



**NOTICE OF A REGULAR MEETING OF THE
BUDGET AND FINANCE COMMITTEE
OF THE CITY OF SUNSET VALLEY, TEXAS
THURSDAY, OCTOBER 14, 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/1545499250978895617>


Training ID: 123-213-708

Notice is hereby given that the Budget and Finance Committee of the City of Sunset Valley, Texas will hold a Regular Meeting on Thursday, October 14, 2021 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 8/26/2021 meeting
5. 6:15 – 6:30 Review, Discuss, and possibly make a recommendation to City Council for the July 2021 financial statements
6. 6:30 – 7:00 Review, Discuss, and possibly make a motion to approve formatting the financial statements
7. 7:00 – 7:30 Review, Discuss, and possibly make a motion to approve onboarding materials for future Budget & Finance committee members
8. 7:30 – 7:55 Discuss council's idea to make committee appointments 2 years long or based on fiscal year rather than calendar year
9. 7:55 – 8:00 Suggestions for future agenda items
10. 8:00 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 9th day of October 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.

COMMITTEE MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE – AGENDA #4

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

SUBJECT: ADMINISTRATION

DESCRIPTION: Approve minutes from the 8/26/2021 meeting

Background:

APPLICABLE CODE SECTIONS: City of Sunset Valley Financial Policies

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: MINUTES



BUDGET AND FINANCE COMMITTEE
THURSDAY, August 26, 2021 at 6:00 P.M.

Members Present

Rudi Rosengarten, Council Liaison
Charles Young, Committee Chair
Ketan Kharod, Vice Chair
Justin Litchfield, Committee Member
Ariel Cloud, Committee Member
Terry Cowan, Committee Member
Michael Francis, Committee Member
Charles Goyette, Committee Member
Rose Hargrave, Committee Member

Members Absent:

Liz Wright, Committee Member

Staff Present

Sylvia Carrillo, City Administrator
Suzanna Fleegal, Accountant
J Horry, Director of Public Works
Lenn Carter, Chief of Police

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

1. Call to Order at 6:00 PM
2. Citizen Comments
3. Council Liaison Report
Rudi discussed committee and council meeting, mayor's budget, CIP, engineers, and parking on Lone Oak
4. Approve minutes from the 8/5/2021 meeting
Motion to approve: Ketan
2nd: Justin
Motion passes unanimously
5. Review, Discuss, and possibly make a recommendation to City Council for the 3rd quarter financial statements
Justin brought up a desire to find some way to spend some of the nearly \$1M excess of revenues we have so far this year
Terry brought up the idea of investing funds conservatively
Motion to approve: Ariel
2nd: Terry

Motion passes unanimously

6. Review, Discuss, and possibly make a motion to bring back monthly financial statements

Chip brought up the volatility of the market and saying that monthly statements would be useful

Motion to bring back monthly financial statements: Terry

2nd: Ariel

Motion passes unanimously

7. Review, Discuss, and possibly make a motion to approve formatting the financial statements

Justin suggested an org chart

Chip would like to bring in a contractor to possibly automate the creation of the statements

Chip will put together a financial statement mockup to bring back to the next meeting

8. Review, Discuss, and possibly make a motion to approve onboarding materials for future Budget & Finance committee members

Michael talked about a graphic/flow chart of what revenue SSV gets and where it goes, breakdown of different funds and levels of restriction

Ariel suggested a brief overview of how government differs from private sector accounting

Michael brought up doing a government accounting 101 training

Ariel suggested including a list of the city's values

Ketan suggested using a government website that contains this information, the history of the city, big picture budget meeting early in the year

Chip- explanation of where sales tax revenues come from and percentages, GFOA best practices

Charles- transfers charged as revenue skews data

Ariel- glossary of budget terms

9. Review, Discuss, and possibly make a recommendation to City Council to amend our financial policies to allow for the creation of Assigned Fund Balances (FP-105)

Chip explained that this was put on the agenda to help accommodate the mayor's request for setting aside money for projects

Motion to approve FP-103 & FP-105: Terry

Chip suggested amendment: changing "shall" to "may", which was rescinded

2nd: Michael

No: Charles, Rose, Ariel; Abstain: Justin; Yes: Terry, Chip, Ketan, Michael

Motion Passes

Make divided vote clear to council

10. Review and Discuss the Long-Range Financial Plan

Michael gave the history of the plan and said because of the volatility of the economy, it might be obsolete
Justin suggested using a simpler and smaller document similar to the one from the budget book
Item will be brought back for the next meeting

11. Suggestions for future agenda items

Suggestions for changing accounting software- Charles

Possibly bringing in a consultant/outsourcing investing government funds; Sylvia will write brief to committee-
Terry/Suzanna

Capital Asset Inventory- Justin

12. Adjourn

Motion: Michael

2nd: Terry

No objections, adjourned at 8:03 PM

DRAFT

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE COMMITTEE AGENDA ITEM # 5

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

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Review, Discuss, and possibly make a recommendation to City Council for the July 2021 financial statements

BACKGROUND: Please view the July 2021 Financial Statement here:
<https://stories.opengov.com/sunsetvalleytx/published/wPhTa0CsH>

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES / NO
PDF of July 2021 Financial Statement



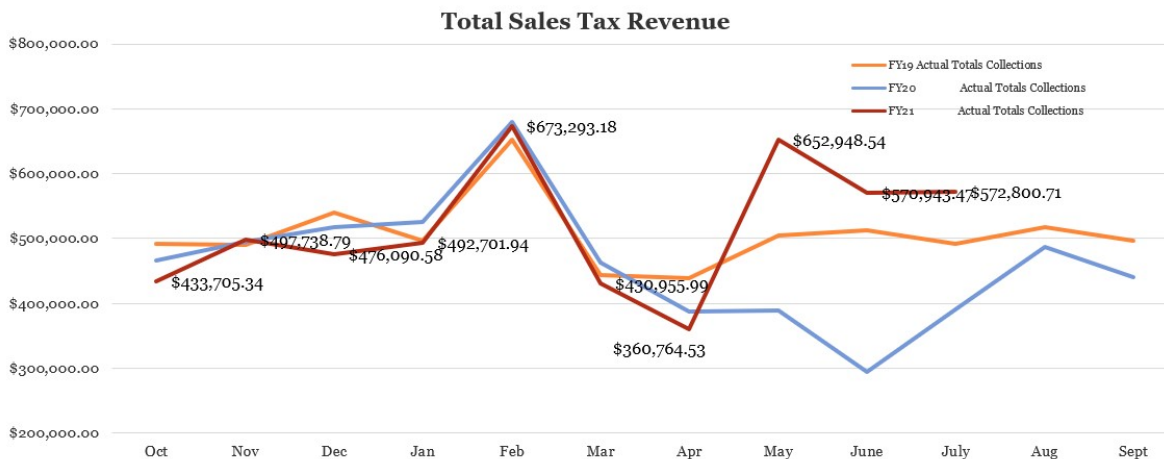
July 2021 Financial Statement

City of Sunset Valley

July 2021

July 2021 Sales Tax Revenue Report

Date	Sales for the month of		PROJECTED Monthly Collections (Budget) FY21	ACTUAL Monthly Collections FY21	Monthly Overage/ (Shortfall)	% Above or (Below) Monthly Budget	Total Collections FY21	% of Total Projected Budget	% Above or (Below) Total Budget	ACTUAL Monthly Collections FY20	Increase/ (Decrease) from previous year	% Above or (Below) from previous year
Oct	August	2020	\$361,239.67	\$433,705.34	\$72,465.67	20.1%	\$433,705.34	9.6%	20.1%	\$465,419.82	-\$31,714.48	-6.8%
Nov	September	2020	\$386,187.26	\$497,738.79	\$111,551.53	28.9%	\$931,444.13	20.6%	19.8%	\$495,228.41	\$2,510.38	0.5%
Dec	October	2020	\$381,046.95	\$476,090.58	\$95,043.63	24.9%	\$1,407,534.71	31.2%	19.8%	\$517,783.60	-\$41,693.02	-8.1%
Jan	November	2020	\$396,345.10	\$492,701.94	\$96,356.84	24.3%	\$1,900,236.65	42.1%	19.8%	\$525,321.43	-\$32,619.49	-6.2%
Feb	December	2020	\$512,893.26	\$673,293.18	\$160,399.92	31.3%	\$2,573,529.83	57.0%	20.8%	\$679,963.17	-\$6,669.99	-1.0%
Mar	January	2021	\$345,343.38	\$430,955.99	\$85,612.61	24.8%	\$3,004,485.82	66.5%	20.7%	\$462,567.83	-\$31,611.84	-6.8%
Apr	February	2021	\$322,435.93	\$360,764.53	\$38,328.60	11.9%	\$3,365,250.35	74.5%	19.6%	\$387,192.29	-\$26,427.76	-6.8%
May	March	2021	\$367,010.16	\$652,948.54	\$285,938.38	77.9%	\$4,018,198.89	88.9%	23.5%	\$388,573.00	\$264,375.54	68.0%
Jun	April	2021	\$332,795.96	\$570,943.47	\$238,147.51	71.6%	\$4,589,142.36	101.6%	25.8%	\$294,578.24	\$276,365.23	93.8%
Jul	May	2021	\$359,756.50	\$572,801.00	\$213,044.50	59.2%	\$5,161,943.36	114.3%	27.1%	\$390,052.50	\$182,748.50	46.9%
Aug	June	2021	\$388,923.85							\$487,412.37		
Sep	July	2021	\$364,021.97							\$440,433.85		
			\$4,517,999.99	\$5,161,943.36					21.7%	\$5,534,526.51	\$555,263.07	17.3%



