



Memo

To: Clay Pearson, City Manager
Trent Epperson, Deputy City Manager
Ron Fraser, Assistant City Manager

From: Eric Roche, Budget Officer

CC: Senior Staff

Date: September 1, 2022

Re: Follow-up to Budget Presentation #3

Executive Summary

The third presentation of the proposed budget occurred on 8/29/22 in the City Council Chambers. A recording of that meeting is available [here](#), and a copy of the presentation can be found [here](#).

This memo contains responses to questions or requests for more information made by City Council during Budget presentation #. Responses are organized by Fund and Department.

Consensus Items

The following items were asked for consensus during the 8/22/22 meeting. A description of the outcome taken from the Council discussion is provided for each item.

1. Does Council endorse a one-year increase from 40 hours to 60 hours (to 84 for Fire) in the amount of sick-leave buyback payout for an additional cost of \$225,440 to be appropriated from fund balances?

Outcome: Consensus reached to add another \$225,440 for an additional sick-leave buyback of 20 hours for FY23 for additional sick leave buyback to eligible employees. The number of hours can and will be revisited each budget year based upon resources and priorities.

2. Does Council wish to decrease the debt service rate further by another 0.005 and if so, B) with the offset the decrease in TIRZ Admin Charge revenue by increasing the O&M rate by 0.0011 or should the transfer to the Infrastructure Fund (Streets and Sidewalks) be lowered?

Outcome: Consensus reached to reduce the debt service rate by the full .005 that was identified and reduce the transfer from the General Fund to Streets and Sidewalks (no offset to raise General Fund rate slightly to equalize TIRZ #2 transfer).

The FY23 original proposed property tax rate was 0.628765. The amount has been reduced further, per Council consensus, to 0.623765 – a reduction of 0.005. The O&M

rate to be presented on September 12 for First Reading will be 0.285000 and the Debt Service rate will be 0.338765.

Comparison of Potential Property Tax Rate and Revenue						
General Fund and Debt Service Property Tax Rates	FY2022 Actual Rates & Amended Budget	Fiscal Year 2023*				Change Proposed FY 2023 to FY 2022 Actual Rates
		(1) No New Revenue Rate	(2) Updated Proposed Tax Rate	(3) Original Proposed Tax Rate	(4) Voter Approval Rate (+ 3.5% additional revenue)	
General Fund (O&M)	0.309416	0.199279	0.285000	0.285000	0.289846	-0.024416
Debt Service (including in-City MUD rebate obligation)	0.392000	0.343765	0.338765	0.343765	0.343765	-0.053235
Total	0.701416	0.543044	0.623765	0.628765	0.633611	-0.077651
G.F. Property Tax Revenue + TIRZ Admin Fee (in millions)	\$30.1 + \$12.7 = \$42.8	\$25.6 + \$10.2 = \$35.8	\$36.7 + \$13.0 = \$49.7	\$36.7 + \$13.2 = \$49.9	\$37.3 + \$13.3 = \$50.6	

* For Fiscal Year 2023, the proposed rate in green is used in the recommended budget revenue.

Also, as a commentary on the No New Revenue Rate since that was mentioned at the last meeting, **the calculation from the State worksheet this year as shown above would bring \$4.5 million less revenue to the City General Fund than the previous year, not the same revenue amount.** That is a function of the State’s formula for calculating the No New Revenue Rate that includes General Obligation debt payments (including voter-approved debt; +\$2.5 million for FY 23).

The No New Revenue Rate does not account for TIRZ #2 related service charges in lieu of property tax revenue. The added local complexity of the TIRZ #2 agreement means that the NNR, if adopted, would decrease City revenue by an additional \$2.5M (of “free money”) in TIRZ Administrative Charges. The NNR would decrease revenue in the GF by \$7M below the FY22 amended budget.

As evidence of the failings of the formula in this regard, last year the City Council adopted a property tax rate that was *below* the No New Revenue calculation but that brought in \$3.2 million *more* to the General Fund. Moreover, somewhat incredibly, last year the formula provided for a No New Revenue rate *below* the Voter Approval Rate which supposedly allows +3.5% more revenue.

