



A G E N D A
REGULAR MEETING OF THE
HIGHLAND VILLAGE CITY COUNCIL
HIGHLAND VILLAGE MUNICIPAL COMPLEX
1000 HIGHLAND VILLAGE ROAD, HIGHLAND VILLAGE, TEXAS
TUESDAY, AUGUST 9, 2022 at 5:30 P.M.

EARLY WORK SESSION
Training Room – 5:30 P.M.

Convene Meeting in Open Session

1. Receive a Safety & Security Update from Lewisville Independent School District (LISD) and a Follow Up Presentation from Highland Village Police Department School Resource Officer(s)
2. Receive a Presentation on the Highland Shores Boulevard Mobility Study
3. Discuss the Utility Fund Budget for Fiscal Year 2022-2023
4. Discuss the City's Relationship to the Denton County Transportation Authority (DCTA) as a "founding member" under Chapter 460, Texas Transportation Code
5. Clarification of Consent or Action Items listed on Today's City Council Meeting Agenda for August 9, 2022

(Items discussed during Early Work Session may be continued or moved to Open Session and/or Late Work Session if time does not permit holding or completing discussion of the item during Early Work Session.)

CLOSED SESSION
Training Room

6. Hold a Closed Meeting in accordance with the following Sections of the Texas Government Code:
 - (a) Section 551.071 – Consultation with City Attorney Concerning Pending or Contemplated Litigation and on any Regular Session or Work Session Agenda Item Requiring Confidential, Attorney/Client Advice Necessitated by the Deliberation or Discussion of Said Item (as needed)
 - (b) Section 551.076 – Deliberations regarding Security Devices or Security Audits

OPEN SESSION
City Council Chambers – 7:30 P.M.

7. Call Meeting to Order
8. Prayer led by Councilmember Brian Fiorenza

9. **Pledge of Allegiance to the U.S. and Texas flags led by Councilmember Brian Fiorenza:** *“Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.”*
10. **Visitor Comments** *(Anyone wishing to address the City Council must complete a Speakers’ Request Form and return it to the City Secretary. In accordance with the Texas Open Meetings Act, the City Council is restricted in discussing or taking action on items not posted on the agenda. Action on your statement can only be taken at a future meeting. In order to expedite the flow of business and to provide all visitors the opportunity to speak, the Mayor may impose a three (3) minute limitation on any person addressing the City Council. A thirty (30) minute time allotment is set for this section, and the remaining speakers will be heard at the end of the Action Agenda.)*
11. **Mayor and Council Reports on Items of Community Interest pursuant to Texas Government Code Section 551.0415** the City Council may report on the following items: (1) expression of thanks, congratulations or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety
12. **City Manager/Staff Reports**
 - **The Village Report**

Anyone wishing to address the City Council on any item posted on the City Council agenda for possible action, including matters placed on the Consent Agenda or posted as a Public Hearing, must complete a Speakers’ Request Form available at the entrance to the City Council Chambers and present it to the City Secretary prior to the Open Session being called to order. Speakers may be limited to three (3) minutes and given only one opportunity to speak on an item. Other procedures regarding speaking on matters posted for action on the City Council agenda are set forth on the Speakers’ Request Form. Subject to applicable law, the City Council reserves the right to modify or waive at any time the procedures relating to members of the public speaking on matters placed the Council’s agenda.

CONSENT AGENDA

All of the items on the Consent Agenda are considered for approval by a single motion and vote without discussion. Each Councilmember has the option of removing an item from this agenda so that it may be considered separately and/or adding any item from the Action Agenda to be considered as part of the Consent Agenda items.

13. **Consider approval of Minutes of the Regular City Council Meeting held on July 26, 2022**
14. **Receive Investment Report for Quarter ending June 30, 2022**
15. **Receive Budget Reports for Period ending June 30, 2022**

ACTION AGENDA

16. **Take action, if any, on Matters discussed in Closed Session in accordance with the following Sections of the Texas Government Code:**
 - (a) **Section 551.071 – Consultation with City Attorney Concerning Pending or Contemplated Litigation and on any Regular Session or Work Session Agenda Item Requiring Confidential, Attorney/Client Advice Necessitated by the Deliberation or Discussion of Said Item (as needed**
 - (b) **Section 551.076 – Deliberations regarding Security Devices or Security Audits**

17. Consider Resolution 2022-3008 naming the Barn at Doubletree Ranch Park as the "Sgt Dennis Oliver Event Barn"
18. Consider Ordinance 2022-1295 adopting Amendments to the Fiscal Year 2021-2022 Budget (*1st of two reads*)
19. Consider the Ad Valorem Tax Rate for Year 2022 and Set a Public Hearing Date on the Proposed Fiscal Year 2022-2023 Budget and Proposed Tax Rate
20. Consider Resolution 2022-3009 disapproving the 2023 Denton Central Appraisal District Annual Budget

LATE WORK SESSION

(Items may be discussed during Early Work Session, time permitting)

21. Status Reports on Current Projects and Discussion on Future Agenda Items (A Councilmember may inquire about a subject of which notice has not been given. A statement of specific information or the recitation of existing policy may be given. Any deliberation shall be limited to a proposal to place the subject on an agenda for a subsequent meeting.)
22. Adjournment

I HEREBY CERTIFY THAT THIS NOTICE OF MEETING WAS POSTED ON THE PUBLIC BULLETIN BOARD AT THE MUNICIPAL COMPLEX, 1000 HIGHLAND VILLAGE ROAD, HIGHLAND VILLAGE, TEXAS IN ACCORDANCE WITH THE *TEXAS GOVERNMENT CODE, CHAPTER 551*, ON THE 5TH DAY OF AUGUST 2022 NOT LATER THAN 5:00 P.M.



Angela Miller, City Secretary

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (972) 899-5132 or Fax (972) 317-0237 for additional information.

Removed from posting on the _____ day of _____, 2022 at _____

am / pm by _____.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 1

MEETING DATE: 08/09/2022

SUBJECT: Receive a Safety & Security Update from Lewisville Independent School District (LISD) and a Follow Up Presentation from Highland Village Police Department School Resource Officer(s)

PREPARED BY: Doug Reim, Chief of Police

COMMENTS

A representative from LISD will provide an update for Council regarding safety and security measures for the upcoming school year. There will also be a follow up presentation from School Resource Officer(s) as requested by City Council.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 2

MEETING DATE: 08/09/2022

**SUBJECT: Receive a Presentation on the Highland Shores Boulevard
Mobility Study**

PREPARED BY: Scott Kriston, Public Works Director

COMMENTS

City staff will present information on a recently completed Mobility Study conducted for Highland Shores Boulevard.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 3

MEETING DATE: 08/09/2022

SUBJECT: Discuss the Utility Fund Budget for Fiscal Year 2022-2023

PREPARED BY: Ken Heerman, Assistant City Manager

COMMENTS

City staff will present information on the Utility Fund Budget for Fiscal Year 2022-2023.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 4

MEETING DATE: 08/09/2022

SUBJECT: Discuss the City's Relationship to the Denton County Transportation Authority (DCTA) as a "founding member" under Chapter 460, Texas Transportation Code

PREPARED BY: Kevin B. Laughlin, City Attorney

COMMENTS

Pursuant to prior Council request, the City Attorney will discuss the legal relationship of the City of Highland Village to and with the Denton County Transportation Authority (DCTA) pursuant to Chapter 460 of the Texas Transportation Code and other relevant state law.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 11

MEETING DATE: 08/09/2022

SUBJECT: Mayor and Council Reports on Items of Community Interest

PREPARED BY: Karen McCoy, Executive Assistant

COMMENTS

Pursuant to Texas Government Code Section 551.0415 the City Council may report on the following items: (1) expression of thanks, congratulations or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 13

MEETING DATE: 08/09/2022

SUBJECT: Consider Approval of Minutes of the Regular City Council Meeting held on July 26, 2022

PREPARED BY: Angela Miller, City Secretary

BACKGROUND:

Minutes are approved by a majority vote of Council at the Council meetings and listed on the Consent Agenda.

IDENTIFIED NEED/S:

Council is encouraged to call the City Secretary's Office prior to the meeting with suggested changes. Upon doing so, staff will make suggested changes and the minutes may be left on the Consent Agenda in order to contribute to a time efficient meeting. If the change is substantial in nature, a copy of the suggested change will be provided to Council for consideration prior to the vote.

OPTIONS & RESULTS:

The City Council should review and consider approval of the minutes. Council's vote and approval of the minutes reflect agreement with the accuracy of the minutes.

PROGRESS TO DATE: (if appropriate)

The City Manager has reviewed the minutes and given approval to include the minutes in this packet.

BUDGETARY IMPACT/ORDINANCE CHANGE: (if appropriate)

N/A

RECOMMENDATION:

To approve the minutes of the Regular City Council Meeting held on July 26, 2022.



**MEETING MINUTES OF THE REGULAR MEETING
HIGHLAND VILLAGE CITY COUNCIL
HIGHLAND VILLAGE MUNICIPAL COMPLEX
1000 HIGHLAND VILLAGE ROAD
TUESDAY, JULY 26, 2022**

EARLY WORK SESSION

Mayor Daniel Jaworski called the meeting to order at 6:06 p.m.

Roll Call

Present:	Daniel Jaworski Jon Kixmiller Tom Heslep Robert A. Fiester Brian A. Fiorenza	Mayor Deputy Mayor Pro Tem Councilmember Councilmember Councilmember
Absent:	Michael Lombardo Shawn Nelson	Mayor Pro Tem Councilmember
Staff Members:	Paul Stevens Ken Heerman Kevin Laughlin Angela Miller Doug Reim Mark Stewart Jason Collier Scott Kriston Jana Onstead Kim Huntley Phil Lozano Sunny Lindsey Heather Miller Mike McWhorter Laurie Mullens Andrew Boyd	City Manager Assistant City Manager City Attorney City Secretary Chief of Police Assistant Police Chief Assistant Fire Chief Public Works Director Human Resources Director Community Services Assistant Parks and Recreation Director Information Services Director Assistant Finance Director Staff Accountant Marketing & Communications Director Media Specialist

1. Continue Discussion on the General Fund Budget for Fiscal Year 2022-2023

Assistant City Manager Ken Heerman presented year end projections for Fiscal Year (FY) 2021-2022 and the proposed General Fund Budget for FY 2022-2023. For the current fiscal year, the estimated ending fund balance is 35%. City staff presented supplemental requests for their respective departments.