FY21 July Revenues by Department

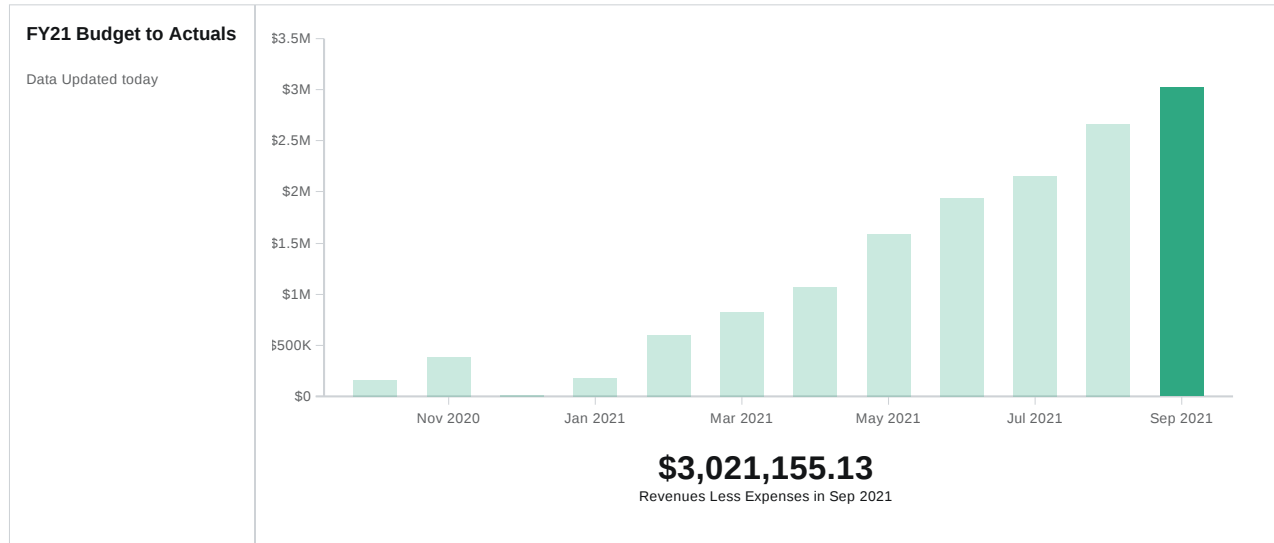
2021-07 Revenues	
Category	2021
Administration	\$487,064.66
Water Department	\$97,013.77
Wastewater Department	\$84,617.70
Street Repair/Replacement Funds	\$76,371.52
Green Tax	\$38,188.62
Other	\$68,411.85

FY21 July Expenses by Department

2021-07 Expenses	
Category	2021
Public Safety	\$107,620.87
Administration	\$84,873.23
Water Department	\$75,410.23
Public Works	\$58,491.69
Wastewater Department	\$41,206.16
Other	\$71,640.32

[Click here to open July 2021 Financial Transactions PDF- Revenues](#)

[Click here to open July 2021 Financial Transactions PDF- Expenses](#)



- Holiday Pay: all of our highest paying holidays have already occurred which will always make this
- Overtime: We had a lot of employees with overtime due to the winter storm in February
- Software Maintenance Fees: This is due to new computers and a new employee IT services
- 911 Call Service: Yearly fee paid
- Advertising/Public Notices: We encumbered \$260,000 in FY20 for advertising costs that would occur in FY21, this is part of those costs.
- Insurance- Liability: Yearly fee paid
- Engineer Fees: engineer fees related to COA water requirements and the barn and Wildfire Protection Plan
- Volunteer Awards Banquet: All expenses related to Volunteer appreciation- most of the charges in this related to purchasing jackets for volunteers in December

Income Statement with prorated budget

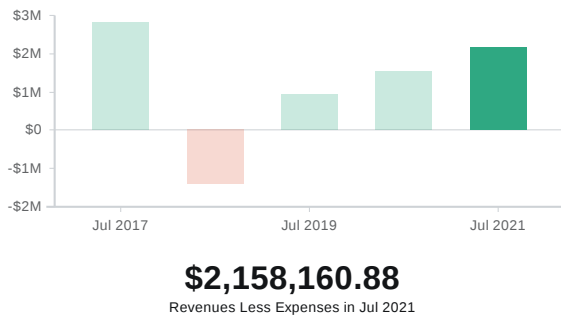
Here is a view of the same data with a prorated budget amount to show where we "should" be. Should is in quotations because the budget is prorated by dividing the total budget by 12 months. It works in theory but in reality, there are natural ebbs and flows in a budget. Plus there are many items that are a quarterly, yearly, or project based payments which would throw off the totals. For more clarity with those types of payments, feel free to explore the 3 year history report below to compare this year to prior years.

For even more detailed information, jump into the transactional tab located with the table at the bottom of the report.

July 2021 Pro Rated



July 2021 5 Year History



By Month - A 5 Year History

The 5 year history report shows how we are doing in comparison to prior years. It is necessary to see the history of how we have fared to truly understand our financial health. Some things to research in this report would be trends in contractual costs, asset acquisitions, project costs, and sales tax revenue.

For even more detailed information, jump into the transactional tab located with the table at the bottom of the report.

FY21 July Financial Summary		
Revenues		
General Fund		469,141
Utility Fund		152,241
Street Fund		76,772
Hotel Occupancy Tax Fund		38
Venue Tax Fund		38,292
Crime Control Tax Fund		38,068
GN Equipment Repair & Replacement Fund		6
City Facilities Fund		31
Drainage Fund		8,491
Total		783,080
Expenses		
General Fund		357,789
Utility Fund		134,204
Street Fund		7,577
Hotel Occupancy Tax Fund		32,575
Venue Tax Fund		8,242
Crime Control Tax Fund		22,398
GN Equipment Repair & Replacement Fund		-
City Facilities Fund		-
Drainage Fund		3,509
Total		566,294
Profit (loss)		
General Fund		111,352
Utility Fund		18,037
Street Fund		69,195
Hotel Occupancy Tax Fund		(32,337)
Venue Tax Fund		30,050
Crime Control Tax Fund		15,670
GN Equipment Repair & Replacement Fund		6
City Facilities Fund		31
Drainage Fund		4,982
Total		216,786
Ending Fund Balance in Bank		
General Fund		8,026,285
Utility Fund		4,762,122
Street Fund		7,271,624
Hotel Occupancy Tax Fund		687,266
Venue Tax Fund		1,900,546
Crime Control Tax Fund		492,229
GN Equipment Repair & Replacement Fund		550,995
City Facilities Fund		102,730
Drainage Fund		640,377
Total		24,434,173

City of Sunset Valley

OpenGov

www.sunsetvalley.org

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE COMMITTEE AGENDA ITEM # 6

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

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Review, Discuss, and possibly make a recommendation to City Council for the August 2021 financial statements

BACKGROUND: Please view the August 2021 Financial Statement here:
<https://stories.opengov.com/sunsetvalleytx/published/CjSOrHcWZ>

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES / NO
PDF of August 2021 Financial Statement



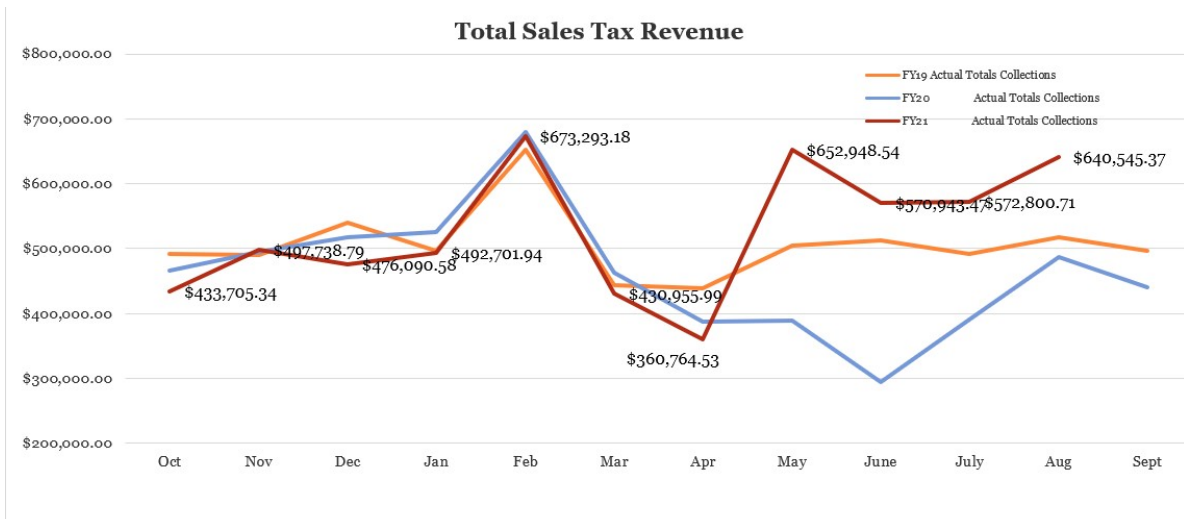
August 2021 Financial Statement

City of Sunset Valley

August 2021

August Sales Tax Report

Date	Sales for the month of		PROJECTED Monthly Collections (Budget) FY21	ACTUAL Monthly Collections FY21	Monthly Overage/ (Shortfall)	% Above or (Below) Monthly Budget	Total Collections FY21	% of Total Projected Budget	% Above or (Below) Total Budget	ACTUAL Monthly Collections FY20	Increase/ (Decrease) from previous year	% Above or (Below) from previous year
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Nov	September	2020	\$386,187.26	\$497,738.79	\$111,551.53	28.9%	\$931,444.13	20.6%	19.8%	\$495,228.41	\$2,510.38	0.5%
Dec	October	2020	\$381,046.95	\$476,090.58	\$95,043.63	24.9%	\$1,407,534.71	31.2%	19.8%	\$517,783.60	-\$41,693.02	-8.1%
Jan	November	2020	\$396,345.10	\$492,701.94	\$96,356.84	24.3%	\$1,900,236.65	42.1%	19.8%	\$525,321.43	-\$32,619.49	-6.2%
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Sep	July	2021	\$364,021.97							\$440,433.85		
			\$4,517,999.99	\$5,802,488.73					22.4%	\$5,534,526.51	\$708,396.07	18.6%



