%
7184	Sunset Trail Street	0.00	0.00	0.00	100.00%
	Total 25 - Drainage Utility	(8,864.30)	(86,221.85)	77,357.55	95.87%
	Total 25 - Drainage Utility	(8,864.30)	(86,221.85)	77,357.55	95.87%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 01 - Administration  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5727	Audio System	0.00	25,000.00	25,000.00	100.00%
	Total 01 - Administration	0.00	(25,000.00)	25,000.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 02 - Public Safety  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5764	Security System - Buildings	0.00	115,000.00	115,000.00	100.00%
	Total 02 - Public Safety	0.00	(115,000.00)	115,000.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 04 - Public Works  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5332	Planning Services	0.00	50,000.00	50,000.00	100.00%
5349	Digital Mapping Services	0.00	25,000.00	25,000.00	100.00%
7156	Land Development Revisions	<u>0.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>100.00%</u>
	Total 04 - Public Works	0.00	(125,000.00)	125,000.00	100.00%



**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 05 - Water Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5327	Engineer - Design Fees	0.00	318,000.00	318,000.00	100.00%
5758	Repairs & Maintenance - System	2,670.00	105,000.00	102,330.00	97.45%
7212	Backflows, Meters, & Vaults Improvements	0.00	15,000.00	15,000.00	100.00%
	Total 05 - Water Department	(2,670.00)	(438,000.00)	435,330.00	99.39%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 06 - Wastewater Department  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5327	Engineer - Design Fees	2,910.00	68,234.40	65,324.40	95.73%
5758	Repairs & Maintenance - System	0.00	150,000.00	150,000.00	100.00%
7213	Lift Station Improvements	<u>4,447.50</u>	<u>112,000.00</u>	<u>107,552.50</u>	<u>96.02%</u>
	Total 06 - Wastewater Department	(7,357.50)	(330,234.40)	322,876.90	97.77%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 14 - Street Repair/Replacement Funds  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5750	Repair & Maintenance - Streets & Drainage	9,423.40	537,130.00	527,706.60	98.24%
	Total 14 - Street Repair/Replacement Funds	(9,423.40)	(537,130.00)	527,706.60	98.25%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 18 - Green Tax  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5753	Repair & Maintenance - Trails & Footpaths	0.00	40,000.00	40,000.00	100.00%
	Total 18 - Green Tax	0.00	(40,000.00)	40,000.00	100.00%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 20 - City Facilities - 2016 PD & PW New Facilities  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5327	Engineer - Design Fees	5,813.00	0.00	(5,813.00)	(100.00)%
	Total 20 - City Facilities - 2016 PD & PW New Facilities	(5,813.00)	0.00	(5,813.00)	(100.00)%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 25 - Drainage Utility  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5761	Repair & Maintenance - Water Quality Ponds	880.00	65,000.00	64,120.00	98.64%
	Total 25 - Drainage Utility	(880.00)	(65,000.00)	64,120.00	98.65%

**City of Sunset Valley**  
 Summary Budget Comparison  
 30 - Capital Projects  
 50 - Water-Utility Infrastructure Reserve  
 From 10/1/2021 Through 12/31/2021

Account Code	Account Title	YTD Actual	YTD Budget \$ - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
5327	Engineer - Design Fees	0.00	0.00	0.00	0.00%
5758	Repairs & Maintenance - System	5,000.00	252,000.00	247,000.00	98.01%
	Total 50 - Water-Utility Infrastructure Reserve	(5,000.00)	(252,000.00)	247,000.00	98.02%
	Total 30 - Capital Projects	(31,143.90)	(1,927,364.40)	1,896,220.50	98.38%
	Report Difference	...182,245.11)	(8,574,650.97)	6,392,405.86	92.78%

**BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022**



## **BUDGET AND FINANCE AGENDA ITEM #8**

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

SUBJECT: FINANCIAL STATEMENT FORMATTING

DESCRIPTION: Review and discuss bringing in an OpenGov consultant for the monthly Financial Statements

BACKGROUND: It has been requested to review and possibly change the formatting of the monthly financial statements. An OpenGov consultant will be present to help create/discuss the viability of the options.

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: NO



BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022



## BUDGET AND FINANCE AGENDA ITEM #9

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

SUBJECT: BUDGET ADJUSTMENT

DESCRIPTION: Review, discuss, and possibly make a recommendation to city council the FY22 Budget Adjustment #6

BACKGROUND: This budget adjustment is for items council approved but did not have an associated budget adjustment approved at the same time, plus a few other items.