Due to time constraints, Mayor Jaworski announced further discussion on this item and the remaining Agenda Items would continue during Late Work Session.

2. Receive a Presentation and Continue Discussion on Traffic Data for FM 407 and FM 2499

This item was deferred to Late Work Session.

3. Discuss the City's Relationship to the Denton County Transportation Authority (DCTA) as a "founding member" under Chapter 460, Texas Transportation Code

This item was deferred to Late Work Session.

4. Clarification of Consent or Action Items listed on Today's City Council Meeting Agenda for July 26, 2022

No items were discussed.

Mayor Jaworski announced Council would meet in Closed Session and read Agenda Items #5(a) and #5(b).

CLOSED SESSION

Council convened into Closed Session at 7:23 p.m.

5. Hold a Closed Meeting in accordance with the following Sections of the Texas Government Code:

(a) Section 551.071 – Consultation with City Attorney Concerning Pending or Contemplated Litigation and on any Regular Session or Work Session Agenda Item Requiring Confidential, Attorney/Client Advice Necessitated by the Deliberation or Discussion of Said Item (as needed)

(b) Section 551.074 – Personnel – Deliberate the Employment, Evaluation, and Duties of the Highland Village Municipal Court Judge

Council concluded Closed Session at 7:39 p.m.

Mayor Jaworski adjourned Early Work Session at 7:40 p.m.

OPEN SESSION

6. Call Meeting to Order

Mayor Jaworski called the meeting to order at 7:45 p.m.

Roll Call

Present:	Daniel Jaworski	Mayor
	Jon Kixmiller	Deputy Mayor Pro Tem
	Tom Heslep	Councilmember
	Robert A. Fiester	Councilmember
	Brian A. Fiorenza	Councilmember
Absent:	Michael Lombardo	Mayor Pro Tem
	Shawn Nelson	Councilmember

Staff Members:	Paul Stevens	City Manager
	Ken Heerman	Assistant City Manager
	Kevin Laughlin	City Attorney
	Angela Miller	City Secretary
	Doug Reim	Chief of Police
	Mark Stewart	Assistant Police Chief
	Jason Collier	Assistant Fire Chief
	Scott Kriston	Public Works Director
	Jana Onstead	Human Resources Director
	Phil Lozano	Parks and Recreation Director
	Heather Miller	Assistant Finance Director
	Mike McWhorter	Staff Accountant
	Laurie Mullens	Marketing & Communications Director
	Andrew Boyd	Media Specialist

7. Prayer led by Councilmember Robert Fiester

Councilmember Fiester gave the invocation.

8. Pledge of Allegiance to the U.S. and Texas flags led by Councilmember Robert Fiester

Councilmember Fiester led the Pledge of Allegiance to the U.S. and Texas flags.

9. Visitor Comments

No one wished to speak.

10. Mayor and Council Reports on Items of Community Interest pursuant to Texas Government Code Section 551.0415 the City Council may report on the following items: (1) expression of thanks, congratulations or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety

Mayor Jaworski reminded everyone that school starts on August 10 and to be aware of school zones and students walking and riding their bicycles to school.

11. City Manager/Staff Reports

City Manager Paul Stevens provided an update on the following:

Comprehensive Plan Update – Meetings are being held with property owners along FM 407, as well as with the owners of the opportunity areas identified for future development. A timeline was also provided, with a target date to provide a draft of the Comprehensive Plan to City Council in September.

Proposed Townhomes Zoning Case – The proposed zoning case for the townhome development on Barnett Boulevard was tabled by the Planning & Zoning Commission in June. The original public hearing notice did not make a distinction as to what kind of planned development was requested, therefore a new public hearing will be scheduled and notices will be sent that identifies the proposed zoning amendment as an overlay Planned Development. This should be on the agenda for the August meeting of the Planning & Zoning Commission.

Highland Village Road Ramp to I-35 – TxDOT has led the project that will extend Highland Village Road under I-35 to a northbound on-ramp. Construction is scheduled to begin in September.

- **Presentation of the Nonprofit of the Year Video**

The Nonprofit of the Year video was shown featuring Journey to Dream.

CONSENT AGENDA

Mayor Jaworski reported there was a typo and the correct Resolution number for Agenda Item #13 is Resolution 2022-3007.

12. **Consider approval of Minutes of the Special Joint Workshop held on June 30, 2022 and the Regular City Council Meeting held on July 12, 2022**
13. **Consider Resolution 2022-3006 receiving an Annual Report from the Highland Village Community Development Corporation and approving the Facilities Development Capital Improvement Program (FDCIP)**

Motion by Deputy Mayor Pro Tem Kixmiller, seconded by Councilmember Fiester, to approve Consent Agenda Items #12 and #13. Motion carried 5 - 0.

ACTION AGENDA

14. **Take action, if any, on Matters discussed in Closed Session in accordance with the following Sections of the Texas Government Code:**
 - (a) **Section 551.071 – Consultation with City Attorney Concerning Pending or Contemplated Litigation and on any Regular Session or Work Session Agenda Item Requiring Confidential, Attorney/Client Advice Necessitated by the Deliberation or Discussion of Said Item (as needed**

No action was taken on this item.

- (b) **Section 551.074 – Personnel - Deliberate the Employment, Evaluation and Duties of the Highland Village Municipal Court Judge**

Motion by Councilmember Fiester, seconded by Councilmember Heslep, to authorize the City Manager to execute an employment agreement with Colette Sallas to serve as presiding Municipal Court Judge for the City of Highland Village, as presented. Motion carried 5 – 0.

LATE WORK SESSION

15. **Status Reports on Current Projects and Discussion on Future Agenda Items (A Councilmember may inquire about a subject of which notice has not been given. A statement of specific information or the recitation of existing policy may be given. Any deliberation shall be limited to a proposal to place the subject on an agenda for a subsequent meeting.)**

With students returning to school on August 10, Councilmember Fiorenza requested the School Resource Officer (SRO) give an update on his impact in the cities and safety/security benefits the SRO can provide that can help reduce any anxiety the parents or students may have upon returning to school. Chief Reim reported the Director of

Security from the Lewisville Independent School District (LISD) will provide an update for City Council in August to discuss school security measures.

Due to time constraints during Early Work Session, some agenda items were moved to Late Work Session. Mayor Jaworski announced discussion on these items would now resume.

1. Continue Discussion on the General Fund Budget for Fiscal Year 2022-2023

Presentation of supplemental requests were continued by the respective departments.

Assistant City Manager Ken Heerman presented a five-year forecast and reported funding of all of the supplemental requests over a long-term basis would not be feasible. With that, he reported some of the supplemental requests are being further reviewed. Mr. Heerman then provided a recommended list of supplemental requests that will be included in the proposed budget. This represents a smaller list of supplemental. Councilmember Heslep requested a prioritized wish list of all of the supplemental requests presented by the departments.

Further budget discussions will continue through August and September.

2. Receive a Presentation and Continue Discussion on Traffic Data for FM 407 and FM 2499

Chief Reim reported the presentation provided to City Council at their meeting held on July 12, 2022 regarding traffic data was prepared using broad search parameters. At that meeting, Council requested data relating to accidents that occurred at an intersection where Lewisville or Flower Mound may have responded instead of Highland Village. City staff has since requested information from those neighboring cities and Chief Reim provided a review of the July 12th presentation using the updated data.

Public Works Director Scott Kriston also provided an update on expanded data as it related to traffic counts. Council discussed pedestrians crossing on FM 2499, and traffic counts and comparison of traffic signals on FM 2499 in Flower Mound versus in Highland Village. Mr. Kriston also provided a schematic of the I-35 northbound onramp at Highland Village Road. The project is funded by TxDOT and will be in the preconstruction phase in August.

3. Discuss the City's Relationship to the Denton County Transportation Authority (DCTA) as a "founding member" under Chapter 460, Texas Transportation Code

This item was not presented; Council moved this item to their August 9, 2022 meeting agenda.

With the number of agenda items planned for the August 9th meeting, City Manager Paul Stevens stated the meeting may need to start at an earlier time.

16. Adjournment

Mayor Jaworski adjourned the meeting at 9:53 p.m.

Daniel Jaworski, Mayor

ATTEST:

Angela Miller, City Secretary

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 14	MEETING DATE: 08/09/2022
SUBJECT: Investment Report for Quarter Ending June 30, 2022	
PREPARED BY: Heather Miller, Assistant Finance Director	

BACKGROUND:

The Public Funds Investment Act, Chapter 2256.023 of the Government Code requires the investment officer of each local government to submit its governing body a quarterly report of investment transactions. The City staff has compiled the following information for your review and to comply with this reporting requirement.

IDENTIFIED NEED/S:

N/A

OPTIONS & RESULTS:

The detailed transactions for March 31, 2022 through June 30, 2022 follow this briefing.

- TexPool (Texas Local Government Investment Pool, a public funds investment pool that matures July 1, 2022)
- TexSTAR (Texas Short Term Asset Reserve Program, a public funds investment pool, custodial, and depository services are provided by JP Morgan Chase Bank and subsidiary J.P. Morgan Investor Services Co. that matures July 1, 2022)
- Independent DDA (Demand Deposit Account that matures July 1, 2022 collateralized by pledged securities held in custody by The Independent Bankers Bank)
- Independent NOW (Negotiable Order of Withdraw that matures July 1, 2022 collateralized by pledged securities held in custody by The Independent Bankers Bank)
- Wells Fargo DDA (Demand Deposit Account that matures July 1, 2022 collateralized by pledged securities held in custody by the Bank of New York Mellon)
- Southside MMA (Money Market Account that matures July 1, 2022, collateralized by pledged securities held in custody by the Federal Home Loan Bank)

- InterBank MMA (Money Market Account that matures July 1, 2022, fully insured by the Federal Deposit Insurance Corporation)
- InterBank ICS (Insured Cash Sweep that matures July 1, 2022, fully insured by the Federal Deposit Insurance Corporation)
- Origin Bank CD (Certificates of Deposit that matures April 7, 2022 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)
- East West Bank CD (Certificates of Deposit that matures August 2, 2022 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)
- East West Bank CD (Certificates of Deposit that matures August 8, 2022 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)
- East West Bank CD (Certificates of Deposit that matures February 2, 2023 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)
- East West Bank CD (Certificate of Deposit that matures February 8, 2023 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)
- East West Bank CD (Certificate of Deposit that matures June 16, 2023 collateralized by a letter of credit held in custody by the Federal Home Loan Bank)

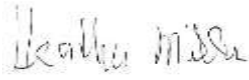
This information reports that the beginning market value for all cash and investments was \$40,262,137 and the ending market value on June 30, 2022 was \$37,308,205. The average yield for the quarter ending June 30, 2022 in pooled, demand deposit, negotiable order of withdrawal, and money market accounts (1.02%) is less than the six-month term treasuries. The beginning pool, demand deposit, negotiable order of withdrawal, and money market accounts invested balance at March 31, 2022 was \$20,739,875 and the ending balance on June 30, 2022 was \$19,766,607 or 53% of the City's total portfolio. The weighted average maturity of the City's portfolio on June 30, 2022 is 86 days.

