



**NOTICE OF A REGULAR MEETING OF THE
BUDGET AND FINANCE COMMITTEE
OF THE CITY OF SUNSET VALLEY, TEXAS
THURSDAY, OCTOBER 28, 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 28, 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 10/14/2021 meeting
5. 6:15 – 6:30 Review, Discuss, and possibly make a recommendation to City Council for the August 2021 financial statements
6. 6:30 – 7:15 Review, Discuss, and possibly make a recommendation to City Council for a budget adjustment
7. 7:15-7:35 A retrospective on the FY 21 budget process
8. 7:35-7:40 Suggestions for future agenda items
9. 7:40 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 22nd 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.

COUNCIL MEETING DATE: OCTOBER 28, 2021



BUDGET AND FINANCE – AGENDA #4

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

SUBJECT: ADMINISTRATION

DESCRIPTION: Approve minutes from the 10/14/2021 meeting

Background:

APPLICABLE CODE SECTIONS: City of Sunset Valley Financial Policies

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: MINUTES



BUDGET AND FINANCE COMMITTEE
THURSDAY, October 14, 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
Liz Wright, Committee Member

Members Absent:

Rose Hargrave, Committee Member

Staff Present

Sylvia Carrillo, City Administrator
Suzanna Fleegal, Accountant

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

1. Call to Order at 6:10 PM
2. Citizen Comments
3. Council Liaison Report
Rudi commended the committee on help with the budget which was approved and listed some changes council made; HR approvals; RFP for janitorial services; election items
4. Approve minutes from the 8/26/2021 meeting
Ketan- motion to approve
2nd- Ariel
No objections- motion passes
5. Review, Discuss, and possibly make a recommendation to City Council for the July 2021 financial statements
Suzanna presented the Financial Statements
Motion to approve statements for council- Michael
2nd- Terry
No objections- motion passes
6. Review, Discuss, and possibly make a motion to approve formatting the financial statements

Suzanna noted that the OpenGov consultant had a family emergency and would not make it until the next meeting. Chip talked about his mockup of the financial statements.

Justin- add chart to page 1, add notes/more info about progress for committed and restricted fund balances, didn't really like page 3 but had no changes, add column to page 4 for in progress notes, would like to see a report on salaries/payroll

Chip directed everyone to page 3, Ariel mentioned a way to highlight outlying data to see concerning trends- Suzanna said she would mention to the consultant

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

Sylvia said Councilmember Carmona would like to include drainage as a revenue source

Ketan on page 1 would like a higher level showing the 8.25% broken down to the 2%

Chip- useful links (prior audits, financial policies, financial statements (portal to OpenGov))

Kentan mentioned adding "What's the deal with transfers", Michael suggested adding a graphic

Ariel mentioned the vision and asked about budgeting specifically, add when it was approved and by whom

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

Michael suggested rotating member appointment so there isn't a whole new committee one year, supports idea

Chip suggested first year on a committee be one year, then each proceeding appointment is two years

Justin questioned committee turnover, term limits, demand

Karen discussed creating max # members

Ariel discussed being against limiting terms, members, and anything preventing anyone from joining a committee

Sylvia mentioned committee chairs possibly coming to council retreat

9. Suggestions for future agenda items

Justin- retrospective on budget adjustment

Chip- Orientation documents, Financial Statements

10. Adjourn

Motion- Terry

2nd- Ketan

No objections- motion passes

Adjourned at 7:23 PM

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 28, 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 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



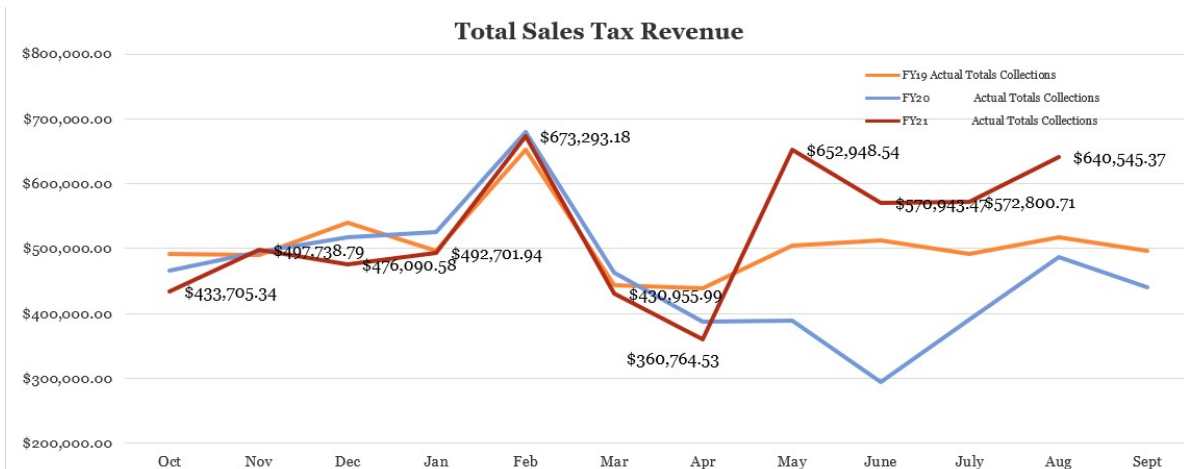
August 2021 Financial Statement

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 |
|------|------------------------|------|---|---------------------------------|------------------------------|-----------------------------------|------------------------|-----------------------------|---------------------------------|---------------------------------|---|---------------------------------------|
| 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 | \$640,545.37 | \$251,621.52 | 64.7% | \$5,368,783.39 | 118.8% | 29.4% | \$487,412.37 | \$153,133.00 | 31.4% |
| 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](#)



