



NOTICE OF A REGULAR MEETING OF THE
BUDGET AND FINANCE COMMITTEE
OF THE CITY OF SUNSET VALLEY, TEXAS
THURSDAY, MAY 20, 2021 at 6:00 P.M.

This meeting will be held virtually. To actively participate in the meeting, please register at:
Registration URL Registration URL: <https://attendee.gototraining.com/r/3620262296203522562>
Training ID: 238-883-420

Alternatively, you may participate with audio only by calling:
Long Distance: +1 (510) 365-3231
Access Code: 535-744-771

Notice is hereby given that the Budget and Finance Committee of the City of Sunset Valley, Texas will hold a Regular Meeting on Thursday, May 20, 2021 at 6:00 PM, at which time the following items will be discussed, to-wit:

1. 6:00 P.M. Call to Order
2. 6:00 – 6:05 P.M. Citizen Comments
3. 6:05 – 6:10 P.M. Council Liaison Report
4. 6:10 – 6:15 P.M. Approve minutes from the April 29, 2021 meeting
5. 6:15 – 6:30 P.M. Review, Discuss, and Recommendation to the City Council to accept the March 2021 Financial Statements and return to Quarterly Financial Statement review.
6. 6:30 – 6:45 P.M. P.M. Review and discuss the FY 22 Revenue Projections
7. 6:45 – 7:30 P.M. Review and discuss the FY 22 Administration Department Operating Expenses
8. 7:30 – 8:15 P.M. Review and discuss the [Cost of Service Report](#).
9. 8:15 – 8:30 P.M. Review and make recommendations to Council regarding any amendments to FP 107
10. 8:30 – 8:35 P.M. Suggestions for Future Agenda Items
11. 8:35 P.M. Adjourn

A quorum of the City Council may attend the meeting, however, no official action by the City Council shall be taken.

I certify that the above notice of meeting was posted at City Hall, 3205 Jones Road, Sunset Valley, Texas, on the 14nd day of May 2021 at 6:00 PM.

Matt Lingafelter

City Secretary

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.

COUNCIL MEETING DATE: MAY 20, 2021



BUDGET AND FINANCE – AGENDA #4

STAFF PREPARER/CONTACT INFORMATION: Sylvia Carrillo, City Administrator
scarrillo@sunsetvalley.org

SUBJECT: ADMINISTRATION

DESCRIPTION: Approve the minutes of the 4.29.2021 Meeting

APPLICABLE CODE SECTIONS: N/A

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: YES – DRAFT MINUTES



NOTICE OF A REGULAR MEETING OF THE
BUDGET AND FINANCE COMMITTEE
OF THE CITY OF SUNSET VALLEY, TEXAS
THURSDAY, APRIL 29, 2021 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/5374318693065664514>

Training ID: 228-470-844

Alternatively, you may participate with audio only by calling:

Long Distance: +1 (510) 365-3231

Access Code: 695-187-249

Notice is hereby given that the Budget and Finance Committee of the City of Sunset Valley, Texas will hold a Regular Meeting on Thursday, April 29, 2021 at 6:00 PM, at which time the following items will be discussed, to-wit:

1. 6:00 P.M. Call to Order
Meeting was called to order at 6:02PM
2. 6:00 – 6:05 P.M. Citizen Comments
There were no Citizen Comments.
3. 6:05 – 6:10 P.M. Council Liaison Report
Councilmember Rosengarten provided the liaison report prior to the meeting. It included among other items:
 - Website approval
 - Purchase of police equipment
 - Merit increases for cost of living
 - Land development code updated by P&E Committee
4. 6:10 – 6:15 P.M. Approve minutes from the March 18, 2021 meeting
 - Motion was made by Terry Cowan, seconded by Ketan Kharod to approve the minutes with corrections. “Workshop to Work session”
 - “Remove the names of committee members who were not present at the last meeting who were shown as present”
5. 6:15 – 6:45 P.M. Mayor’s FY22 Budget Discussion
Mayor Bruner outlined his priorities for the Budget discussion. They included:
 - Special Taxes
 - Open Space Investment
 - Emergency Preparation
 - Continue to Reduce Utilities Dependency on Subsidies
 - Invest in Staff
 - Save for our next Major Infrastructure Investment
 - Commercial District Investment

6. 6:45 – 7:15 P.M. Review, Discussion, and Recommendation to City Council on Employee Wage Adjustments
A motion was made by Mayor Francis and seconded by Mayor Cardona to recommend to council to for a 2.5% and 3% employee wage adjustments with Council making the determination as to who should get what amount.
7. 7:15 – 7:45 P.M. Review, Discussion, and Recommendation to City Council on Sections FP-105 and FP-107 of the Financial Policies
Motion made by Mayor Cowan and seconded by Liz Wright to adopt the changes to FP 105 .
FP 107 was tabled to the next meeting. Both items are tentatively scheduled for the June 8th meeting.
8. 7:45 – 8:00 P.M. Review, Discussion, and Recommendation to City Council on Tankless Water Heater Rebates
Motion made by Mayor Cardona and seconded by Liz Wright to not make any changes to the Tankless Water Heater Rebate Program.
9. 8:00 – 8:05 P.M. Suggestions for Future Agenda Items
Mayor Cardona requested several items to include:
 - Cost of Service
 - Special Tax information and timeline
 - Grant information to the City
10. 8:05 P.M. Adjourn
Chairman Young made the motion to adjourn at 8:52PM

A quorum of the City Council may attend the meeting, however, no official action by the City Council shall be taken.

I certify that the above notice of meeting was posted at City Hall, 3205 Jones Road, Sunset Valley, Texas, on the 22nd day of April 2021 at 6:00 PM.

Matt Lingafelter
City Secretary

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.

COUNCIL MEETING DATE: MAY 20, 2021



BUDGET AND FINANCE – AGENDA #5

STAFF PREPARER/CONTACT INFORMATION: Sylvia Carrillo, City Administrator
scarrillo@sunsetvalley.org

SUBJECT: ADMINISTRATION

DESCRIPTION: Review, Discuss, and Recommendation to the City Council to accept the March 2021 Financial Statements and return to Quarterly Financial Statement review.

BACKGROUND: Due to staffing issues, staff is requesting a return to quarterly financial statement review as was the custom in Sunset Valley. Further, a decision was made to move to monthly reports to review info related to COVID impacts. The impact has been significantly less than anticipated. Once fully staff, projected in the next 2-4 months, the committee may return to monthly financial statement review.

APPLICABLE CODE SECTIONS: N/A

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: NO. THE MARCH FINANCIAL REPORT WILL BE PROVIDED ON MONDAY, MAY 17, 2021 VIA EMAIL TO THE COMMITTEE AND ALSO POSTED ON THE CITY WEBSITE.

COUNCIL MEETING DATE: MAY 20, 2021



BUDGET AND FINANCE – AGENDA #5

STAFF PREPARER/CONTACT INFORMATION: Sylvia Carrillo, City Administrator
scarrillo@sunsetvalley.org

SUBJECT: ADMINISTRATION

DESCRIPTION: Review and discuss the FY 22 Revenue Projections

BACKGROUND: Discussion with the Chair and Vice Chair of the committee resulted in revenue projected based on an average of FY18, FY19, and budget for FY21. This would capture pre-covid conditions and also include reduced projections that were made in the COVID environment.

Sales tax revenue, the City's primary revenue source, had an original estimate of 10-20% reduction. The most recent sales tax numbers show the City to be 2.5% above this point last year, with totals of \$4,018,199 having been received thus far (ending in March 2021. Sales tax are always 60 days in arrears. The May report is for March sales).

Revenue projections remain conservative, and expenses were kept at stable, or even at reduced levels in some instances.

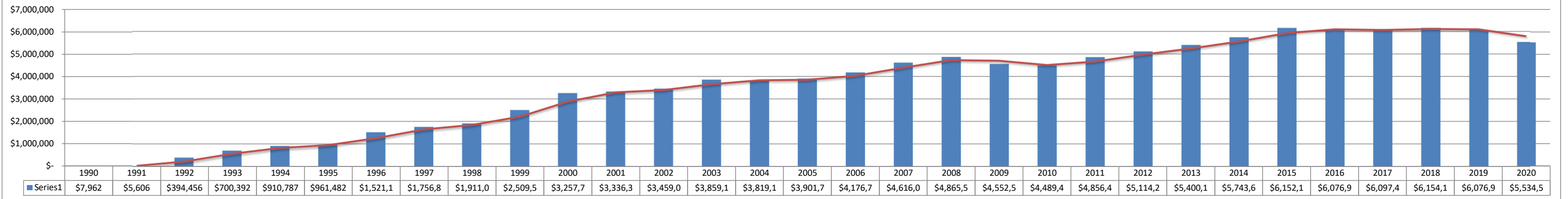
The information is attached in an excel sheet. We will go thru the items in OpenGov at the committee meeting.