FY21 August Revenues

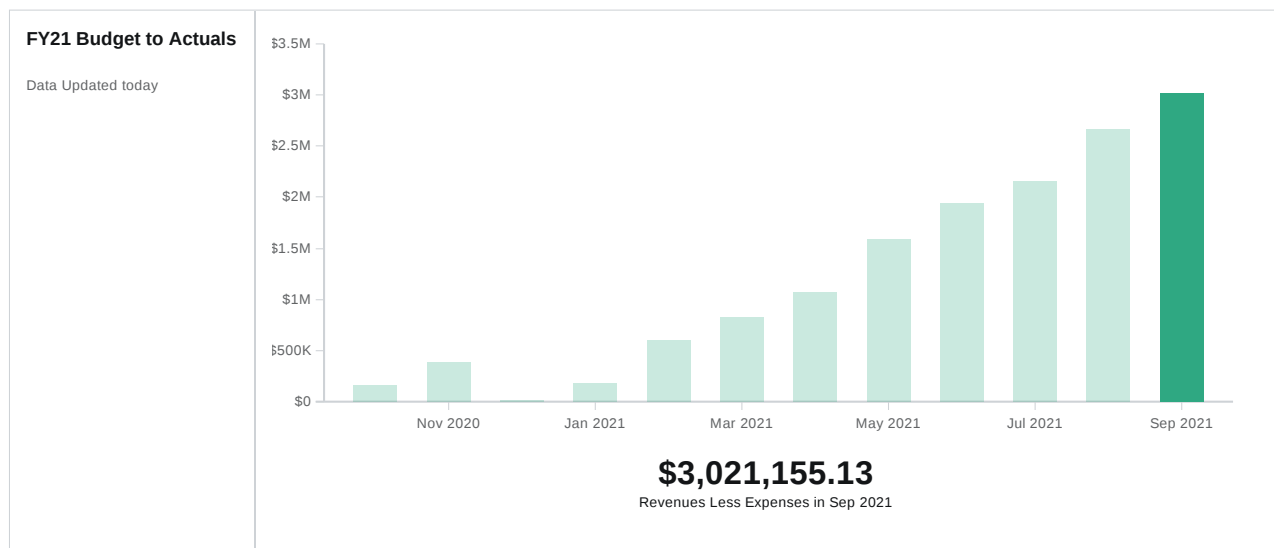
2021-08 Revenues	
Category	2021
Administration	\$690,735.00
Water Department	\$91,924.59
Street Repair/Replacement Funds	\$87,164.65
Wastewater Department	\$61,256.72
Hotel Occupancy Tax	\$55,148.25
Other	\$96,849.61

FY21 August Expenses

2021-08 Expenses	
Category	2021
Administration	\$135,257.80
General Government	\$100,743.45
Water Department	\$58,755.82
Public Works	\$43,684.78
Wastewater Department	\$42,101.69
Other	\$46,819.76

[Click here to open August 2021 Financial Transactions PDF- Revenues](#)

[Click here to open August 2021 Financial Transactions PDF- Expenses](#)



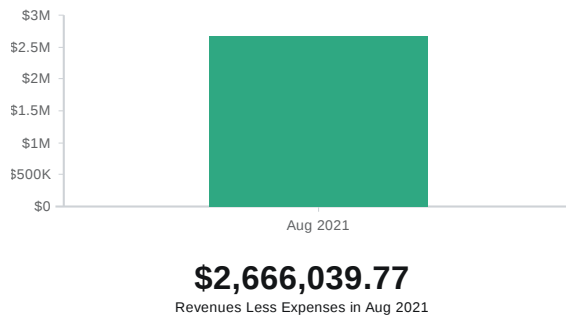
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Income Statement with prorated budget

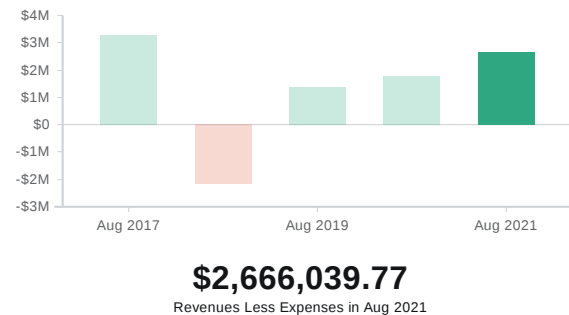
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August 2021 Pro Rated



August 2021 5 Year History



By Month - A 5 Year History

The 5 year history report shows how we are doing in comparison to prior years. It is necessary to see the history of how we have fared to truly understand our financial health. Some things to research in this report would be trends in contractual costs, asset acquisitions, project costs, and sales tax revenue.

For even more detailed information, jump into the transactional tab located with the table at the bottom of the report.

FY21 August Financial Summary		
Revenues		
General Fund		4,384,816
Utility Fund		990,988
Street Fund		694,742
Hotel Occupancy Tax Fund		100,725
Venue Tax Fund		345,756
Crime Control Tax Fund		341,220
GN Equipment Repair & Replacement Fund		99
City Facilities Fund		544
Drainage Fund		85,208
Total		6,944,098
Expenses		
General Fund		215,809
Utility Fund		101,600
Street Fund		4,306
Hotel Occupancy Tax Fund		9,300
Venue Tax Fund		5,170
Crime Control Tax Fund		14,576
GN Equipment Repair & Replacement Fund		-
City Facilities Fund		175
Drainage Fund		2,294
Total		353,230
Profit (loss)		
General Fund		4,169,007
Utility Fund		889,388
Street Fund		690,436
Hotel Occupancy Tax Fund		91,425
Venue Tax Fund		340,586
Crime Control Tax Fund		326,644
GN Equipment Repair & Replacement Fund		99
City Facilities Fund		369
Drainage Fund		82,914
Total		6,590,868
Ending Fund Balance in Bank		
General Fund		8,270,606
Utility Fund		4,672,151
Street Fund		7,272,005
Hotel Occupancy Tax Fund		687,302
Venue Tax Fund		1,900,646
Crime Control Tax Fund		534,791
GN Equipment Repair & Replacement Fund		551,024
City Facilities Fund		102,735
Drainage Fund		648,146
Total		24,639,407

City of Sunset Valley

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BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE COMMITTEE AGENDA ITEM # 7

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

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Review, Discuss, and possibly make a motion to approve formatting the 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: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES/ NO
Financial statement formatting document

Sunset Valley Financial Dashboard Proposal

Overview

This is a proposal for a dashboard- or storyboard-like report that is a one-stop source for critical financial information for both Finance Committee members and for any interested citizen. It would be published once a month and have a link on the Sunset Valley website so any citizen could access it.

The presented format can be determined - ideally, this is a story or report in OpenGov but it could also be delivered in PDF or spreadsheet form. What's important here is the information is presented as shown in the attached pages. The visualizations done by OpenGov generally lack meaningful content. Simply presenting this data in tabular format as shown in the attached pages conveys the information that the members of the finance committee need and are also more easily understood by the general public.

Dashboard Panels

The report consists of panels for at least 4 key areas of financial information:

1. A month-by-month table of Sales Tax Revenue figures up to the latest month for the past 5 years
2. A table showing our current fund balances
3. A table showing revenues and expenses for:
 - The previous month
 - The previous quarter
 - The current year-to-date
 - The current budget
 - The previous 4 years
4. Projects in Progress and Planned Projects

Project Considerations

The attached pages are intended to be a starting point for discussion by the committee and staff both in what data needs to be presented (particularly if committee members want additional information), how the data is presented, and what is the best way to build and deliver the dashboard.

One possibility is to hire a contractor or consultant either from OpenGov or who is familiar with OpenGov to build this dashboard and automate it to the greatest extent possible so that it is not a burden for staff to maintain every

month.

Additional Comments:

1. Expenses should be further broken down by line items in the table entitled "Revenues and Expenses for the Previous Month, Previous Quarter, Current Year-To-Date, and the Previous 4 years" so that committee members can see the costs for the individual line items over time.
2. The numbers presented in these sheets are as accurate as possible but should not be considered the official numbers. I have added links to where the data came from - either official Texas state sources, from data published by staff, or from existing OpenGov Reports.

Sales Tax Revenue For Sunset Valley FY17-21

	FY 20/21 Actual ¹	FY 20/21 Budgeted ²	FY 19/20 Actual ¹	FY 18/19 Actual ¹	FY 17/18 Actual ¹	FY 16/17 Actual ¹		
October	\$433,705.34	\$361,239.67	\$465,419.82	\$491,235.72	\$463,807.62	\$493,182.96		
November	\$497,738.79	\$386,187.26	\$495,228.41	\$489,434.29	\$533,899.21	\$509,333.03		
December	\$476,090.58	\$381,046.95	\$517,793.22	\$540,146.30	\$440,419.40	\$459,870.37		
January	\$492,701.94	\$396,345.10	\$525,321.43	\$496,433.01	\$536,750.03	\$535,108.05		
February	\$673,293.18	\$512,893.26	\$679,963.17	\$652,244.23	\$684,586.64	\$659,119.41		
March	\$430,955.99	\$345,343.38	\$462,567.83	\$444,118.14	\$451,270.00	\$452,440.12		
April	\$360,764.53	\$322,435.38	\$387,192.29	\$438,609.51	\$442,077.68	\$447,500.30		
May	\$652,948.54	\$367,010.16	\$388,573.30	\$504,871.63	\$549,709.26	\$513,096.28		
June	\$570,943.47	\$332,795.96	\$294,578.24	\$512,956.67	\$501,082.22	\$478,965.65		
July	\$572,800.71	\$359,756.50	\$390,052.50	\$491,551.15	\$533,027.43	\$503,723.35		
August	\$640,545.37	\$388,923.85	\$487,412.37	\$518,180.56	\$523,729.74	\$553,649.96		
September	\$579,028.11	\$364,021.97	\$440,433.85	\$497,137.97	\$493,831.92	\$491,445.06		
Full Year	\$6,381,516.55	\$4,517,999.44	\$5,534,536.43	\$6,075,117.75	\$6,154,191.15	\$6,097,434.54		
Compared to FY 20/21 Actual		\$1,863,517.11	\$846,980.12	\$306,398.80	\$227,325.40	\$284,082.01		
	¹ All Actual Sales Tax Revenue numbers are from the Texas State Comptrollers Website via the Texas Open Data Center. Information can be downloaded via this link (click the "Export" button on the top right of the page.							
	² Budget numbers in Column C are from the Sunset Valley FY21 Monthly Financial Update - March							
	Latest Monthly Sales Tax Revenue Report By City can be found here							