The average total portfolio yield for the quarter ending March 31, 2022 was 0.96%.

The book value and market value for the City's total portfolio for the beginning and end of the reporting period is as follows:

	<u>Book Value</u>	<u>Market Value</u>
March 31, 2022	\$40,262,137	\$40,262,137
March 31, 2022	\$37,308,205	\$37,308,205

I hereby certify that the attached report is in compliance with the Public Funds Investment Act and that all investments held and transactions made during the reporting period were duly authorized and properly recorded and valued.



Heather Miller
Investment Officer



Ken Heerman
Assistant City Manager

¹Note:

Par is the stated legal dollar value or principal value at maturity.

Book value is what we paid for the instrument adjusted by any accretion or amortization costs.

Market value is what we could reasonably sell the instrument for in the current market.

RECOMMENDATION:

Council to receive the Investment Reports for the period ending June 30, 2022



QUARTERLY INVESTMENT REPORT

For the Quarter Ended

June 30, 2022

Prepared by

Valley View Consulting, L.L.C.

The investment portfolio of the City of Highland Village is in compliance with the Public Funds Investment Act and the City of Highland Village Investment Policy and Strategies.

Ken Heerman, Assistant City Manager

Heather Miller, Assistant Finance Director

Staff Accountant

Disclaimer: These reports were compiled using information provided by the City of Highland Village. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields and do not account for investment advisor fees.

Summary

Quarter End Results by Investment Category:

Asset Type	March 31, 2022			June 30, 2022		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
MMA/NOW/Pools	0.23%	\$ 20,739,875	\$ 20,739,875	1.02%	\$ 19,766,607	\$ 19,766,607
Securities/CDs	0.53%	19,522,262	19,522,262	0.90%	17,541,598	17,541,598
Totals	0.38%	\$ 40,262,137	\$ 40,262,137	0.96%	\$ 37,308,205	\$ 37,308,205

Current Quarter Average Yield (1)

Total Portfolio	0.96%
Rolling Three Month Treasury	1.13%
Rolling Six Month Treasury	1.15%
TexPool	1.00%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	0.48%
Rolling Three Month Treasury	0.50%
Rolling Six Month Treasury	0.53%
TexPool	0.40%

Interest Earnings (Approximate)

Quarterly Interest	\$ 67,187
Fiscal Year-to-Date Interest	\$ 99,150

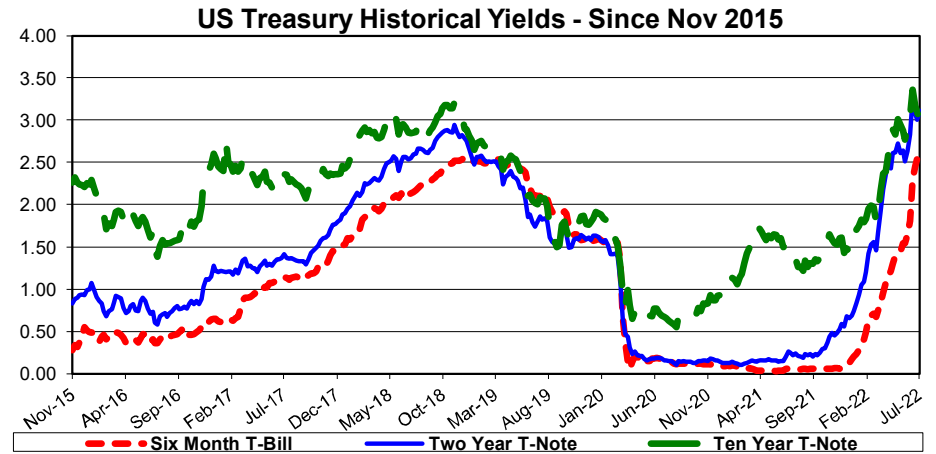
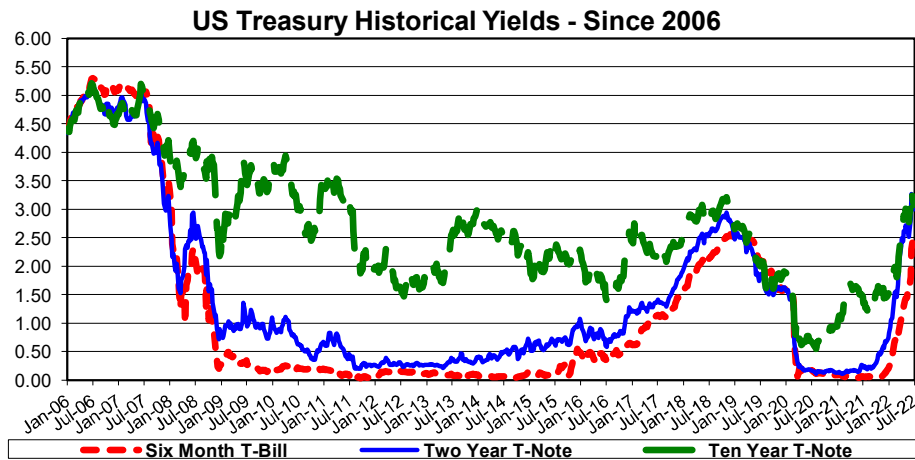
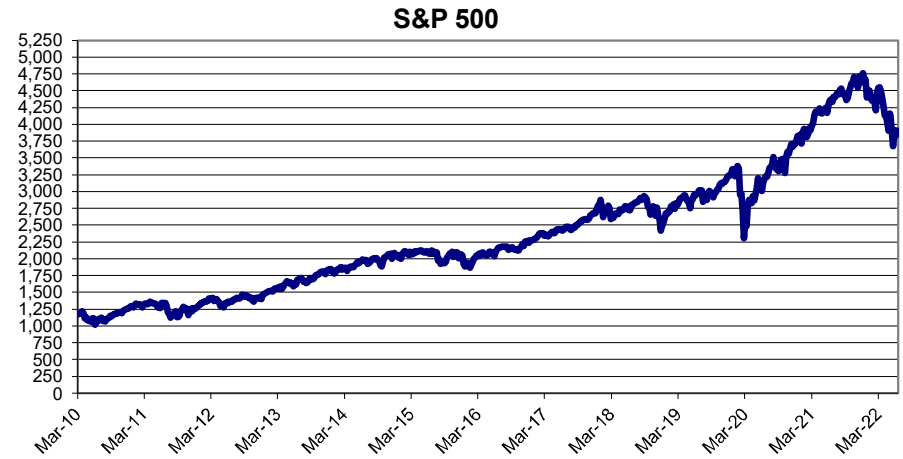
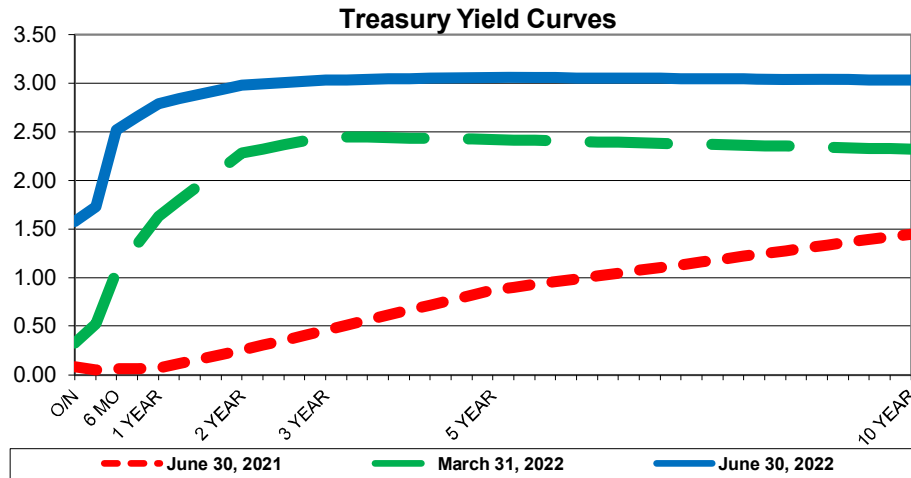
(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

Economic Overview

6/30/2022

The Federal Open Market Committee (FOMC) raised the Fed Funds target range 0.75% to 1.50% - 1.75% June 15th (Effective Fed Funds are trading +/-1.60%). The FOMC begin actively reducing their balance sheet June 1. An additional 0.75% increase is anticipated July 27. First Quarter GDP (final) was -1.6%. June Non-Farm Payroll added 372k net new jobs while the Three Month Average NFP declined to 375k. Crude oil settled in at +/- \$105 per barrel. The Stock Markets continued sliding lower, but may be stabilizing. More domestic and international economic indicators softened, including housing data. A recession in the next 12 to 18 months is being openly discussed. Inflation remained well over the FOMC 2% target (Core PCE +/-4.7% and CPI exceeding 8%).



