



# 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:** August 26, 2022

**Re:** Cover Sheet

The Budget Follow-up Packet from the FY23 Proposed Budget meeting on 8/22/22 is attached. This document contains several documents - detailed below.

1. [Page 2 - FY23 Budget Presentation #2 Follow-Up Memo](#)
  - a. A memo containing the answers to Council's budget questions on 8/22/22
2. [Page 15 – Breakout of General Fund Expenditures by Department and Category](#)
3. [Page 17 – Breakout of General Fund Expenditures by Department, Division, and Category](#)
4. [Page 23 · Proposed Budget Meeting slide deck for 8/29/22.](#)
  - a. Next Monday's slide deck



# 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:** August 26, 2022

**Re:** Follow-up to Budget Presentation #2

## Executive Summary

The second presentation of the proposed budget occurred on 8/22/22 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 #2. Responses are organized by Fund and Department.

## Citywide Questions

### 1. What would an additional 1% salary increase for employees' cost?

The estimated cost increase of raising the proposed salary change by an additional 1% to 6.5% for city employees and 7.5% for uniformed Police and Fire is an additional \$760,122 for salary and benefits across all funds. Combined with increasing the Sick Buyback to 60 hours across all funds the increase would be \$985,562 for salaries and benefits across all funds.

The breakout of the cost increases associated with an additional 1% salary increase for employees is seen below by fund.

Fund	Fund Description	Estimated Salary and Benefit Cost Increase Associated w <i>Additional</i> 1% Increase (to 6.5% for Employees 7.5% for uniformed Police & Fire)
	General Fund	\$609,015
	Convention and Visitor's Bureau	\$2,976
	Municipal Court Security	\$249
	Drainage Maintenance Fund	\$7,621
	Grant Fund	\$2,121
	CDBG Fund	\$811
	CDBG-Disaster Recovery	\$60
	ARPA Fund	\$305
	Truancy Prevention & Diversion	\$325
	Enterprise Fund	\$96,063

Fund	Fund Description	Estimated Salary and Benefit Cost Increase Associated w <i>Additional</i> 1% Increase (to 6.5% for Employees 7.5% for uniformed Police & Fire)
	Risk Management Fund	\$578
	Motor Pool Fund	\$5,622
	Facilities Fund	\$6,179
	Information Technology Fund	\$18,853
	PEDC	\$9,344
	<b>Total</b>	<b>\$760,122</b>

**2. What would an additional 20 hours, for a total maximum 60 hours (84 for fire with a minimum threshold of 576 hours for FMLA), of sick leave buyback require in the budget in each fund? Which employees benefit from it?**

Increasing the sick buyback from 40 hours to 60 hours increases the total proposed budget by \$225,440 across all funds including costs for the payout and associated benefits at the current proposed salary rates. Of that, \$211,779 would be in General Fund and the rest would be spread out over Enterprise Fund and the Internal Service Funds. Under the proposed 60-hour buyback Public Safety would account for 65% of the eligible employees to participate in this program.

We will know by September 2<sup>nd</sup> when open enrollment closes how many people have signed up for the FY 23 additional pay program when it was presented with the original 40 hours (54 for Fire) allowed to be paid out in FY 23. If the pay is expanded, then those employees can be contacted about being paid for more hours.

## General Fund

**3. What accounts for the changes between the original FY 22 adopted budget to the Amended FY 22 budget used in comparisons?**

Each year the City Council adopts the annual budget. However, the Budget document is a living document, and situations can arise where the plan needs to be modified. Throughout each year amendments are made to the budget. These amendments increase or decrease revenue and expenditures. Each Budget Amendment (BA) is adopted by the City Council. In FY22 there were six budget amendments adopted by Council.

The General Fund expenditures and revenues these amendments contained are detailed below. A quick note on carryovers (Budget Amendment #2), which new councilmembers will have not seen yet. This amendment always occurs in late November/Early December. A carryover is the process of moving revenues and expenditures from one budget year to the next. For example, if a new vehicle is budgeted for and ordered in FY21 but will not be received until FY22, then we would “carry-over” the money from FY21 to FY22 so that there is money to pay for the vehicle. Without the carryover, the money appropriated for the vehicle purchase in FY21 would fall to fund balance and not be available to pay for the vehicle. Carryovers are for budget items that were previously funded and approved by City Council – not for new expenditures. The carryovers are presented as part of a budget amendment once per year.

Budget Amendment #	Item	Budgeted Expense	Budgeted Revenue	Recurring?
<a href="#">BA #1</a> Ambulance Revenue Appropriation	Additional Texas HHS Ambulance Cost Settlement Payment		\$1,743,732	No
	Purchase of one additional ambulance, bringing the total ambulance fleet to 10 vehicles.	\$450,000		No, although there are annual maintenance and lease fee
	Replacement of Capital Project Software	\$350,000		No, except for software maintenance costs
	Additional funding for street and sidewalk repairs (Transfer out of GF)	\$943,732		No
<b>BA #1 Total</b>	<b>Total Revenues and Expenditures in BA #1 Net to zero</b>	<b>\$1,743,732</b>	<b>\$1,743,732</b>	<b>NA</b>
<a href="#">BA #2</a> Carryovers	Carryovers for incomplete purchases of prior year items – See memo (page 13 of PDF for full detail). There were no new appropriations made in the General Fund with this budget amendment.	\$1,211,156		No. There are carryovers each year.
<b>BA #2 Total</b>	<b>Annual carryover process budget amendment. No new expenditures authorized in BA #2.</b>	<b>\$1,211,156</b>		<b>NA</b>
<a href="#">BA #3</a> PER Appropriation	This budget amendment funded preliminary engineering work on 12 future drainage projects	\$655,000		No
<b>BA #3 Total</b>	<b>Funding of PERs</b>	<b>\$655,000</b>		<b>NA</b>
<a href="#">BA #4</a> <b>Additional Appropriation PD</b>	One-time Transfer-Out to the Community Grant Program	\$250,000		No
	Appropriation to fund police technology solutions by the City's Information Technology Department.  1. 21 FLOCK ALPR Cameras-\$63,000  2. Vigilant Solutions Software-\$20,000	\$191,000		Yes. \$121,000 Recurring

Budget Amendment #	Item	Budgeted Expense	Budgeted Revenue	Recurring?
	3. Blue Light Analyst Software-\$15,000  4. ONESolution Freedom Software-\$28,000  5. Drone/UAS Improvements-\$65,000			
<b>BA #4 Total</b>	<b>Authorized additional expenditures for police department related equipment.</b>	<b>\$441,000</b>		<b>NA</b>
<b>BA #5</b>  Mid-Year Allocation	Sale Tax performance exceeded expectations		\$1,600,000	N/A
	Westside Event Center Marquee Sign	\$30,305		No
	Bunker Gear Replacements (60 sets)	\$240,000		Yes, working to create routine and sustainable replacement cycle in annual budget
	Replacement Fire Engine (TH-142)	\$971,000		Yes. Working to create routine and sustainable replacement cycle via Motor Pool. Moreover, long lead time and need to get ordered.
	Begin Replacement Fire Dept Radio Program	\$364,280		Yes. This amount will replace 60 radios. will need to replace remaining 44 radios in FY23 budget.
	Fire Department Record Management System (RMS) Migration	\$101,000		Yes, ongoing subscription costs of ~\$65K per year
	Two Additional Dispatch Workstations	\$8,600		No
	Re-class Police Officer Position to Sergeant	\$36,375		Yes
	Keep Pearland Beautiful Household Hazardous Waste	\$120,000		Yes, per Council policy resolution 4/11/2022; to be built into annual budget going forward
	Consulting Building Inspectors Contract	\$45,000		Provides coverage for required inspections and contracted flexibility to supplement staff; Dependent upon development activity. Contract extension authorized 4/11/2022.