An additional fact is that the No New Revenue Rate last year in FY 22 increased property taxes in all our specific homestead examples. For FY 23, all the examples see a dollar decrease. Thus, **the calculations imposed upon local governments must be adhered to but are proven to not work in the application in the real world. The formula does not work “as advertised.”**

The No New Revenue Rate (which does not even factor in inflation) is not tenable this year for the City of Pearland; that supposed “no new revenue” is not recommended or realistic. If there was less revenue to our General Fund, there would be required deep service reductions. The “No New Revenue” Rate would fail Pearland by not delivering the resources necessary for a growing community with needs and expectations for even better public safety, infrastructure, and drainage. In addition to cutting existing, the City Council

priorities would **not** be funded such as below that are included in the recommended FY 23 budget that now delivers a substantial City property tax rate cut of 7.77 cents (-11.1% rate reduction).

Adopting the No New Revenue Rate would mean not funding these recurring costs:

- No employee raises, resulting in degradation of retention and attraction
- No funding of annual step increases, resulting in degradation of retention and attraction
- No drainage maintenance crew, resulting in continued lack of regular maintenance
- No additional police officer position
- No additional emergency communication staff for the Police Department
- No additional firefighters to balance schedule and reduce mandatory overtime
- Plus an additional ~\$2M in spending cuts from existing base.
 - For context, the entire City budget for street and sidewalk replacements in FY23 is ~\$1.6M. The entire Human Resources department costs ~\$1.7M per year. Five General Fund Departments have total budgets of less than \$2M.

The following are the updated examples for properties in Pearland reflecting the new City rate that will be presented on September 12 (inclusive of the 0.005 Debt Service Rate reduction) and the dollar amount decrease from prior year for each example.

		Zero Growth	Homestead Example 1	Homestead Example 2	Homestead Example 3	Homestead Example 4	Homestead Example 5
TY21 Actual City Tax Bill		\$ 2,069	\$ 1,766	\$ 1,293	\$ 1,206	\$ 1,806	\$ 1,176
TY21 Pearland Taxable Value		\$ 292,500	\$ 251,745	\$ 184,353	\$ 171,900	\$ 257,478	\$ 167,691
% Increase (Decrease)		0.0%	10.0%	10.2%	10.3%	10.0%	10.3%
TY22 Pearland Taxable Value		\$ 292,500	\$ 276,920	\$ 203,081	\$ 189,590	\$ 283,226	\$ 184,960
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 1,840	\$(229)	\$ 1,267	\$(26)	\$ 1,183	\$(23)
Total Tax Bill		\$ 6,581	\$ 6,852	\$ 4,261	\$ 3,945	\$ 8,391	\$ 3,838
City of Pearland % of Total		28%	25%	30%	30%	21%	30%
Total Tax as % of Taxable Value before City Exemption		2.2%	2.4%	2.0%	2.0%	2.9%	2.0%

		Homestead Example 6	Homestead Example 7	Homestead Example 8	Homestead Example 9	Homestead Example 10	Senior Example HS 11
TY21 Actual City Tax Bill		\$ 1,473	\$ 2,213	\$ 3,166	\$ 2,133	\$ 2,144	\$ 206
TY21 Pearland Taxable Value		\$ 209,986	\$ 315,437	\$ 451,425	\$ 304,083	\$ 305,643	\$ 170,045
% Increase (Decrease)		10.0%	10.0%	10.0%	10.0%	10.0%	3.1%
TY22 Pearland Taxable Value		\$ 230,984	\$ 346,980	\$ 496,568	\$ 334,491	\$ 336,207	\$ 175,330
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 1,441	\$(32)	\$ 2,164	\$(48)	\$ 3,097	\$(69)
Total Tax Bill		\$ 4,918	\$ 11,490	\$ 14,523	\$ 8,116	\$ 7,399	\$ 896
City of Pearland %		29%	19%	21%	26%	28%	23%
Total Tax as % of Taxable Value before City Exemption		2.1%	3.2%	2.9%	2.4%	2.1%	0.5%