APPLICABLE CODE SECTIONS: N/A

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: YES REVENUE PROJECTIONS

Annual Sales Tax Revenues



FY 22 - Revenue Projections - All Funds

												Gold	Bronze	Silver	Copper	Notes
Account	Funds	Departments	Departments Name	Account Name	FY 16	FY 17	FY 18	FY 19	Adopted FY 21	FY 21 YTD	% Deviation	Avg-18/19/20	95%	90%	80%	
01-01-4022	01	01	Administration	Credit Card Convenience Fees	\$ -	\$ -	\$ 214.56	\$ 462.83	\$ 500.00	\$ -	-100.00%	\$ 392.46	\$ 372.84	\$ 353.22	\$ 313.97	Needs further review
01-01-4025	01	01	Administration	Donations	\$ 15,000.00	\$ 5,000.00	\$ -	\$ 4,929.36	\$ -	\$ -		\$ 1,643.12	\$ 1,560.96	\$ 1,478.81	\$ 1,314.50	
01-01-4040	01	01	Administration	Fire District Collection Fees	\$ 25,224.25	\$ 27,438.06	\$ 32,804.28	\$ 34,977.21	\$ 34,500.00	\$ 30,206.36	-12.45%	\$ 34,093.83	\$ 32,389.14	\$ 30,684.45	\$ 27,275.06	
01-01-4050	01	01	Administration	Franchise Tax	\$ -	\$ -	\$ -	\$ 37,471.32	\$ 34,000.00	\$ 15,314.91	-54.96%	\$ 23,823.77	\$ 22,632.58	\$ 21,441.40	\$ 19,059.02	
01-01-4095	01	01	Administration	Interest	\$ 36,535.48	\$ 53,963.03	\$ 86,217.09	\$ 126,569.63	\$ 27,500.00	\$ 4,516.26	-83.58%	\$ 80,095.57	\$ 76,090.79	\$ 72,086.02	\$ 64,076.46	
01-01-4110	01	01	Administration	Miscellaneous Fees & Charges	\$ 4,187.06	\$ 6,721.90	\$ 5,184.52	\$ 67,980.60	\$ 2,625.00	\$ 67.80	-97.42%	\$ 25,263.37	\$ 24,000.20	\$ 22,737.04	\$ 20,210.70	Staff makes a concerted effort not to log anything to misc but rather in the account where it belongs
01-01-4120	01	01	Administration	Permits, Licenses & Fees	\$ 37,328.58	\$ 45,036.30	\$ 39,766.10	\$ 29,343.40	\$ 22,500.00	\$ 10,035.30	-55.40%	\$ 30,536.50	\$ 29,009.68	\$ 27,482.85	\$ 24,429.20	Permits are increasing weekly. Account will end at or exceeding projection
01-01-4180	01	01	Administration	Sales & Use Tax	\$ 4,861,522.00	\$ 4,877,947.36	\$ 4,923,352.92	\$ 4,861,535.27	\$ 3,614,400.00	\$ 2,692,200.27	-25.51%	\$ 4,466,429.40	\$ 4,243,107.93	\$ 4,019,786.46	\$ 3,573,143.52	
01-01-4182	01	01	Administration	Mixed Beverage Receipts Tax	\$ 35,074.93	\$ 38,413.12	\$ 36,824.93	\$ 40,488.00	\$ 26,250.00	\$ 18,557.65	-29.30%	\$ 34,520.98	\$ 32,794.93	\$ 31,068.88	\$ 27,616.78	
01-01-4228	01	01	Administration	Franchise Fee - COA Utilities	\$ -	\$ -	\$ -	\$ 85,247.24	\$ 86,000.00	\$ 41,489.45	-51.76%	\$ 57,082.41	\$ 54,228.29	\$ 51,374.17	\$ 45,665.93	
01-03-4020	01	03	Municipal Court	Court Income - Fees	\$ 22,855.12	\$ 19,894.03	\$ 29,210.29	\$ 7,805.03	\$ 5,000.00	\$ 1,736.85	-65.26%	\$ 14,005.11	\$ 13,304.85	\$ 12,604.60	\$ 11,204.09	Court income has been reduced due to very little enforcement activity by SVPD. This is picking up monthly. This account may end at projection.
01-03-4022	01	03	Municipal Court	Credit Card Convenience Fees	\$ -	\$ -	\$ 915.95	\$ 1,221.70	\$ 500.00	\$ -	-100.00%	\$ 879.22	\$ 835.26	\$ 791.30	\$ 703.37	
01-03-4030	01	03	Municipal Court	Court Income Fines	\$ 65,872.43	\$ 37,443.58	\$ 25,309.76	\$ 19,280.81	\$ 12,500.00	\$ 6,344.80	-49.24%	\$ 19,030.19	\$ 18,078.68	\$ 17,127.17	\$ 15,224.15	
01-03-4032	01	03	Municipal Court	Court-Time Payment Fee	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 15.00	-85.00%	\$ 33.33	\$ 31.67	\$ 30.00	\$ 26.67	
01-03-4035	01	03	Municipal Court	Court Security Fee	\$ -	\$ -	\$ -	\$ 137.08	\$ 900.00	\$ 176.49	-80.39%	\$ 345.69	\$ 328.41	\$ 311.12	\$ 276.55	
01-03-4036	01	03	Municipal Court	Court-Truancy Prevention Fund	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 219.50	119.50%	\$ 33.33	\$ 31.67	\$ 30.00	\$ 26.67	
01-03-4037	01	03	Municipal Court	Court - Jury Fund	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 3.90	-61.00%	\$ 3.33	\$ 3.17	\$ 3.00	\$ 2.67	
01-03-4038	01	03	Municipal Court	Court Technology Fee	\$ -	\$ -	\$ -	\$ 182.77	\$ 1,200.00	\$ 169.16	-85.90%	\$ 460.92	\$ 437.88	\$ 414.83	\$ 368.74	
01-03-4200	01	03	Municipal Court	School Zone Fees - County/City (Restricted Use)	\$ 935.86	\$ 846.20	\$ 867.48	\$ 870.58	\$ -	\$ 548.95		\$ 579.35	\$ 550.39	\$ 521.42	\$ 463.48	
01-03-4230	01	03	Municipal Court	Warrant Fee Collections	\$ 5,148.99	\$ 2,730.00	\$ 3,368.46	\$ 3,751.29	\$ 2,250.00	\$ 750.00	-66.67%	\$ 3,123.25	\$ 2,967.09	\$ 2,810.93	\$ 2,498.60	
01-04-4000	01	04	Public Works	Adopt A Tree Energy Program	\$ 12,899.19	\$ 7,187.91	\$ 5,770.22	\$ 9,147.33	\$ -	\$ 1,474.37		\$ 4,972.52	\$ 4,723.89	\$ 4,475.27	\$ 3,978.01	Plant sales event have significantly decreased.
01-04-4001	01	04	Public Works	Revenue - Ant Bait Program	\$ 308.04	\$ 496.50	\$ 117.54	\$ 449.36	\$ -	\$ 61.94		\$ 188.97	\$ 179.52	\$ 170.07	\$ 151.17	
01-04-4120	01	04	Public Works	Permits, Licenses & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-09-4009	01	09	General Government	Property Lease Revenue	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	\$ 1,650.00	-75.00%	\$ 6,600.00	\$ 6,270.00	\$ 5,940.00	\$ 5,280.00	
01-09-4028	01	09	General Government	Event Revenue	\$ 5,231.80	\$ 5,608.00	\$ 5,279.00	\$ 7,765.00	\$ 2,000.00	\$ -	-100.00%	\$ 5,014.67	\$ 4,763.93	\$ 4,513.20	\$ 4,011.73	Events have been suspended during COVID
01-09-4300	01	09	General Government	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-05-4060	02	05	Water Department	General Fees & Inspections	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 2,500.00	\$ -	-100.00%	\$ 866.67	\$ 823.33	\$ 780.00	\$ 693.33	
02-05-4095	02	05	Water Department	Interest	\$ 3,551.21	\$ 17,201.28	\$ 36,342.75	\$ 56,958.74	\$ 5,000.00	\$ 1,339.71	-73.21%	\$ 32,767.16	\$ 31,128.81	\$ 29,490.45	\$ 26,213.73	
02-05-4100	02	05	Water Department	Late Fees (A/R)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-05-4115	02	05	Water Department	Penalties/Fines/Surcharges	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	-100.00%	\$ 333.33	\$ 316.67	\$ 300.00	\$ 266.67	
02-05-4170	02	05	Water Department	Recycle / Reclamation Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-05-4210	02	05	Water Department	Tap Fees - Reconnects	\$ 550.00	\$ -	\$ 600.00	\$ 550.00	\$ 1,500.00	\$ -	-100.00%	\$ 883.33	\$ 839.17	\$ 795.00	\$ 706.67	The City did not disconnect or penalize during the COVID pandemic
02-05-4220	02	05	Water Department	Utility Sales	\$ 643,346.52	\$ 634,732.26	\$ 559,539.17	\$ 571,951.48	\$ 650,000.00	\$ 207,650.29	-68.05%	\$ 593,830.22	\$ 564,138.71	\$ 534,447.20	\$ 475,064.17	
02-05-4300	02	05	Water Department	Operating Transfers In	\$ 100,988.00	\$ 213,539.00	\$ 251,531.00	\$ 311,606.00	\$ -	\$ -		\$ 275,520.53	\$ 261,744.50	\$ 247,968.48	\$ 220,416.42	Coding Change from FY20 to FY21
02-05-SUBSIDIES	02	05	Water Department	Subsidy Transfer	\$ -	\$ -	\$ -	\$ -	\$ 263,424.59	\$ -	-100.00%	\$ -	\$ -	\$ -	\$ -	
02-05-XFER	02	05	Water Department	Transfer in from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-06-4060	02	06	Wastewater Department	General Fees & Inspections	\$ 250.00	\$ 100.00	\$ 100.00	\$ -	\$ 2,000.00	\$ -	-100.00%	\$ 700.00	\$ 665.00	\$ 630.00	\$ 560.00	
02-06-4095	02	06	Wastewater Department	Interest	\$ 3,551.12	\$ 17,201.23	\$ 36,342.80	\$ 56,958.75	\$ 5,000.00	\$ 1,339.73	-73.21%	\$ 32,767.18	\$ 31,128.82	\$ 29,490.47	\$ 26,213.75	
02-06-4170	02	06	Wastewater Department	Recycle / Reclamation Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-06-4210	02	06	Wastewater Department	Tap Fees - Reconnects	\$ 460.00	\$ 460.00	\$ 920.00	\$ -	\$ 1,200.00	\$ -	-100.00%	\$ 706.67	\$ 671.33	\$ 636.00	\$ 565.33	The City did not disconnect or penalize during the COVID pandemic
02-06-4220	02	06	Wastewater Department	Utility Sales	\$ 414,373.65	\$ 435,172.60	\$ 371,257.38	\$ 374,920.43	\$ 474,794.64	\$ 134,931.64	-71.58%	\$ 406,990.82	\$ 386,641.28	\$ 366,291.74	\$ 325,592.65	
02-06-4300	02	06	Wastewater Department	Operating Transfers In	\$ 287,436.00	\$ 231,296.00	\$ 239,170.00	\$ 225,504.00	\$ -	\$ -		\$ 204,777.09	\$ 194,538.24	\$ 184,299.38	\$ 163,821.67	Coding Change from FY20 to FY21
02-06-SUBSIDIES	02	06	Wastewater Department	Subsidy Transfer	\$ -	\$ -	\$ -	\$ -	\$ 149,657.28	\$ -	-100.00%	\$ -	\$ -	\$ -	\$ -	
02-06-XFER	02	06	Wastewater Department	Transfer in from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-07-4170	02	07	Solid Waste Department	Recycle / Reclamation Sales	\$ 80.14	\$ 219.04	\$ 41.23	\$ 269.60	\$ 200.00	\$ -	-100.00%	\$ 170.28	\$ 161.76	\$ 153.25	\$ 136.22	
02-07-4220	02	07	Solid Waste Department	Utility Sales	\$ 3,815.00	\$ 3,744.00	\$ 4,236.67	\$ 6,694.94	\$ 4,200.00	\$ 2,891.85	-31.15%	\$ 5,043.87	\$ 4,791.68	\$ 4,539.48	\$ 4,035.10	
02-07-4300	02	07	Solid Waste Department	Operating Transfers In	\$ 123,326.00	\$ 131,516.00	\$ 134,680.00	\$ 130,915.00	\$ -	\$ -		\$ 146,092.00	\$ 138,787.40	\$ 131,482.80	\$ 116,873.60	Coding Change from FY20 to FY21
02-07-SUBSIDIES	02	07	Solid Waste Department	Subsidy Transfer	\$ -	\$ -	\$ -	\$ -	\$ 172,681.00	\$ -	-100.00%	\$ -	\$ -	\$ -	\$ -	
02-07-XFER	02	07	Solid Waste Department	Transfer in from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
02-09-4022	02	09	General Government	Credit Card Convenience Fees	\$ -	\$ -	\$ 564.09	\$ 480.27	\$ 280.00	\$ -	-100.00%	\$ 441.45	\$ 419.38	\$ 397.31	\$ 353.16	
02-09-4100	02	09	General Government	Late Fees (A/R)	\$ 4,226.86	\$ 3,418.97	\$ 1,833.46	\$ 3,054.51	\$ -	\$ -		\$ 1,629.32	\$ 1,547.86	\$ 1,466.39	\$ 1,303.46	The City did not assess late fees during the pandemic