Investment Holdings

June 30, 2022

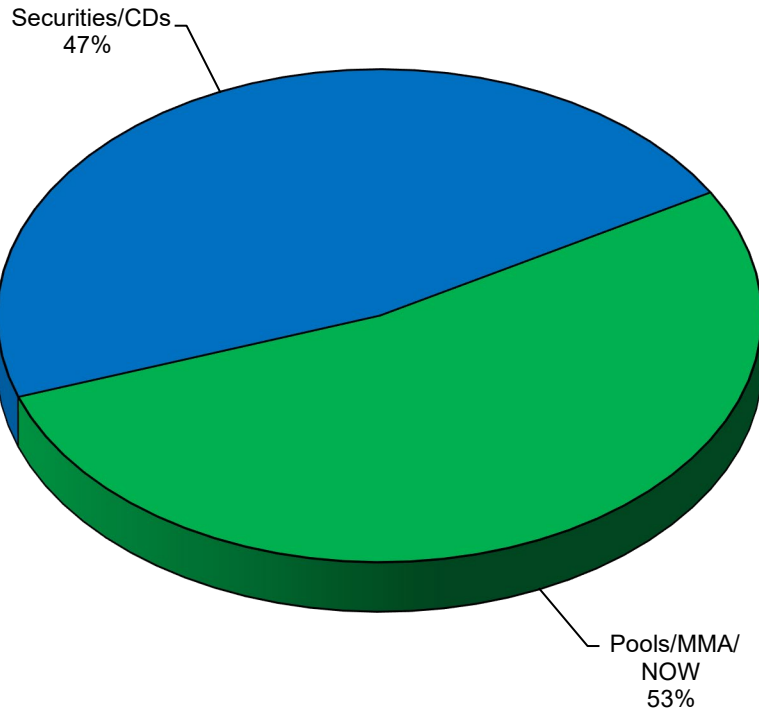
Description	Rating	Coupon/ Discount	Maturity Date	Settlement Date	Original Face/ Par Value	Book Value	Market Price	Market Value	Life (days)	Yield
Independent DDA		0.01%	07/01/22	06/30/22	\$ 9,042	\$ 9,042	1.00	\$ 9,042	1	0.01%
Independent NOW		0.12%	07/01/22	06/30/22	6,694	6,694	1.00	6,694	1	0.12%
Wells Fargo DDA (3)		0.50%	07/01/22	06/30/22	728,746	728,746	1.00	728,746	1	0.50%
Southside MMA		1.02%	07/01/22	06/30/22	2,995,370	2,995,370	1.00	2,995,370	1	1.02%
InterBank MMA		1.47%	07/01/22	06/30/22	212,231	212,231	1.00	212,231	1	1.47%
InterBank IntraFi MMA		1.35%	07/01/22	06/30/22	2,105,577	2,105,577	1.00	2,105,577	1	1.35%
TexPool	AAAm	1.00%	07/01/22	06/30/22	3,460,356	3,460,356	1.00	3,460,356	1	1.00%
TexSTAR	AAAm	0.99%	07/01/22	06/30/22	10,248,591	10,248,591	1.00	10,248,591	1	0.99%
East West Bank CD		0.41%	08/02/22	02/02/22	3,505,863	3,505,863	100.00	3,505,863	33	0.41%
East West Bank CD		0.53%	08/08/22	02/08/22	1,503,118	1,503,118	100.00	1,503,118	39	0.53%
East West Bank CD		0.67%	02/02/23	02/02/22	7,019,172	7,019,172	100.00	7,019,172	217	0.67%
East West Bank CD		0.80%	02/08/23	02/08/22	3,510,987	3,510,987	100.00	3,510,987	223	0.80%
East West Bank CD		2.99%	06/16/23	06/16/22	2,002,459	2,002,459	100.00	2,002,459	351	3.01%
					\$ 37,308,205	\$ 37,308,205		\$ 37,308,205	86	0.96%
									(1)	(2)

(1) **Weighted average life** - For purposes of calculating weighted average life, pool and bank account investments are assumed to have a one day maturity.

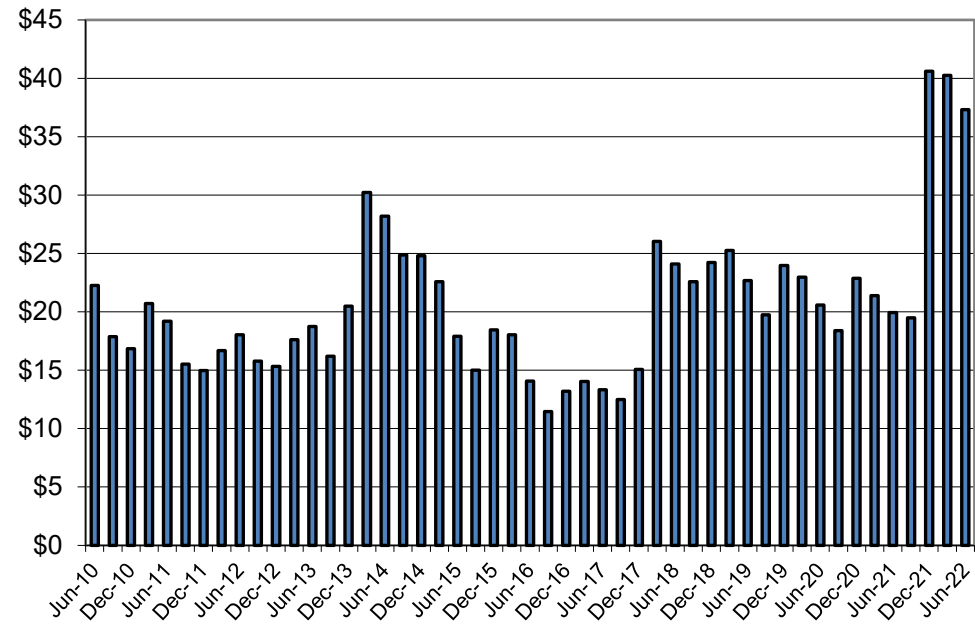
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(3) **Wells Fargo Earnings Credit Rate** - 0.50% floor. Effective ECR reported.

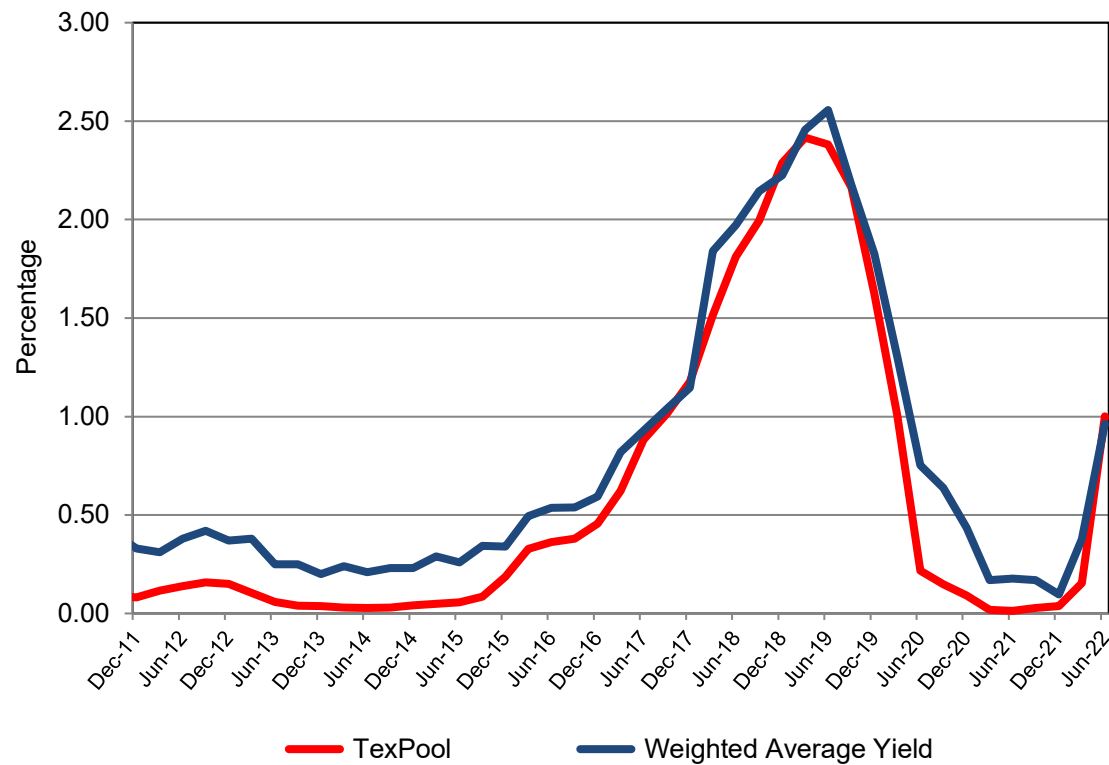
Portfolio Composition



Total Portfolio (Millions)



Total Portfolio Performance



Book & Market Value Comparison

Issuer/Description	Yield	Maturity Date	Book Value 03/31/22	Increases	Decreases	Book Value 06/30/22	Market Value 03/31/22	Change in Market Value	Market Value 06/30/22
Independent DDA	0.01%	07/01/22	\$ 51,933	\$ -	\$ (42,891)	\$ 9,042	\$ 51,933	\$ (42,891)	\$ 9,042
Independent NOW	0.12%	07/01/22	6,693	1	-	6,694	6,693	1	6,694
Wells Fargo DDA	0.50%	07/01/22	782,190	-	(53,445)	728,746	782,190	(53,445)	728,746
Southside MMA	1.02%	07/01/22	2,990,208	5,162	-	2,995,370	2,990,208	5,162	2,995,370
InterBank MMA	1.47%	07/01/22	212,038	193	-	212,231	212,038	193	212,231
InterBank IntraFi MMA	1.35%	07/01/22	3,098,790	-	(993,213)	2,105,577	3,098,790	(993,213)	2,105,577
TexPool	1.00%	07/01/22	4,977,638	-	(1,517,282)	3,460,356	4,977,638	(1,517,282)	3,460,356
TexSTAR	0.99%	07/01/22	8,620,385	1,628,206	-	10,248,591	8,620,385	1,628,206	10,248,591
Origin Bank CD	0.17%	04/07/22	4,007,400	-	(4,007,400)	-	4,007,400	(4,007,400)	-
East West Bank CD	0.41%	08/02/22	3,502,281	3,582	-	3,505,863	3,502,281	3,582	3,505,863
East West Bank CD	0.53%	08/08/22	1,501,133	1,985	-	1,503,118	1,501,133	1,985	1,503,118
East West Bank CD	0.67%	02/02/23	7,007,457	11,715	-	7,019,172	7,007,457	11,715	7,019,172
East West Bank CD	0.80%	02/08/23	3,503,991	6,996	-	3,510,987	3,503,991	6,996	3,510,987
East West Bank CD	3.01%	06/16/23	-	2,002,459	-	2,002,459	-	2,002,459	2,002,459
TOTAL/AVERAGE	0.96%		\$ 40,262,137	\$ 3,660,299	\$ (6,614,231)	\$ 37,308,205	\$ 40,262,137	\$ (2,953,932)	\$ 37,308,205