		Mayor Example	
TY21 Actual City Tax Bill		\$ 2,820	
TY21 Pearland Taxable Value		\$ 402,000	
% Increase (Decrease)		10.0%	
TY22 Pearland Taxable Value		\$ 442,200	
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 2,758	\$(61)
Total Tax Bill		\$ 11,031	
City of Pearland % of Total		25%	
Total Tax as % of Taxable Value before City Exemption		2.4%	

Note: Growth of Taxable Value for Homestead Exempted Residents are capped at 10% Increase. Then, a City Specific Exemption of the higher between \$5,000 or 2.5% Taxable Value is applied before multiplying the adopted or proposed tax rates

3. Should the transfers into the Motor Pool, IT Fund, and Facilities Fund be reduced from the General Fund?

Outcome: Consensus to *maintain* the transfers as planned. Additional questions on the functioning and strategy for the plan were posed and are answered separately further below.

4. Does Council support the additions to the budget as highlighted in the FY23 General Fund Highlights and Major Accomplishments section of the budget and budget presentation?

Outcome: Consensus to fund all items listed, including pay raises equating to 5.5% (raising the pay plan and funding steps) and 6.5% for uniformed Police and Fire staff reached.

5. Shall the utility rate ordinance be prepared with the 13.1% increase as dictated by the rate model and the investments in capital improvements that are underway?

Outcome: Although there were questions and recognition of the impact on ratepayers, there was no consensus on substantive changes that would move the required 13.1% revenue increase to maintain the required ratio coverage.

6. Does Council support adopting the reduced set of Life Safety Inspection, One Time Fees proposed by the Fire Department?

Outcome: There was acknowledgement for the scaled back package of FD cost recovery fees, will include in the fee ordinance limited only for FY 23 to three one-time fees.

7. Does the City Council want and need to hold an additional budget discussion on Tuesday, 9/6/22?

Outcome: Items identified by the City Council for open questions were resolved and there was not sentiment for additional Tuesday meeting being needed

8. Does the City Council want to adopt the PEDC budget as approved by their Board the \$435,000 contribution from PEDC for the Master Drainage Plan?

Outcome: There was acknowledgement of the PEDC Board revision of their FY 23 Budget to include \$425,000, which is 1/3 of the new updated Master Drainage Plan. The ongoing maintenance costs of PEDC funded capital projects was deferred until the PEDC Board and the City Council can meet in October.

Other Follow-Up / New Questions and Answers

Citywide Questions

1. What are we spending in overtime?

Please see attached Appendix A. We have \$1 million less in overtime budgeted for the General Fund, anticipating increased staffing levels to reduce mandatory and other overtime in public safety.

General Fund

Tax Backed Debt Fund

Enterprise Funds

2. Are there any capital projects that could be delayed to reduce rate impacts over the next few years? What would the tradeoffs be?

The current Rate Model does not assume that any projects will be issued with a maturity period of more than 20 years. Issuing longer debts for projects like Barry Rose WRF may help spread out rate increases, but the increase in interest costs, which have risen substantially in the past year, will make longer-term debt more expensive overall. Staff has compiled a list of projects that can be financed with debt over more than 20 years and staff are working to determine their impact on the rate model. However, none of these changes will impact the FY23 revenue increase because the FY23 revenue needs are based off debt sold in FY22.

While staff cannot impact the FY23 rate with adjustments to bonded capital projects, we will continue to look at projects, debt structure, and options to reduce rate-payer burden in FY24 and beyond. Staff will continue to evaluate Capital Improvement Program projects on an annual basis and will provide priority ranking of the projects. Projects are adjusted based upon the priority rankings and potential risks that could be incurred should the project be delayed.

3. Can the City make additional revenue by selling potable water to other cities? What are the long-term implications and tradeoffs?