- 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
- 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

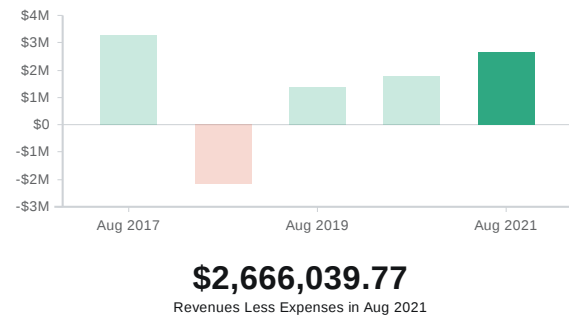
Here is a view of the same data with a prorated budget amount to show where we "should" be. Should is in quotations because the budget is prorated by dividing the total budget by 12 months. It works in theory but in reality, there are natural ebbs and flows in a budget. Plus there are many items that 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.

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

OpenGov

www.sunsetvalley.org

COUNCIL MEETING DATE: OCTOBER 28, 2021



BUDGET AND FINANCE – AGENDA #6

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

SUBJECT: ADMINISTRATION

DESCRIPTION: Review, Discuss, and possibly make a recommendation to City Council for a budget adjustment

Background:

APPLICABLE CODE SECTIONS: City of Sunset Valley Financial Policies

FUNDING: N/A

SUPPORTING MATERIALS PROVIDED: BUDGET ADJUSTMENT

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|--|------------------|---------------------|--|----------------|------------|------------------|--|
| Administration Department Overbudget Expenses | | | | | | | |
| 01 | 01 | 5000 | Payroll | 331,553.25 | 361,326.60 | (29,773.35) | Didn't budget for Court Clerk |
| 01 | 01 | 5084 | Salary - Cell phone allowance | 480.00 | 616.00 | (136.00) | Didn't budget for Court Clerk |
| 01 | 01 | 5086 | Salary - Bilingual | 0.00 | 75.00 | (75.00) | Didn't budget for Court Clerk |
| 01 | 01 | 5087 | Salary - Education | 1,080.00 | 1,267.50 | (187.50) | Didn't budget for Court Clerk |
| 01 | 01 | 5091 | Salary - Licensing Incentives | 240.00 | 265.00 | (25.00) | Didn't budget for Court Clerk |
| 01 | 01 | 5120 | Life Insurance Benefits | 153.36 | 188.76 | (35.40) | Didn't budget for Court Clerk |
| 01 | 01 | 5122 | Dental Insurance Benefits | 1,493.00 | 1,686.58 | (193.58) | Didn't budget for Court Clerk |
| 01 | 01 | 5124 | Long Term Disability Insurance | 1,166.00 | 1,277.99 | (111.99) | Didn't budget for Court Clerk |
| 01 | 01 | 5126 | Short Term Disability Insurance | 793.00 | 874.50 | (81.50) | Didn't budget for Court Clerk |
| 01 | 01 | 5140 | TMRS City Contribution | 39,126.00 | 44,363.43 | (5,237.43) | Didn't budget for Court Clerk |
| 01 | 01 | 5150 | Workers Compensation Benefits | 1,491.99 | 8,257.38 | (6,765.39) | Didn't budget for Court Clerk |
| 01 | 01 | 5615 | Election Expense | 800.00 | 909.47 | (109.47) | Underbudgeted for elections with Travis County Clerk |
| 01 | 01 | 5656 | Insurance - Liability | 4,603.00 | 46,915.26 | (42,312.26) | Unbudgeted increase in cost from TML- FY18 we paid \$32,000, FY19 we paid \$42,000 |
| 01 | 01 | 5327 | Engineer - Design Fees | 52,849.00 | 99,495.19 | (44,339.94) | Multiple complex council meetings, CIP, and other tasks not budgeted |
| 01 | 01 | 5330 | Engineer - Review & Inspection Fees | 48,010.00 | 50,707.49 | (2,697.49) | Multiple Complex Plan Reviews - fees don't cover expense |
| 01 | 01 | 5343 | IT Management Services | 12,731.00 | 24,276.20 | (11,545.20) | A-la-cart style contract increased prices ~\$12k from last year |
| 01 | 01 | 5515 | Bank / Management Fees | 5,200.00 | 5,685.88 | (485.88) | Unbudgeted \$1550 for sale of PD vehicles at auction |
| 01 | 01 | 5516 | Credit Card Fees | 1,000.00 | 1,101.16 | (243.58) | Increased fees due to mailing charge; getting credit on october bill |
| 01 | 01 | 5600 | Dues / Subcriptions / Fees | 2,000.00 | 4,118.44 | (2,118.44) | ICMA dues \$1280, TML dues \$591 - Contractual obligation |
| 01 | 01 | 5782 | Software Maintenance Fees | 48,225.80 | 61,845.43 | (19,522.04) | Higher due to increased needs for telecommuting and teleconferencing due to COVID |
| 01 | 01 | 5820 | Training & Education - City Staff | 1,000.00 | 2,729.00 | (1,729.00) | ICMA and TML conferences - contractual obligation |
| 01 | 01 | | Earmarked Revenues for Open Space Planning | 0.00 | 700,000.00 | (700,000.00) | Approved by city council |
| Administration Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 01 | 01 | 5655 | Insurance - Fire/Theft/Vandalism/Bonds | 46,009.00 | 27,622.00 | 18,300.00 | |
| 01 | 01 | 5705 | Office Supplies | 10,025.00 | 11,250.00 | 1,000.00 | |
| 01 | 01 | 5735 | Rental Expense- Equipment | 7,500.00 | 4,681.00 | 2,800.00 | |
| 01 | 01 | 5601 | Organizational Memberships | 3,000.00 | 1,688.00 | 1,300.00 | |
| 01 | 01 | 5656 | Insurance - Liability | 4,603.00 | 1,260.00 | 2,500.00 | |
| 01 | 01 | 5545 | Coffee/Food Service | 4,875.00 | 1,181.00 | 3,500.00 | |
| 01 | 01 | 5121 | Medical Insurance Benefits | 31,083.00 | 30,860.00 | 200.00 | |
| 01 | 01 | 5131 | TWC- Employers Contribution | 1,032.00 | 59.00 | 950.00 | |
| 01 | 01 | 5306 | Attorney | 50,000.00 | 30,645.00 | 18,000.00 | |
| 01 | 01 | 5309 | Audit | 50,000.00 | 42,500.00 | 7,500.00 | |
| 01 | 01 | 5312 | Building Inspections/Structural Engineer | 15,000.00 | 8,473.00 | 6,000.00 | |
| 01 | 01 | 5326 | Emergency Fund | 30,000.00 | 28,493.00 | 1,500.00 | |
| 01 | 01 | 5330 | Engineer- Review & Inspection Fees | 48,010.00 | 28,926.00 | 18,000.00 | |
| 01 | 01 | 5345 | Landscape Architect Fees | 3,750.00 | 0.00 | 3,750.00 | |
| 01 | 01 | 5362 | Ordinance Codification Maintenance | 3,150.00 | 2,477.00 | 600.00 | |
| 01 | 01 | 5366 | Records Management | 5,700.00 | 3,326.00 | 2,300.00 | |
| 01 | 01 | 5704 | Employee Appreciation | 1,000.00 | 665.00 | 300.00 | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|--|------------------|---------------------|---|----------------|--------------|-------------------|---|
| Administration Department Overbudget Expenses | | | | | | | |
| 01 | 01 | 5706 | Postage | 5,000.00 | 4,467.00 | 500.00 | |
| 01 | 01 | 5770 | Small Equipment Repair/Purchase | 1,350.00 | 688.00 | 600.00 | |
| 01 | 01 | 5815 | Training- Mileage Reimbursement | 250.00 | 0.00 | 250.00 | |
| 01 | 01 | | Surplus General Fund Revenues for Open Space Planning | | | 700,000.00 | *only using excess revenues as needed and including |
| | | | Surplus General Fund Revenues for other expenses | 3,614,400.00 | 5,105,213.00 | 77,875.44 | Assigned Fund Balance for Open Space Planning of \$700k |
| | | | | | | <u>867,725.44</u> | |

Note: Surplus General Fund Revenues: Budgeted: 3,614,400 Actual: \$5,105,213 = \$1,490,813. --
\$77,875.44 to be used to offset budget amendment and another \$700,00 to be used for Mayor's request.
\$712,937.56 to fall to fund balance