Allocation by Fund
June 30, 2022
Book and Market Value

Utility Funds	TexPool	TexSTAR	Independent DDA	Independent NOW	Wells Fargo DDA	Southside MMA	InterBank MMA
Interest & Sinking	\$ 551,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Reserve	474,767	-	-	-	-	-	-
Operations	758,339	-	-	-	-	281,041	-
Impact Fees	382,984	-	-	-	-	897,602	-
2018 CO Utility Capital Projects	-	510,727	-	-	-	-	100,120
American Rescue Plan Act	-	1,310,358	-	-	-	-	-
Sub Total	\$ 2,167,238	\$ 1,821,086	\$ -	\$ -	\$ -	\$ 1,178,643	\$ 100,120
General Funds							
Operations	\$ 88,138	\$ 4,358,303	\$ -	\$ 321	\$ -	\$ 1,816,727	\$ 12,992
Pooled Cash	-	-	9,042	-	726,693	-	-
Pooled Cash Credit Card Clearing	-	-	-	-	2,053	-	-
Interest & Sinking	485,567	66,049	-	-	-	-	-
Drainage Utility	255,228	-	-	-	-	-	-
Sub Total	\$ 828,933	\$ 4,424,352	\$ 9,042	\$ 321	\$ 728,746	\$ 1,816,727	\$ 12,992
General Capital Project Funds							
Park Development	\$ 81,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018 GO Capital Projects	-	225,787	-	-	-	-	99,119
2021 CO Capital Projects	-	3,771,280	-	-	-	-	-
Sub Total	\$ 81,980	\$ 3,997,067	\$ -	\$ -	\$ -	\$ -	\$ 99,119
Corp Leased Park Funds							
Corp LeasedTXDot Mitigation	\$ -	\$ 3	\$ -	\$ 6,373	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ 3	\$ -	\$ 6,373	\$ -	\$ -	\$ -
HV Community Development Funds							
Operations	\$ 382,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVDCD TXDot Mitigation	-	6,084	-	-	-	-	-
Sub Total	\$ 382,205	\$ 6,084	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 3,460,356	\$ 10,248,591	\$ 9,042	\$ 6,694	\$ 728,746	\$ 2,995,370	\$ 212,231

Allocation by Fund
June 30, 2022
Book and Market Value

(Continued)

Utility Funds	InterBank	Certificate of Deposit					Total	Interest This Quarter
	IntraFi MMA	08/02/2022	08/08/2022	02/02/2023	02/08/2023	06/16/2023		
Interest & Sinking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,147	\$ 619
Replacement Reserve	-	-	-	-	-	-	474,767	760
Operations	-	-	-	-	-	-	1,039,380	1,522
Impact Fees	-	-	-	-	-	-	1,280,586	2,063
2018 CO Utility Capital Projects	1,272,454	-	-	-	-	-	1,883,301	4,693
American Rescue Plan Act	-	-	-	-	-	-	1,310,358	2,303
Sub Total	\$ 1,272,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,539,540	\$ 11,960
General Funds								
Operations	\$ -	\$ -	\$ 1,503,118	\$ -	\$ 3,510,987	\$ 1,001,229	\$ 12,291,815	\$ 25,855
Pooled Cash	-	-	-	-	-	-	735,735	-
Pooled Cash Credit Card Clearing	-	-	-	-	-	-	2,053	-
Interest & Sinking	-	-	-	-	-	-	551,616	871
Drainage Utility	-	-	-	-	-	-	255,228	414
Sub Total	\$ -	\$ -	\$ 1,503,118	\$ -	\$ 3,510,987	\$ 1,001,229	\$ 13,836,447	\$ 27,139
General Capital Project Funds								
Park Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,980	\$ 131
2018 GO Capital Projects	833,124	-	-	-	-	-	1,158,030	3,740
2021 CO Capital Projects	-	3,505,863	-	7,019,172	-	1,001,229	15,297,543	23,794
Sub Total	\$ 833,124	\$ 3,505,863	\$ -	\$ 7,019,172	\$ -	\$ 1,001,229	\$ 16,537,554	\$ 27,666
Corp Leased Park Funds								
Corp LeasedTXDot Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,376	\$ 1
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,376	\$ 1
HV Community Development Funds								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,205	\$ 411
HVCDC TXDot Mitigation	-	-	-	-	-	-	6,084	10
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,289	\$ 421
Totals	\$ 2,105,577	\$ 3,505,863	\$ 1,503,118	\$ 7,019,172	\$ 3,510,987	\$ 2,002,459	\$ 37,308,205	\$ 67,187

Allocation by Fund
March 31, 2022
Book and Market Value

Utility Funds	TexPool	TexSTAR	Independent DDA	Independent NOW	Wells Fargo DDA	Southside MMA	InterBank MMA
Interest & Sinking	\$ 241,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Reserve	474,008	-	-	-	-	-	-
Operations	6	-	-	-	-	280,556	-
Impact Fees	320,850	-	-	-	-	896,055	-
2018 CO Utility Capital Projects	-	352,957	-	-	-	-	100,040
American Rescue Plan Act	-	2,065,351	-	-	-	-	-
Sub Total	\$ 1,036,755	\$ 2,418,308	\$ -	\$ -	\$ -	\$ 1,176,611	\$ 100,040
General Funds							
Operations	\$ 2,935,653	\$ 790,712	\$ -	\$ 321	\$ -	\$ 1,813,596	\$ 12,958
Pooled Cash	-	-	51,933	-	780,080	-	-
Pooled Cash Credit Card Clearing	-	-	-	-	2,110	-	-
Interest & Sinking	466,109	65,942	-	-	-	-	-
Drainage Utility	311,874	-	-	-	-	-	-
Sub Total	\$ 3,713,635	\$ 856,654	\$ 51,933	\$ 321	\$ 782,190	\$ 1,813,596	\$ 12,958
General Capital Project Funds							
Park Development	\$ 81,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018 GO Capital Projects	-	575,334	-	-	-	-	99,040
2021 CO Capital Projects	-	4,764,012	-	-	-	-	-
Sub Total	\$ 81,849	\$ 5,339,346	\$ -	\$ -	\$ -	\$ -	\$ 99,040
Corp Leased Park Funds							
Corp LeasedTXDot Mitigation	\$ -	\$ 3	\$ -	\$ 6,372	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ 3	\$ -	\$ 6,372	\$ -	\$ -	\$ -
HV Community Development Funds							
Operations	\$ 145,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HV CDC TXDot Mitigation	-	6,074	-	-	-	-	-
Sub Total	\$ 145,399	\$ 6,074	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 4,977,638	\$ 8,620,385	\$ 51,933	\$ 6,693	\$ 782,190	\$ 2,990,208	\$ 212,038

Allocation by Fund
March 31, 2022
Book and Market Value

(Continued)

Utility Funds	InterBank IntraFi MMA	Certificate of Deposit					Total	Interest This Quarter
		04/07/2022	08/02/2022	08/08/2022	02/02/2023	02/08/2023		
Interest & Sinking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,891	\$ 75
Replacement Reserve	-	-	-	-	-	-	474,008	100
Operations	-	-	-	-	-	-	280,562	121
Impact Fees	-	-	-	-	-	-	1,216,905	452
2018 CO Utility Capital Projects	1,768,528	-	-	-	-	-	2,221,525	2,125
American Rescue Plan Act	-	-	-	-	-	-	2,065,351	222
Sub Total	\$ 1,768,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,243	\$ 3,094
General Funds								
Operations	\$ -	\$ 4,007,400	\$ -	\$ 1,501,133	\$ -	\$ 3,503,991	\$ 14,565,766	\$ 9,018
Pooled Cash	-	-	-	-	-	-	832,013	1
Pooled Cash Credit Card Clearing	-	-	-	-	-	-	2,110	-
Interest & Sinking	-	-	-	-	-	-	532,050	148
Drainage Utility	-	-	-	-	-	-	311,874	64
Sub Total	\$ -	\$ 4,007,400	\$ -	\$ 1,501,133	\$ -	\$ 3,503,991	\$ 16,243,813	\$ 9,232
General Capital Project Funds								
Park Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,849	\$ 17
2018 GO Capital Projects	1,330,262	-	-	-	-	-	2,004,635	1,726
2021 CO Capital Projects	-	-	3,502,281	-	7,007,457	-	15,273,749	10,341
Sub Total	\$ 1,330,262	\$ -	\$ 3,502,281	\$ -	\$ 7,007,457	\$ -	\$ 17,360,234	\$ 12,084
Corp Leased Park Funds								
Corp LeasedTXDot Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,375	\$ 1
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,375	\$ 1
HV Community Development Funds								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,399	\$ 56
HVCDC TXDot Mitigation	-	-	-	-	-	-	6,074	1
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,473	\$ 57
Totals	\$ 3,098,790	\$ 4,007,400	\$ 3,502,281	\$ 1,501,133	\$ 7,007,457	\$ 3,503,991	\$ 40,262,137	\$ 24,467

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 15

MEETING DATE: 08/09/2022

SUBJECT: Receive Budget Reports for Period Ending June 30, 2022

PREPARED BY: Ken Heerman, Assistant City Manager

BACKGROUND:

In accordance with the City Charter, Section 6.12, paragraph D, a budget report is submitted monthly for Council Review.

The budget report submitted for June represents the ninth report in the Fiscal Year.

IDENTIFIED NEED/S:

N/A

OPTIONS & RESULTS:

N/A

PROGRESS TO DATE: (if appropriate)

N/A

BUDGETARY IMPACT/ORDINANCE CHANGE: (if appropriate)

N/A

RECOMMENDATION:

Council to receive the budget reports for the period ending June 30, 2022.