Selling water to other cities may be a potential source of additional revenue in the future but to start selling water we would need to build additional capacity beyond the 10 million gallons per day currently under construction for Phase 1 of the Surface Water Treatment Plant. The current water model shows that all 10 MGD of the Phase 1 capacity is needed for the City's current population plus growth through 2030. This allows for a significant reduction in our take from our Shadow Creek Ranch connection to the City of Houston, which is by far our most expensive source of water. To sell water to others we would need to continue to buy and rely on the Houston source or build Phase 2 of the plant.

The City has had multiple conversations over the past decade with Manvel, Iowa Colony, and Alvin regarding their long-term water needs and water master planning. While there has been some interest to continue the discussion, the need is not imminent enough to result in any commitments or actions. Additionally, a short-term supply contract for any capacity we do not

need as we continue to grow is not a viable option as the TCEQ would not recognize that as capacity for the purchasing City. A similar situation is that Pasadena has 20 MGD of excess capacity they have tried to lease for the past decade with no interest among other agencies. The economic dynamic at work is that the region still has available water resources that other cities can buy in the future and that Brazoria County has no mandate to move away from ground water to surface water like mandated in Fort Bend, Galveston, and Harris Counties.

4. What does 1% of rate increase/decrease equate to in FY23?

A 1.1% increase or decrease in utility rates equates to \$570,600 in revenue.

On the customer side, a reduction from a 13.1% rate increase to a 12.0% rate increase will lower the price paid on a Residential 6,000-gallon bill by \$0.86/month and Residential 12,000-gallon bill by \$1.58/month.

W/S Rate Increase	Total Revenue Reduction to City from proposed rate	Price reduction on residential 6,000-gallon bill	Price reduction on residential 12,000-Gallon bill
13.10% (required per existing Rate Model)	NA	NA	NA
13%	\$79,844	\$0.13	\$0.25
12%	\$570,600	\$0.86	\$1.58
11%	\$1,071,249	\$1.62	\$2.94
10%	\$1,587,502	\$2.36	\$4.34
9%	\$2,117,187	\$3.20	\$5.84

5. Is there a way to decrease the cycle of peaks and valleys that occur with utility rates over time through sound financial policy?

To smooth out the peaks and valleys of rate increases over time the Enterprise Fund Budget needs to be broken down into cost centers such as Facilities, Vehicles, IT, Staff, Etc. For items like these, the most effective way to smooth out costs is to marry the CIP with the rate model, to recognize large expenses and partially accumulate funds in advance.

For example, from the operations side, without a Motor Pool Fund the Enterprise System would have to find money for vehicle replacements each year. In some years this might be a negligible amount. However, in some other years many vehicles would need replacing and rates would have to increase to cover that expense – creating a multi-year pattern of peak-and-valley spending on vehicles. To smooth this out the City has established the Motor Pool Fund, which when fully funded will normalize the amount being spent on vehicles each year – eliminating the peaks-and-valleys attributable to vehicle spending.

The Motor Pool is in the early stages and many vehicles have not yet been transitioned into the system (they enter the system when they are replaced, and they have not been replaced since the Motor Pool launched). However, it is expected that some vehicles in the FY24 budget will be replaced using the lease fees paid into the Motor Pool over the past several years – eliminating the need to find the money in the Enterprise Fund and beginning to provide more stability to rates.

The largest driver of utility rates today is large, necessary capital projects. The Enterprise Fund borrows money to pay for these projects. The debt payment is added to the budget the year after the bond is sold. Sudden increases in debt payments can cause a abrupt increase in expenditures and the only way to pay for them is through a corresponding increase in rates – leading to peak-and-valley rate increases. If the Enterprise Fund has sufficient financial reserves, it can use them to smooth out rate increases – so instead of needing to do a 10% rate increase (for example) in a peak year the City may only need to do a 5% increase. The challenge is building sufficient reserves ahead of large, planned capital expenditure cycles.