FY 22 - Revenue Projections - All Funds

												Gold	Bronze	Silver	Copper	Notes
Account	Funds	Departments	Departments Name	Account Name	FY 16	FY 17	FY 18	FY 19	Adopted FY 21	FY 21 YTD	% Deviation	Avg-18/19/20	95%	90%	80%	
02-50-4300	02	50	Water-Utility Infrastructure Reserve	Operating Transfers In	\$ 109,273.00	\$ -	\$ 115,927.00	\$ 119,405.00	\$ -	\$ -		\$ 78,444.00	\$ 74,521.80	\$ 70,599.60	\$ 62,755.20	
02-60-4300	02	60	Wastewater - Utility Infrastructure Reserve	Operating Transfers In	\$ 81,955.00	\$ -	\$ 86,946.00	\$ 89,554.00	\$ -	\$ -		\$ 58,833.33	\$ 55,891.67	\$ 52,950.00	\$ 47,066.67	Projects were not funded in FY 21
14-14-4095	14	14	Street Repair/Replacement Funds	Interest	\$ 10,740.67	\$ 38,258.31	\$ 87,409.37	\$ 141,497.35	\$ 18,750.00	\$ 4,199.97	-77.60%	\$ 82,552.24	\$ 78,424.63	\$ 74,297.02	\$ 66,041.79	
14-14-4185	14	14	Street Repair/Replacement Funds	Sales and Use Tax - R&M Street	\$ 810,236.46	\$ 812,970.91	\$ 820,538.32	\$ 810,235.61	\$ 602,385.00	\$ 448,688.82	-25.51%	\$ 744,386.31	\$ 707,166.99	\$ 669,947.68	\$ 595,509.05	A function of overall sales tax collection
16-16-4080	16	16	Hotel Occupancy Tax	Hotel Occupancy Tax	\$ 271,413.00	\$ 263,011.90	\$ 255,261.55	\$ 248,891.00	\$ 25,000.00	\$ 60,511.50	142.05%	\$ 176,384.18	\$ 167,564.97	\$ 158,745.77	\$ 141,107.35	Revenue continues to be affected by COVID and reduced occupancy.
16-16-4095	16	16	Hotel Occupancy Tax	Interest	\$ 2,332.35	\$ 4,962.27	\$ 11,524.76	\$ 16,406.19	\$ 2,500.00	\$ 429.19	-82.83%	\$ 10,143.65	\$ 9,636.47	\$ 9,129.29	\$ 8,114.92	
18-18-4095	18	18	Green Tax	Interest	\$ 5,518.07	\$ 11,312.44	\$ 18,819.54	\$ 30,903.83	\$ 7,000.00	\$ 1,024.52	-85.36%	\$ 18,907.79	\$ 17,962.40	\$ 17,017.01	\$ 15,126.23	
18-18-4184	18	18	Green Tax	Sales and Use Tax - Green Tax	\$ 405,144.04	\$ 406,515.93	\$ 410,299.95	\$ 405,148.31	\$ 301,215.00	\$ 224,361.26	-25.51%	\$ 372,221.09	\$ 353,610.03	\$ 334,998.98	\$ 297,776.87	A function of overall sales tax collection
19-19-4095	19	19	Crime Control & Prevention District Tax	Interest	\$ -	\$ 231.94	\$ 6,506.07	\$ 4,726.08	\$ 2,500.00	\$ 172.23	-93.11%	\$ 4,577.38	\$ 4,348.51	\$ 4,119.65	\$ 3,661.91	
19-19-4181	19	19	Crime Control & Prevention District Tax	Sales & Use Tax - Crime Control and Prevention Tax	\$ -	\$ 132,256.63	\$ 403,044.25	\$ 398,627.15	\$ 301,215.00	\$ 221,946.51	-26.32%	\$ 367,628.80	\$ 349,247.36	\$ 330,865.92	\$ 294,103.04	A function of overall sales tax collection
19-19-4300	19	19	Crime Control & Prevention District Tax	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
19-19-XFER	19	19	Crime Control & Prevention District Tax	Transfer in from Reserves	\$ -	\$ -	\$ -	\$ -	\$ 102,806.00	\$ -	-100.00%	\$ 102,806.00	\$ 97,665.70	\$ 92,525.40	\$ 82,244.80	Coding Change from FY20 to FY21
21-12-4300	21	12	Replacement Funds	Operating Transfers In	\$ -	\$ 562,126.13	\$ 148,255.00	\$ 163,426.00	\$ -	\$ -		\$ 103,893.67	\$ 98,698.98	\$ 93,504.30	\$ 83,114.93	
25-25-4095	25	25	Drainage Utility	Interest	\$ 1,487.69	\$ 2,911.68	\$ 6,339.63	\$ 10,420.70	\$ 2,200.00	\$ 365.25	-83.40%	\$ 6,320.11	\$ 6,004.10	\$ 5,688.10	\$ 5,056.09	
25-25-4220	25	25	Drainage Utility	Utility Sales	\$ 101,254.12	\$ 101,550.24	\$ 101,464.04	\$ 101,467.64	\$ 101,460.00	\$ 42,321.60	-58.29%	\$ 101,463.89	\$ 96,390.70	\$ 91,317.50	\$ 81,171.11	
25-25-4300	25	25	Drainage Utility	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
25-25-SUBSIDIES	25	25	Drainage Utility	Subsidy Transfer	\$ -	\$ -	\$ -	\$ -	\$ 4,671.92	\$ -	-100.00%	\$ 4,671.92	\$ 4,438.32	\$ 4,204.73	\$ 3,737.54	Coding Change from FY20 to FY21
					\$ 8,520,132.63	\$ 9,160,034.75	\$ 9,311,297.13	\$ 9,626,888.39	\$ 7,084,575.43	\$ 4,177,713.03		\$ 8,745,905.60	\$ 8,308,610.32	\$ 7,871,315.04	\$ 6,996,724.48	