General Fund Summary

FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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Revenues	Original Budget	Revised Budget (Includes Budget Amendments)	Year to Date	Variance	% Received
Property Tax	\$ 12,251,582	\$ 12,251,582	\$ 11,963,603	\$ (287,979)	98%
Sales Tax	3,258,820	3,258,820	2,110,342	(1,148,478)	65%
Franchise Fees	1,555,749	1,555,749	755,944	(799,805)	49%
Licensing & Permits	355,988	355,988	312,384	(43,604)	88%
Park/Recreation Fees	241,200	241,200	107,948	(133,252)	45%
Public Safety Fees	567,630	567,630	459,553	(108,077)	81%
Rents	171,961	171,961	132,156	(39,805)	77%
Municipal Court	88,000	88,000	70,232	(17,768)	80%
Interest Income	40,000	40,000	34,221	(5,779)	86%
Miscellaneous	262,350	262,350	82,341	(180,009)	31%
Total Revenues	\$ 18,793,280	\$ 18,793,280	\$ 16,028,724	\$ (2,764,556)	85%

Other Sources					
Transfers In	\$ 534,000	\$ 534,000	\$ -	\$ (534,000)	0%
Total Available Resources	\$ 19,327,280	\$ 19,327,280	\$ 16,028,724	\$ (3,298,556)	

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
City Manager Office	\$ 909,587	\$ 909,587	\$ 595,132	\$ 314,455	65%
Finance (includes Mun. Court)	1,410,191	1,410,191	1,009,583	400,608	72%
Human Resources	647,581	647,581	296,861	350,720	46%
City Secretary Office	418,364	418,364	297,951	120,413	71%
Information Services	1,305,818	1,305,818	816,153	489,665	63%
Marketing and Communications	431,124	431,124	311,170	119,953	72%
Police	5,356,591	5,356,591	3,643,961	1,712,630	68%
Fire	3,664,322	3,664,322	2,753,981	910,340	75%
Community Services	427,995	427,995	289,441	138,554	68%
Streets/Drainage	1,613,676	1,613,676	911,437	702,239	56%
Maintenance	1,340,823	1,340,823	958,471	382,352	71%
Parks	2,461,535	2,461,535	1,479,505	982,031	60%
Recreation	611,913	611,913	280,842	331,071	46%
Total Expenditures	\$ 20,599,521	\$ 20,599,521	\$ 13,644,490	\$ 6,955,031	66%

Capital Summary	(Included in totals above - summary information only)				
Equipment Replacement	\$ 516,947	\$ 516,947	\$ 245,880	\$ 271,067	48%

Other Uses					
Transfers Out	\$ 16,000	\$ 16,000	\$ -	16,000	0%
Total Expenditures	\$ 20,615,521	\$ 20,615,521	\$ 13,644,490	\$ 6,971,031	

Fund Balance	Original Budget	Revised Budget	Year to Date
Beginning Fund Balance	7,228,611	8,268,987	8,268,987
+ Net Increase (Decrease)	(1,288,241)	(1,288,241)	2,384,234
Ending Fund Balance	\$ 5,940,370	\$ 5,940,370	\$ 10,653,221

General Fund Expenditure Summary

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired

75.0%

- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 14,019,805	\$ 14,019,805	\$ 9,683,608	\$ 4,336,197	69%
Services / Supplies	6,062,769	6,062,769	3,715,001	2,347,768	61%
Capital	516,947	516,947	245,880	271,067	48%
	\$ 20,599,521	\$ 20,599,521	\$ 13,644,490	\$ 6,955,031	66%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 9,937,809	\$ 9,937,809	\$ 6,741,964	\$ 3,195,845	68%
<i>Employee Benefits</i>	4,081,996	4,081,996	2,941,644	1,140,352	72%
<i>Total Personnel</i>	\$ 14,019,805	\$ 14,019,805	\$ 9,683,608	\$ 4,336,197	69%

Services / Supplies					
<i>Professional Services</i>	\$ 2,190,317	\$ 2,190,317	\$ 1,382,136	\$ 808,180	63%
<i>Employee Development</i>	378,391	378,391	192,960	185,431	51%
<i>Office Supplies / Equipment</i>	1,375,069	1,375,069	973,664	401,405	71%
<i>Utilities</i>	333,950	333,950	236,794	97,156	71%
<i>Other</i>	1,785,042	1,785,042	929,447	855,595	52%
<i>Total Services / Supplies</i>	\$ 6,062,769	\$ 6,062,769	\$ 3,715,001	\$ 2,347,768	61%

Capital					
<i>Equipment / Vehicles</i>	\$ 516,947	\$ 516,947	\$ 245,880	\$ 271,067	48%
<i>Total Capital</i>	\$ 516,947	\$ 516,947	\$ 245,880	\$ 271,067	48%

Total General Fund Expenditure Summary	\$ 20,599,521	\$ 20,599,521	\$ 13,644,490	\$ 6,955,031	66%
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General Fund Revenue

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired

75.0%

Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
Property Tax	\$ 12,251,582	\$ 12,251,582	\$ 11,963,603	\$ (287,979)	98%
Sales Tax	3,258,820	3,258,820	2,110,342	(1,148,478)	65%
Franchise Fees	1,555,749	1,555,749	755,944	(799,805)	49%
Licensing & Permits	355,988	355,988	312,384	(43,604)	88%
Park/Recreation Fees	241,200	241,200	107,948	(133,252)	45%
Public Safety Fees	567,630	567,630	459,553	(108,077)	81%
Rents	171,961	171,961	132,156	(39,805)	77%
Municipal Court	88,000	88,000	70,232	(17,768)	80%
Interest Income	40,000	40,000	34,221	(5,779)	86%
Miscellaneous	262,350	262,350	82,341	(180,009)	31%
Total Revenues	\$ 18,793,280	\$ 18,793,280	\$ 16,028,724	\$ (2,764,556)	85%

City Manager Office FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired

75.0%

- - - Summary - - -

	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 375,451	\$ 375,451	\$ 274,340	\$ 101,111	73%
Services / Supplies	534,136	534,136	320,792	213,344	60%
Capital	-	-	-	-	0%
	\$ 909,587	\$ 909,587	\$ 595,132	\$ 314,455	65%

- - - Detail - - -

Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 301,068	\$ 301,068	\$ 219,798	\$ 81,270	73%
<i>Employee Benefits</i>	74,383	74,383	54,543	19,840	73%
<i>Total Personnel</i>	\$ 375,451	\$ 375,451	\$ 274,340	\$ 101,111	73%
Services / Supplies					
<i>Professional Services</i> <i>(City-wide legal - \$130,260)</i>	\$ 457,500	\$ 457,500	\$ 301,599	\$ 155,901	66%
<i>Employee Development</i>	16,295	16,295	10,787	5,508	66%
<i>Supplies / Equipment</i>	10,053	10,053	5,062	4,991	50%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Contingency + Data Processing)</i>	50,288	50,288	3,344	46,944	7%
<i>Total Services / Supplies</i>	\$ 534,136	\$ 534,136	\$ 320,792	\$ 213,344	60%
Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
<i>Total Capital</i>	\$ -	\$ -	\$ -	\$ -	0%
Total City Manager	\$ 909,587	\$ 909,587	\$ 595,132	\$ 314,455	65%

Finance Department FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 897,457	\$ 897,457	\$ 626,202	\$ 271,255	70%
Services / Supplies	512,734	512,734	383,381	129,353	75%
Capital	-	-	-	-	0%
	\$ 1,410,191	\$ 1,410,191	\$ 1,009,583	\$ 400,608	72%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 645,118	\$ 645,118	\$ 447,391	\$ 197,727	69%
<i>Employee Benefits</i>	252,339	252,339	178,811	73,528	71%
Total Personnel	\$ 897,457	\$ 897,457	\$ 626,202	\$ 271,255	70%

Services / Supplies					
<i>Professional Services</i> <i>(City-wide liability insurance - \$168,832 / DCAD - \$85,400)</i>	\$ 485,119	485,119	\$ 370,723	\$ 114,396	76%
<i>Employee Development</i>	17,661	17,661	8,335	9,326	47%
<i>Supplies / Equipment</i>	9,954	9,954	4,323	5,631	43%
<i>Utilities</i>	-	-	-	-	0%
<i>Other</i>	-	-	-	-	0%
Total Services / Supplies	\$ 512,734	\$ 512,734	\$ 383,381	\$ 129,353	75%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Total Finance Department	\$ 1,410,191	\$ 1,410,191	\$ 1,009,583	\$ 400,608	72%

Human Resources FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 481,233	\$ 481,233	\$ 237,521	\$ 243,712	49%
Services / Supplies	166,348	166,348	59,340	107,008	36%
Capital	-	-	-	-	0%
	\$ 647,581	\$ 647,581	\$ 296,861	\$ 350,720	46%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 347,041	\$ 347,041	\$ 170,780	\$ 176,261	49%
<i>Employee Benefits</i>	134,192	134,192	66,741	67,451	50%
Total Personnel	\$ 481,233	\$ 481,233	\$ 237,521	\$ 243,712	49%

Services / Supplies					
<i>Professional Services</i>	\$ 76,083	\$ 76,083	\$ 31,916	\$ 44,167	42%
<i>Employee Development</i>	76,865	76,865	25,094	51,771	33%
<i>Supplies / Equipment</i>	975	975	1,046	(71)	107%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Safety Programs)</i>	12,425	12,425	1,283	11,142	10%
Total Services / Supplies	\$ 166,348	\$ 166,348	\$ 59,340	\$ 107,008	36%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%

Total Human Resources	\$ 647,581	\$ 647,581	\$ 296,861	\$ 350,720	46%
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City Secretary Office FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 247,745	\$ 247,745	\$ 192,950	\$ 54,795	78%
Services / Supplies	170,619	170,619	105,001	65,618	62%
Capital	-	-	-	-	-
	\$ 418,364	\$ 418,364	\$ 297,951	\$ 120,413	71%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 179,065	\$ 179,065	\$ 129,180	\$ 49,885	72%
<i>Employee Benefits</i>	68,680	68,680	63,770	4,909	93%
Total Personnel	\$ 247,745	\$ 247,745	\$ 192,950	\$ 54,795	78%

Services / Supplies					
<i>Professional Services</i>	\$ 44,800	\$ 44,800	\$ 14,459	\$ 30,341	32%
<i>Employee Development</i> <small>(City Council related \$38,392)</small>	60,268	60,268	34,038	26,230	56%
<i>Supplies / Equipment</i>	16,301	16,301	7,254	9,047	44%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Outside Services)</i>	49,250	49,250	49,250	-	100%
Total Services / Supplies	\$ 170,619	\$ 170,619	\$ 105,001	\$ 65,618	62%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%