First, the City could look at adopting an ordinance that requires a minimum rate commensurate with the inflation rate and/or a floor of 2% or 3% each year. Fund balance would allow the Enterprise Operating Fund to bring in excess revenue in the “valley” years – making “peak” years less severe for rate payers. The policy could include a limiting measure that says the automatic rate increase reverts to requiring Council approval when the Enterprise Fund balance reaches a certain percentage of total expenditures, inclusive of expected CIP related debt costs. For example, if the budget is \$50M and the 5-year CIP is expected to add an additional \$25M in debt payments then Council could set a cap of some percentage of the future expected \$75M annually budget expense. The minimum rate increase would help build sufficient fund reserves to smooth out rate increases, and the cap would help ensure that the City would not accidentally collect more than it needs.

The risk to this approach is that it is subject to political will which varies from year-to-year. It requires raising rates more than the minimum required – and there is never a year where it is a “good” time to raise rates. For that reason, it may be worth looking to build the practice into the City’s Financial Policy so that the practice could be depended on and planned around.

Another idea that could be investigated would be the adoption of a multi-year rate plan. There is a natural incentive to try and make rate increases as small as possible each year; however, this increases the peaks-and-valleys magnitude of rate increases because revenue that is needed in the long term must be raised all at once – rather than little by little over time. A multi-year rate plan would allow for level-loading rate increases over five years, avoiding the issue of “squeezing the balloon” in year one of a CIP investment cycle.

6. Are we sure Cycle 11 Base Charges are accurately accounted for when examining the 13.1% rate increase?

Under both 32/30 and 32/27-29, the Rate model always excluded the base charges for Cycle 11 2nd Bill in August. The rate model, per City Ordinance, captures one base charge per meter per month. There is no loss of base charges revenue or unbilled consumption in Cycle 11 or any Cycle.

Furthermore, the main driver for FY23 rate is Bond Coverage which does not consider Fund Balance but rather FY23 revenue and expenses. Since, the excluding of base charges for the Cycle 11 2nd Bill in occurs in August, it does not impact FY23 revenue, and the 13.1% proposed rate increase in FY23.

7. Why are Utility Billing staffing levels higher on a per-customer basis than several of the peer cities examined in the Raftelis Report?

A follow up memo is planned for the week of September 6th on this topic

Internal Service Funds

8. What are the best practices for a motor pool fund (GASB, GAAP)?

Government Finance Officers Association (GFOA) provides a best practice for pricing internal services, to include motor pool funds: <https://www.gfoa.org/materials/pricing-internal-services>

The City of Pearland is following the best practices outlined by GFOA as they apply to the Internal Service Fund type. Internal Service funds have a cost allocation associated with them, as outlined by GFOA. A clear goal is outlined, and there is an allocation strategy for costs, and it is consistently followed. The cost-allocation strategy is used by Pearland for vehicle replacements; this follows GFOA's best practice. Additionally, repair and maintenance costs are charged to departments using a cost-allocation strategy based on historical data of departmental usage.

The Motor Pool is dependent on the lease fee model where lease fees are paid into the fund each year in anticipation of the vehicles' replacement. Planning in advance for known and expected future capital outlays for items (like vehicles) is considered a best practice. Lease Fees are where planning is turned into action – setting aside money now to provide steady and sustainable funding.

9. What are some example cities that are further along in their motor pool operation?

City	Pop.	Service Fund Initial Implementation	Proposed Expenditures FY23	Proposed Revenue over Expenditures FY23	Fund Balance FY23
Pearland	125,817	FY19	\$7,131,941	\$2,137,280	\$17,070,820
Sugar Land	118,563	At least FY15	\$2,205,805	(888,237)	\$1,748,404 Policy is to maintain a fund balance of at least 10% of the estimated value of the inventory
Friendswood	39,893	FY02	\$806,930	\$ 208,981	\$2,486,693* Fund does not include vehicles in excess of \$50,000
Conroe	89,369	At least FY12	\$3,594,385	\$696,185	\$6,141,677* General fund only, Enterprise fund replacements are separately budgeted
College Station	124,358	FY20	\$0	\$7,874,431	\$22,664,321
Carrollton	137,319	At least FY14	\$7,593,487	(2,046,581)	\$ 4,510,489


10. What is the history of the Motor Pool Fund revenue and expenditures? How much do we typically spend on capital replacement each year?