| | | | | | | | |
|--|----|------|-----------------------------------|-----------|------------|---------------------|---|
| Police Department Overbudget Expenses | | | | | | | |
| 01 | 02 | 5088 | Salary - Shift Differential | 2,400.00 | 3,000.00 | (600.00) | Increase due to high turnover rates |
| 01 | 02 | 5090 | Salary - Overtime | 45,825.85 | 67,575.86 | (21,750.01) | Increase due to high turnover rates |
| 01 | 02 | 5091 | Salary - Licensing Incentives | 6,000.00 | 7,100.00 | (1,100.00) | Increase due to high turnover rates |
| 01 | 02 | 5093 | Salary - Holiday Pay | 28,563.00 | 30,305.82 | (1,742.82) | Increase due to high turnover rates |
| 01 | 02 | 5120 | Life Insurance Benefits | 475.20 | 607.23 | (132.03) | Increase due to high turnover rates |
| 01 | 02 | 5124 | Long Term Disability Insurance | 2,978.00 | 3,675.02 | (697.02) | Increase due to high turnover rates |
| 01 | 02 | 5126 | Short Term Disability Insurance | 1,976.00 | 2,469.33 | (493.33) | Increase due to high turnover rates |
| 01 | 02 | 5140 | TMRS City Contribution | 93,071.00 | 107,473.00 | (14,402.00) | Increase due to high turnover rates |
| 01 | 02 | 5150 | Workers Compensation Benefits | 26,834.71 | 47,909.88 | (21,075.17) | Increase due to high turnover rates |
| 01 | 02 | 5516 | Credit Card Fees | 0.00 | 155.66 | (155.66) | Should have been budgeted for Chief and Lt credit cards |
| 01 | 02 | 5525 | Bullet Proof Vests | 0.00 | 929.79 | (929.79) | Transfer from R&R Fund |
| 01 | 02 | 5625 | Equipment Acquisition | 0.00 | 9,310.00 | (9,310.00) | Transfer from R&R Fund for new radios |
| 01 | 02 | 5656 | Insurance - Liability | 8,100.00 | 17,619.72 | (9,519.72) | Unbudgeted increase in cost from TML |
| 01 | 02 | 5755 | Repair & Maintenance - Vehicles | 12,200.00 | 17,868.04 | (5,668.04) | Unexpected repairs to vehicles |
| 01 | 02 | 5820 | Training & Education - City Staff | 7,000.00 | 8,029.56 | (1,029.56) | Increase due to high turnover rates |
| 01 | 02 | 5830 | Uniforms | 8,000.00 | 13,807.08 | (5,807.08) | Increase due to high turnover rates |
| 01 | 02 | 5860 | Vehicle Insurance | 7,810.00 | 15,078.72 | (7,268.72) | Unbudgeted increase in cost from TML |
| 01 | 02 | 5100 | Exams/ Testing / Certifications | 1,000.00 | 1,183.93 | (183.93) | Increase due to high turnover rates |
| | | | | | | <u>(101,864.88)</u> | |

| | | | | | | | |
|--|----|------|--|--------------|--------------|-------------------|--|
| Police Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 01 | 02 | 5343 | IT Management | 20,566.00 | 12,819.00 | 7,700.00 | |
| 01 | 02 | 5775 | Small Tools | 3,000.00 | 2,545.00 | 400.00 | |
| 01 | 02 | 5000 | Salaries | 774,382.00 | 703,439.00 | 70,500.00 | |
| 01 | 02 | 5600 | Dues/Subscriptions/Fees | 4,050.00 | 2,800.00 | 1,250.00 | |
| 01 | 02 | 5815 | Trianing - Mileage Reimbursement | 2,500.00 | 1,454.00 | 1,000.00 | |
| 01 | 02 | 5084 | Salary - Cell Allowance | 1,920.00 | 1,750.00 | 170.00 | |
| 01 | 02 | 5086 | Salary - Bilingual | 1,200.00 | 600.00 | 600.00 | |
| 01 | 02 | 5087 | Salary - Education | 2,700.00 | 1,900.00 | 800.00 | |
| 01 | 02 | 5130 | Medicare Tax - Employer's Contribution | 11,629.00 | 11,479.00 | 140.00 | |
| 01 | 02 | 5131 | TWC - Employer's Contribution | 2,640.00 | 134.00 | 2,500.00 | |
| 01 | 02 | 5645 | Fuel | 19,000.00 | 18,436.00 | 500.00 | |
| 01 | 02 | 5745 | Repair & Maintenance - Equipment | 3,000.00 | 2,826.00 | 170.00 | |
| | | | Transfer from Repair & Replacement | | | 10,239.79 | |
| | | | Surplus General Fund Revenues | 3,614,400.00 | 5,105,213.00 | 5,895.09 | |
| | | | | | | <u>101,864.88</u> | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|---------------------|------------------|---------------------|----------------------|----------------|--------|------------------|-------|
|---------------------|------------------|---------------------|----------------------|----------------|--------|------------------|-------|