Total City Secretary Office	\$ 418,364	\$ 418,364	\$ 297,951	\$ 120,413	71%
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Information Services FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 775,946	\$ 775,946	\$ 535,928	\$ 240,018	69%
Services / Supplies	344,872	344,872	172,072	172,800	50%
Capital	185,000	185,000	108,153	76,847	0%
	\$ 1,305,818	\$ 1,305,818	\$ 816,153	\$ 489,665	63%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 568,237	\$ 568,237	\$ 394,305	\$ 173,932	69%
<i>Employee Benefits</i>	207,709	\$ 207,709	141,623	66,086	68%
Total Personnel	\$ 775,946	\$ 775,946	\$ 535,928	\$ 240,018	69%

Services / Supplies					
<i>Professional Services</i>	\$ 171,730	171,730	\$ 102,900	\$ 68,830	60%
<i>Employee Development</i>	28,112	28,112	5,807	22,305	21%
<i>Supplies / Equipment</i>	3,360	3,360	3,474	(114)	103%
<i>Utilities</i>	42,800	42,800	14,026	28,774	33%
<i>Other (Data Processing)</i>	98,870	98,870	45,865	53,005	46%
Total Services / Supplies	\$ 344,872	\$ 344,872	\$ 172,072	\$ 172,800	50%

Capital					
<i>Equipment / Vehicles - Phone system / Network Storage Device</i>	185,000	185,000	108,153	76,847	0%
Total Capital	\$ 185,000	\$ 185,000	\$ 108,153	\$ 76,847	0%

Total City Information Services	\$ 1,305,818	\$ 1,305,818	\$ 816,153	\$ 489,665	63%
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Marketing and Communications FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 323,938	\$ 323,938	\$ 231,464	\$ 92,474	71%
Services / Supplies	107,186	107,186	79,706	27,480	74%
Capital	-	-	-	-	0%
	\$ 431,124	\$ 431,124	\$ 311,170	\$ 119,953	72%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 227,453	\$ 227,453	\$ 160,819	\$ 66,635	71%
<i>Employee Benefits</i>	96,484	\$ 96,484	70,645	25,839	73%
Total Personnel	\$ 323,938	\$ 323,938	\$ 231,464	\$ 92,474	71%

<i>Professional Services</i>	\$ 77,891	\$ 77,891	\$ 59,829	\$ 18,062	77%
<i>Employee Development</i>	6,795	6,795	2,366	4,429	35%
<i>Supplies / Equipment</i>	-	-	-	-	0%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Special Events)</i>	22,500	22,500	17,511	4,989	78%
Total Services / Supplies	\$ 107,186	\$ 107,186	\$ 79,706	\$ 27,480	74%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%

Total Marketing and Communications	\$ 431,124	\$ 431,124	\$ 311,170	\$ 119,953	72%
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Police Department FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 4,873,785	\$ 4,873,785	\$ 3,290,868	\$ 1,582,917	68%
Services / Supplies	482,806	482,806	288,570	194,236	60%
Capital	-	-	64,524	(64,524)	0%
	\$ 5,356,591	\$ 5,356,591	\$ 3,643,961	\$ 1,712,630	68%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 3,556,249	3,556,249	\$ 2,352,034	\$ 1,204,215	66%
<i>Employee Benefits</i>	1,317,536	1,317,536	938,834	378,702	71%
Total Personnel	\$ 4,873,785	\$ 4,873,785	\$ 3,290,868	\$ 1,582,917	68%

Services / Supplies					
<i>Professional Services</i>	\$ 226,150	\$ 226,150	\$ 134,159	\$ 91,991	59%
<i>Employee Development</i>	45,339	45,339	21,342	23,997	47%
<i>Supplies / Equipment</i>	133,715	133,715	83,788	49,927	63%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Animal Care - \$53,842)</i>	77,602	77,602	49,281	\$ 28,321	64%
Total Services / Supplies	\$ 482,806	\$ 482,806	\$ 288,570	\$ 194,236	60%

Capital					
<i>Equipment / Vehicles</i>		-	64,524	(64,524)	0%
Total Capital	\$ -	\$ -	\$ 64,524	\$ (64,524)	0%

Total Police Department	\$ 5,356,591	\$ 5,356,591	\$ 3,643,961	\$ 1,712,630	68%
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Fire Department FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 2,870,525	\$ 2,870,525	\$ 2,079,142	\$ 791,383	72%
Services / Supplies	793,797	793,797	674,840	118,957	85%
Capital	-	-	-	-	0%
	\$ 3,664,322	\$ 3,664,322	\$ 2,753,981	\$ 910,340	75%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 1,970,413	<u>1,970,413</u>	\$ 1,403,201	\$ 567,211	71%
<i>Employee Benefits</i>	<u>900,112</u>	<u>900,112</u>	<u>675,940</u>	224,172	75%
Total Personnel	\$ 2,870,525	\$ 2,870,525	\$ 2,079,142	\$ 791,383	72%

Services / Supplies					
<i>Professional Services</i>	\$ 128,271	\$ 128,271	\$ 100,610	\$ 27,660	78%
<i>Employee Development</i> <i>(Training - \$52,950)</i>	69,340	69,340	43,637	25,703	63%
<i>Supplies / Equipment</i>	168,695	168,695	107,429	61,267	64%
<i>Utilities</i>	1,850	1,850	1,395	455	75%
<i>Other</i> <i>(Safety Programs)</i>	<u>425,641</u>	<u>425,641</u>	<u>421,769</u>	<u>3,872</u>	99%
Total Services / Supplies	\$ 793,797	\$ 793,797	\$ 674,840	\$ 118,957	85%

Capital					
<i>Equipment / Vehicles</i>		-		-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%

Total Fire Department	\$ 3,664,322	\$ 3,664,322	\$ 2,753,981	\$ 910,340	75%
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Community Services FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 401,477	\$ 401,477	\$ 276,899	\$ 124,578	69%
Services / Supplies	26,518	26,518	12,542	13,976	47%
Capital	-	-	-	-	0%
	\$ 427,995	\$ 427,995	\$ 289,441	\$ 138,554	68%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 285,381	285,381	\$ 197,574	\$ 87,806	69%
<i>Employee Benefits</i>	116,096	116,096	79,324	36,772	68%
<i>Total Personnel</i>	\$ 401,477	\$ 401,477	\$ 276,899	\$ 124,578	69%

Services / Supplies					
<i>Professional Services</i>	\$ 9,200	9,200	\$ 5,854	3,346	64%
<i>Employee Development</i>	7,380	7,380	2,689	4,691	36%
<i>Supplies / Equipment</i>	9,118	9,118	3,999	5,119	44%
<i>Utilities</i>	-	-	-	-	0%
<i>Other</i>	820	820	-	820	0%
<i>Total Services / Supplies</i>	\$ 26,518	\$ 26,518	\$ 12,542	\$ 13,976	47%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
<i>Total Capital</i>	\$ -	\$ -	\$ -	\$ -	0%

<i>Total Building Operations</i>	\$ 427,995	\$ 427,995	\$ 289,441	\$ 138,554	68%
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Streets Division FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -

	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 829,014	\$ 829,014	\$ 585,946	\$ 243,069	71%
Services / Supplies	756,662	756,662	296,358	460,304	39%
Capital	28,000	28,000	29,134	(1,134)	104%
	<u>\$ 1,613,676</u>	<u>\$ 1,613,676</u>	<u>\$ 911,437</u>	<u>\$ 702,239</u>	<u>56%</u>

- - - Detail - - -

Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 571,111	\$ 571,111	\$ 390,912	\$ 180,199	68%
<i>Employee Benefits</i>	257,903	257,903	195,034	62,869	76%
Total Personnel	<u>\$ 829,014</u>	<u>\$ 829,014</u>	<u>\$ 585,946</u>	<u>\$ 243,069</u>	<u>71%</u>
Services / Supplies					
<i>Professional Services</i>	\$ 70,716	70,716	\$ 16,944	\$ 53,772	24%
<i>Employee Development</i>	11,321	11,321	6,537	4,784	58%
<i>Supplies / Equipment</i>	46,975	46,975	19,387	27,588	41%
<i>Utilities (Streetlights)</i>	86,000	86,000	72,992	13,008	85%
<i>Other (Street Maintenance)</i>	541,650	541,650	180,497	361,153	33%
Total Services / Supplies	<u>\$ 756,662</u>	<u>\$ 756,662</u>	<u>\$ 296,358</u>	<u>\$ 460,304</u>	<u>39%</u>
Capital					
<i>Equipment / Vehicles</i>	28,000	28,000	29,134	(1,134)	104%
Total Capital	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 29,134</u>	<u>\$ (1,134)</u>	<u>104%</u>
Total Streets	<u>\$ 1,613,676</u>	<u>\$ 1,613,676</u>	<u>\$ 911,437</u>	<u>\$ 702,239</u>	<u>56%</u>

Maintenance Division FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 379,653	\$ 379,653	\$ 274,817	\$ 104,836	72%
Services / Supplies	880,295	880,295	683,655	196,640	78%
Capital	<u>80,875</u>	<u>80,875</u>	<u>-</u>	<u>80,875</u>	<u>0%</u>
	\$ 1,340,823	\$ 1,340,823	\$ 958,471	\$ 382,352	71%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 263,639	<u>263,639</u>	\$ 184,929	\$ 78,709	70%
<i>Employee Benefits</i>	<u>116,014</u>	<u>116,014</u>	<u>89,888</u>	<u>26,127</u>	<u>77%</u>
Total Personnel	\$ 379,653	\$ 379,653	\$ 274,817	\$ 104,836	72%

Services / Supplies					
<i>Professional Services</i>	\$ 68,648	\$ 68,648	\$ 67,362	\$ 1,286	98%
<i>Employee Development</i>	3,380	3,380	2,874	506	85%
<i>Supplies / Equipment</i>	639,287	639,287	551,299	87,988	86%
<i>Utilities</i>	70,000	70,000	62,119	7,881	89%
<i>Other</i>	<u>98,980</u>	<u>98,980</u>	<u>-</u>	<u>\$ 98,980</u>	<u>0%</u>
Total Services / Supplies	\$ 880,295	\$ 880,295	\$ 683,655	\$ 196,640	78%

Capital					
<i>Equipment / Vehicles</i>	80,875	80,875	-	80,875	0%
Total Capital	\$ 80,875	\$ 80,875	\$ -	\$ 80,875	0%
Total Maintenance	\$ 1,340,823	\$ 1,340,823	\$ 958,471	\$ 382,352	71%