Budget Amendment #	Item	Budgeted Expense	Budgeted Revenue	Recurring?
	Park Maintenance Contractual Services	\$137,638		For remainder of FY 22. Annual budget cost is \$226,274
	Priority 1 Generator Repairs	\$250,000		No
	Add enclosure heaters to all generators	\$185,000		No
	Connect facility generators to Buildings Automations System (BAS) for monitoring and alerting capability	\$60,000		No
	Purchase additional fueling capacity, approximately 1,000-gallon trailer tank	\$30,000		No
	Preliminary Engineering Reports for Bond Election	\$650,000		No
<b>BA #5 Total</b>	<b>Annual mid-year allocation.</b>	<b>\$3,229,198</b>	<b>\$1,600,000</b>	<b>NA</b>
<a href="#">BA #6</a> FY22 Projection	Revised Sale Tax revenue up due to higher than expected performance. Property tax revenue revised downward.		\$2,055,304	Yes, but subject to national trends
	Net change of Salary Expenses and Others projections.	\$132,334		Yes
<b>BA #6 Total</b>	<b>Annual Projections Amendment.</b>	<b>\$132,334</b>	<b>\$2,055,304</b>	<b>NA</b>
<b>Budget Amendment Totals</b>	<b>Total Change to the FY22 Adopted Budget via Budget Amendments</b>	<b>\$7,412,420</b>	<b>\$5,399,036</b>	<b>NA</b>

### Changes in Revenue in FY22

Overall, revenue in the General Fund grew along with the population, tax base, and City services from \$99.6M (FY22 Adopted) to \$105.0M (FY22 Amended) – or by \$5.4M (+ 5.4%). The increase in revenue occurred for three primary reasons.

- First, it is important to note that the General Fund revenue stream primarily increased from original adopted budget due to strong sales tax revenue. The sales tax revenue budget was increased from ~\$24.9M (FY22 Adopted) to ~\$29.0M (FY22 Amended) – an increase of ~ %4.2M. The significant growth in sales tax money was appropriated to purchase one-time items during FY22 because we do not allow for new staff or large recurring costs to be added via budget amendments. Fleet, IT, and facility equipment leases are recurring costs. While the sales tax

increase realized in FY22 paid for one-time costs but the enlarged base amount becomes available to pay for recurring costs in FY23.

- The other major contributor to revenue growth was a one-time increase in the Ambulance Service Cost Settlement fee. This increased the Charges for Service revenue category by \$1.7M via Budget Amendment #1.
- Finally, property tax revenue was adopted at \$31.1M. Property tax revenue was revised downward by \$667K in Budget Amendment 6 due to lower-than-expected collections. We believe that the estimate problem has been addressed by reducing the estimated collection rate on frozen values.

Combining the three major revenue changes nets a total of \$5.23M (\$4.2M Sales Tax + \$1.7M Ambulance Service Fee - \$668K Property Taxes) nets \$5.2M – the majority of the total \$5.4M increases in revenue during FY22.

### Revenue Changes in FY23

For the reasons outlined above, the FY22 adopted budget is no longer the accurate gauge of the City’s FY 23 budget for comparison. The FY22 *amended* budget is the logical gauge when making comparisons to the FY23 budget.

Comparing FY23 proposed back to the FY22 adopted leaves out the important growth in the sales taxes, ambulance service fee one-time boost in revenue, and under-collection in property taxes. Overall, General Fund revenues are increasing from \$105,001,128 in the FY22 Amended Budget to \$109,490,548 in the FY23 proposed budget – an increase of \$4,489,420, or 4.2%. When taking inflation into account, the City would need to bring in 8.5% more revenue to have the same purchasing power as it did in FY22. Instead, the proposed budget is based on a 4.2% growth in revenue – far below the 8.5% rate of inflation.

The 4.2% growth in revenue is being accomplished with a large property tax decrease for all homesteads that staff examined.

With the current proposed property tax rate of 0.628765, **homestead residents will pay less in absolute dollars to the City than they paid in FY22 with the current proposed rate.**

#### 4. How much of the increase in expenses is due to one-time money vs recurring costs?

The following table can be found in Book 1 – Highlights – Page 14 where it outlines each of the new items, their strategic priority alignment, and cost.

The “Contains Recurring Costs” column has been added in response to this question. \$6,165,220 in one-time expenses and \$2,708,962 in recurring costs are funded Citywide. In the General Fund there are \$532,000 in one-time expenses and \$966,952 – not counting the project manager who will be charged to projects but is budgeted for in the General Fund.

<b>Supplemental Request Funded</b>	<b>General Fund</b>	<b>W/S Fund</b>	<b>Other Funds</b>	<b>Total</b>	<b>Contains Recurring Cost?</b>
<b>Strong Economy</b>					



<b>Supplemental Request Funded</b>	<b>General Fund</b>	<b>W/S Fund</b>	<b>Other Funds</b>	<b>Total</b>	<b>Contains Recurring Cost?</b>
Community Development - Unified Development Code Update	300,000			300,000	No
<b>Sub-Total</b>	<b>300,000</b>	-	-	<b>300,000</b>	
<b>Welcoming Community</b>					
Parks & Recreation - Senior Office Assistant Part Time to Full Time Conversion	33,000			33,000	Yes
Parks & Recreation - Program Contractor Instructor Pay	32,960			32,960	No
<b>Sub-Total</b>	<b>65,960</b>	-	-	<b>65,960</b>	
<b>Safe Community</b>					
Police Department -Two Telecommunications Operators	151,216			151,216	Yes
Police Department - Police Equipment and Training	200,000			200,000	No
Police Department - Police Officer	185,865			185,865	Yes*
Emergency Management - Hydraulic Rear Lifts for LMTVs			90,460	90,460	No
Fire Department - Four Firefighting Positions	436,520			436,520	Yes
Fire Department - Office Assistant Part Time to Full Time Conversion	15,000			15,000	Yes
Fire Department - Vehicle Package (ARPA Grant)			5,066,800	5,066,800	No
Hazard Mitigation Plan (ARPA Grant)			50,000	50,000	No
<b>Sub-Total</b>	<b>988,601</b>	-	<b>5,207,260</b>	<b>6,195,861</b>	
<b>Sustainable Infrastructure</b>					
Engineering and Public Works - Drainage Crew			662,000	662,000	Yes
Engineering and Public Works - Project Manager (100% charged to projects)	145,351			145,351	Yes*
Engineering and Public Works - Surface Water Plant Staff & Lab Equipment		632,402		632,402	Yes
Engineering and Public Works - Water Quality Compliance Team		378,722		378,722	Yes*
<b>Sub-Total</b>	<b>145,351</b>	<b>1,011,124</b>	<b>662,000</b>	<b>1,818,475</b>	
<b>Resilient Finances</b>					
<b>Sub-Total</b>	-	-	-	-	
<b>Trusted Government</b>					
Community Development - City Permitting Software (ARPA Grant)			425,000	425,000	No
IT - Technology Support Specialist			68,886	68,886	Yes
<b>Sub-Total</b>	-	-	<b>493,886</b>	<b>493,886</b>	