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- BUDGET ADJUSTMENT #6

**Budget Adjustment #6 FY22**

Misc Items

Fund	Dpt	GL	GL Description	Adopted Budget	Proposed Increase	Amended Budget	Notes
01	01	5362	Ordinance Codification Maintenance	3,000.00	7,500.00	10,500.00	Needed to codify the Land Development Code- approved by council
01	01	5560	Computer Equip/Software Acquisition	-	41,226.90	41,226.90	Replacing computers and monitors past their useful life using R&R funds
01	01	5782	Software Maintenance Fees	80,000.00	11,000.00	91,000.00	Document Management System (Laserfische) sponsored by Councilmember Johnson
01	01	5656	Insurance - Liability	43,700.00	2,055.26	45,755.26	Bill increased 200% since last year. Once a year bill through TML
01	02	5656	Insurance - Liability	5,255.00	4,264.72	9,519.72	Bill increased 200% since last year. Once a year bill through TML
01	03	5150	Worker's Compensation Benefits	121.00	146.34	267.34	Bill increased 200% since last year. Once a year bill through TML
01	04	5150	Worker's Compensation Benefits	3,507.00	16,075.93	19,582.93	Bill increased 200% since last year. Once a year bill through TML
01	04	5860	Vehicle Insurance	5,230.00	858.10	6,088.10	Bill increased 200% since last year. Once a year bill through TML
02	05	5067	Contract Services Specialist	-	3,018.75	3,018.75	Paid J Horry for use of water licenses
18	18	5660	Land Acquisition	-	1,000,918.45	1,000,918.45	Purchase of land approved by council
				<b>140,813.00</b>	<b>1,087,064.45</b>	<b>1,227,877.45</b>	

Funding

Fund	Funding	Current Balance	Proposed Funding	Ending Balance
01	Transfer in from General Fund Reserves	8,041,326.09	41,900.35	7,999,425.74
12	Trasnfer in from Repair & Replacement Reserves	551,199.31	41,226.90	509,972.41
02	Transfer in from Utility Fund Reserves	4,563,056.30	3,018.75	4,560,037.55
18	Transfer in from Venue Tax Reserves	2,114,789.78	1,000,918.45	1,113,871.33
		<b>15,270,371.48</b>	<b>1,087,064.45</b>	<b>14,183,307.03</b>
<b>Budget Adjustment Total</b>			<b>1,087,064.45</b>	

**BUDGET AND FINANCE COMMITTEE MEETING DATE: FEBRUARY 24, 2022**



## **BUDGET AND FINANCE AGENDA ITEM #10**

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

SUBJECT: FINANCIAL POLICIES

DESCRIPTION: Discuss whether proposed changes to FP 105 merits consideration by the committee

BACKGROUND: Financial policies have been brought up recently with regard to the FY21 budget adjustments. In order to reduce unnecessary budget adjustments, a change to the financial policies is needed. Allowing departmental transfers that do not affect the bottom line will allow more room for unexpected expenses and will also reduce unnecessary costs to make room for those unexpected expenses.

City Council discussed this item on 2/15/22 to which no decision was made. If there had been more time, it is possible this item would have been sent back to Budget & Finance for input, but the motion was made after the cutoff time for the meeting.

APPLICABLE CODE SECTIONS:

STAFF RECOMMENDATION: Approve

SUPPORTING MATERIALS PROVIDED: YES

- FP105 AS PROPOSED

## Budget Planning & Management

Policy Reference: FP105  
Effective Date: August 6, 2020

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**Intent:** To establish a process for submittal, review and management of the annual City budget.

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A. General Provisions

Sunset Valley is a General Law, Type A City, under the statutes of the Local Government Code. The Mayor is charged with the duty of filing a balanced budget not later than August 12<sup>th</sup> of each fiscal year.

B. Purpose

The purpose of the City's budget is to set priorities based on available resources, authorizing the types and levels of service that are offered during the next fiscal year, to provide for a level of expenditures that are to be made for each Department, and to control expenditures.

Priorities include utilities, infrastructure, maintaining city assets, and minimize the cost to the citizens of Sunset Valley for using these services.

The annual budget will include an update of the Long Range Financial Plan.

C. Budget Related Goals with Policies

**1. Keep the City in a fiscally stable position in both the short and long term.**

- a. Ongoing operations shall be funded from ongoing revenues.
- b. All operating revenues and expenditures shall be monitored monthly and reviewed by Budget & Finance.
- c. Revenues should be conservatively projected, and expenditures budgeted at 97% to help ensure budget solvency.
- d. The City shall not adopt any new City services until a cost of service is reviewed and the service has adequate funding made available.
- e. A Long Range Financial Plan shall be established and updated annually during the budget process.
- f. The proposed budget will include a comparison of the operating ratios and revenue targets that are included in the Long Range Financial Plan.