COUNCIL MEETING DATE: MAY 20, 2021



BUDGET AND FINANCE – AGENDA #7

STAFF PREPARER/CONTACT INFORMATION: Sylvia Carrillo, City Administrator
scarrillo@sunsetvalley.org

SUBJECT: ADMINISTRATION

DESCRIPTION: Review and discuss the FY 22 Administration Department Operating Expenses

BACKGROUND: Discussion with the Chair and Vice Chair of the committee resulted in expense projection based on an average of FY 19, FY 20, and budget for FY21. This would capture pre-covid conditions and also include reduced projections that were made in the COVID environment.

Expenses remain conservative and steady. Most notable in the staff section is the addition of a Court Clerk/Administrative Assistant who will help alleviate the burden on the City Secretary. This position is allocated at 30% Administration with the other 70% to Municipal Court.

Employee costs, although higher, remain stable or even reduced given the reduced staffing levels. Any additions to staff have a domino affect on other line items, most notably taxes and benefits.

The information is attached in an excel sheet. We will go thru the items in OpenGov at the committee meeting.

APPLICABLE CODE SECTIONS: N/A

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: YES EXPENSE PROJECTIONS

FY 22 - Expense Projections - Administration

Account	Funds Name	Departments Name	Type	Account Name	FY 16	FY 17	FY 18	FY 19	Adopted FY 21	FY 21 YTD	% Deviation	Gold	Bronze	Silver	Copper	Notes
												Avg-18/19/20	95%	90%	80%	
01-01-5000	General Operating Fund	Administration	Expenses	Salaries - Court Admin	\$ 73,990.84	\$ 75,222.95	\$ 81,149.24	\$ 80,556.05	\$ 20,654.25		-100.00%					Position Eliminated
01-01-5001	General Operating Fund	Administration	Expenses	Salary - Accounting Clerk	\$ 35,607.05	\$ 36,627.68	\$ 39,521.18	\$ 49,504.40	\$ 27,892.80	\$ -	-100.00%	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	Cost allocation among different funds
01-01-5001	General Operating Fund	Administration	Expenses	Salary - Court Clerk/Admin Assistant (New)								\$ 16,500.00	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00	New employee - 30% cost allocation to Admin// 70% to Court
01-01-5002	General Operating Fund	Administration	Expenses	Salary - Accountant	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	-100.00%	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	
01-01-5006	General Operating Fund	Administration	Expenses	Salary - Assistant to the City Administration/City Secretary	\$ 11,048.27	\$ -	\$ -	\$ -	\$ 48,006.40	\$ -	-100.00%	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	Previously allocated among funds. Now only administration/Now the City Secretary
01-01-5025	General Operating Fund	Administration	Expenses	Salary - City Administrator	\$ 135,385.79	\$ 137,579.54	\$ 142,911.85	\$ 126,828.26	\$ 160,000.00	\$ -	-100.00%	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	Static
01-01-5027	General Operating Fund	Administration	Expenses	Salary - Assistant City Administrator	\$ 86,737.10	\$ 88,245.45	\$ 95,250.26	\$ 98,747.59	\$ -	\$ -						Eliminated
01-01-5046	General Operating Fund	Administration	Expenses	Salary - Longivity	\$ 2,222.80	\$ 1,924.00	\$ 2,934.00	\$ 2,212.00	\$ 1,518.00	\$ 1,619.20	6.67%	\$ 1,290.30	\$ 1,225.79	\$ 1,161.27	\$ 1,032.24	Longevity has decreased due to retirement
01-01-5084	General Operating Fund	Administration	Expenses	Salary - Cell phone allowance	\$ 1,875.00	\$ 3,020.00	\$ 3,045.00	\$ 2,310.00	\$ 2,200.00	\$ 466.00	-78.82%	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	Reduced
01-01-5086	General Operating Fund	Administration	Expenses	Salary - Bilingual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-5087	General Operating Fund	Administration	Expenses	Salary - Education	\$ (50.00)	\$ -	\$ -	\$ -	\$ 1,080.00	\$ 590.00	-45.37%	\$ 1,500.00	\$ 1,500.00	\$ 1,350.00	\$ 1,200.00	
01-01-5090	General Operating Fund	Administration	Expenses	Salary - Overtime	\$ 1,621.12	\$ 1,139.46	\$ 1,269.55	\$ 751.77	\$ 2,276.98	\$ 2,251.58	-1.12%	\$ 2,200.00	\$ 2,090.00	\$ 1,980.00	\$ 1,760.00	Transition to salary
01-01-5091	General Operating Fund	Administration	Expenses	Salary - Licensing Incentives	\$ -	\$ -	\$ -	\$ -	\$ 240.00	\$ 140.00	-41.67%	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	Only 2 staff are eligible at this time
01-01-5099	General Operating Fund	Administration	Expenses	Payroll Expenses - Payroll Services	\$ -	\$ -	\$ -	\$ 5,601.12	\$ -	\$ -						
01-01-5120	General Operating Fund	Administration	Expenses	Life Insurance Benefits	\$ 202.56	\$ 202.56	\$ 49.90	\$ 198.00	\$ 153.36	\$ 105.06	-31.49%	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	
01-01-5121	General Operating Fund	Administration	Expenses	Medical Insurance Benefits	\$ 29,053.23	\$ 24,216.49	\$ 26,558.11	\$ 37,766.14	\$ 31,083.42	\$ 19,786.28	-36.34%	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	Although increased, less staff are covered - net cost per life is reduced. Payroll taxes are only slightly reduced due to the increase in salary of some employees. Additional staffing will impact this number
01-01-5122	General Operating Fund	Administration	Expenses	Dental Insurance Benefits	\$ 1,965.46	\$ 1,764.16	\$ 1,896.14	\$ 2,440.98	\$ 1,493.13	\$ 892.89	-40.20%	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
01-01-5123	General Operating Fund	Administration	Expenses	Vision Insurance	\$ 292.62	\$ 291.02	\$ 320.52	\$ 373.88	\$ 310.22	\$ 185.49	-40.21%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	
01-01-5124	General Operating Fund	Administration	Expenses	Long Term Disability Insurance	\$ 1,233.83	\$ 1,520.28	\$ 1,453.59	\$ 1,397.56	\$ 1,166.22	\$ 783.18	-32.84%	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	
01-01-5126	General Operating Fund	Administration	Expenses	Short Term Disability Insurance	\$ 733.21	\$ 884.76	\$ 923.38	\$ 934.62	\$ 793.29	\$ 536.71	-32.34%	\$ 750.00	\$ 700.00	\$ 700.00	\$ 700.00	
01-01-5130	General Operating Fund	Administration	Expenses	Medicare Tax - Employers Contribution	\$ 5,301.15	\$ 5,018.08	\$ 5,791.48	\$ 5,547.99	\$ 4,888.65	\$ 3,038.13	-37.85%	\$ 4,800.00	\$ 4,800.00	\$ 4,320.00	\$ 3,840.00	
01-01-5131	General Operating Fund	Administration	Expenses	TWC - Employers Contribution	\$ 755.04	\$ 35.91	\$ 973.12	\$ 837.46	\$ 1,032.00	\$ 43.86	-95.75%	\$ 950.00	\$ 950.00	\$ 950.00	\$ 950.00	
01-01-5135	General Operating Fund	Administration	Expenses	Social Security Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.54		\$ -	\$ -	\$ -	\$ -	