Supplemental Request Funded	General Fund	W/S Fund	Other Funds	Total	Contains Recurring Cost?	
	<b>Total</b>	<b>1,499,912</b>	<b>1,011,124</b>	<b>6,363,146</b>	<b>8,874,182</b>	

\*Includes an initial vehicle/equipment purchase which will not be a recurring cost.

**5. What is the timeline for adjusting the homestead exemption for FY24?**

Staff will prepare a White Paper detailing the process and containing financial analysis prior to Council’s Strategic Review and Goal Setting Retreat. The initial discussion will take place at the retreat on Saturday, February 18, 2023, Second Reading of any proposed ordinance amending the homestead exemption would need to be adopted by June 26, 2023.

**Non-Development Fee Schedule Questions**

**6. What is the data-based evidence supporting the proposed new Fire Marshal’s Office Fees? Which cities were looked at, and how much do they charge? Of the proposed Fire Marshal’s Office Fees, how many times are those services being rendered by the Fire Marshal’s Office each year? Could the amount of the Fire Marshal’s Office Fees be introduced at a modest rate with the intent to increase to full-cost reimbursement over time?**

Yes, fees could be implemented at any rate, and increased over time if the need is determined to be prudent, based on demand for our city. All inspections that have been discussed are currently conducted under the International 2018 Fire Code (IFC) that the City of Pearland has adopted as our life-safety standard. The intent is to provide accountability, especially when new construction or renovation work is conducted.

The three fees listed below (Access Control, Hot Work, Paint Spray) one-time fees would be our initial focus, and we are no longer recommending the annual fee categories be implemented in FY23 based on Council feedback. Based on Council discussions, we feel that these three one-time fees would be prudent based on the increased risk to life-safety that these high-risk categories produce. Our goal is not revenue enhancement; however, it is providing accountability and responsibility to contractors that ultimately reduces tragedy and to allocate some degree of the service delivery cost to the customer.

To gather data-based evidence, the Fire Marshal’s Office (FMO) conducted a survey of 20 cities of varying populations that do charge a variation of listed fees. The 20 FMOs surveyed were Stafford, Leander, Brazoria County, Fort Bend County, League City, Pasadena, Sugarland, McKinney, College Station, Tomball, Georgetown, City of South Houston, City of Hutchins, Missouri City, New Braunfels, Travis County, Frisco, San Marcos, Richmond, Alvin.

To focus on local cities of similar size, rates from League City, Pasadena, Stafford and Sugar Land were used as comparisons. The high and low fees for each category are listed below.

**Access Control Inspection** – The cost recovery fee would ensure the electronic mechanisms through all interior egresses within a building are operational. Egresses are the fire rated doors that are magnetically held open until released by triggered alarm. Such

doors prevent spread of fire throughout a building and is extremely important in high-occupancy buildings such as schools and medical facilities of various types.

The recovery permit/fee would ensure notification of work and that the subsequent inspection is conducted (International Fire Code (IFC) 1010.1.9.9 Sensor release of electrically locked egress doors). Inspections typically require 2 hours.

In FY21 there were 15 Access control inspections performed. At a fee charge of \$100 the proposed fee would have generated \$1,500.

Local fees range from Sugarland (10 or less devices \$95.75, 26-100 devices \$152.00) to Pasadena (\$125). Our FMO suggests a \$100 flat fee.

**Hot Work** – The cost recovery fee refers to heated work related to construction or renovation. Examples are Welding, grinding, or bonding of copper pipe or “sweating pipe”. The process requirement helps ensure notification of the Fire Marshal’s Office (FMO) that such work is taking place, that contractors are made clear as to expectations before, during and after work is completed, to include a 30-minute fire watch by workers after completion to ensure no fire spread. Hot work is a common source for fire and such a permit reduces this risk (IFC 105.6.23 Hot Work Operations). A local example of this was December 13, 2009 fire at 9015 Broadway. The multi-family hotel fire was a result of hot work left unattended after completion.

FMO inspection time required is typically 1 hour. In FY21 there was one documented Hot Work inspection and at a rate of \$75.00 income generated would have been \$75.00.

The local high was Pasadena (\$300), and low was League City (\$50). Our FMO suggests \$75.

**Paint Spray Booth** – The recover fee for paint spray booths is related to inspections that ensure operations being conducted by any commercial painting or dipping process are permitted by the IFC and that all employees are working in a safe environment. The process is a one-time inspection conducted upon initial construction of a paint booth area to provide accountability that life safety venting, application, and storage standards are in place ( IFC 105.7.23 Spraying or dipping).

Inspection time required is typically 1 hour. In FY21 a total of 3 inspections were performed and at a rate of \$75.00 would have been \$225.00.

Locally, League City charges \$75 and Pasadena charges \$75. Our FMO would suggest \$75.

## **7. New Membership Fees for Pearland and Alvin ISD & Military Personnel**

Based on Council’s consensus during Budget Discussion #2, a Recreation Center & Natatorium Monthly Membership fee in the amount of \$29 and an Annual Membership Fee in the amount of

\$280 will be added to the fee schedule for Pearland and Alvin ISD staff members and for retired and active military personnel.

**8. Does Parks and Recreation have the flexibility to waive the custodial fee at the Independence Park stage for smaller groups?**

Parks and Recreation is proposing to add a custodial fee associated with rental of the Independence Park stage and dressing rooms. Adding the custodial fee will improve user experience by transferring the custodial responsibility from the event organizer to staff and will ensure the restrooms are cleaned and maintained properly. The Independence Park rental agreement currently states that waiver of fees, partial or in whole, may be granted on a case-by-case basis at the discretion of the Parks & Recreation Director.