Fund Balances As Of 6/30/2021

Fund	Reserve	Committed	Non-Committed	Restricted	Total Balance
General Fund	\$5,208,100.00	\$813,398.00	\$1,716,510.00	\$26,694.00	\$7,764,702.00
Utility Fund	\$461,166.00	\$3,362,284.00	\$863,690.00		\$4,687,140.00
Street Fund				\$7,138,626.00	\$7,138,626.00
HOT Fund				\$687,189.00	\$687,189.00
Venue Tax Fund				\$1,834,237.00	\$1,834,237.00
CCPD Tax Fund				\$441,507.00	\$441,507.00
Repair & Replacement Fund		\$550,934.00			\$550,934.00
Facilities Fund		\$102,719.00			\$102,719.00
Drainage Fund				\$613,633.00	\$613,633.00
Total	\$5,669,266.00	\$4,829,335.00	\$2,580,200.00	\$10,741,886.00	\$23,820,687.00

Revenues and Expenses for the Previous Month, Previous Quarter, Current Year-To-Date, and the Previous 4 years

	8/1/2021 ¹	3rd Quarter, 2021 ¹	YTD, FY 2020-2021 ¹	Budget FY 20-21 ²	Pct Over/Under Budget	FY2019-2020 ³	FY 2018-2019 ³	FY2017-2018 ³	FY2016-2017 ³
Revenues	\$998,105.37	\$2,517,234.00	\$8,564,670.00	\$7,094,215.44	21%	\$8,246,276.43	\$10,177,495.75	\$11,225,365.15	\$15,817,438.54
Sales Tax	\$640,545.37	\$1,784,291.00	\$6,381,518.00	\$4,527,999.44	41%	\$5,534,536.43	\$6,076,919.75	\$6,154,191.15	\$6,097,434.54
CCD Tax	\$42,534.00	\$118,464.00	\$421,818.00	\$301,215.00	40%	\$365,836.00	\$398,627.00	\$403,044.00	\$132,257.00
Transfers/Subsidy	\$0.00	\$0.00	\$0.00	\$693,241.00		\$640,826.00	\$1,553,044.00	\$2,655,168.00	\$6,987,285.00
Utility Sales	\$84,381.00	\$359,478.00	\$1,155,826.00	\$1,230,455.00	-6%	\$1,037,889.00	\$1,055,034.00	\$1,036,497.00	\$1,175,199.00
HOT Tax	\$54,978.00	\$54,978.00	\$155,050.00	\$25,000.00	520%	\$129,900.00	\$248,891.00	\$255,262.00	\$263,012.00
Interest Revenue	\$1,270.00	\$3,982.00	\$22,604.00	\$70,450.00	-68%	\$240,659.00	\$480,806.00	\$383,584.00	\$185,524.00
Misc Revenues	\$166,512.00	\$172,482.00	\$269,380.00	\$55,045.00	389%	\$97,414.00	\$140,242.00	\$77,000.00	\$702,998.00
Franchise Fees	\$2,483.00	\$6,268.00	\$80,676.00	\$120,000.00	-33%	\$111,885.00	\$122,719.00	\$124,089.00	\$126,642.00
Court Fees and Fines	\$1,637.00	\$5,478.00	\$19,338.00	\$22,060.00	-12%	\$25,347.00	\$31,157.00	\$57,889.00	\$60,068.00
Permits	\$708.00	\$5,410.00	\$23,285.00	\$22,500.00	3%	\$26,814.00	\$29,568.00	\$41,816.00	\$48,606.00
Mixed Beverage Tax	\$3,057.00	\$6,403.00	\$31,718.00	\$26,250.00	21%	\$35,170.00	\$40,488.00	\$36,825.00	\$38,413.00
Other Revenues	0	0	\$3,457.00	0		0	0	0	
Expenses	\$507,781.00	\$1,451,871.00	\$5,502,650.00	\$6,527,384.00	-16%	\$6,509,047.77	\$9,488,906.00	\$14,021,697.00	\$13,287,528.00
Salaries and Benefits	\$177,006.00	\$620,628.00	\$2,294,392.00	\$2,411,065.00	-5%	\$2,582,914.00	\$2,699,344.00	\$2,686,266.00	\$2,460,219.00
Transfers/Subsidies	\$0.00	\$0.00	\$0.00	\$590,630.00	-100%	\$643,076.00	\$1,553,044.00	\$2,655,168.00	\$6,987,285.00
Other Operating Expenses	\$94,124.00	\$291,794.00	\$955,031.00	\$781,734.00	22%	\$1,184,965.00	\$1,044,453.00	\$6,625,250.00	\$1,669,581.00
Utilities Expenses	\$97,179.00	\$263,388.00	\$987,981.00	\$1,228,575.00	-20%	\$1,002,323.00	\$964,160.00	\$1,027,525.00	\$1,066,391.00
Fire and Emergency Services	\$0.00	\$0.00	\$538,320.00	\$538,320.00	0%	\$522,641.00	\$509,850.00	\$509,850.00	\$495,000.00
Projects	\$100,000.00	\$100,000.00	\$123,424.00	\$333,000.00	-63%	\$49,167.00	\$2,162,273.00	\$21,039.00	\$54,746.00
Contract Services	\$34,656.00	\$142,631.00	\$519,049.00	\$351,020.00	48%	\$341,952.00	\$314,912.00	\$273,110.00	\$328,217.00
Community Programs	\$4,473.00	\$29,056.00	\$74,315.00	\$89,040.00	-17%	\$109,819.00	\$229,702.00	\$213,716.00	\$215,460.00
Misc Expenses	\$343.00	\$4,374.00	\$10,138.00	\$204,000.00	-95%	\$72,190.00	\$11,167.00	\$9,772.00	\$10,629.00
	¹ FY20-21 Revenue and expense numbers are from this OpenGov report: Monthly Actuals vs Budget [INTG] ² FY20-21 Budget numbers in Column C are from the Sunset Valley FY21 Monthly Financial Update - March ³ FY16-17 through FY19-20 revenue and expense numbers are from this OpenGov Report: Historical Financials								
	NOTE: Expenses should be broken down by line item in final version of this report								

Projects In Progress/Planned

	Estimated Cost	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Comments
Budgeted Projects						
Stearns Lane Lift Station	\$194,000.00	\$82,000.00	\$112,000.00			An amount of \$82K has been funded in this fiscal to fund engineering and other emergency repairs. The remaining amount of the projet will be covered in the next fiscal year
Lone Oak Trail Water Line Improvements	\$190,000.00	\$190,000.00				See comments below
Sunset Trail Waterline Improvements	\$380,000.00	\$128,000.00	\$252,000.00			\$920K was the original estimate. Staff requested a project segment breakout based on discussion with AFD and Austin Water. The cost reduction for a minimal improvement is approximately \$190K on Lone Oak. Improvements, although not required by AFD, are recommended due to only 1 City of Sunset Valley hydrant located on Sunset Trail. This does not meet TCEQ spacing requirements for hydrants. The amount requested in the proposed budget is \$252K for FY 22 from the water fund.
Backflow Preventer Repair	\$15,000.00		\$15,000.00			This project will winterize the large backflows around City Hall. Including the bypass connection to the City of Austin.
Residential AMR Water Meter Replacement	\$105,000.00		\$105,000.00			Begin with pilot program (\$5K) on already installed meters and if feasible, then complete residential installation in the next budget year (\$100K). We have 241 residential meters.
US 290 Sanitary Sewer	\$150,000.00		\$150,000.00			Move up in priority will need to be completed in 21-22; A portion is maintenance, and only a small portion will be CIP
Lone Oak Trail Turnaround Improvements	\$80,000.00		\$80,000.00			AFD is requesting this turnaround to be completed.
Street Maintenance Plan 2022	\$457,130.00		\$457,130.00			Proceed with street maintenance plan including Mill and Overlay of Lone Oak and Sunset Trail.
Lovegrass Water Quality Pond Repairs	\$65,000.00		\$65,000.00			Green Tax Project
Valley Creek Park Trail Improvements	\$40,000.00		\$40,000.00			Create a trailhead and extend trail across creek to South Hill Conservation Area trail
Ernest Robles Way Street	\$250,000.00			\$250,000.00		Combine With Home Depot and ERW repair project for cost savings
ERW Water Improvements	\$200,000.00			\$200,000.00		Combine With Home Depot and ERW repair project for cost savings
AISD Water Meter Conversion	\$90,000.00			\$10,000.00	\$80,000.00	Move to FY23 budget pending discussions with the COA and more research into fire flow requirements.
Burger Center Fire Line	\$200,000.00			\$22,000.00	\$178,000.00	Move to FY23 budget pending discussions with the COA and more research into fire flow requirements.
Water Meter Vault Repair - Home Depot Blvd	\$50,000.00			\$50,000.00		Begin with pilot program (\$5K) on already installed meters and if feasible, then complete residential installation in the next budget year (\$100K). We have 241 residential meters.
Commercial AMR Water Meter Replacement	\$200,000.00			\$200,000.00		We have 25 Commercial and 7 Master meters
Burger Center Trail Improvements	\$470,000.00			\$80,000.00		Project pending Parks and Open Space Master Plan.
Street Maintenance Plan 2023	\$799,010.00			\$799,010.00		Proceed with Street Maintenance Plan attached
Street Maintenance Plan 2024	\$90.00				\$90.00	Proceed with Street Maintenance Plan attached
Total Budgeted Projects	\$3,935,230.00	\$400,000.00	\$1,276,130.00	\$1,611,010.00	\$258,090.00	\$0.00
Proposed Projects						
Upper Cougar Creek Tract Development	TBD		TBD			Project pending Parks and Open Space Master Plan. Possible grant application.
Water Meter Improvements	\$242,000.00					Request removal from Austin Water contract
Brodie Lane CoSV Water Customer Conversion	\$320,000.00					Request removal from Austin Water contract
Stearns Lane Water	\$535,000.00					Request removal from Austin Water contract
Water Storage Tank Replacement	\$250,000.00					Continue with Water Source Planning Project - No additional funding at this time
Oakdale Drive Sanitary Sewer Main Repairs	\$150,000.00					Remove from consideration - No current issues exist
Country Wide Lane Infrastructure Improvements	\$1,175,000.00					Remove from consideration.
Pillow Drive Turnaround Enhancements	\$45,000.00					Remove from consideration - AFD is satisfied with the existing road conditions
Lone Oak Street Improvements based on water line project above	\$239,126.00					Mill and overlay repairs based on the waterline project above. Included in the street maintenance plan.
Sunset Trail Street Improvements based on water line project above	\$143,003.00					Mill and overlay repairs based on the waterline project above.
Oakdale Drive Emergency Turnaround Enhancements	\$20,000.00					Remove from consideration - AFD is satisfied with the existing road conditions.