Motor Pool Fund History					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2023 Proposed
Revenue	4,976,926	4,368,745	7,160,014	14,313,371	9,269,221
Expenses	3,047,883	4,193,791	5,329,069	9,175,048	7,131,941
Net	\$ 1,929,043	\$ 174,954	\$ 1,830,946	\$ 5,138,323	\$ 2,137,280

The table below shows the total *adopted* budget for vehicle replacements and new vehicle purchases each year. New vehicles are almost always associated with new staffing additions – such as purchasing a patrol vehicle for a new police officer position. The adopted budget is shown because it gives council a clearer picture of how much can be reliably budgeted for vehicles within the existing constraints of the citywide budget. Showing amended budget or actuals creates two challenges when comparing numbers. First, vehicle delivery delays can result in some budget authorization moving from one year to the next. Second, mid-year allocations for vehicle purchases uses one-time money and therefore inflates how much the City is generally planning to spend on vehicles each year.

On average, the City spends \$2.2M on new and replacement vehicles each year, not counting uses of one-time money, which cannot be relied upon to regularly fund the Motor Pool.

Total Vehicle Expenses for Replacement *and* New Vehicles Each Year.

	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY22 Adopted	 3 Proposed
Capital Outlay Vehicles	\$730,941	\$1,617,475	\$2,127,000	\$2,007,000	\$2,301,372
Capital Outlay Construction Equipment	\$90,000	\$350,000	\$0	\$635,000	\$0
Capital Outlay Special Equipment	\$715,815	\$291,818	\$24,000	\$90,220	\$8,700
Totals*	\$1,536,756	\$2,259,293	\$2,151,000	\$2,732,220	\$2,310,072
Average					\$2,197,868

*Does not include Grant funded vehicle purchases

11. What is the current *replacement* cost of the City Fleet?

The current replacement cost of the citywide fleet is \$45,088,181. This figure does not include the attachments and technology that go on many city vehicles, such as dash-cams, laptops, etc. For

example, a Police Department vehicle requires around \$30,000 in equipment to be added after the vehicle is received. With 133 vehicles requiring this type of equipment, the additional equipment cost for police vehicles would be an additional \$3,990,000.

12. How were facility fees calculated?

Based on current facility data and the policies of comparable cities, Staff determined that the facility fees for the first year of the facility fund should be based on the number of full-time employees (FTE) of each fund serviced. The cost of facility maintenance city-wide was calculated and divided between each fund according to FTEs. Staff plans to reevaluate this method based on per-facility expense data we gather from this fiscal year and determine whether this should remain the standard practice or if improvements can be identified and implemented for the FY24 budget. The long-term goal is to allocate facility fees to each department based on their actual cost of service.

Special Revenue Funds

<no questions received>

Capital Project Funds

<no questions received>

Component Unit Fund

<no questions received>

Additional Information

As always, more information is available on the [City's FY23 Budget Development Website](#).