### Tax Backed Debt Fund

**9. Can the Debt Service Property Tax Rate be reduced further as there is a projected fund balance at end of FY 23 over the target?**

The proposed debt service rate is 0.343765. This rate is estimated to create property tax revenue of \$44,775,343 in the Tax-Backed Debt Service Fund. The full income statement for the fund can be found below.

If Council wishes to reduce the debt service rate staff would advise a maximum reduction not to exceed a half cent. A half cent reduction in the debt service rate would reduce property tax revenue by \$643,500 in the debt service fund. However, this would negatively impact the TIRZ administrative charge revenue in the General Fund. A half cent reduction in the debt service rate would decrease the TIRZ Administrative Charge in the General Fund by \$175,500. To offset the change in revenue in the General Fund the O&M rate could be increased from 0.28500 to 0.286100 – an increase of 0.001100.

Scenario	Total Tax Rate	O&M Rate	Debt Service Rate
Proposed Rate	0.628765	0.285000	0.343765
Debt Service Reduced	0.624865	0.286100	0.338765
Difference	- 0.0039	0.0011	-0.005

Alternatively, the \$175,000 could be reduced on the expenditure side in the General Fund by decreasing the transfer to the Infrastructure Maintenance Fund (Streets and Sidewalks) by \$175,500.

## Debt Service Fund Summary

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
<b>REVENUES</b>				
Property Taxes	\$ 38,374,500	\$ 39,350,712	\$ 38,476,392	\$ 44,775,343
Miscellaneous	763,893	747,205	750,449	702,979
Transfers	2,530,075	3,074,369	3,074,369	3,302,442
Bond Proceeds (Refunding)	32,622,641			
<b>TOTAL REVENUES</b>	<b>74,291,110</b>	<b>43,172,286</b>	<b>42,301,210</b>	<b>48,780,764</b>
<b>EXPENDITURES</b>				
MUD Rebates	7,116,217	7,591,760	7,289,085	7,763,930
Bond Payment	67,450,250	36,834,004	36,834,004	38,863,045
<b>TOTAL EXPENDITURES</b>	<b>74,566,467</b>	<b>44,425,764</b>	<b>44,123,089</b>	<b>46,626,975</b>
REV OVER/(UNDER) EXP	(275,357)	(1,253,478)	(1,821,879)	2,153,789
<b>BEGINNING FUND BALANCE</b>	<b>6,162,589</b>	<b>6,200,953</b>	<b>5,887,231</b>	<b>4,065,352</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,887,231</b>	<b>\$ 4,947,475</b>	<b>\$ 4,065,352</b>	<b>\$ 6,219,140</b>
Reserve 10% Over Policy	\$ 7,456,647 \$ (1,569,416)	\$ 4,442,576 \$ 504,899	\$ 4,412,309 \$ (346,957)	\$ 4,662,698 \$ 1,556,443
Funds Committed *	\$ 8,395,925	5,444,092		

8/13/22

FY23 Proposed Budget Presentation #1



## Enterprise Funds

### 10. How does the City work with customers who cannot afford to have their water/sewer services reconnected due to the cost of the after-hours fee?

Staff continues to offer payment plans and payment extensions based on the customer's ability to pay. Since October 2021, Staff has processed 719 payment plans and payment extensions. In comparison to FY 21 wherein Staff processed 871 payment plans and extensions.

### 11. Should the broken/cut lock fee be increase from its current \$100?

Staff recommends increasing the lock fee to \$200. Currently, the fee is \$100, increased from FY 20 at \$25 to FY 21 to \$100. Though based on the surrounding cities, Pearland would be the highest at \$200 in comparison to \$25 to \$100; the fee is a deterrent to potential customer action to resume water service without payment of services and labor costs.

### 12. How many FTEs were in the Enterprise Fund in FY22 vs FY23?

There are 144.5 FTE's budgeted (important please note that is employees with their 'home base' to Enterprise; there is distribution of costs to other funds) in Enterprise Fund in FY22. There were 13 new FTE positions for Enterprise Fund proposed for FY23.

There is only a net change of 3.2 FTE's between the FY22 amended budget and the FY23 proposed budget because 7 Information Technology positions were moved from Enterprise Fund into the Information Technology Fund. There is no cost savings associated with this transfer due to the chargeback to the departments for the Internal Service Fund operational costs. Additionally, 2.8 existing FTE's were removed from EPW-Admin and reallocated to Internal Service Funds or

General Fund-EPW-Admin. All budgeted FTE counts by department division can be found in Highlights section of book 1 pages 11-12.

## Internal Service Funds

**13. A reduction to internal service transfers (Fleet, IT, and Facilities) was proposed by a councilmember during Budget Presentation #2. What would the outcomes of the spending cuts be on services, tax rates, and tax bills?**

Please see Budget Presentation #3 See slide deck

## Special Revenue Funds

<No Questions Received>

## Capital Project Funds

**14. What is the status of the Independence Park Phase II Capital Improvement Project?**

The project was authorized under Budget Amendment #5 to conduct a Preliminary Engineering Report (PER) to update the costs and description for the proposed project. The PER will be submitted for consideration to council for the upcoming 2023 voter bond referendum. Phase II will provide for the connectivity to the current (Phase I) and future park activity areas (Phase II and III).

There is the potential and concern that any sidewalk that is installed without consideration of the overall park design may be a risk of removal to accommodate the future park master plan and layout. **Staff recommends that we continue to follow the direction that has been authorized.**

Should the project *not* be selected for the 2023 voter bond referendum then accommodation for additional sidewalk could be considered but with the aforementioned risk. Preliminary estimate is approximately 1,300 linear feet if 10-foot sidewalk. Current estimate is approximately \$85,000 that would be requested for funding. Staff recommends that the direction of completing a PER for project cost development and continue forward with the process for a capital project thus the project is developed holistically, and continuity is maintained through each development phase of the project.

## Component Unit Fund

**15. Can the City schedule a joint workshop with the PEDC Board to collaborate on strategic priorities?**

Yes. The facilitator who worked with the City Council in February has been contacted. We are looking to organize and have that meeting in October. Would likely include an open session and executive session component.