	Estimated Cost	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Comments
Reese Drive Emergency Turnaround	\$20,000.00					Remove from consideration - AFD is satisfied with the existing road conditions.
Sunflower Trail Cluster Mailbox Pullout	\$35,000.00					Resident Request
Adjustments to Road Conditions in the Villas - Sunflower	Unknown					AFD would like a safer approach for ambulances, and fire trucks to access the homes in this site. Future plans for consideration. No cost associated yet.
Solar Powered Decorative Lights	\$58,000.00					Remove from consideration until more information on goals of project and technology for solar lights improves.
Solar Powered Decorative Lights	\$70,000.00					Remove from consideration until more information on goals of project and technology for solar lights improves.
Solar Powered Decorative Lights	\$217,000.00					Remove from consideration until more information on goals of project and technology for solar lights improves.
Solar Powered Decorative Lights	\$95,000.00					Remove from consideration until more information on goals of project and technology for solar lights improves.
Sunset Valley Regional Dam Improvements	\$415,000.00					Apply for a grant
Upland Tract Development	\$1,580,000.00					Project pending Parks and Open Space Master Plan. Possible grant application.
Dog Park	\$100,000.00					Remove from list
Total for Proposed Projects	\$5,709,129.00	\$0.00	\$0.00	\$0.00	\$0.00	
Information for all the projects in this table comes from staff materials presented in Agenda Item #6 , "Review, discuss, and possibly make a recommendation to City Council for CIP Projects Budget" in the July 29, 2021 meeting of the Budget and Finance Committee:						

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE COMMITTEE AGENDA ITEM # 8

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

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Review, Discuss, and possibly make a motion to approve onboarding materials for future Budget & Finance committee members

BACKGROUND: In the last meeting the following materials were requested. I have included a copy of each of these items in the backup.

- Revenue and Fund Breakout
- Governmental accounting 101
- City of Sunset Valley Core Values
- History of the City of Sunset Valley
- GFOA Best Practices
- What's the deal with transfers?
- Glossary of Accounting Terms

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES / NO

Foundations of Governmental Accounting- A crash course

Unlike most private sector organizations, governmental entities must be responsive to a number of different groups and organizations, including elected officials, other units of governments, investors, creditors, and citizens that are focused on monitoring their activities. All forms of monitoring include collecting and interpreting data, and this oversight function is often performed through information provided in governmental reports. Among the most important types of communication is the annual financial report, which presents the financial position, operating results, and cash flows for a particular accounting period. All governments, including school districts, develop their annual financial reports in accordance with principles established by standard-setting authorities to provide consistency and comparability for users.

For governments to achieve the objective of accountability, financial information must be both relevant and reliable for reasonably informed users. Financial reports must satisfy numerous and diverse needs or objectives, including short-term financial position and liquidity, budgetary and legal compliance, and issues having a long-term focus such as capital budgeting and maintenance. Additionally, differences exist in the amount of detail that various users need.

It is important for governments to provide effective financial information to constituencies in a consistent and clear format. Specifically, the information provided by governments should contribute to accountability in the following areas:

- Financial position and results of operations
- Actual financial results compared with adopted budgets
- Compliance with finance-related laws, rules and regulations
- Efficiency and effectiveness of operations
- Maintenance of governmental assets

Consistency in financial reporting by governments is provided through accounting standards. GASB is the standard-setting authority of generally accepted accounting principles (GAAP) for state and local governments and the code by which all governmental accountants use.

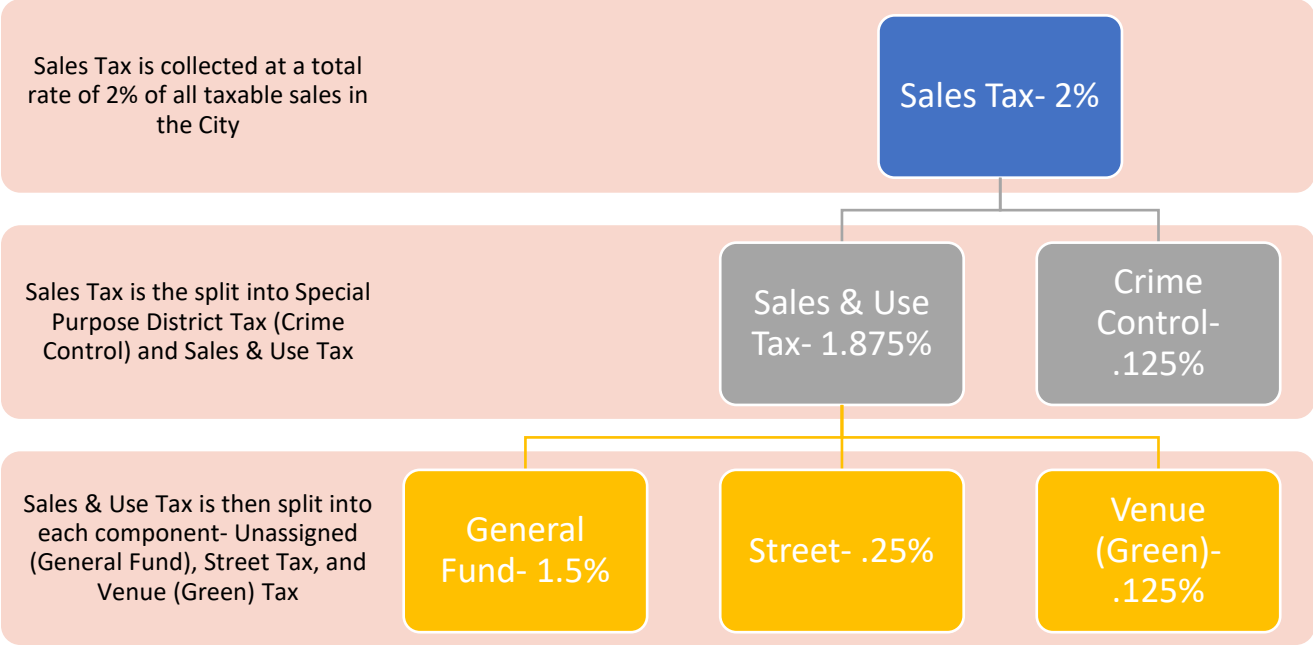
For governmental entities to ensure the proper segregation of resources and to maintain proper accountability, an entity's accounting system should be organized and operated on a fund basis. Each fund is a separate fiscal entity and is established to conduct specific activities and objectives in accordance with statutes, laws, regulations, and restrictions or for specific purposes. A fund is defined in GASB Codification Section 1300 as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

There are 5 types of governmental funds:

- General Fund- used to account for and report all financial resources not accounted for and reported in another fund. It constitutes the core operational and administrative tasks of the government entity. This is the only fund that all governments have.

- Sunset Valley Funds: 01- General Fund
- Enterprise Fund- a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. Usually considered “business type activity,” meaning it is run more like the private sector, i.e., charging fees to offset the costs associated with the service. An enterprise fund is considered GAAP best practice to promote and maintain long-term financial sustainability for water, wastewater, and drainage activities. This fund is separated to calculate total costs to provide the service and revenues that support the service.
 - Sunset Valley Funds: 02- Utility Services, 25- Drainage Fund
- Special Revenue Fund- used to account for and report the proceeds of specific revenue sources that are restricted or committed to specific purposes other than debt, services, or capital projects. The main rationale behind special revenue funds is to create a level of transparency and accountability so the fund reserves are used in the right manner.
 - Sunset Valley Funds: 14- Street Repair & Replacement Fund, 16- Hotel Occupancy Tax Fund, 18- Venue Tax Fund, 19- Crime Control and Prevention District Fund, 21- Equipment Repair and Replacement Fund
- Capital Projects Fund- these funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.
 - Sunset Valley Funds: 20- City Facilities Fund, 30- Capital Projects Fund

Sales Tax Allocations and Uses



Monthly Procedures

Sales Tax is collected by the Texas State Comptroller each month and deposited into the City’s accounts. A Sales Tax Report is included in each month’s Financial Statements for review and discussion by the Budget & Finance Committee. Once reviewed by the committee, it is recommended for approval by City Council at their next meeting.