Appendix A -- Overtime recap

Overtime by Department-Division					
Department-Division	Department Name	Division Name	FY21 Actual	FY22 Amended	FY23 Proposed
105-100	City Manager's Office	Administration	-	402	-
105-270	City Manager's Office	Office of Emergency Management	4,204	1,134	2,070
110-100	Legal	Administration	-	127	-
115-100	City Secretary's Office	Administration	57	-	-
120-100	Human Resources	Administration	200	707	994
130-100	Finance	Administration	10,357	28,770	21,537
140-100	Information Technology	Administration	17,093	16,993	-
200-100	Police	Administration	49,450	21,371	27,738
200-200	Police	Patrol	1,682,193	1,726,622	1,588,434
200-205	Police	Patrol - Commercial Motor Vehicle	9,240	21,934	18,845
200-215	Police	Investigations	141,427	233,419	210,116
200-225	Police	Admin - Community Services	61,193	90,703	56,925
200-235	Police	Admin - School Resource Officer	33,779	11,527	25,748
200-240	Police	Support - Communciations /Records	252,323	195,958	273,686
200-245	Police	Support - Jail	123,225	92,424	126,310
200-250	Police	Support - Animal Services	28,601	50,669	20,700
205-100	Fire	Administration	50,946	10,513	16,691
205-230	Fire	Admin - Training	-	4,644	4,658
205-260	Fire	Operations	2,170,821	3,092,133	2,318,540
205-265	Fire	Marshal	46,746	28,189	27,998
205-275	Fire	Health Code Enforcement	7,030	4,766	9,046
300-100	PW Engineering & Capital Projects	Administration	-	316	-
300-305	PW Engineering & Capital Projects	Traffic Management	8,906	25,871	20,700
300-340	PW Engineering & Capital Projects	Engineering	8,627	19,971	12,420
300-345	PW Engineering & Capital Projects	Capital Projects	564	3,294	1,553
305-100	Public Works	Administration	625	1,587	4,551
305-310	Public Works	Streets & Drainage	95,259	85,317	33,084
305-315	Public Works	Grounds Maintenance	18,902	21,237	7,556
305-330	Public Works	Facilities Management	39,581	17,449	-

Overtime by Department-Division					
Department-Division	Department Name	Division Name	FY21 Actual	FY22 Amended	FY23 Proposed
305-335	Public Works	Custodial Services	6,478	518	-
400-100	Communications	Administration	(3,591)	3,331	2,070
405-100	Municipal Court	Administration	1,314	1,487	1,363
410-100	Community Development	Administration	-	-	1,078
410-415	Community Development	Permits & Inspections	6,011	19,416	41,400
410-420	Community Development	Planning	2,921	3,522	4,140
410-425	Community Development	Development Services	-	-	1,056
500-100	Parks & Recreation	Administration	3,697	2,144	4,223
500-510	Parks & Recreation	Recreation	14,253	12,673	13,117
500-520	Parks & Recreation	Athletics	3,598	9,019	4,416
500-525	Parks & Recreation	Special Events	19,391	85,448	102,298
500-530	Parks & Recreation	Senior Programs	2,927	4,938	5,175
500-535	Parks & Recreation	Aquatics	6,018	3,058	12,490
500-540	Parks & Recreation	Parks	56,479	88,604	43,104
500-550	Parks & Recreation	Natural Resources	5,161	8,670	5,256
500-555	Parks & Recreation	Recreation Operations	5,143	6,073	6,316
		General Fund Total	\$4,991,14	\$6,056,948	\$5,077,402
130-390	Finance	Utility Customer Service	15,973	57,177	41,400
140-100	Information Technology	Administration	6,415	9,465	-
305-100	Public Works	Administration	3,196	4,401	4,554
305-315	Public Works	Grounds Maintenance	25,005	20,757	17,595
305-350	Public Works	Lift Stations	59,468	49,759	46,368
305-355	Public Works	Wastewater Treatment	151,840	135,940	113,850
305-360	Public Works	Backflow Compliance	9,975	10,516	17,285
305-365	Public Works	Water Production	176,930	143,980	152,021
305-370	Public Works	Distribution & Collections	334,126	295,937	261,855
305-375	Public Works	Water & Sewer Construction	74,783	-	-
305-380	Public Works	Meter Services	47,334	18,653	12,420
305-385	Public Works	Pre-Treatment FOG	9,023	4,413	-
305-395	Public Works	Surface Water Plant	-	1,097	2,070
		Enterprise Fund Total	914,068	752,095	669,418

Overtime by Department-Division					
Department-Division	Department Name	Division Name	FY21 Actual	FY22 Amended	FY23 Proposed
305-325	Public Works	Fleet Management	21,295	10,274	2,567
305-330	Public Works	Facilities Management	-	-	12,332
140-100	Information Technology	Administration	-	-	23,805
		Internal Service Fund Totals	21,295	10,274	38,704