## Additional Information

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

\*Expense Summary by Division and Category are provided in FY23 Budget Book 2

Department Description	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
City Council	Salaries & Wages	81,491	80,741	(750)	-1%
	Misc Services	52,172	75,838	23,666	45%
	Material & Sply	15,700	18,550	2,850	18%
<b>City Council Total</b>		<b>149,363</b>	<b>175,129</b>	<b>25,766</b>	<b>17%</b>
City Manager's Office	Salaries & Wages	1,425,948	1,476,506	50,558	4%
	Misc Services	144,619	143,200	(1,419)	-1%
	Transfers Out	196	54,409	54,213	27660%
	Material & Sply	41,479	39,910	(1,569)	-4%
	Repair & Maint	2,300	800	(1,500)	-65%
	Capital Outlay	16,197	-	(16,197)	-100%
<b>City Manager's Office Total</b>		<b>1,630,739</b>	<b>1,714,825</b>	<b>84,086</b>	<b>5%</b>
Legal	Salaries & Wages	916,077	1,036,026	119,949	13%
	Misc Services	164,153	44,153	(120,000)	-73%
	Transfers Out	-	34,090	34,090	0%
	Material & Sply	4,247	4,247	-	0%
<b>Legal Total</b>		<b>1,084,477</b>	<b>1,118,516</b>	<b>34,039</b>	<b>3%</b>
City Secretary's Office	Salaries & Wages	434,623	457,273	22,650	5%
	Misc Services	194,976	188,281	(6,695)	-3%
	Transfers Out	-	24,350	24,350	0%
	Material & Sply	24,400	5,800	(18,600)	-76%
	Other	5,800	5,800	-	0%
	Repair & Maint	-	800	800	0%
<b>City Secretary's Office Total</b>		<b>659,799</b>	<b>682,304</b>	<b>22,505</b>	<b>3%</b>
Human Resources	Salaries & Wages	1,122,442	1,250,113	127,671	11%
	Misc Services	329,198	312,055	(17,143)	-5%
	Material & Sply	113,605	113,605	-	0%
	Transfers Out	-	53,571	53,571	0%
<b>Human Resources Total</b>		<b>1,565,245</b>	<b>1,729,344</b>	<b>164,099</b>	<b>10%</b>
Finance	Salaries & Wages	1,965,730	2,126,341	160,611	8%
	Misc Services	883,617	875,293	(8,324)	-1%
	Transfers Out	-	104,717	104,717	0%
	Material & Sply	14,625	13,627	(998)	-7%
<b>Finance Total</b>		<b>2,863,972</b>	<b>3,119,978</b>	<b>256,006</b>	<b>9%</b>
Information Technology	Transfers Out	8,329	-	(8,329)	-100%
	Repair & Maint	2,925,207	-	(2,925,207)	-100%
	Misc Services	254,642	-	(254,642)	-100%
	Salaries & Wages	1,409,560	-	(1,409,560)	-100%
	Inventory	571,093	-	(571,093)	-100%
	Material & Sply	53,691	-	(53,691)	-100%
<b>Information Technology Total</b>		<b>5,222,522</b>	<b>-</b>	<b>(5,222,522)</b>	<b>-100%</b>
Other Requirements	Transfers Out	6,286,802	6,540,478	253,676	4%
	Misc Services	850,483	870,883	20,400	2%
	Repair & Maint	310,000	310,000	-	0%
	Other	123,043	216,000	92,957	76%
	Material & Sply	11,000	11,000	-	0%
	Interest Expense	2,656	-	(2,656)	-100%
	Principal Pmt	122,681	-	(122,681)	-100%
	Salaries & Wages	-	(300,000)	(300,000)	0%
<b>Other Requirements Total</b>		<b>7,706,665</b>	<b>7,648,361</b>	<b>(58,304)</b>	<b>-1%</b>
Police	Salaries & Wages	28,971,651	30,272,578	1,300,927	4%
	Transfers Out	1,551,874	4,588,039	3,036,165	196%
	Misc Services	909,308	1,021,309	112,001	12%
	Material & Sply	778,265	819,514	41,249	5%
	Repair & Maint	515,005	668,050	153,045	30%
	Capital Outlay	10,000	210,000	200,000	2000%
	Inventory	3,750	9,000	5,250	140%
	Bldg & Grounds	7,490	3,000	(4,490)	-60%
<b>Police Total</b>		<b>32,747,343</b>	<b>37,591,490</b>	<b>4,844,147</b>	<b>15%</b>
Fire	Salaries & Wages	20,216,852	21,006,126	789,274	4%
	Transfers Out	2,773,648	2,457,687	(315,961)	-11%



	Misc Services	1,282,822	1,256,765	(26,057)	-2%
	Material & Spply	1,179,844	1,232,781	52,937	4%
	Capital Outlay	730,055	622,330	(107,725)	-15%
	Repair & Maint	368,800	530,455	161,655	44%
	Inventory	48,362	80,480	32,118	66%
	Bldg & Grounds	31,069	38,000	6,931	22%
<b>Fire Total</b>		<b>26,631,452</b>	<b>27,224,624</b>	<b>593,172</b>	<b>2%</b>
<b>PW Engineering &amp; Capital Projects</b>	Salaries & Wages	3,377,546	3,493,239	115,693	3%
	Material & Spply	619,905	716,496	96,591	16%
	Misc Services	634,150	585,582	(48,568)	-8%
	Transfers Out	197,872	234,509	36,637	19%
	Repair & Maint	18,849	37,950	19,101	101%
	Inventory	2,715	5,297	2,582	95%
<b>PW Engineering &amp; Capital Projects Total</b>		<b>4,851,037</b>	<b>5,073,073</b>	<b>222,036</b>	<b>5%</b>
<b>Public Works</b>	Transfers Out	906,763	4,528,209	3,621,446	399%
	Misc Services	4,140,610	3,496,897	(643,713)	-16%
	Salaries & Wages	2,505,924	1,859,385	(646,539)	-26%
	Bldg & Grounds	1,570,485	321,500	(1,248,985)	-80%
	Material & Spply	176,465	146,546	(29,919)	-17%
	Repair & Maint	535,507	46,418	(489,089)	-91%
	Inventory	2,203	939	(1,264)	-57%
	Capital Outlay	21,942	-	(21,942)	-100%
<b>Public Works Total</b>		<b>9,859,899</b>	<b>10,399,894</b>	<b>539,995</b>	<b>5%</b>
<b>Communications</b>	Salaries & Wages	609,121	638,246	29,125	5%
	Misc Services	103,636	123,080	19,444	19%
	Transfers Out	-	110,714	110,714	0%
	Repair & Maint	16,908	34,350	17,442	103%
	Material & Spply	22,600	20,300	(2,300)	-10%
<b>Communications Total</b>		<b>752,265</b>	<b>926,690</b>	<b>174,425</b>	<b>23%</b>
<b>Municipal Court</b>	Salaries & Wages	901,982	911,123	9,141	1%
	Transfers Out	-	143,671	143,671	0%
	Misc Services	51,900	70,592	18,692	36%
	Material & Spply	14,895	10,660	(4,235)	-28%
<b>Municipal Court Total</b>		<b>968,777</b>	<b>1,136,046</b>	<b>167,269</b>	<b>17%</b>
<b>Community Development</b>	Salaries & Wages	2,100,347	2,398,967	298,620	14%
	Misc Services	460,632	644,643	184,011	40%
	Transfers Out	44,948	223,962	179,014	398%
	Material & Spply	19,800	21,074	1,274	6%
	Repair & Maint	6,500	9,500	3,000	46%
	Other	700	1,000	300	43%
	Inventory	1,000	-	(1,000)	-100%
<b>Community Development Total</b>		<b>2,633,927</b>	<b>3,299,146</b>	<b>665,219</b>	<b>25%</b>
<b>Library</b>	Misc Services	259,727	82,685	(177,042)	-68%
	Capital Outlay	-	15,000	15,000	0%
	Material & Spply	11,200	6,317	(4,883)	-44%
<b>Library Total</b>		<b>270,927</b>	<b>104,002</b>	<b>(166,925)</b>	<b>-62%</b>
<b>Parks &amp; Recreation</b>	Salaries & Wages	4,758,738	5,325,087	566,349	12%
	Misc Services	901,235	1,114,374	213,139	24%
	Transfers Out	157,358	684,956	527,598	335%
	Material & Spply	562,503	587,631	25,128	4%
	Bldg & Grounds	453,291	419,658	(33,633)	-7%
	Repair & Maint	94,971	99,720	4,749	5%
	Capital Outlay	457,979	80,700	(377,279)	-82%
<b>Parks &amp; Recreation Total</b>		<b>7,386,075</b>	<b>8,312,126</b>	<b>926,051</b>	<b>13%</b>
		<b>106,984,484</b>	<b>110,255,548</b>	<b>3,271,064</b>	<b>3%</b>