01-01-5140	General Operating Fund	Administration	Expenses	TMRS City Contribution	\$ 41,373.88	\$ 42,666.21	\$ 45,802.78	\$ 51,110.22	\$ 39,126.07	\$ 29,366.94	-24.94%	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	
01-01-5150	General Operating Fund	Administration	Expenses	Workers Compensation Benefits	\$ 996.40	\$ 1,124.60	\$ 1,199.18	\$ 1,167.25	\$ 1,491.99	\$ 7,250.14	385.94%	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
01-01-5200	General Operating Fund	Administration	Expenses	Temporary Help	\$ -	\$ 36.00	\$ 47.85	\$ -	\$ 300.00	\$ -	-100.00%	\$ 300.00	\$ 285.00	\$ 270.00	\$ 240.00	
01-01-5306	General Operating Fund	Administration	Expenses	Attorney	\$ 47,289.21	\$ 48,407.52	\$ 29,707.84	\$ 55,928.32	\$ 50,000.00	\$ 26,590.00	-46.82%	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
01-01-5309	General Operating Fund	Administration	Expenses	Audit	\$ 53,213.19	\$ 46,889.81	\$ 51,028.60	\$ 46,678.75	\$ 50,000.00	\$ 24,600.00	-50.80%	\$ 50,000.00	\$ 47,500.00	\$ 45,000.00	\$ 40,000.00	
01-01-5312	General Operating Fund	Administration	Expenses	Building Inspections/Structural Engineer	\$ 25,137.23	\$ 27,246.80	\$ 21,050.80	\$ 18,387.83	\$ 15,000.00	\$ 3,312.80	-77.91%	\$ 15,000.00	\$ 14,250.00	\$ 13,500.00	\$ 12,000.00	
01-01-5327	General Operating Fund	Administration	Expenses	Engineer - Design Fees	\$ -	\$ -	\$ 686.31	\$ -	\$ 500.00	\$ 2,306.25	361.25%	\$ 395.44	\$ 375.66	\$ 355.89	\$ 316.35	
01-01-5330	General Operating Fund	Administration	Expenses	Engineer - Review & Inspection Fees	\$ 2,056.20	\$ 2,680.00	\$ -	\$ 900.00	\$ 11,250.00	\$ 30,675.19	172.67%	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	Replaces staff review- Eliminated position of development review coordinator
01-01-5343	General Operating Fund	Administration	Expenses	IT Management Services	\$ 23,591.86	\$ 34,835.54	\$ 36,413.00	\$ 38,454.04	\$ 12,731.00	\$ 16,674.44	30.98%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	Contract is up for RFQ
01-01-5345	General Operating Fund	Administration	Expenses	Landscape Architect Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,750.00	\$ -	-100.00%					Eliminated
01-01-5357	General Operating Fund	Administration	Expenses	Salary - Municipal Judge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-5362	General Operating Fund	Administration	Expenses	Ordinance Codification Maintenance	\$ 2,409.06	\$ 3,984.19	\$ 2,578.32	\$ 2,052.50	\$ 3,150.00	\$ 1,464.50	-53.51%	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	Improved record retention and codification on a regular basis under the new City Secretary
01-01-5366	General Operating Fund	Administration	Expenses	Records Management	\$ 5,492.39	\$ 4,516.50	\$ 4,419.16	\$ 5,403.76	\$ 5,700.00	\$ 2,305.96	-59.54%	\$ 5,000.00	\$ 4,750.00	\$ 4,500.00	\$ 4,000.00	
01-01-5367	General Operating Fund	Administration	Expenses	Payroll Services	\$ 5,057.50	\$ 4,995.28	\$ 4,836.71	\$ 4,901.86	\$ 4,320.00	\$ -	-100.00%	\$ 4,500.00	\$ 4,275.00	\$ 4,050.00	\$ 3,600.00	A function of the number of check written each month
01-01-5381	General Operating Fund	Administration	Expenses	Water Quality Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						Eliminated - should be coded to Venue
01-01-5450	General Operating Fund	Administration	Expenses	Library Card Reimbursement	\$ 2,880.00	\$ 3,000.00	\$ 4,680.00	\$ 4,434.00	\$ 2,500.00	\$ 862.00	-65.52%	\$ 2,500.00	\$ 2,375.00	\$ 2,250.00	\$ 2,000.00	
01-01-5475	General Operating Fund	Administration	Expenses	Volunteer Awards Banquet	\$ 3,000.00	\$ -	\$ -	\$ 1,987.44	\$ 2,500.00	\$ 2,188.97	-12.44%	\$ 2,500.00	\$ 2,375.00	\$ 2,250.00	\$ 2,000.00	Request by CED to fund this again
01-01-5500	General Operating Fund	Administration	Expenses	Advertising / Public Notices	\$ 2,626.92	\$ 2,070.84	\$ 2,764.89	\$ 3,164.97	\$ 4,000.00	\$ 951.50	-76.21%	\$ 3,500.00	\$ 3,325.00	\$ 3,150.00	\$ 2,800.00	Requires further review
01-01-5515	General Operating Fund	Administration	Expenses	Bank / Management Fees	\$ 4,750.43	\$ 4,198.86	\$ 3,318.66	\$ 3,189.68	\$ 5,200.00	\$ 1,616.91	-68.91%	\$ 5,000.00	\$ 4,750.00	\$ 4,500.00	\$ 4,000.00	
01-01-5516	General Operating Fund	Administration	Expenses	Credit Card Fees	\$ -	\$ -	\$ 192.08	\$ 648.07	\$ 1,000.00	\$ 454.75	-54.53%	\$ 1,000.00	\$ 950.00	\$ 900.00	\$ 800.00	
01-01-5545	General Operating Fund	Administration	Expenses	Coffee / Food Service	\$ 10,015.98	\$ 8,943.35	\$ 8,404.74	\$ 9,868.83	\$ 4,875.00	\$ 358.74	-92.64%	\$ 3,500.00	\$ 3,325.00	\$ 3,150.00	\$ 2,800.00	Reduced
01-01-5556	General Operating Fund	Administration	Expenses	SFC- Farmer's Market	\$ -	\$ -	\$ -	\$ -	\$ 20,690.00	\$ -	-100.00%	\$ 20,690.00	\$ 19,655.50	\$ 18,621.00	\$ 16,552.00	Must reply for the GF Grant
01-01-5600	General Operating Fund	Administration	Expenses	Dues / Subscriptions / Fees	\$ 1,883.94	\$ 1,928.46	\$ 1,998.14	\$ 1,787.92	\$ 2,000.00	\$ 3,523.44	76.17%	\$ 3,500.00	\$ 3,325.00	\$ 3,150.00	\$ 2,800.00	CA Credential and City Sec Req.
01-01-5601	General Operating Fund	Administration	Expenses	Organizational Memberships	\$ 3,618.30	\$ 982.46	\$ 998.92	\$ 735.30	\$ 1,000.00	\$ 878.17	-12.18%	\$ 1,500.00	\$ 1,425.00	\$ 1,350.00	\$ 1,200.00	
01-01-5615	General Operating Fund	Administration	Expenses	Election Expense	\$ 753.40	\$ 476.85	\$ 426.67	\$ 506.17	\$ 800.00	\$ 487.81	-39.02%	\$ 1,000.00	\$ 950.00	\$ 900.00	\$ 800.00	
01-01-5655	General Operating Fund	Administration	Expenses	Insurance - Fire/Theft/Vandalism/Bonds	\$ -	\$ -	\$ -	\$ -	\$ 46,008.89	\$ 27,322.32	-40.62%	\$ 46,000.00	\$ 43,700.00	\$ 41,400.00	\$ 36,800.00	Coding Change from FY20 to FY21
01-01-5704	General Operating Fund	Administration	Expenses	Employee Appreciation	\$ 999.30	\$ 1,510.60	\$ 937.80	\$ 1,000.00	\$ 1,000.00	\$ 559.76	-44.02%	\$ 1,000.00	\$ 950.00	\$ 900.00	\$ 800.00	
01-01-5705	General Operating Fund	Administration	Expenses	Office Supplies/Delivery Fees	\$ 11,214.36	\$ 9,107.21	\$ 8,047.21	\$ 10,370.46	\$ 11,250.00	\$ 6,165.49	-45.20%	\$ 10,000.00	\$ 9,500.00	\$ 9,000.00	\$ 8,000.00	Reduced
01-01-5706	General Operating Fund	Administration	Expenses	Postage	\$ 8,960.00	\$ 3,440.00	\$ 5,776.75	\$ 5,900.80	\$ 3,000.00	\$ 2,293.50	-23.55%	\$ 3,000.00	\$ 2,850.00	\$ 2,700.00	\$ 2,400.00	
01-01-5720	General Operating Fund	Administration	Expenses	Personal Vehicle Use Mileage Expense	\$ 236.72	\$ 67.16	\$ 140.91	\$ 11.60	\$ 112.50	\$ 14.95	-86.71%	\$ 125.00	\$ 118.75	\$ 112.50	\$ 100.00	Assumes resuming in person meeting in the surrounding areas
01-01-5725	General Operating Fund	Administration	Expenses	Printing	\$ 7,990.15	\$ 5,940.76	\$ 4,600.00	\$ 4,839.57	\$ 4,500.00	\$ 927.37	-79.39%	\$ 4,500.00	\$ 4,275.00	\$ 4,050.00	\$ 3,600.00	Requires further review