**2. Maintain sufficient financial liquidity to meet normal operating and contingency obligations.**

- a. Maintain general governmental fund balances equal to 100% of actual average revenue for the preceding 5 years.
- b. Maintain enterprise (Utility Fund) fund balances equal to three (3) months of operating expenditures for all operating funds.

**3. Operate utilities in a responsive and fiscally sound manner.**

- a. Utility rates shall be reviewed annually and adjusted, if necessary, to reflect construction goals, maintain bond payments, and avoid large increases at one time.
- b. The cost of utility contractual services which the City has no control over, shall be passed through to residential and commercial users in a manner consistent with Council direction.
- c. Fund balances should be maintained to meet a target level of 90 days of operating and maintenance expenses necessary to meet operating, capital and contingency requirements.
- d. Excess fund balances shall be used to off-set rate increases where possible with any remaining balances being used for approved capital purposes.

**4. Maintain and meet infrastructure and capital needs.**

- a. When capital funding decisions are made, priority shall be given to maintaining existing capital assets over the acquisition or construction of new facilities.
- b. The City shall review its Capital Improvements Plan annually to identify cost increases and major maintenance projects for funding strategies.
- c. Prior to undertaking a capital project, all ongoing operational and maintenance costs shall be identified and included as part of the policy discussion.
- d. The City shall maximize county, state, and federal grants, loan programs, and other governmental sources for capital needs when it is consistent with City plans and policies. Certificates of Obligation shall be used to finance infrastructure improvements for public benefits that support quality of life.

**5. Provide a long and short term debt strategy that allows the City to meet current and future needs through borrowed capital without imposing severe financial burden.**

- a. While the City’s preference is that borrowing is the method of last resort, when fiscally prudent the City shall review all forms of funding to determine the least costly method and type of financing most appropriate.
- b. When Certificates or Bonds are used to finance debt, the bonds shall be issued for a maximum of 20 years or for the life of the asset, whichever is a shorter time period.
- c. The City shall evaluate the cost and benefit of borrowing against the same for “pay-as-you-go” for all borrowing programs.
- d. The City shall develop a long term replacement program to meet equipment needs such as vehicles, computers, and mowers.

**6. Establish accountability in Budget Monitoring.**

- a. The City Council approves all appropriations.
- b. Department Heads are responsible for managing their budgets within the appropriated budget.
- c. Any budget adjustment between funds shall be approved by the City Council in budget amendments.

~~d. Budget adjustments within a fund that make changes to individual line items within the same department of \$500 or less and that do not increase the total departmental appropriation shall be approved, before the funds are expended, by the department head, and the City Administrator, and reported to City Council.~~

d. Budget adjustments within a funddepartment that do not increase the total department appropriation must be approved by the department head and the City Administrator.

~~e. Budget adjustments within a fund that make changes to individual items within the same department over \$500 but less than \$2,500 and that do not increase the total departmental appropriation shall be approved, before the funds are expended, by the Mayor and reported to the City Council.~~

e. Expenditures and encumbrances shall be regularly compared to the Adopted or Amended Budget, variances investigated, and any abnormalities will be reported to the City Council in a quarterly budget adjustment report.

f. Departmental expenditures shall be made from the appropriate budgeted line item

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accounts based on the object of expenditure, not accounts where an excess of funds exists.

**7. Provide financial reports in a timely and understandable manner.**

- a. Quarterly budget reports outlining the status of revenues and expenditures shall be provided to the City Administrator, Department Heads and the Finance Committee.

- b. Quarterly investment portfolio reports shall be provided to the Finance Committee.
- c. The City's budget document shall be presented in a format that provides 5 years of past financial data, projection of current fiscal year, and proposed fiscal year budget amounts.
- d. A Comprehensive Annual Financial Report, prepared in accordance with Generally Accepted Accounting Principles (GAAP), performed by an outside entity shall be presented to the City Council.

D. Planning

1. The Mayor shall meet during the first quarter of the calendar year with the City Administrator and Department Heads, to identify:
  - a. Objectives of the City as well as evaluation criteria to be used in budgeting for growth, change, and capital improvements.
  - b. Instructions on expenditure reductions in selected areas or some growth permitted in areas targeted to provide greater levels or different levels of service to the citizens, general public and employees.
  - c. General priorities to be placed on particular services for the coming year in the event revenues are not available and expenditures are forced to match the revenues.
2. The Mayor shall meet shall meet during the first quarter of the calendar year with the Finance Committee to prepare a Schedule for Departmental and Committee budget submissions and subsequent work sessions.
  - a. Adequate time should be implemented in the process to get a budget that is achievable, meets the needs of the City, encourages effective and efficient operations, and provides opportunity for public input.
  - b. Adequate time should be implemented in the process to include time for a second meeting in case additional information or analysis is requested at the first meeting.
3. The Accounting Department is responsible for preparing reports for all accounts included in the listing of account for each Department.
  - a. The report shall include a five year history of the expenditure and the current expenses projected for the entire year.