\*Expense Summary by Division and Category are provided in FY23 Budget Book 2

Department Description	Division Description*	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
City Council	Administration	Salaries & Wages	81,491	80,741	(750)	-1%
		Misc Services	52,172	75,838	23,666	45%
		Material & Spply	15,700	18,550	2,850	18%
<b>City Council Total</b>			<b>149,363</b>	<b>175,129</b>	<b>25,766</b>	<b>17%</b>
City Manager's Office	Administration	Salaries & Wages	1,193,953	1,249,275	55,322	5%
		Misc Services	77,377	88,472	11,095	14%
		Transfers Out	-	43,961	43,961	0%
		Material & Spply	6,891	3,250	(3,641)	-53%
	Office of Emergency Management	Salaries & Wages	231,995	227,231	(4,764)	-2%
		Misc Services	67,242	54,728	(12,514)	-19%
		Material & Spply	34,588	36,660	2,072	6%
		Transfers Out	196	10,448	10,252	5231%
		Repair & Maint	2,300	800	(1,500)	-65%
		Capital Outlay	16,197	-	(16,197)	-100%
<b>City Manager's Office Total</b>			<b>1,630,739</b>	<b>1,714,825</b>	<b>84,086</b>	<b>5%</b>
Legal	Administration	Salaries & Wages	916,077	1,036,026	119,949	13%
		Misc Services	164,153	44,153	(120,000)	-73%
		Transfers Out	-	34,090	34,090	0%
		Material & Spply	4,247	4,247	-	0%
<b>Legal Total</b>			<b>1,084,477</b>	<b>1,118,516</b>	<b>34,039</b>	<b>3%</b>
City Secretary's Office	Administration	Salaries & Wages	434,623	457,273	22,650	5%
		Misc Services	194,976	188,281	(6,695)	-3%
		Transfers Out	-	24,350	24,350	0%
		Material & Spply	24,400	5,800	(18,600)	-76%
		Other	5,800	5,800	-	0%
		Repair & Maint	-	800	800	0%
<b>City Secretary's Office Total</b>			<b>659,799</b>	<b>682,304</b>	<b>22,505</b>	<b>3%</b>
Human Resources	Administration	Salaries & Wages	1,122,442	1,250,113	127,671	11%
		Misc Services	329,198	312,055	(17,143)	-5%
		Material & Spply	113,605	113,605	-	0%
		Transfers Out	-	53,571	53,571	0%
<b>Human Resources Total</b>			<b>1,565,245</b>	<b>1,729,344</b>	<b>164,099</b>	<b>10%</b>
Finance	Administration	Salaries & Wages	1,965,730	2,126,341	160,611	8%
		Misc Services	883,617	875,293	(8,324)	-1%
		Transfers Out	-	104,717	104,717	0%
		Material & Spply	14,625	13,627	(998)	-7%
<b>Finance Total</b>			<b>2,863,972</b>	<b>3,119,978</b>	<b>256,006</b>	<b>9%</b>
Information Technology	Administration	Transfers Out	8,329	-	(8,329)	-100%
		Repair & Maint	2,925,207	-	(2,925,207)	-100%
		Misc Services	254,642	-	(254,642)	-100%
		Salaries & Wages	1,409,560	-	(1,409,560)	-100%
		Inventory	571,093	-	(571,093)	-100%
		Material & Spply	53,691	-	(53,691)	-100%
<b>Information Technology Total</b>			<b>5,222,522</b>	<b>-</b>	<b>(5,222,522)</b>	<b>-100%</b>
Other Requirements	Administration	Misc Services	850,483	870,883	20,400	2%
		Repair & Maint	310,000	310,000	-	0%
		Other	123,043	216,000	92,957	76%
		Material & Spply	11,000	11,000	-	0%
		Interest Expense	2,656	-	(2,656)	-100%
	Principal Pmt	122,681	-	(122,681)	-100%	
	Transfers	Salaries & Wages	-	(300,000)	(300,000)	0%
Transfers Out		6,286,802	6,540,478	253,676	4%	
<b>Other Requirements Total</b>			<b>7,706,665</b>	<b>7,648,361</b>	<b>(58,304)</b>	<b>-1%</b>
Police	Administration	Salaries & Wages	2,064,109	2,178,448	114,339	6%
		Transfers Out	-	2,040,913	2,040,913	0%
		Misc Services	399,455	416,176	16,721	4%
		Material & Spply	34,075	33,175	(900)	-3%
		Repair & Maint	4,950	5,000	50	1%
	Patrol	Salaries & Wages	15,592,750	15,772,933	180,183	1%
		Transfers Out	1,305,140	2,151,120	845,980	65%
		Repair & Maint	322,000	425,000	103,000	32%
		Material & Spply	337,466	378,044	40,578	12%