Contractual costs - not reduced beyond the base level

FY 22 - Expense Projections - Administration

Account	Funds Name	Departments Name	Type	Account Name	FY 16	FY 17	FY 18	FY 19	Adopted FY 21	FY 21 YTD	% Deviation	Gold	Bronze	Silver	Copper	Notes
												Avg-18/19/20	95%	90%	80%	
01-01-5735	General Operating Fund	Administration	Expenses	Rental Expense - Equipment	\$ 9,459.47	\$ 6,805.97	\$ 6,914.15	\$ 4,859.20	\$ 7,500.00	\$ 3,401.44	-54.65%	\$ 5,000.00	\$ 4,750.00	\$ 4,500.00	\$ 4,000.00	Reduced
01-01-5770	General Operating Fund	Administration	Expenses	Small Equipment Repair/Purchase	\$ 280.95	\$ 1,048.73	\$ 1,318.42	\$ 150.00	\$ 1,350.00	\$ 135.31	-89.98%	\$ 1,000.00	\$ 950.00	\$ 900.00	\$ 800.00	Reduced
01-01-5780	General Operating Fund	Administration	Expenses	Software Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-5782	General Operating Fund	Administration	Expenses	Software Maintenance Fees	\$ 11,407.65	\$ 17,695.88	\$ 16,736.37	\$ 18,306.48	\$ 43,363.80	\$ 41,734.25	-3.76%	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	Contractual expense
01-01-5815	General Operating Fund	Administration	Expenses	Training - Mileage Reimbursement	\$ -	\$ 101.46	\$ 250.00	\$ -	\$ 250.00	\$ -	-100.00%	\$ 250.00	\$ 237.50	\$ 225.00	\$ 200.00	
01-01-5820	General Operating Fund	Administration	Expenses	Training & Education - City Staff	\$ 1,304.00	\$ 120.00	\$ 1,283.23	\$ 984.50	\$ 1,000.00	\$ -	-100.00%	\$ 7,500.00	\$ 7,125.00	\$ 6,750.00	\$ 6,000.00	Training in increaing in importance for CA, CS, Acct, and PW Director
01-01-5835	General Operating Fund	Administration	Expenses	Utilities: elec/water/wastewater/telephone/gas	\$ 70,104.80	\$ 75,824.52	\$ 68,883.10	\$ 87,924.15	\$ 92,000.00	\$ 55,481.61	-39.69%	\$ 82,935.75	\$ 78,788.96	\$ 74,642.18	\$ 66,348.60	
01-01-7000	General Operating Fund	Administration	Expenses	Operating Transfers Out	\$ 821,135.24	\$ 1,182,727.13	\$ 1,051,070.00	\$ 668,025.00	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-7188	General Operating Fund	Administration	Expenses	Sunset Valley Elementary Support 14/15	\$ 3,625.65	\$ 4,500.00	\$ 2,209.94	\$ 7,000.00	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-7194	General Operating Fund	Administration	Expenses	Trails Projects - Master Plan - 14/15	\$ -	\$ (1,084.25)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-7204	General Operating Fund	Administration	Expenses	34 Reese - Improvements	\$ -	\$ -	\$ -	\$ 1,064.07	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-MTI	General Operating Fund	Administration	Expenses	New Maintenance Tech I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-MTII	General Operating Fund	Administration	Expenses	New Maintenance Tech II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-PROPOSE	General Operating Fund	Administration	Expenses	Proposed New Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-PWD	General Operating Fund	Administration	Expenses	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-R&R	General Operating Fund	Administration	Expenses	Repair and Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
01-01-SUBSIDY	General Operating Fund	Administration	Expenses	Utility Subsidy	\$ -	\$ -	\$ -	\$ -	\$ 590,629.64	\$ -	-100.00%	\$ 600,000.00	\$ 570,000.00	\$ 540,000.00	\$ 480,000.00	Estimate
					\$ 1,570,839.25	\$ 1,924,480.78	\$ 1,792,769.85	\$ 1,477,750.56	\$ 1,423,637.61	\$ 324,400.43		\$ 1,494,961.49	\$ 1,450,677.16	\$ 1,405,812.84	\$ 1,316,714.19	

ADMINISTRATION DEPARTMENT

RESPONSIBILITIES

The City of Sunset Valley operates under the Mayor-Council form of government. Under this system, the City Council appoints a City Administrator manages the Department Directors and City staff to develop and implement policies guiding the City. This management includes coordination of daily operations, preparation of information for City Council agendas, long range planning, preparation of budgets, development and implementation of personnel regulations, financial and administrative policies and other actions as directed by the Mayor and City Council, or the Code of Ordinances of the City of Sunset Valley. Major activities of the Administration Department include:

City Administration
Human Resources
IT Management

City Secretary
Utility Billing
Development Services

Finance and Budget
Municipal Court

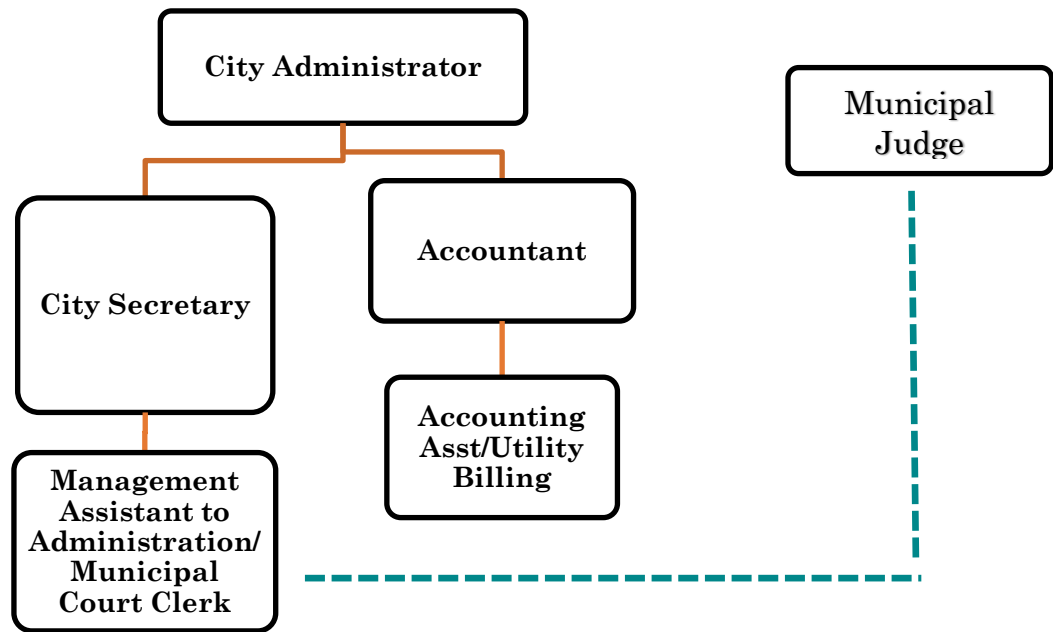
STAFFING

In March 2021, Council approved an additional staff member to the Administration Department, which operated with 4 people much of the year (excluding the Judge). Other notable changes in FY21 include the separation of duties among the City Secretary and the Accountant, with each now having management oversight of a junior staff member. Both positions are professional positions and have earned the opportunity to expand their leadership roles in the organization.