Tax Uses

General Fund	Crime Control	Street	Venue (Green)
<ul style="list-style-type: none"> •No restrictions on use •Total revenue of \$5,105,213 in FY21 	<ul style="list-style-type: none"> •Can only be used for any and all purposes relating to the safety of the shopping centers •Total revenue of \$421,818 in FY21 	<ul style="list-style-type: none"> •Can only be used for street repair and maintenance •Total revenue of \$850,848 in FY21 	<ul style="list-style-type: none"> •Can only be used for venues which a fee is charged (of which the City does not have), municipal parks and recreation systems, and watershed protection and preservation projects (which is what the City uses this tax for, hence the name "Green Tax") •Total revenue of \$425,456 in FY21

Other Notable Taxes

Hotel Occupancy Tax

- Taxes reported to the City through the Texas State Comptroller, but paid directly by the taxpayer
- Taxes paid by Hotels and other short term rental business in the City limits
- Revenues for FY21 were \$155,050
- Uses include:
 - Construction and repair of convention/visitor center plus staffing and furnishing the center (never historically used in the City)
 - Advertising to attract tourists (must be at least 15% of all revenue)
 - Promoting the arts (cannot be more than 15% of the revenue)
 - Transportation system for tourists (never historically used)

Mixed Beverage Tax

- Taxes reported to the City and paid through the Texas State Comptroller
- Mixed Beverage Tax is a tax on any alcoholic drink served and consumed on premise of any facility within the City limits.
- Revenues for FY21 were \$31,718
- There are currently no restrictions to the use of Mixed Beverage Tax revenues



GLOSSARY OF GOVERNMENTAL BUDGETING AND ACCOUNTING TERMS AND DEFINITIONS

DEFINITIONS	
Accounting Period:	A period at the end of which and for which financial statements are prepared.
Accounting Procedure:	A group of closely related clerical operations which comprise a subjunction of a system.
Accounting System:	Records and procedures, both formal and informal, that relate to the assembling, recording and reporting of information related to the financial operations, and that also provide necessary internal controls.
Accounts Payable:	Amounts owed to others for goods and services received and assets acquired.
Accounts Receivable:	Amounts due from others for goods furnished and services rendered. Such amounts include reimbursements earned and refunds receivable.
Accrual Basis of Accounting:	The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place, in whole or part, in another accounting period.
Activity:	A specific line of work carried on by a governmental unit in order to perform its function as specified by constitutional, statutory, or administrative fiat.
Allotment:	A portion of an appropriation set aside for use during a certain period or for a particular purpose.
Appropriation:	<p>An authorization granted by the constitution or the legislature to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be spent, normally calendar or fiscal year. In the case of Michigan, the time is October 1 to September 30.</p> <p>Gross Appropriations: Total level of State appropriations from all fund sources</p> <p>Adjusted Gross Appropriations: Total Gross Appropriations excluding interdepartmental grants and transfers</p> <p>State Spending from State Resources Appropriations: Total level of State appropriations excluding Federal, local, and private funding sources; includes only State Restricted and General Fund/ General Purpose appropriations</p> <p>State Restricted Revenue Appropriations: State taxes or fees that are designated for a specific purpose in the budget by either constitutional or statutory requirements</p>

	General Fund/General Purpose Appropriations: Unrestricted portion of State budget fund sources
Assets:	Any item of economic value owned by a governmental unit. The item may be physical in nature (tangible) or a right to ownership (intangible) that is expressed in terms of cost or some other value.
Audit:	<p>The examination of some or all of the following items: documents, records, reports, systems of internal control, accounting procedures, and other evidence, for one or more of the following purposes: (a) determining the propriety, legality, and mathematical accuracy of proposed or consummated transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately reflected in the accounts and in the statements drawn therefrom in accordance with accepted accounting principles.</p> <p><u>Note:</u> The term "audit" is sometimes applied to the examination of a single transaction; for example, the audit of an invoice; that is, the checking of an invoice and supporting evidence for the purpose of approving the invoice for payment and properly reflecting the transaction in the accounts. This is referred to as preaudit. On the other hand, even a limited special audit involves the examination of documents, records, reports, systems of internal control, and other evidence. The term "audit" is, thus, of little significance when used without a modifier.</p>
Balanced Budget:	A budget in which receipts are equal to or greater than outlays.
Baseline Revenue:	Total revenue excluding revenue derived from one-time revenue items and tax structure changes. One-time revenue items typically include such things as an accounting change that results in a one-time revenue gain during the period when the change is implemented or a one-time transfer of revenue from one fund to another fund. Tax structure changes include tax rate increases or decreases, and additions to or subtractions from the base of a tax.
Boilerplate:	Intent language in appropriation bills.
Budget:	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.</p> <p><u>Note:</u> The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the legislature for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the legislature. The term is also sometimes confused with the budget document.</p>
Budget Authority:	Authority provided by law to enter into obligations that will result in immediate or future outlays involving State government funds.

Budgetary Accounts:	Those accounts necessary to reflect budget operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinct from the proprietary accounts.
Budgetary Control System:	A system designed to provide management with the information necessary to keep encumbrances and expenditures within an allotment.
Capital Outlay:	Expenditures that result in the acquisition of or additions to fixed assets (i.e., land acquisition, building and construction, addition, renovation).
Carry Forward:	A portion or total of the unspent balance of an appropriation that is made available for expenditure in the succeeding year.
Cash Basis of Accounting:	The basis of accounting whereby revenues are recorded when received in cash and expenditures (outlays) are recorded when paid, without regard to the accounting period to which the transactions apply.
Consumer Price Index:	A measure of the average change in prices over time in a fixed market basket of goods and services typically purchased by consumers. The consumer price index (CPI) for all urban consumers covers about 80% of the total population.
Cost-Benefit Analysis:	<p>An analytical technique that compares the social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to choose one or more that yield the greatest net benefits, or ratio of benefits to costs.</p> <p>The inclusion of all gains and losses to society in cost-benefit analysis distinguishes it from cost-effectiveness analysis, which is a more limited view of costs and benefits.</p>
Cost Center:	A unit or organization for which costs are accumulated or computed. In the State this may take several forms: (1) a significant activity within a department for which administrative control is desirable and/or necessary, (2) a designated area within a department with costs that have significance in terms of financing and budgeting of the department, (3) an area or activity under a single supervisor with costs that can be controlled by direct budgeting to such supervisor.
Cost-Effectiveness Analysis:	An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment, and may also (but not necessarily) be measured in dollars. Either the net effectiveness (effectiveness minus costs) or the cost effectiveness ratios of alternatives are compared. The most cost-effective method chosen may involve one or more alternatives.

Countercyclical:	Actions aimed at smoothing out swings in economic activity. Countercyclical actions may take the form of monetary and fiscal policy (such as countercyclical revenue sharing or jobs programs). Automatic (built-in) stabilizers have a countercyclical effect without necessitating changes in governmental policy.
Deficiency:	A general term indicating the amount by which anything falls short of some requirement or expectation. The term should not be used without qualification.
Deficit:	The excess of the liabilities and reserves of a fund over its assets.
Deficit Financing:	A situation in which the Federal government's excess of outlays over receipts for a given period is financed by borrowing from the public.
Depreciation:	The systematic and rational allocation of the costs of equipment and buildings (having a life of more than one year) over their useful lives. To match costs with related revenues in measuring income or determining the costs of carrying out program activities, depreciation reflects the use of the asset(s) during specific operating periods.
Disposable Income:	Personal income less personal tax and nontax payments.
Encumbrances:	An amount of the available balance of an allotment earmarked for paying anticipated or known obligations.
Fiscal Policy:	Federal government policies with respect to taxes, spending and debt management, intended to promote the nation's macroeconomic goals, particularly with respect to employment, gross national product, price level stability, and equilibrium in balance of payments. The budget process is a major vehicle for determining and implementing Federal fiscal policy. The other major component of Federal macroeconomic policy is monetary policy.
Fiscal Year:	Any yearly accounting period. The State's fiscal year begins on October 1 and ends on the following September 30. Budget Year: The fiscal year for which the budget is being considered; the fiscal year following the current year. Current Year: The fiscal year in progress. Prior Year: The fiscal year immediately preceding the current year.
Fiscal Year Equated Student (FYES):	The representation of 30 semester credit hours per year.
Fixed Charges:	Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals – weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.
Full Faith and Credit Debt:	State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

<p>Full-Time Equated (F.T.E.):</p>	<p>A representation of 2,080 hours of employee compensated time (2,088 in a leap year), including all annual leave and used sick leave.</p>
<p>Fund:</p>	<p>In governmental accounting a fund may be described as representing a distinct phase of the activities of government and is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded.</p> <p><u>Note:</u> A fund is both a sum of resources and an independent accounting entity. A self-balancing group of accounts must be provided for each fund to show the assets and other resources, on one hand, and obligations, surplus, and other credits, on the other. Accounts must also be set up to permit the identification of revenues and expenditures and receipts and disbursements with the fund to which they apply. Although the General Fund is available for all legally authorized purposes, the definition also applies to it, for the fund can be used for governmental purposes only and expenditures cannot be made from it without legal authorization.</p> <p>The terms "fund" and "appropriation" are often confused.</p> <p>A fund represents a distinct phase of the activities of government and the fund is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded. For instance, the State General Fund is established to account for the general activities of State government.</p> <p>An appropriation is a legal authorization to make specified expenditures for specified purposes. A separate account is set up within each fund to account for each appropriation. Appropriations may be created by annual legislative enactment, other statutory or constitutional provisions, or contractual agreements.</p> <p>Types of Funds:</p>
	<p>Bond Funds: Bond funds are used to account for the receipt and disposition of the proceeds of all bonds issued. A separate Bond Fund must be provided for each bond issue, and each such fund must have its own self-balancing set of accounts. The manner and degree in which the bond proceeds are allocated to specific expenditure purposes will vary depending on the original authorization and related statutory implementation.</p>
	<p>Bond and Interest Redemption Funds: This type of a fund is established to account for the financing and payment of matured serial bonds and interest of a specific bond issue. It serves principally as a receiving and disbursing device. Financing is provided by other State funds or designated sources. The cash in this fund is segregated from other State cash and can be used only for payment of interest coupons or redemption of matured bonds.</p>