Department Description	Division Description*	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
		Capital Outlay	10,000	210,000	200,000	2000%
		Misc Services	9,000	16,500	7,500	83%
		Inventory	3,750	9,000	5,250	140%
	<b>Patrol - Commercial Motor Vehicle</b>	Salaries & Wages	283,491	288,288	4,797	2%
		Transfers Out	70,252	31,410	(38,842)	-55%
		Repair & Maint	5,500	11,000	5,500	100%
		Material & Spply	4,079	4,550	471	12%
		Misc Services	3,775	3,840	65	2%
	<b>Investigations</b>	Salaries & Wages	3,860,608	3,968,817	108,209	3%
		Transfers Out	127,173	174,096	46,923	37%
		Repair & Maint	87,400	103,400	16,000	18%
		Misc Services	54,037	64,589	10,552	20%
		Material & Spply	36,260	46,467	10,207	28%
	<b>Admin - Community Services</b>	Salaries & Wages	1,595,187	1,690,848	95,661	6%
		Transfers Out	7,100	30,947	23,847	336%
		Material & Spply	15,800	18,050	2,250	14%
		Repair & Maint	7,500	9,000	1,500	20%
	<b>Admin - Training</b>	Misc Services	205,965	222,850	16,885	8%
		Material & Spply	207,262	181,212	(26,050)	-13%
	<b>Admin - School Resource Officer</b>	Salaries & Wages	1,404,718	1,465,640	60,922	4%
		Transfers Out	15,891	99,424	83,533	526%
		Repair & Maint	18,000	31,000	13,000	72%
		Misc Services	16,920	16,920	-	0%
		Material & Spply	5,000	5,000	-	0%
	<b>Support - Communciations/Records</b>	Salaries & Wages	2,242,436	2,768,311	525,875	23%
		Material & Spply	64,172	67,605	3,433	5%
		Repair & Maint	51,005	51,000	(5)	0%
		Misc Services	38,652	39,772	1,120	3%
	<b>Support - Jail</b>	Salaries & Wages	1,207,419	1,279,663	72,244	6%
		Material & Spply	20,500	29,010	8,510	42%
		Misc Services	15,680	16,180	500	3%
		Bldg & Grounds	5,990	2,000	(3,990)	-67%
	<b>Support - Animal Services</b>	Salaries & Wages	720,933	859,630	138,697	19%
		Misc Services	165,824	224,482	58,658	35%
		Transfers Out	26,318	60,129	33,811	128%
		Material & Spply	53,651	56,401	2,750	5%
		Repair & Maint	18,650	32,650	14,000	75%
		Bldg & Grounds	1,500	1,000	(500)	-33%
<b>Police Total</b>			<b>32,747,343</b>	<b>37,591,490</b>	<b>4,844,147</b>	<b>15%</b>
<b>Fire</b>	<b>Administration</b>	Salaries & Wages	1,175,224	1,261,306	86,082	7%
		Transfers Out	1,153	998,451	997,298	86496%
		Misc Services	111,817	107,757	(4,060)	-4%
		Material & Spply	37,666	38,943	1,277	3%
		Repair & Maint	1,400	1,500	100	7%
	<b>Admin - Training</b>	Salaries & Wages	253,910	341,704	87,794	35%
		Misc Services	234,944	287,653	52,709	22%
		Material & Spply	22,000	35,500	13,500	61%
		Bldg & Grounds	6,500	13,000	6,500	100%
		Inventory	9,000	10,500	1,500	17%
		Capital Outlay	52,000	-	(52,000)	-100%
	<b>Operations</b>	Salaries & Wages	17,463,262	18,041,937	578,675	3%
		Transfers Out	2,736,033	1,239,592	(1,496,441)	-55%
		Material & Spply	1,076,264	1,097,057	20,793	2%
		Misc Services	857,312	749,860	(107,452)	-13%
		Capital Outlay	678,055	622,330	(55,725)	-8%
		Repair & Maint	353,100	500,455	147,355	42%
		Inventory	39,362	69,980	30,618	78%
		Bldg & Grounds	24,569	25,000	431	2%
	<b>Marshal</b>	Salaries & Wages	691,147	753,845	62,698	9%
		Transfers Out	30,553	120,231	89,678	294%
		Material & Spply	36,118	52,371	16,253	45%
		Misc Services	16,035	19,235	3,200	20%
		Repair & Maint	9,000	18,000	9,000	100%

Department Description	Division Description*	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
	<b>Health Code Enforcement</b>	Salaries & Wages	633,309	607,334	(25,975)	-4%
		Transfers Out	5,909	99,413	93,504	1582%
		Misc Services	62,714	92,260	29,546	47%
		Repair & Maint	5,300	10,500	5,200	98%
		Material & Spply	7,796	8,910	1,114	14%
<b>Fire Total</b>			<b>26,631,452</b>	<b>27,224,624</b>	<b>593,172</b>	<b>2%</b>
<b>PW Engineering &amp; Capital Projects</b>	<b>Administration</b>	Salaries & Wages	465,090	-	(465,090)	-100%
		Misc Services	12,631	-	(12,631)	-100%
		Material & Spply	11,870	-	(11,870)	-100%
	<b>Traffic Management</b>	Material & Spply	601,612	707,116	105,504	18%
		Salaries & Wages	428,021	524,293	96,272	22%
		Misc Services	211,923	304,275	92,352	44%
		Transfers Out	36,383	46,279	9,896	27%
		Repair & Maint	6,321	21,100	14,779	234%
		Inventory	-	2,572	2,572	0%
	<b>Engineering</b>	Salaries & Wages	1,091,516	1,223,870	132,354	12%
		Misc Services	365,035	220,885	(144,150)	-39%
		Transfers Out	106,816	118,560	11,744	11%
		Repair & Maint	10,089	10,800	711	7%
	<b>Capital Projects</b>	Material & Spply	3,599	4,305	706	20%
		Salaries & Wages	1,392,919	1,745,076	352,157	25%
		Transfers Out	54,673	69,670	14,997	27%
		Misc Services	44,561	60,422	15,861	36%
		Repair & Maint	2,439	6,050	3,611	148%
		Material & Spply	2,824	5,075	2,251	80%
		Inventory	2,715	2,725	10	0%
<b>PW Engineering &amp; Capital Projects Total</b>			<b>4,851,037</b>	<b>5,073,073</b>	<b>222,036</b>	<b>5%</b>
<b>Public Works</b>	<b>Administration</b>	Salaries & Wages	376,563	669,431	292,868	78%
		Transfers Out	-	552,431	552,431	0%
		Misc Services	29,163	55,024	25,861	89%
		Material & Spply	8,975	25,916	16,941	189%
		Repair & Maint	-	6,000	6,000	0%
		Inventory	1,084	939	(145)	-13%
	<b>Streets &amp; Drainage</b>	Transfers Out	759,174	3,952,726	3,193,552	421%
		Misc Services	1,773,578	1,586,490	(187,088)	-11%
		Salaries & Wages	980,018	693,477	(286,541)	-29%
		Material & Spply	39,932	21,221	(18,711)	-47%
		Repair & Maint	19,150	14,318	(4,832)	-25%
		Capital Outlay	13,747	-	(13,747)	-100%
	<b>Grounds Maintenance</b>	Misc Services	1,703,444	1,855,383	151,939	9%
		Salaries & Wages	484,523	496,477	11,954	2%
		Bldg & Grounds	449,696	321,500	(128,196)	-29%
		Material & Spply	92,527	99,409	6,882	7%
		Repair & Maint	26,051	26,100	49	0%
		Transfers Out	107,644	23,052	(84,592)	-79%
	<b>Facilities Management</b>	Transfers Out	39,875	-	(39,875)	-100%
		Repair & Maint	490,006	-	(490,006)	-100%
		Misc Services	176,954	-	(176,954)	-100%
		Capital Outlay	8,195	-	(8,195)	-100%
		Salaries & Wages	497,517	-	(497,517)	-100%
		Inventory	1,119	-	(1,119)	-100%
		Bldg & Grounds	1,120,789	-	(1,120,789)	-100%
		Material & Spply	18,127	-	(18,127)	-100%
	<b>Custodial Services</b>	Repair & Maint	300	-	(300)	-100%
		Transfers Out	70	-	(70)	-100%
		Salaries & Wages	167,303	-	(167,303)	-100%
		Material & Spply	16,904	-	(16,904)	-100%
		Misc Services	457,471	-	(457,471)	-100%
<b>Public Works Total</b>			<b>9,859,899</b>	<b>10,399,894</b>	<b>539,995</b>	<b>5%</b>
<b>Communications</b>	<b>Administration</b>	Salaries & Wages	609,121	638,246	29,125	5%
		Misc Services	103,636	123,080	19,444	19%
		Transfers Out	-	110,714	110,714	0%
		Repair & Maint	16,908	34,350	17,442	103%