Administration Department Overbudget Expenses

Municipal Court Department Overbudget Expenses

| | | | | | | | |
|----|----|------|---------------------------------------|-----------|-----------|-------------|--|
| 01 | 03 | 5000 | Payroll | 25,002.00 | 28,334.69 | (3,332.69) | Didn't budget for Court Clerk |
| 01 | 03 | 5084 | Salary - Cell phone allowance | 0.00 | 24.00 | (24.00) | Didn't budget for Court Clerk |
| 01 | 03 | 5086 | Salary - Bilingual | 0.00 | 75.00 | (75.00) | Didn't budget for Court Clerk |
| 01 | 03 | 5087 | Salary - Education | 120.00 | 132.50 | (12.50) | Didn't budget for Court Clerk |
| 01 | 03 | 5120 | Life Insurance Benefits | 8.64 | 31.09 | (22.45) | Didn't budget for Court Clerk |
| 01 | 03 | 5121 | Dental Insurance Benefits | 84.00 | 264.56 | (180.56) | Didn't budget for Court Clerk |
| 01 | 03 | 5122 | Vision Insurance | 16.49 | 54.96 | (38.47) | Didn't budget for Court Clerk |
| 01 | 03 | 5123 | Long Term Disability Insurance | 48.00 | 271.60 | (223.60) | Didn't budget for Court Clerk |
| 01 | 03 | 5124 | Short Term Disability Insurance | 32.00 | 117.45 | (85.45) | Didn't budget for Court Clerk |
| 01 | 03 | 5126 | Medicare Tax - Employers Contribution | 371.63 | 474.81 | (103.18) | Didn't budget for Court Clerk |
| 01 | 03 | 5130 | TMRS City Contribution | 1,466.00 | 8,919.30 | (7,453.30) | Didn't budget for Court Clerk |
| 01 | 03 | 5140 | Workers Compensation Benefits | 112.51 | 258.85 | (146.34) | Didn't budget for Court Clerk |
| 01 | 03 | 5150 | Credit Card Fees | 1,500.00 | 1,710.50 | (210.50) | Increased fees due to mailing charge; getting credit on october bill |
| | | | | | | (11,908.04) | |

Municipal Court Department Underbudget Expenses & Surplus Revenues

| | | | | | | | |
|----|----|------|-------------------------------|--------------|--------------|-----------|--|
| 01 | 03 | 5131 | TWC - Employer's Contribution | 288.00 | 9.00 | 275.00 | |
| 01 | 03 | 5135 | Social Security Contribution | 806.00 | 317.00 | 485.00 | |
| 01 | 03 | 5306 | Attorney | 6,000.00 | 2,737.00 | 3,250.00 | |
| 01 | 03 | 5343 | IT Management Services | 980.00 | 75.00 | 905.00 | |
| 01 | 03 | 5354 | Municipal Court Services | 500.00 | 0.00 | 500.00 | |
| 01 | 03 | 5690 | Municipal Court Supplies | 500.00 | 0.00 | 500.00 | |
| 01 | 03 | 5725 | Printing | 500.00 | 0.00 | 500.00 | |
| | | | | 3,614,400.00 | 5,105,213.00 | 5,493.04 | |
| | | | | | | 11,908.04 | |