Municipal Court has a separate budget, but is shown in the staffing chart here since Administration and Court share many responsibilities.

YEAR	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
FTEs	6.1	5.5	5.5	5	5	5	5	5.5
Actuals	\$389,394	\$393,635	\$433,631	\$435,101	\$466,340	\$516,765	\$373,807 (Projected)	

A historical review of salary information can be found in OpenGov at the [link here](#).



COUNCIL MEETING DATE: MAY 20, 2021



BUDGET AND FINANCE – AGENDA #8

STAFF PREPARER/CONTACT INFORMATION: Sylvia Carrillo, City Administrator
scarrillo@sunsetvalley.org

SUBJECT: FINANCE/ADMINISTRATION

DESCRIPTION: Review and Discuss the Cost of Service Report

BACKGROUND:

As part of the budget and staffing plan, a Cost of Service review should be included. This will be the first year Sunset Valley embarks on an in-depth study.

The information is presented for two reasons:

- A) Agree on the methodology to determine cost
- B) Agree on the components that comprise the cost

A Cost of Service study is typically used by utilities (municipal or private) to determine revenue requirements that “cover” the cost of providing a service.

The City Administrator has utilized Cost of Service methods to analyze costs, determine appropriate fee levels to raise revenue to cover cost, and also as a means to document processes, and create more efficient and cost-effective processes.

This agenda item serves to provide staff direction with the methodology and provide direction with any amendments the Council would like to see prior to its submittal to committees for review.

Example: MULCH DELIVERY per Address

		A	B		C											
				Loaded Salary Rate	\$117,691.43	\$91,859.92	\$93,759.26	\$57,388.69	\$48,048.78							
					\$ 0.94	\$ 0.74	\$ 0.75	\$ 0.46	\$ 0.39							
Status	Rank	Program/Service	Steps	Time (in Minutes)	P&RN Supt	LMSupt	Water Supt.	Maint Tech	Maint Tech	3rd Party	Admin	Legal	Other	Total Cost	D	
Inactive		Mulch Delivery (Per Delivery)	Take the Order/311 entry		5											
			Staff Organizes Delivery (Calls, etc)			5										
Time in Minutes Available	124,800		Load Mulch into Truck			5										
			Delivery					15								
			Closeout			3										
				Time in Minutes	5	13	0	15	0	0	0	0	0			
				Cost	\$ 4.72	\$ 9.57	\$ -	\$ 6.90						\$ 21.18		
			Backhoe	5	\$ 48.08										E	
			DumpTruck	15	\$ 8.41											
					\$ 56.49									\$ 56.49	E1	
			CH Overhead (Assumes 20% Covers Fuel, Insurance, etc)	1.20											F	
														Total Cost	\$ 93.21	G

Worksheet Description:

- Column A – Program or Service Provided by the City
- Column B – Steps to deliver the program or service
- Columns C – Loaded salary rate of staff providing the program or service
- Row D – Title of Staff providing the service
- Row E – Equipment associated with providing the program or service
- Row E1 - Subtotal
- Row F – City Overhead. A multiplier of 20% was used to cover fuel, insurance of the equipment, etc)
- Row 6 – Total Cost

Worksheet Methodology:

- Identify program or service
- Identify steps to deliver the program or service
- Time in minutes to accomplish the task
- Identify any equipment or material that is needed to deliver the program or service
- Multiply time in minutes by loaded salary rate to determine cost per minute by staff
- Add equipment cost (Determined on a separate sheet by cost & lifespan)

	Equipment/LifeSpan (inyears)	Per Minute
\$ 120,000.00	Backhoe/10	\$ 9.62
\$ 50,000.00	Skidster/8	\$ 0.40
\$ 70,000.00	Dump Truck/8	\$ 0.56
\$ 250.00	Weedeater/3	\$ 0.0020
\$ 250.00	Chainsaw/3	\$ 0.0020
\$ 3.50	Fuel/Per Gallon	
\$ 15.00	PPE/Per Person	

- Add overhead cost
- Determine the total

In this example, the cost to deliver mulch per address is \$93.21. A policy decision should be made to determine if the City will continue to subsidize all the cost, a portion of the cost, or none of the cost to provide this service.

The information is intended to be for planning purposes only. Efficiencies have not been reviewed at this time.

APPLICABLE CODE SECTIONS: N/A

FUNDINGN/A

ACCOUNT	BUDGET	DEPLETED	Additional ANTICIPATED THRU END OF FY	REMAINING	THIS ITEM

SUPPORTING MATERIALS PROVIDED: YES

- [COST OF SERVICE FOR PROGRAMS AND SERVICES IN THE PUBLIC WORKS DEPARTMENT](#)

					Staff Time (in minutes) by Job Description Per Task Per Year										
	Qty (Daily 365, Weekdays only 260, weekly 52, monthly 12, Quarterly 4, annually 1)	Total Staff Time Per Task (in minutes)	Total Cost Per Task	Annual Cost	PW Director	Parks and Natural Resources Manager	Utility Manager	Ground Maintenance Supervisor	Maintenance Tech 1	Maintenance Tech 2	3rd Party	Legal	City Administrator	Admin Asst/Billing	Acct.
Water System															
Daily water system sampling and reports to Austin Water	365	142	\$ 92.02	\$ 33,587.35	2920		3285			45625					
Monthly water system flushing	12	313	\$ 166.26	\$ 1,995.16	96		96			3660					
Monthly sampling	12	141	\$ 91.27	\$ 1,095.23	96		96			1500					
Valve maintenance	12	535	\$ 347.27	\$ 4,167.19	60		3240			3120					
Meter Changeouts	52	65	\$ 51.35	\$ 2,670.05			260			3120					
Instrument calibrations	12	50	\$ 59.77	\$ 717.28	120		480								
Monthly meter reading	12	5160	\$ 3,008.94	\$ 36,107.27	120		13920	13800	13800	13800				5040	1440
Line Locates	52	100	\$ 70.00	\$ 3,640.19	260		260			4680					
Leak/Customer Call Inspections	52	130	\$ 74.82	\$ 3,890.55	260		260		6240						
Maintenance of rainwater harvesting	52	120	\$ 70.97	\$ 3,690.35	260		260		5720						
Cross Connection Control Program	52	180	\$ 156.54	\$ 8,139.82	260		7800					780	520		
Water System Reporting Requirements to TCEQ	12	165	\$ 137.79	\$ 1,653.42	60		1800						120		
Total				\$ 101,353.86	4512	0	31757	13800	25760	75505	0	780	640	5040	1440
% of Total Time	124,800				4%	0%	25%	11%	21%	61%	0%	1%	1%	4%	1%
Waste Water System															
Waste water system reporting	1	670	\$ 518.84	\$ 518.84	30		635						5		
Lift station maintenance and repair	52	290	\$ 148.39	\$ 7,716.47	260		260		6240	8320					
Cleaning problem sewer areas	52	160	\$ 93.10	\$ 4,841.41	260		260		3120	4680					
Annual sewer maintenance and camera	1	40	\$ 15,052.26	\$ 15,052.26	10		30								
Hydrant testing	1	35	\$ 7,547.40	\$ 7,547.40	5		30								
Total		1195		\$ 35,676.38	565	0	1215	0	9360	13000	0	0	5	0	0
% of Total Time	124,800				0.45%	0.00%	0.97%	0.00%	7.50%	10.42%	0.00%	0.00%	0.00%	0.00%	0.00%
Drainage System															
Maintain ditches	52	250	\$ 271.56	\$ 14,121.35		780		7540	4680						
Maintain storm drains	52	235	\$ 257.42	\$ 13,385.78				7540	4680						
Maintain natural waterways	52	250	\$ 271.56	\$ 14,121.35	780			7540	4680						
Maintain and repair water quality facilities	12	115	\$ 39.25	\$ 471.00				780	600						
Monthly inspection and repair of the regional Sunset Valley Detention Dam	12	250	\$ 271.56	\$ 3,258.77		15		145	90						
Total		1100		\$ 45,358.26	780	795	0	23545	14730	0	0	0	0	0	0
% of Total Time	124,800				1%	1%	0%	19%	12%	0%	0%	0%	0%	0%	0%