Department Description	Division Description*	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
		Material & Spply	22,600	20,300	(2,300)	-10%
<b>Communications Total</b>			<b>752,265</b>	<b>926,690</b>	<b>174,425</b>	<b>23%</b>
<b>Municipal Court</b>	<b>Administration</b>	Salaries & Wages	901,982	911,123	9,141	1%
		Transfers Out	-	143,671	143,671	0%
		Misc Services	51,900	70,592	18,692	36%
		Material & Spply	14,895	10,660	(4,235)	-28%
<b>Municipal Court Total</b>			<b>968,777</b>	<b>1,136,046</b>	<b>167,269</b>	<b>17%</b>
<b>Community Development</b>	<b>Administration</b>	Salaries & Wages	249,474	261,182	11,708	5%
		Transfers Out	-	203,233	203,233	0%
		Misc Services	11,805	9,740	(2,065)	-17%
		Material & Spply	3,374	3,374	-	0%
	<b>Permits &amp; Inspections</b>	Salaries & Wages	784,025	1,015,293	231,268	29%
		Misc Services	129,686	152,372	22,686	17%
		Transfers Out	43,733	20,729	(23,004)	-53%
		Repair & Maint	5,000	8,000	3,000	60%
		Material & Spply	3,018	3,018	-	0%
	<b>Planning</b>	Salaries & Wages	620,681	717,735	97,054	16%
		Misc Services	315,771	477,641	161,870	51%
		Material & Spply	12,552	13,884	1,332	11%
		Repair & Maint	1,500	1,500	-	0%
		Other	700	1,000	300	43%
		Transfers Out	1,215	-	(1,215)	-100%
		Inventory	1,000	-	(1,000)	-100%
	<b>Development Services</b>	Salaries & Wages	446,167	404,757	(41,410)	-9%
		Misc Services	3,370	4,890	1,520	45%
		Material & Spply	856	798	(58)	-7%
<b>Community Development Total</b>			<b>2,633,927</b>	<b>3,299,146</b>	<b>665,219</b>	<b>25%</b>
<b>Library</b>	<b>Administration</b>	Misc Services	259,727	82,685	(177,042)	-68%
		Capital Outlay	-	15,000	15,000	0%
		Material & Spply	11,200	6,317	(4,883)	-44%
<b>Library Total</b>			<b>270,927</b>	<b>104,002</b>	<b>(166,925)</b>	<b>-62%</b>
<b>Parks &amp; Recreation</b>	<b>Administration</b>	Salaries & Wages	852,592	951,245	98,653	12%
		Transfers Out	-	500,669	500,669	0%
		Misc Services	57,962	73,413	15,451	27%
		Material & Spply	23,760	24,640	880	4%
		Repair & Maint	2,270	120	(2,150)	-95%
	<b>Recreation</b>	Salaries & Wages	318,125	285,021	(33,104)	-10%
		Material & Spply	41,139	41,675	536	1%
		Misc Services	15,393	36,743	21,350	139%
		Transfers Out	1,585	-	(1,585)	-100%
	<b>Athletics</b>	Salaries & Wages	304,187	267,521	(36,666)	-12%
		Material & Spply	41,611	47,786	6,175	15%
		Misc Services	21,958	32,974	11,016	50%
		Bldg & Grounds	475	475	-	0%
	<b>Special Events</b>	Salaries & Wages	329,289	364,222	34,933	11%
		Material & Spply	199,514	192,814	(6,700)	-3%
		Misc Services	10,581	26,885	16,304	154%
		Transfers Out	249	3,449	3,200	1285%
		Repair & Maint	800	1,000	200	25%
	<b>Senior Programs</b>	Salaries & Wages	271,930	284,500	12,570	5%
		Material & Spply	38,468	50,196	11,728	30%
		Misc Services	37,298	39,002	1,704	5%
		Repair & Maint	2,120	4,000	1,880	89%
		Transfers Out	1,331	2,400	1,069	80%
	<b>Aquatics</b>	Salaries & Wages	390,409	619,835	229,426	59%
		Material & Spply	46,690	57,672	10,982	24%
		Bldg & Grounds	33,326	21,736	(11,590)	-35%
		Capital Outlay	58,700	14,700	(44,000)	-75%
		Misc Services	9,912	14,339	4,427	45%
	<b>Parks</b>	Salaries & Wages	1,388,930	1,478,531	89,601	6%
		Misc Services	232,882	340,033	107,151	46%
		Bldg & Grounds	317,977	328,967	10,990	3%
		Transfers Out	151,624	174,672	23,048	15%

Department Description	Division Description*	Category	FY22 Amended	FY23 Proposed	\$ Difference	% Change
		Repair & Maint	88,481	93,000	4,519	5%
		Material & Sply	83,952	84,303	351	0%
		Capital Outlay	296,974	-	(296,974)	-100%
	<b>Recycling</b>	Misc Services	1,200	1,200	-	0%
	<b>Natural Resources</b>	Salaries & Wages	241,526	271,210	29,684	12%
		Misc Services	37,280	37,580	300	1%
		Material & Sply	29,775	35,375	5,600	19%
		Bldg & Grounds	21,580	19,480	(2,100)	-10%
		Transfers Out	2,569	3,766	1,197	47%
		Repair & Maint	1,300	1,600	300	23%
	<b>Recreation Operations</b>	Salaries & Wages	661,750	803,002	141,252	21%
		Misc Services	476,769	512,205	35,436	7%
		Capital Outlay	102,305	66,000	(36,305)	-35%
		Material & Sply	57,594	53,170	(4,424)	-8%
		Bldg & Grounds	79,933	49,000	(30,933)	-39%
<b>Parks &amp; Recreation Total</b>			<b>7,386,075</b>	<b>8,312,126</b>	<b>926,051</b>	<b>13%</b>
			<b>106,984,484</b>	<b>110,255,548</b>	<b>3,271,064</b>	<b>3%</b>