Public Works Department Overbudget Expenses

| | | | | | | | |
|----|----|------|---|-----------|-----------|-------------|---|
| 01 | 04 | 5000 | Payroll | 82,795.00 | 86,865.29 | (4,070.29) | Didn't budget for extra maintenance techs |
| 01 | 04 | 5077 | Salary - Youth Program | 10,000.00 | 11,093.04 | (1,093.04) | Didn't budget for extra maintenance techs |
| 01 | 04 | 5086 | Salary - Bilingual | 270.00 | 325.00 | (55.00) | Didn't budget for extra maintenance techs |
| 01 | 04 | 5091 | Salary - Licensing Incentives | 465.00 | 530.00 | (65.00) | Didn't budget for extra maintenance techs |
| 01 | 04 | 5135 | Social Security Contribution | 0.00 | 449.26 | (449.26) | Didn't budget for extra maintenance techs |
| 01 | 04 | 5343 | IT Management Services | 9,793.00 | 10,901.95 | (1,108.95) | A-la-cart style contract increased prices ~\$12k from last year |
| 01 | 04 | 5523 | Building Services | 35,353.50 | 40,424.99 | (5,071.49) | Increased contractual rate for building cleaning services |
| 01 | 04 | 5711 | Open Space Management | 500.00 | 3,900.63 | (3,400.63) | Increased cost for temp help |
| 01 | 04 | 5725 | Printing | 0.00 | 115.61 | (115.61) | PW cost for printer use |
| 01 | 04 | 5740 | Repair & Maintenance - Buildings | 20,845.00 | 26,448.96 | (5,603.96) | AC repair& replace, will be pulled from R&R |
| 01 | 04 | 5745 | Repair & Maintenance - Equipment | 6,000.00 | 6,068.56 | (68.56) | Repair of Kabota |
| 01 | 04 | 5753 | Repair & Maintenance - Trails & Footpaths | 2,500.00 | 2,990.28 | (490.28) | Increased cost for temp help |
| 01 | 04 | 5755 | Repair & Maintenance - Vehicles | 5,000.00 | 6,311.91 | (1,311.91) | Unexpected vehicle repair |
| 01 | 04 | 5775 | Small Tools | 4,000.00 | 4,705.39 | (705.39) | Extra purchases due to freeze damage |
| 01 | 04 | 5860 | Vehicle Insurance | 5,230.00 | 10,318.10 | (5,088.10) | Unbudgeted increase in cost from TML |
| | | | | | | (28,697.47) | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|--|------------------|---------------------|---|----------------|--------------|---------------------|--|
| Administration Department Overbudget Expenses | | | | | | | |
| Public Works Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 01 | 04 | 5645 | Fuel | 8,000.00 | 4,869.00 | 2,500.00 | |
| 01 | 04 | 5743 | Repair & Maintenance- Landscaped Areas | 4,500.00 | 2,823.00 | 1,500.00 | |
| 01 | 04 | 5547 | Ice Services | 2,200.00 | 179.00 | 2,021.00 | |
| 01 | 04 | 5748 | Repair & Maintenance- Fencing | 2,500.00 | 335.00 | 2,000.00 | |
| 01 | 04 | 5575 | Wildlife Management & Implementation | 2,500.00 | 0.00 | 2,500.00 | |
| 01 | 04 | 5762 | Reprographics Services | 500.00 | 0.00 | 500.00 | |
| 01 | 04 | 5815 | Training- Mileage Reimbursement | 1,750.00 | 817.00 | 500.00 | |
| 01 | 04 | 5436 | Trails Master Plan | 1,500.00 | 0.00 | 1,500.00 | |
| 01 | 04 | 5476 | Teen Program Expenses | 2,000.00 | 606.00 | 1,390.00 | |
| 01 | 04 | 5133 | Urban Forestry | 4,000.00 | 996.00 | 3,000.00 | |
| 01 | 04 | 5444 | Energy Conservation Rebates | 10,000.00 | 6,597.00 | 3,400.00 | |
| 01 | 04 | 5131 | TWC - Employer's Contribution | 276.00 | 28.00 | 240.00 | |
| 01 | 04 | 5447 | Pollution Reduction Program | 1,000.00 | 531.00 | 460.00 | |
| | | | Transfer from Repair & Replacement | | | 5,603.96 | |
| | | | Surplus General Fund Revenues | 3,614,400.00 | 5,105,213.00 | 1,582.51 | |
| | | | | | | <u>28,697.47</u> | |
| General Government Department Overbudget Expenses | | | | | | | |
| 01 | 09 | 7010 | Business Grant Program | 0.00 | 100,000.00 | (100,000.00) | Offest with American Rescue Plan funds |
| 01 | 09 | 7214 | Homestead Park Planning/Upper Cougar Creek | 0.00 | 189.30 | (189.30) | Cost for openhouse |
| 01 | 09 | 5552 | Sunset Valley Arts Commission- Community Programs | 5,000.00 | 8,503.00 | (3,503.00) | Increase in costs of storage facility which has been cancelled now, plus receipts for reimbursements |
| | | | | | | <u>(103,692.30)</u> | |