	<p>General Fund: By statute the State General Fund covers all State appropriation, expenditure and receipt transactions, except those for which special constitutional or statutory requirements demand separate fund accounting. Most of the traditional State services are included in the General Fund.</p> <p>The accounts of the General Fund reflect the major share of the State's fiscal transactions. It is the predominant element in the annual budget review and enactment from the viewpoints of both appropriations and taxes. This is evidenced by the frequent identification of the "General" Fund with the State of Michigan as a whole.</p> <p>The General Fund is financed by what are defined as general purpose and restricted revenues. General purposes are self-explanatory. Restricted revenues are those resources that, by constitution, statute, contract or agreement, are reserved to specific purposes, and expenditures that are limited by the amount of revenue realized.</p>
	<p>Revolving Funds: Revolving funds are those employed to finance industrial, commercial, and service activities of the State, the expenses of which are to be met by operating income; or to finance supply inventories for State institutions.</p> <p>Three distinct types of enterprises are financed through revolving funds; the most important from the standpoint of volume of transactions consist of those of a public service character. These serve the general public, and their income is derived principally from sales of products or services. The Liquor Purchase Revolving Fund and the former Mackinac Ferry Revolving Fund (now terminated) are examples of this type. Another class consists of those which serve State agencies. The Motor Transport Revolving Fund and the Paper and Stationery Revolving Fund are examples of this type. The third is the Inventory Revolving Fund.</p>
	<p>Special Revenue Funds: These are funds used to finance particular activities from the receipts of specific taxes or other revenue. Such a fund is created by constitution or statute to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by equivalent authority. Accounting transactions are treated the same as they are in the General Fund.</p>
	<p>Trust and Agency Funds: Trust funds consist of assets received and held by the State in a capacity similar to that of a trustee. Agency funds consist of money received by the State as agent for other governmental units. Most of the trust funds are of the expendable type (i.e., the total resources are available for expenditure in accordance with the provisions of the trust or other restrictions). Most trust and agency funds have receipts and make</p>

	expenditures and it is necessary to set up accounts to show the kind of receipts and the nature of expenditures. At the end of a fiscal period, the receipts and expenditures are closed out and the difference is used to increase or decrease the fund balance. All receipts and expenditures of trust and agency funds are of a nonoperating nature.
Generally Accepted Accounting Principles:	Accounting procedures and methods established by the Governmental Accounting Standards Board (GASB).
Grant:	In governmental terminology, a contribution to or from a unit of government for specific or general purposes. This may take the form of donations, bequests, payments to or for local units, aid, reimbursements, etc. According to the Constitution of the State of Michigan, grants must be passed by a 2/3 vote in the Senate and House.
Grants-In-Aid:	Payments made by one government unit to another government unit for specified purposes. They represent Federal support for a State or locally administered program, or State support for a local program.
Gross Domestic Product:	The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.
Indirect Cost:	Any cost that is incurred for common objectives and therefore cannot be directly charged to any single cost objective. These costs are allocated to the various classes of work in proportion to the benefit to each class. Indirect cost is also referred to as overhead or burden cost.
Inflation:	A rise in the general price level that results in a decline in the purchasing power of money.
Labor Force:	All persons 16 years of age or over who are either employed or unemployed and actively looking for a job. Total labor force includes members of the armed forces stationed either in the United States or abroad. They are excluded from civilian labor force.
Lapse:	As applied to appropriations, the termination of all or part of the balance of an appropriation. An appropriation is usually made for the period of a fiscal year, at the end of which the balance is lapsed, subject to constitutional and/or statutory directives.
Liabilities:	<p>Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned.</p> <p>Included are amounts owed for goods in the hands of contractors under the constructive delivery concept (when the records of the agency provide such information), and amounts owed under grants, pensions, awards, and other indebtedness not involving the furnishing of goods and services. The two classifications occurring most frequently are the following:</p>

	<p>Current Liabilities: Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets.</p> <p>Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned).</p> <p>Long-Term and Unfunded Liabilities: Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current.</p> <p>Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts).</p>
Liquidity:	The ease with which an asset can be converted to cash at prevailing prices. For example, demand deposits (checking accounts) are more liquid than time (saving) deposits, but both are more liquid than real estate or plants and equipment.
Lump-Sum Appropriation:	An appropriation made for a stated purpose or for a named department, without further specification of the amounts that may be spent for specific activities or for particular objects of expenditure.
Monetary Policy:	Policies affecting the money supply, interest rates, and credit availability, that are intended to promote national macroeconomic goals – particularly with respect to employment, gross domestic product, price level stability, and equilibrium in balance of payments. Monetary policy is directed primarily by the Board of Governors of the Federal Reserve System and the Federal Open Market Committee. Monetary policy works by influencing the cost and availability of bank reserves. This is accomplished through open-market operations, the purchase and sale of securities (primarily government securities), changes in the ratio of reserves to deposits that commercial banks are required to maintain, and changes in the discount rate and the Federal funds rate.
Obligations:	Amounts that the State may be required legally to meet out of its resources at a particular date.
Operating Expenditures:	In Michigan's accounting procedures, all charges incurred during a fiscal period for supplies, materials, services, grants-in-aid, debt service, and capital outlay that will affect the fund surplus or deficit of that period. It is immaterial whether payment has been made. The benefits of such expenditures may extend into subsequent periods.

Outlays:	<p>Obligations are generally liquidated when checks are issued or cash disbursed. Such payments are called outlays. In lieu of the issuance of checks, obligations also may be liquidated (and outlays may occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding).</p> <p>With respect to the Federal budget, outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) or in the same year. Outlays, therefore, flow in part from unspent balances of prior-year budget authority and in part from budget authority provided for the year in which the money is spent.</p>
Overexpenditures:	<p>An overexpenditure occurs when actual expenditures of a State agency or program exceed the level authorized by the Legislature. This exceeding of an authorization can occur on the total appropriation authorization, or when one or more earmarked fund sources contained in an appropriation line item exceed the level authorized.</p>
Personal Income:	<p>Income received by individuals, from all sources including wages and salaries, interest, dividends, rent, workers' compensation, proprietors' earnings, and transfer payments.</p>
Receipts:	<p>Actual cash received, unless the term is otherwise qualified.</p>
Refund:	<p>An amount paid back or credit allowed because of an overcollection, the return of an item purchased, or an overpayment.</p>
Refundable Tax Credits:	<p>Certain tax credits are refundable to the taxpayer. The tax credit is first to be applied against tax liability. If the amount of the credit is greater than the tax liability, the excess is treated as an overpayment of taxes and is refunded to the taxpayer. An example is the Homestead ("circuit-breaker") Property Tax Credit provided by Public Act 20 of 1973, as amended.</p>
Reserves:	<p>While the State operates on the principle that unspent appropriation balances are canceled at the end of the fiscal year, constitutional and statutory provisions create a number of deviations from this general rule. These exceptions include appropriations for capital additions, repair and alterations; special projects; and purchase orders on which the State is obligated, but on which delivery has not been made at June 30. In addition, included are amounts received from certain revenue sources that by law may be used only for specified purposes.</p>
Restricted Revenue:	<p>Revenue that is designated or earmarked, by law, to finance some specific activity or group of related activities.</p>
Revenue:	<p>The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period. Certain items earned during that period are also considered revenue of that period even though the cash is not received until a subsequent period.</p>

Revenue From Own Sources:	Taxes and charges and miscellaneous revenue, exclusive of Federal aid, local revenue, and other intergovernmental transfers.
Securities:	Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.
Self-Liquidating Debt:	Debt obligations whose principle and interest are payable primarily from the earnings of enterprises for the construction or improvement of which they were originally issued.
Short-Term Debt:	Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.
Special Program:	A regular recurring activity that is segregated in the accounts, to control a special annual appropriation, or to establish a control for reporting purposes.
Special Project:	A one-time, nonrecurring undertaking for the purpose of accomplishing a specific objective, the appropriation for which remains available until the work is completed. This does not include Work Orders.
Subsidy:	Generally, a payment or benefit made by the government for which there is no current charge. Subsidies are designed to support the conduct of an economic enterprise or activity, such as ship operations. They may also refer to provisions in the tax laws that provide certain tax expenditures and to the provisions of loans, goods, and services to the public at prices lower than market value, such as interest subsidies.
Supplemental Appropriation:	An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond the original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) in cases where the need for funds is too urgent to be postponed until enactment of the next regular appropriation bill.
Surplus:	The excess of the assets of a fund over its liabilities and necessary reserves. While the liabilities represent amounts owed or payable or in process of payment, the reserves are segments set aside for special use, due to constitutional or statutory provisions, or contracts and agreements with other governmental units or private grantors.
Tax Credits:	Tax credits include any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. In some cases, tax credits may be carried forward or backward from one tax year to another, while other tax credits lapse if not used in the year earned. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Tax Expenditures:	Revenue losses attributable to provisions of the tax laws that allow special exclusions or deductions or that provide a special credit, preferential tax rate, or deferral of tax liability.
Taxes:	Sums imposed by a government authority upon persons or property to pay for government services. The power to impose and collect taxes is given to the legislature in Article 9, Section 1 of the State Constitution of 1963.
Total Debt:	All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.
Transfer Between Appropriation/Fund Accounts:	A transaction that, pursuant to law, withdraws budget authority or balances from one appropriation account for credit to another.
Transfer Payments:	Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, relief payments, military pensions, and corporate gifts to nonprofit institutions.
Unallotted Balance of Appropriation:	An appropriation balance available for allotment.
Unencumbered Balance of Allotment:	That portion of an allotment not yet spent or encumbered; the balance remaining after deducting from the allotment the accumulated expenditures and outstanding encumbrances.
Work in Process:	The cost of partially completed products that are being manufactured. Sometimes referred to as "Work in Progress".
Work Order Account:	An account established by, or from, an appropriation for a project for the construction, alteration, addition, or major repair, of a building or structure, including site.
Work Project:	A one-time nonrecurring undertaking for the purpose of accomplishing an objective contained in a specific line-item appropriation, or any other specific line-item appropriation designated as a work project pursuant to the Management and Budget Act, Sec. 451a.
Zero Base Budgeting:	A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-base budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby providing a systematic basis for allocating resources.

Sunset Valley Vision, History, and the Big Picture

City of Sunset Valley Vision

Sunset Valley is a unique, diverse and vibrant City that respects its residents and environment, fosters a sense of community, encourages a healthful, active, peaceful, fulfilling lifestyle and supports business opportunities to promote a prosperous, diverse economy and sustainable quality of life.

City of Sunset Valley Core Values:

INNOVATIVE STEWARDS OF PUBLIC TRUST

By **Trust** we mean relying on one another, based on mutual respect and a belief in the positive intent and competence of others . . .

- I fulfill my commitments and deliver results.
- I respect others' thoughts and ideas.
- I perform my tasks to the best of my abilities and encourage the same of others.
- I accept personal responsibility for my work.

By **Integrity** we mean staying true to our values and doing what is right even when no one is looking . . .

- I treat everyone with dignity and respect.
- I do what is ethical in all situations.
- I handle confidential information discreetly and appropriately.

By **Collaboration** we mean working together towards a common goal by sharing knowledge, learning, and building consensus . . .