- b. Actual data for the current year to date and estimating the amount of expenditures that will be incurred for the remainder of the year should provide a reasonable estimate of the total expenditures projected through the end of the current fiscal year.
- c. Historical data gives a perspective on prior performance that may be a useful guide in planning for the New Year and as a control measure because budgeted and actual results that differ significantly from historical levels prompt the need for further analysis and explanation.

E. Tax Revenues

- 1. State law requires the calculation of “effective” and “rollback” tax rates. The “effective” rate is that rate which generates the same revenue in the proposed year as the current year from properties on the tax roll in both years. The “rollback” rate is a rate which represents an eight percent increase in the operations/maintenance portion of the total tax rate.
- 2. A debt service rate is also calculated each year. The debt service rate is that rate which generates revenue equal to the Interest and Principle obligations due in the proposed year.
- 3. The tax rates are adopted each year prior to adoption of the budget and requirements to publish notices in a general circulation newspaper are followed when required. The tax rates are adopted by ordinance and require a two thirds vote of the City Council.

F. Submittal Documentation

- 1. Personnel expenses should include current salary listed by position and associated fringe benefits. Justification for any additions to personnel, full or part-time, including level of expertise needed, anticipated salary requested, and job description.
- 2. Operating expenses should contain all recurring expenditures, other than personnel, that are necessary in providing services to the community of Sunset Valley. Justification of expenditures should include any planned growth or reduction in expenditures when compared to the previous year, any increased/decreased levels of service that would affect such expenditures, any planned change in mix of services offered that impacts such expenditures, impact of technology on the way services are being provided and the level of expenditures needed, and anticipated changes in demand for such services based on population changes, demographic shifts or political changes.
- 3. Contractual services should contain expenditures that are necessary in providing professional and contract services necessary in providing services to the City of Sunset Valley. Justification of expenditures shall include any additional or changes to contracts or services already in place with the City. New services justification shall include a proposal detailing the services to be provided.

4. Capital assets should contain buildings, furniture, fixtures, and equipment proposed for acquisition in the next fiscal year. Justifications shall include detailed information of the item to be acquired along with maintenance, replacement costs, and impact on human resources, both internal and external. All capital purchases shall indicate the month in which the planned expenditure is to take place.
5. Programs/Projects should contain an outline of the goals and purpose for each planned program/project. Programs/projects supported by Committees shall obtain estimates for implementation from the appropriate Department Head. Justifications shall include detailed information of the item to be acquired along with maintenance, replacement costs, and impact on human resources, both internal and external. All programs/projects shall indicate the month in which the planned expenditure is to take place.
6. Construction projects should contain a list of funding availability for all Capital Improvement Projects. Estimates reflecting anticipated increases/decreases needed to complete projects with deficiencies /overages should also be shown. All construction projects shall indicate the month in which the planned expenditure is to take place.
7. Budget forms shall be provided by Administration to ensure consistency and compatibility for consolidation purposes.
8. A schedule for implementation of all projects, programs, and construction projects shall be provided with the Mayor's Budget.

G. Coordination

1. The Accounting office shall work with the City Administrator in preparing revenue projections for the coming year.
2. All Department Heads and Committee Chairs shall turn in their proposed budgets and amendments where applicable as per set financial calendar.

H. Adoption

Upon meeting any notice and hearing requirements the City Council votes to adopt the budget. A majority of the Council must approve the ordinance adopting the budget.

I. Amending the Budget

Once the budget is adopted, formal Council approval is needed to move appropriations from one fund to another fund, increase appropriations in any fund, transfer appropriations between Departments, and approve transfers of appropriations within a Department in accordance with Section C.6. of this policy.

J. Implementation

Upon adoption of the annual budget, careful planning must be exercised for all expenditures outside of day-to-day operational needs to ensure actual revenues projected are on-hand prior to initializing an expense for capital assets, projects, and new programs.

Adopted: November 8, 2000  
Amended: December 17, 2007  
Amended: April 16, 2013  
Amended: May 21, 2013  
Amended: August 20, 2013 (2a)  
Amended: February 6, 2018  
Amended: April 16, 2019  
Amended: August 6, 2020