| General Government Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| | | | American Rescue Plan Funds | | | 100,000.00 | |
| | | | Surplus Sales Tax Revenues | 3,614,400.00 | 5,105,213.00 | 3,692.30 | |
| | | | | | | <u>103,692.30</u> | |
| Water Department Overbudget Expenses | | | | | | | |
| 02 | 05 | 5086 | Salary - Bilingual | 210.00 | 312.50 | (102.50) | Didn't budget for extra maintenance techs |
| 02 | 05 | 5090 | Salary - Overtime | 2,302.00 | 2,324.06 | (22.06) | Didn't budget for extra maintenance techs |
| 02 | 05 | 5091 | Salary - Licensing Incentives | 555.00 | 740.00 | (185.00) | Didn't budget for extra maintenance techs |
| 02 | 05 | 5135 | Social Security Contribution | 0.00 | 120.20 | (120.20) | Didn't budget for extra maintenance techs |
| 02 | 05 | 5327 | Engineer - Design Fees | 5,766.00 | 10,955.66 | (5,189.66) | Engineering for Water dpt projects |
| 02 | 05 | 5516 | Credit Card Fees | 1,000.00 | 2,096.15 | (1,096.15) | Increased fees due to mailing charge; getting credit on october bill |
| 02 | 05 | 5600 | Dues / Subcriptions / Fees | 880.00 | 1,402.00 | (522.00) | Texas Water Utilities Association fees |
| 02 | 05 | 5758 | Repairs & Maintenance - System | 26,889.00 | 37,464.14 | (10,743.89) | Increased costs due to freeze repairs |
| 02 | 05 | 5877 | Water Conservation Program | 10,000.00 | 13,078.67 | (3,078.67) | |
| | | | | | | <u>(21,060.13)</u> | |
| Water Department Underbudget Expenses & Surplus Revenues | | | | | | | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|---|------------------|---------------------|--|----------------|------------|--------------------|---|
| Administration Department Overbudget Expenses | | | | | | | |
| 02 | 05 | 5373 | Utility Contractual Services | 586,663.00 | 506,038.00 | 21,060.13 | |
| | | | | | | <u>21,060.13</u> | |
| Wastewater Department Overbudget Expenses | | | | | | | |
| 02 | 06 | 5086 | Salary - Bilingual | 150.00 | 203.75 | (53.75) | Didn't budget for extra maintenance techs |
| 02 | 06 | 5090 | Salary - Overtime | 1,336.00 | 1,349.53 | (13.53) | Didn't budget for extra maintenance techs |
| 02 | 06 | 5091 | Salary - Licensing Incentives | 285.00 | 415.00 | (130.00) | Didn't budget for extra maintenance techs |
| 02 | 06 | 5135 | Social Security Contribution | 0.00 | 80.15 | (80.15) | Didn't budget for extra maintenance techs |
| 02 | 06 | 5327 | Engineer - Design Fees | 3,311.00 | 4,044.88 | (733.88) | Overbudget on Wastewater engineering project fees |
| 02 | 06 | 5745 | Repair & Maintenance - Equipment | 1,200.00 | 3,146.73 | (1,946.73) | Increased costs due to freeze repairs |
| 02 | 06 | 5758 | Repairs & Maintenance - System | 6,889.00 | 14,433.17 | (7,544.17) | Increased costs due to freeze repairs |
| | | | | | | <u>(10,502.21)</u> | |
| Wastewater Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 02 | 06 | 5373 | Utility Contractual Services | 519,162.00 | 485,981.00 | 10,502.21 | |
| | | | | | | <u>10,502.21</u> | |
| Solid Waste Department Overbudget Expenses | | | | | | | |
| 02 | 07 | 5086 | Salary - Bilingual | 120.00 | 128.75 | (8.75) | Didn't budget for extra maintenance techs |
| 02 | 07 | 5091 | Salary - Licensing Incentives | 60.00 | 135.00 | (75.00) | Didn't budget for extra maintenance techs |
| 02 | 07 | 5135 | Social Security Contribution | 0.00 | 40.05 | (40.05) | Didn't budget for extra maintenance techs |
| 02 | 07 | 5410 | Brush Chipping Program | 12,000.00 | 18,643.75 | (6,643.75) | Increased costs due to freeze pickup |
| | | | | | | <u>(6,683.80)</u> | |
| Solid Waste Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 02 | 07 | 5373 | Utility Contractual Services | 100,000.00 | 70,528.00 | 6,683.80 | |
| | | | | | | <u>6,683.80</u> | |
| Street Department Overbudget Expenses | | | | | | | |
| 14 | 14 | 5086 | Salary - Bilingual | 120.00 | 168.75 | (48.75) | Didn't budget for extra maintenance techs |
| 14 | 14 | 5090 | Salary - Overtime | 1,017.00 | 1,024.58 | (7.58) | Didn't budget for extra maintenance techs |