- I support and contribute to group efforts and goals.
- I work to achieve positive outcomes.
- I consider and build on others' thoughts and ideas.
- I utilize individual talents of team members.

By **Service** we mean what each of us does every day to make a meaningful contribution . . .

- I give my best efforts and take pride in all that I do.
- I anticipate needs and take action.
- I treat others as I would like to be treated.
- I am positive and helpful to all.

By **Communication** we mean open, honest, consistent, and timely exchange of information leading to a shared understanding . . .

- I clarify and confirm what is expected of me.
- I give and receive constructive feedback.
- I share ideas and information, in a timely manner, to the appropriate party.

By **Excellence** we mean the pursuit of the highest standard . . .

- I use creative solutions and strategies to continually improve.
- I support the importance of life/work balance.
- I celebrate success.

City of Sunset Valley History:

On September 13, 1954, the citizens in the area now known as Sunset Valley voted to incorporate as a town. They elected Clinton Vilven to serve as the first mayor of the area which now measures a little over 681 acres. Today, we remain a relatively small town, but there certainly have been a lot of changes and growth.

Origin of the Land

Abstracts indicate the first recorded land transaction involving our area occurred when the State of Coahuila, Mexico and Texas granted 25 labors of land to Theodore Bissell in 1835. Bissell's name appears in many of our legal descriptions here in Sunset Valley. According to a map in one of the old abstracts, a part of the Valley was also granted to Thomas Anderson in 1835.

Over many succeeding years pieces of these properties were sold to others, some of whom settled in the area we now know as Sunset Valley. Eventually, two brothers, M.H. and Clarence Flournoy purchased a large tract of the pasture type land in the early 50's to develop as a subdivision. M.H. Flournoy's son, Malcolm, who lives on Reese Drive said that his father and uncle were called crazy by their friends because the area was so far out from Austin!

The Development of City Services

The beginning of the first water system to serve the area occurred when the Flournoys drilled a well in the early 50's. The system was purchased later by the city and served until a new system was installed in 1977. Natural gas lines were installed in 1965 and Cable TV was installed in 1975. In the mid- 70's we also saw the addition of the elementary school and athletic stadium. Additionally, during the late 60's and 70's, the paving of streets took place throughout the city. Sunset Valley's wastewater system was constructed in 1990 with a grant from the Texas Water Development Board.

The first City Hall was built in 1977. Meetings and other activities no longer required the use of the elementary school and other locations. City Hall sits on a three-acre tract which was named the "Fred W. Adams Park". A fire hall/maintenance building was later built in 1989. This building is used for community events such as National Night Out and Meet The Candidates each year.

Police Protection was implemented in 1954 by appointing Gordon Fowler as City Marshal. Deputies were added later, and a police reserve force was created in 1978. The Sunset Valley Police Department was formally created in 1979.

Fire Protection got a boost with the acquisition of a fire truck in 1964. Beginning in 1973, however, Sunset Valley came under the protection of the Manchaca Volunteer Fire Department. As the City grew and the number of volunteers diminished, the city entered into an inter local agreement with the City of Austin Fire Department to provide firefighting services in 1998.

Valley Creek Park (1.43 acres) was donated in 1973 by Clyde Copus, of Nash-Phillips-Copus. This land is used to be the picnic grove for the Flournoy family years ago. Now it is equipped with picnic tables and play structures for the children.

Historical information provided by Carol F. Knight author of *Sunset Valley: An Informal History and Other Tales*

 [An Informal History of Sunset Valley Texas 1954-2004](#)

 [List of Mayor and Council \(1954-Present\)](#)

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 14, 2021



BUDGET AND FINANCE COMMITTEE AGENDA ITEM # 9

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

SUBJECT: BUDGET AND FINANCE COMMITTEE – OVERVIEW

DESCRIPTION: Discuss council's idea to make committee appointments 2 years long or based on fiscal year rather than calendar year

BACKGROUND: In the committee and council retreat, several members thought it would be good to make committee appointments 2 years, rather than just 1. It was also brought up to appoint with the fiscal year rather than the calendar year. City council would like to get each committee's input.

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES / NO
City Council Agenda Item

COUNCIL MEETING DATE: AUGUST 17, 2021



CITY COUNCIL AGENDA ITEM #7

STAFF PREPARER/CONTACT INFORMATION: Matt Lingafelter, Asst. to the City Administrator
mlingafelter@sunsetvalley.org

COUNCIL SPONSOR: Mayor Bruner/Mayor Pro tem Medicus

SUBJECT: COMMITTEES

DESCRIPTION: Presentation and discussion on core concepts and key ideas from the July 31st Joint Council-Committee Work Session.

BACKGROUND: On Saturday, July 31, 2021 the City Council held a joint Committee-Commission Work Session, facilitated by the Mayor, Mayor Pro tem and City Staff. Chairs and/or Vice Chairs or their designees from each of the five (5) Standing Committees, Arts Commission, Zoning Commission and the Board of Adjustment were in attendance.

[An overview of the Work Session can be viewed on this hyperlinked Open Gov Storyboard.](#)

The core concepts and key ideas that were discussed during the Work Session will be presented to the Committees as well as to the community before any action is taken by Council.

APPLICABLE CODE SECTIONS: CHAPTER 31

FUNDING: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED:

- [OPENGOV STORYBOARD \(HYPERLINK\)](#)
- CORE CONCEPTS & KEY IDEAS SUMMARY

City of Sunset Valley

Core Concepts from July 31, 2021, Joint Council & Committee/Commission Work Session

Big Picture for the City

“Without a vision, the people perish”

The city needs to have a collective vision that aligns with the Comprehensive Plan; Council Goals; and a committee structure based on achieving the goals that move the city toward the vision. Report progress on the goals to the community every quarter. Celebration of goal accomplishment and revisit/refocus goals every 2 years.

Develop a strategic plan to support our vision and values that aligns how groups work and make recommendations to realize the vision. Collaborative groups and residents working on a shared vision.

How about a “visionary” steering committee that vets all new endeavors to assure alignment with the city vision?

Build cross-committee work sessions into regular city council joint meeting schedule. How about at the annual retreat and mid-year?

Limit standing committees only (not BOA or Zoning) to 5 to align with the number of Council positions serving as liaisons and reduce staff workload.

Ideas for Committee/Commissions/Board Re-alignment

1. Planning with Zoning vs. Planning and Environmental
2. Parks and Recreation vs. Planning and Environmental
3. Parks and Environment vs. Planning and Environmental
4. Board of Appeals vs. Board of Adjustments
5. Arts and Community Engagement vs. Arts Commission
6. Arts and Economic Development vs. Arts Commission
7. Community Engagement vs. Community and Economic Development
8. Community Development vs. Community and Economic Development/Parks/Open Spaces/Arts/Sustainability
9. Economic Development vs. Community and Economic Development (to support a dedicated staff member)
10. More flexible structure with ad hoc committee to get specific tasks done.

Work is done with a “can do” attitude vs. why it won’t work.

What could be? Dream Time

- a. Align committee appointments with FY (October 1 – September 30) and make appointments for 2 years.
- b. Develop a process for all committees to follow (including orientation for new members) so everyone is working the same way, including a circle back method of communication for items sent from one committee to another.
- c. How about doing committee meetings quarterly rather than monthly?

City of Sunset Valley

Core Concepts from July 31, 2021, Joint Council & Committee/Commission Work Session

- d. How about doing budget workshops (3 workshops 6-8 hrs. each) rather than weekly over several months and have department heads and committees requesting budget present their requests? Make it fun.
- e. All committees operate under same structure for orientation, closing the loop, budget requests, and transition to new members.
- f. All committees operate from the same vision plan.
- g. Easily navigable technology is available to residents and committee members.
- h. All groups are focused on a unifying vision for Sunset Valley and projects are communicated and accomplished on time and on budget.
- i. The Land Development Code supports shared vision of economic sustainment and environmental stewardship and is fairly executed.
- j. There are enough staff in Public Works to meet the city needs.
- k. Hire a marketing/economic development staff person.
- l. How about designing a neighborhood communication process?
- m. We have developed an effective process for maximizing community input and cross-committee collaboration to achieve the goals and objectives of the city.
- n. People know how to use Open Gov Stories, how to find what they are looking for, where to go to get information, how to include/respond to comments in meetings/in council in an impartial way.
- o. All committees have a clear mission and scope. No agenda items are considered outside of scope. All meetings are hybrid to enhance participation. Communication is perfect between, citizens, council, committees, and staff. Meetings are timely, concise, and determinative.
- p. Ideas for an event or project that is approved to move forward has a list of the committees that should be involved from the get-go.
- q. The city has a printed newsletter several times a year.
- r. Collaboration tools and project management tools are being used to track progress and collaborative efforts. With correct set up often these tools report for themselves.

Other Ideas

1. Sunset Valley is known as a safe place for all
2. Sunset Valley has its "stuff" together
3. Citizen concerns are heard and acted on
4. We have more outdoor art and beautify our trails
5. Improve the shopping centers along Brodie so you see something other than strip mall make it a pretty place to visit all over the city
6. Upper Cougar Creek has a bridge, walking path, and event area to bring tourists to the area
7. Metal art pieces are strategically placed throughout the city about 3' off the ground and build with the partnerships of the retail landlords
8. Sunset Valley is seen as distinct from COA both in terms of appearance and recognized as a better place to shop and host your business
9. Art abounds all over the city
10. There are recreational areas for families to gather and visit (pool, water splash pad, game center)

City of Sunset Valley

Core Concepts from July 31, 2021, Joint Council & Committee/Commission Work Session

11. City Hall is a recreation center for art projects, card games, bingo, coffee shop events
12. Eagle Scout project supervised by Scout Dads at no cost to anyone
13. Enhance the quality of life by making investments in open spaces, public infrastructure, and the arts that has also enhanced economic development in a way that is sustainable and reflective of Sunset Valley values and history
14. We have ample recreational facilities for residents
15. Develop partnerships with one developer to own/manage shopping centers and the Berger football field becomes a soccer field and entertainment district. There is a walking bridge over Brodie connecting the centers
16. Maintaining green spaces and reducing commercial development
17. More consistency in our decisions, real commitment