					Staff Time (in minutes) by Job Description Per Task Per Year										
	Qty (Daily 365, Weekdays only 260, weekly 52, monthly 12, Quarterly 4, annually 1)	Total Staff Time Per Task (in minutes)	Total Cost Per Task	Annual Cost	PW Director	Parks and Natural Resources Manager	Utility Manager	Ground Maintenance Supervisor	Maintenance Tech 1	Maintenance Tech 2	3rd Party	Legal	City Administrator	Admin Asst/Billing	Acct.
Street and ROW															
Pothole Repair	12	65	\$ 52.45	\$ 629.42	60					720					
Install, clean, and repair street signs	12	65	\$ 52.45	\$ 629.42	60					720					
ROW Tree clearing and maintenance* (TexaScapes)	12	160	\$ 144.03	\$ 1,728.35				1080	840						
Litter pickup	260	160	\$ 63.36	\$ 16,472.62				1300	40300						
Annual Crack seal	1			\$ -		0									
Traffic and streetlight coordination with the City Austin	1			\$ -		60									
Total				19,460	120	60	0	2380	41140	1440	0	0	0	0	0
% of Total Time	124,800				0.10%	0.05%	0.00%	1.91%	32.96%	1.15%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks, Trails, and Open Space															
Trail maintenance* (TexaScapes)	26	285	\$ 160.63	\$ 4,176.36				3770	3640						
Trail patrol	52	185	\$ 155.83	\$ 8,103.37		4940		4680							
Mowing of Open Space* (TexaScapes)	12	725	\$ 411.81	\$ 4,941.70		60		4440	4200						
Firebreak maintenance	12	285	\$ 160.63	\$ 1,927.55				1740	1680						
Parks, playgrounds, and Grounds Maintenance	52	225	\$ 127.00	\$ 6,603.86				5980	5720						
Irrigation system repairs and inspections	52	125	\$ 107.08	\$ 5,568.33			260	6240							
Total				\$ 31,321.16	0	5000	260	26850	15240	0	0	0	0	0	0
% of Total Time	124,800				0%	4%	0%	22%	12%	0%	0%	0%	0%	0%	0%
Solid Waste															
Dead Animal Removal	12	115	\$ 82.07	\$ 984.79		60			1320						
Solid waste oversight and storage yard maintenance	260	180	\$ 133.53	\$ 34,716.55		1300		45500							
Total				\$ 35,701.34	0	1360	0	45500	1320	0	0	0	0	0	0
% of Total Time	124,800				0%	1%	0%	36%	1%	0%	0%	0%	0%	0%	0%
Facilities/Equipment															
Vehicle/Equipment/Facility Maintenance															
Facility Maintenance	52	575	\$ 340.76	\$ 13,648.53	240		5460	6240	4940	4940					
Vehicle and Equipment Maintenance	52	415	\$ 262.47	\$ 13,648.53			5460	6240	4940	4940					
Total			\$ 603.23	\$ 27,297.06	240	0	10920	12480	9880	9880	0	0	0	0	0
% of Total Time	124,800				0%	0%	9%	10%	8%	8%	0%	0%	0%	0%	0%
Other															
Plan Review	52	585	\$ 478.98	\$ 24,907.11	6500	21840							2080		
Council/Administrative/Committee Support/CIP/Residential Response	52			\$ -	106080	90480									
Total Time			\$ 32,134.66		125,014	126,750	88,304	249,111	234,861	199,651	0	1,560	3,370	10,080	2,880
% of Total Time	124,800				100%	102%	71%	200%	188%	160%	0%	1%	3%	8%	2%
Total Time Essential Tasks					131,231	133,965	132,456	373,666	352,291	299,476	-	2,340	4,015	15,120	4,320
% of Total Time	124,800				105%	107%	106%	299%	282%	240%	0%	2%	3%	12%	3%

BUDGET AND FINANCE COMMITTEE
MEETING DATE: APRIL 29, 2021



BUDGET AND FINANCE AGENDA ITEM # 9

STAFF PREPARER/CONTACT INFORMATION: Suzanna Fleegal Accountant
sfleegal@sunsetvalley.org

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Review, Discussion, and Recommendation to City Council on Sections FP-107 of the Financial Policies

BACKGROUND: Continue reviewing and discussing the Sunset Valley Financial Policies. This is a carryover of the prior months meeting. FP-107 will be the only item discussed and possibly recommended to council.

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES / NO

Control of Revenue by City Departments

Policy Reference: FP107
Effective Date: April 16, 2013

Intent: To provide a procedure to aid City Departments in the handling and remitting of revenue in order to ensure adequate controls over cash as well as the accurate recording, and timely deposits of revenue.

Scope: All areas of the City whose activities include the sale of goods and services and/or the receipt of revenue funds.

A. Cash Handling & Control - Departmental

1. All revenue collected by all City Offices must be remitted to the Accounting Office weekly.
2. Funds remitted to Accounting must be reconciled by one of the following methods in order to verify that the amount of revenue on hand is correct:
 - a. Cash register tape(s) identifying total amount of revenue for the day being remitted.
 - b. Computer printout identifying individual transactions posted by name, account number, and total amount of revenue for the day being remitted.
3. A copy of the tape or printout reconciling funds remitted each day shall be turned in to the Assistant City Administrator.
4. All checks must be verified for signature, body and figures, and cannot be either stale-dated (older than 6 months) or post-dated. No personal checks will be cashed.
5. All individuals remitting payment by cash shall be issued an official City receipt.

B. Cash Handling & Control – Reimbursable Accounts

1. All revenue collected through reimbursable programs shall be remitted to the Accounting Office in a timely manner.

2. An official City receipt shall then be issued at the time of purchase for purchases made by means of cash or check. If the purchaser was not present when revenue was collected then a receipt must be mailed to the purchaser. For purchases made by check, the check number must be included on the receipt.
3. Funds remitted to Accounting must be reconciled by one of the methods noted in part 2 of Section A above.
4. A copy of the tape or printout reconciling funds remitted each day shall be turned into the Assistant City Administrator.

C. Cash Handling & Control – Accounting Office

1. The Accounting Office will verify that the attached reconciliation(s) equal(s) actual revenue remitted by each department for in house deposits and prepare deposit.
2. Revenue should be stored in a secured locked area. Funds shall be deposited weekly.
3. All revenue to be deposited shall be delivered to the City's banking institution(s) by a member of the Sunset Valley Police Department, whenever possible.
4. The Accountant will reconcile all monthly bank accounts. In reconciling the bank statements, the Accountant will review deposits, transfers/withdraws, checks that cleared bank, and bank fees to verify that no unauthorized transactions have occurred during the period or any excessive fees have been charged by the bank. The Accountant will also verify that no unauthorized transactions or adjustments have been made to the accounting system during the bank reconciliation process.

D. Cash Handling & Control – Assistant City Administrator

1. The Assistant City Administrator will receive a copy of the revenue report submitted by each department to the Accounting Office for in house deposits.
2. The bank receipt from in house deposits, prepared by the accounting office and delivered by the Police Department, will be given to Assistant City Administrator.
3. When the bank statements have been received, they will be given to the Assistant City Administrator to review and initial before giving them to the accountant.
4. After reconciliation of bank statements are prepared by the Accountant, they shall be presented to the Assistant City Administrator for review for accuracy and approval for any necessary adjusting entries.

5. All cash balances in excess of limits set forth under the General Financial Guidelines shall be deposited through electronic transfer by Automatic Clearing House (ACH) to the appropriate Fund established within TexPool or other City approved investment account(s).
6. Whenever available, authorization shall be established for the deposit of funds by electronic transfer of all payments owed to the City of Sunset Valley (i.e.: Comptroller of Public Accounts, County School Zone Allocation Fees, COPS Grant).

Adopted: April 6, 1999
Amended: November 8, 2000
Amended: April 16, 2013

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