| 14 | 14 | 5091 | Salary - Licensing Incentives | 300.00 | 355.00 | (55.00) | Didn't budget for extra maintenance techs |
| 14 | 14 | 5135 | Social Security Contribution | 0.00 | 40.05 | (40.05) | Didn't budget for extra maintenance techs |
| 14 | 14 | 5327 | Engineer - Design Fees | 0.00 | 6,840.04 | (6,840.04) | Costs associated with Street project engineering |
| 14 | 14 | 5770 | Small Equipment Repair/Purchase | 0.00 | 112.50 | (112.50) | Increased cost for temp help |
| | | | | | | <u>(7,103.92)</u> | |
| Street Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 14 | 14 | 5750 | Repair & Maintenance- Streets & Drainage | 82,000.00 | 40,970.00 | 7,103.92 | |
| | | | | | | <u>7,103.92</u> | |
| Hotel Occupancy Tax Department Overbudget Expenses | | | | | | | |
| 16 | 16 | 6556 | Advertising - SFC | 10,000.00 | 17,718.95 | (7,718.95) | Offset with Property Lease Revenue for SFC |
| | | | | | | <u>(7,718.95)</u> | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|--|------------------|---------------------|---|----------------|------------|--------------------|---|
| Administration Department Overbudget Expenses | | | | | | | |
| Hotel Occupancy Tax Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| | | | Property Lease Revenue | | | 7,013.00 | |
| | | | Surplus HOT Revenue | 25,000.00 | 155,050.00 | 705.95 | |
| | | | | | | <u>7,718.95</u> | |
| Venue Tax Department Overbudget Expenses | | | | | | | |
| 18 | 18 | 5086 | Salary - Bilingual | 210.00 | 257.50 | (47.50) | Didn't budget for extra maintenance techs |
| 18 | 18 | 5090 | Salary - Overtime | 903.00 | 909.15 | (6.15) | Didn't budget for extra maintenance techs |
| 18 | 18 | 5091 | Salary - Licensing Incentives | 375.00 | 440.00 | (65.00) | Didn't budget for extra maintenance techs |
| 18 | 18 | 5135 | Social Security Contribution | 0.00 | 40.05 | (40.05) | Didn't budget for extra maintenance techs |
| 18 | 18 | 5711 | Open Space Management | 40,000.00 | 41,920.23 | (1,920.23) | Clearing brush from freeze |
| 18 | 18 | 7181 | Ernest Robles Way WQP Rehabilitation | 0.00 | 13,920.00 | (13,920.00) | Needed repairs |
| | | | | | | <u>(15,998.93)</u> | |
| Venue Tax Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 18 | 18 | 5880 | Water Quality Ponds | 15,000.00 | 1,007.00 | 12,000.00 | |
| 18 | 18 | 5749 | Repair & Maintenance- Natural Waterways | 12,000.00 | 0.00 | 3,998.93 | |
| | | | | | | <u>15,998.93</u> | |
| Crime Control Tax Department Overbudget Expenses | | | | | | | |
| 19 | 19 | 5090 | Salary - Overtime | 23,435.00 | 23,958.84 | (523.84) | Increase due to high turnover rates |
| 19 | 19 | 5349 | Digital Mapping Services | 0.00 | 120.00 | (120.00) | For emergency mapping services |
| 19 | 19 | 5782 | Software Maintenance Fees | 13,572.75 | 13,749.72 | (176.97) | Higher due to increased needs for telecommuting and teleconferencing due to COVID |
| | | | | | | <u>(820.81)</u> | |
| Crime Control Tax Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 19 | 19 | 5439 | Community Partnership | 2,250.00 | 156.00 | 820.81 | |
| | | | | | | <u>820.81</u> | |
| City Facilities Department Overbudget Expenses | | | | | | | |
| 20 | 20 | 5327 | Engineer - Design Fees | 438.00 | 875.00 | (437.00) | Engineering costs for pond repair |
| 20 | 20 | 7120 | City Facilities-New PW/PD Building | 5,210.00 | 8,573.70 | (3,363.70) | Costs of pond repair |
| | | | | | | <u>(3,800.70)</u> | |
| City Facilities Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| | | | Transfer from Reserves | | | 3,800.70 | |
| | | | | | | <u>3,800.70</u> | |
| Repair & Replacement Department Overbudget Expenses | | | | | | | |
| 21 | 12 | 5560 | Computer Equip/Software Acquisition | 1,102.00 | 1,155.90 | (53.90) | Costs related to computer purchases |
| | | | | | | <u>(53.90)</u> | |
| Repair & Replacement Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| | | | Transfer from Reserves | | | 53.90 | |
| | | | | | | <u>53.90</u> | |

City of Sunset Valley
Detail Budget/Actual Transactions
From 10/1/2020 Through 9/30/2021

| Funding Source Code | Departments Code | General Ledger Code | General Ledger Title | Revised Budget | Actual | Available Budget | Notes |
|--|------------------|---------------------|--|----------------|----------|-----------------------|--|
| Administration Department Overbudget Expenses | | | | | | | |
| Drainage Department Overbudget Expenses | | | | | | | |
| 25 | 25 | 5086 | Salary - Bilingual | 120.00 | 128.75 | (8.75) | Didn't budget for extra maintenance techs |
| 25 | 25 | 5090 | Salary - Overtime | 430.00 | 435.00 | (5.00) | Didn't budget for extra maintenance techs |
| 25 | 25 | 5091 | Salary - Licensing Incentives | 60.00 | 135.00 | (75.00) | Didn't budget for extra maintenance techs |
| 25 | 25 | 5135 | Social Security Contribution | 0.00 | 40.05 | (40.05) | Didn't budget for extra maintenance techs |
| 25 | 25 | 5327 | Engineer - Design Fees | 0.00 | 4,674.92 | (4,674.92) | Engineering costs related to drainage projects |
| 25 | 25 | 5748 | Repair & Maintenance - Fencing | 0.00 | 1,137.50 | (1,137.50) | Fencing around drainage areas |
| | | | | | | <u>(5,941.22)</u> | |
| Drainage Department Underbudget Expenses & Surplus Revenues | | | | | | | |
| 25 | 25 | 5746 | Repair & Maintenance - Drainage- Streets & ROW | 20,000.00 | 300.00 | 5,941.22 | |
| | | | | | | <u>5,941.22</u> | |
| Budget Adjustment Totals | | | | | | | |
| Earmarked General Fund Revenues for Open Space Planning | | | | | | (700,000.00) | |
| Expenses overbudget | | | | | | (493,572.70) | |
| Offset with other expense budgets | | | | | | 271,617.02 | |
| Transfer from Reserves | | | | | | | |
| | | | | | | City Facilities | 3,800.70 |
| | | | | | | Repair & Replacement | 15,897.65 |
| Offset with surplus revenues | | | | | | General Fund | 94,538.38 |
| | | | | | | HOT Funds | 705.95 |
| | | | | | | American Rescue Funds | 100,000.00 |
| | | | | | | SFC Lease Revenue | 7,013.00 |
| | | | | | | Open Space Planning | 700,000.00 |
| | | | | | | <u>1,193,572.70</u> | |

BUDGET AND FINANCE COMMITTEE
MEETING DATE: OCTOBER 28, 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: A retrospective on the FY 21 budget process

BACKGROUND: Please think about these questions in preparation for this discussion:

- What worked well in the budget process?
- What didn't work well?
- What changes and improvements should be made to the process?

APPLICABLE CODE SECTIONS: N/A

STAFF RECOMMENDATION: N/A

SUPPORTING MATERIALS PROVIDED: YES/ NO