Parks Division FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 1,372,917	\$ 1,372,917	\$ 959,785	\$ 413,132	70%
Services / Supplies	865,546	865,546	475,649	389,897	55%
Capital	<u>223,072</u>	<u>223,072</u>	<u>44,070</u>	<u>179,002</u>	<u>20%</u>
	\$ 2,461,535	\$ 2,461,535	\$ 1,479,505	\$ 982,031	60%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel					
<i>Salaries / Wages</i>	\$ 867,582	<u>867,582</u>	\$ 600,710	\$ 266,872	69%
<i>Employee Benefits</i>	<u>505,335</u>	<u>505,335</u>	<u>359,075</u>	146,260	71%
<i>Total Personnel</i>	\$ 1,372,917	\$ 1,372,917	\$ 959,785	\$ 413,132	70%

Services / Supplies					
<i>Professional Services</i>	\$ 374,209	\$ 374,209	\$ 175,780	\$ 198,429	47%
<i>Employee Development</i>	24,470	24,470	24,063	407	98%
<i>Supplies / Equipment</i>	331,986	331,986	186,276	145,710	56%
<i>Utilities</i>	133,300	133,300	86,262	47,038	65%
<i>Other</i>	<u>1,581</u>	<u>1,581</u>	<u>3,269</u>	<u>(1,688)</u>	<u>207%</u>
<i>Total Services / Supplies</i>	\$ 865,546	\$ 865,546	\$ 475,649	\$ 389,897	55%

Capital					
<i>Equipment / Vehicles</i>	223,072	223,072	44,070	179,002	20%
<i>Total Capital</i>	223,072	223,072	44,070	179,002	20%

Total Parks	\$ 2,461,535	\$ 2,461,535	\$ 1,479,505	\$ 982,031	60%
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Recreation Division FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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- - - Summary - - -					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 190,663	\$ 190,663	\$ 117,746	\$ 72,917	62%
Services / Supplies	421,250	421,250	163,096	258,154	39%
Capital	-	-	-	-	0%
	<u>\$ 611,913</u>	<u>\$ 611,913</u>	<u>\$ 280,842</u>	<u>\$ 331,071</u>	46%

- - - Detail - - -					
Category	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 155,453	\$ 155,453	\$ 90,331	\$ 65,122	58%
<i>Employee Benefits</i>	35,211	35,211	27,415	7,795	78%
Total Personnel	<u>\$ 190,663</u>	<u>\$ 190,663</u>	<u>\$ 117,746</u>	<u>\$ 72,917</u>	62%

Services / Supplies					
<i>Professional Services</i>		\$ -	\$ -	\$ -	0%
<i>Employee Development</i>	11,165	11,165	5,390	5,775	48%
<i>Supplies / Equipment</i>	4,650	4,650	327	4,323	7%
<i>Utilities</i>	-	-	-	-	0%
<i>Other (Recreation Programs)</i>	405,435	405,435	157,379	248,056	39%
Total Services / Supplies	<u>\$ 421,250</u>	<u>\$ 421,250</u>	<u>\$ 163,096</u>	<u>\$ 258,154</u>	39%

Capital					
<i>Equipment / Vehicles</i>	-	-	-	-	0%
Total Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%

Total Recreation	<u>\$ 611,913</u>	<u>\$ 611,913</u>	<u>\$ 280,842</u>	<u>\$ 331,071</u>	46%
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Equipment Replacement / Capital Schedule FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
City Manager Office Capital Outlay	-	-	-	-	0%
Finance Capital Outlay	-	-	-	-	0%
Human Resources Capital Outlay	-	-	-	-	0%
City Secretary Capital Outlay	-	-	-	-	0%
Information Services Capital Outlay	185,000	185,000	108,153	76,847	0%
Marketing Capital Outlay	-	-	-	-	0%
Police Dept Capital Outlay	-	-	64,524	(64,524)	0%
Fire Dept Capital Outlay	-	-	-	-	0%
Community Services Capital Outlay	-	-	-	-	0%
Streets Dept Capital Outlay	28,000	28,000	29,134	(1,134)	104%
Maintenance Capital Outlay	80,875	80,875	-	80,875	0%
City Parks Capital Outlay	223,072	223,072	44,070	179,002	20%
City Recreation Capital Outlay	-	-	-	-	0%
Total Expenditures	\$ 516,947	\$ 516,947	\$ 245,880	\$ 271,067	48%

Utility Fund Revenues

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Fees	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Electronic Payment</i>	\$ (182,000)	\$ (182,000)	\$ (133,213)	\$ (48,788)	73%
<i>Charges / Penalties</i>	88,200	88,200	59,438	28,762	67%
Total Fees	\$ (93,800)	\$ (93,800)	\$ (73,775)	\$ (20,025)	79%

Licenses & Permits

<i>Construction Inspection</i>	\$ -	\$ -	\$ 225	\$ (225)	0%
Total Licenses & Permits	\$ -	\$ -	\$ 225	\$ (225)	0%

Charges for Services

<i>Water Sales</i>	\$ 5,330,200	\$ 5,330,200	\$ 3,427,295	\$ 1,902,905	64%
<i>Sewer Sales</i>	4,419,688	4,419,688	3,232,197	1,187,491	73%
<i>Inspection Fees</i>	4,000	4,000	4,565	(565)	114%
Total Charges for Service	\$ 9,753,888	\$ 9,753,888	\$ 6,664,057	\$ 3,089,832	68%

Interest

<i>Interest (Operations)</i>	\$ 10,000	\$ 10,000	\$ 8,854	\$ 1,146	89%
<i>Interest (Capital Projects)</i>	12,000	12,000	8,908	3,092	74%
Total Interest	\$ 22,000	\$ 22,000	\$ 17,762	\$ 4,238	81%

Impact Fees

<i>Impact Fees</i>	\$ 185,000	\$ 185,000	\$ 210,483	\$ (25,483)	114%
Total Impact Fees	\$ 185,000	\$ 185,000	\$ 210,483	\$ (25,483)	114%

Miscellaneous Income

<i>Miscellaneous Income</i>	\$ 5,000	\$ 5,000	\$ 12,233	\$ (7,233)	245%
Total Miscellaneous Income	\$ 5,000	\$ 5,000	\$ 12,233	\$ (7,233)	245%

Total Utility Fund Revenues	\$ 9,872,088	\$ 9,872,088	\$ 6,830,985	\$ 3,041,103	69%
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Utility Division FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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--- Summary - Operations ---					
	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ 1,847,472	\$ 1,847,472	\$ 1,214,255	\$ 633,218	66%
Services / Supplies	6,369,651	6,369,651	4,944,553	1,425,098	78%
Capital	181,000	181,000	19,053	161,947	11%
Total Utility Division	\$ 8,398,124	\$ 8,398,124	\$ 6,177,861	\$ 2,220,262	74%

--- Detail - Operations ---					
	Original Budget	Revised Budget	Year to Date	Variance	% Used

Personnel					
<i>Salaries / Wages</i>	\$ 1,226,451	\$ 1,226,451	\$ 784,276	\$ 442,175	64%
<i>Employee Benefits</i>	621,021	621,021	429,978	191,042	69%
Total Personnel	\$ 1,847,472	\$ 1,847,472	\$ 1,214,255	\$ 633,218	66%

Services / Supplies					
<i>Professional Services</i>	\$ 255,655	\$ 255,655	\$ 269,196	\$ (13,541)	105%
<i>Employee Development</i>	63,705	63,705	30,508	33,198	48%
<i>Supplies / Equipment</i>	77,262	77,262	45,302	31,960	59%
<i>Utilities</i>	375,136	375,136	308,575	66,561	82%
<i>Other (Well Lot Maintenance)</i>	1,018,150	1,018,150	983,179	34,971	97%
Sub-Total - Operations Services / Supplies	\$ 1,789,908	\$ 1,789,908	\$ 1,636,760	\$ 153,148	91%

Wholesale Water / Wastewater					
Note: UTRWD billing reflects a one month delay					
<i>UTRWD - Administration Fees</i>	\$ 5,258	\$ 5,258	\$ 4,981	\$ 277	95%
<i>UTRWD - Water Volume Cost</i>	974,940	974,940	699,736	275,204	72%
<i>UTRWD - Water Demand Charges</i>	1,399,395	1,399,395	1,046,374	353,021	75%
<i>UTRWD - Sewer Effluent Volume Rate</i>	595,660	595,660	354,181	241,479	59%
<i>UTRWD - Capital Charge Joint Facilities</i>	1,371,595	1,371,595	1,028,696	342,899	75%
<i>UTRWD - HV Sewer Line to UTRWD</i>	232,895	232,895	173,824	59,071	75%
<i>UTRWD - Wtr Transmission - Opus Develop</i>	-	-	-	-	0%
Sub-Total - Wholesale Water / Wastewater	\$ 4,579,743	\$ 4,579,743	\$ 3,307,793	\$ 1,271,950	72%

Total Services / Supplies	\$ 6,369,651	\$ 6,369,651	\$ 4,944,553	\$ 1,425,098	78%
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Capital					
<i>Equipment / Vehicles</i>	181,000	181,000	19,053	161,947	11%
Total Capital	\$ 181,000	\$ 181,000	\$ 19,053	\$ 161,947	11%

Total Utility Division - Operations	\$ 8,398,124	\$ 8,398,124	\$ 6,177,861	\$ 2,220,262	74%
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Utility Fund Working Capital FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Water Sales</i>	\$ 5,330,200	\$ 5,330,200	\$ 3,427,295	\$ 1,902,905	64%
<i>Sewer Sales</i>	4,419,688	4,419,688	3,232,197	1,187,491	73%
<i>Other Fees / Charges</i>	97,200	97,200	76,461	20,739	79%
<i>Electronic Payment Credit</i>	(182,000)	(182,000)	(133,213)	(48,788)	73%
<i>Interest</i>	10,000	10,000	8,854	1,146	89%
Total Revenues	\$ 9,675,088	\$ 9,675,088	\$ 6,611,594	\$ 3,063,494	68%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Administration</i>	\$432,634	\$432,634	\$ 325,355	\$ 107,279	75%
<i>Operations</i>	3,204,746	3,204,746	2,525,659	679,087	79%
<i>UTRWD</i>	4,579,743	4,579,743	3,307,793	1,271,950	72%
<i>Debt Service</i>	1,223,913	1,223,913	1,172,876	51,037	96%
<i>Capital Projects</i>	-	-	-	-	0%
<i>Equipment Replace / Capital</i>	181,000	181,000	19,053	161,947	11%
Total Expenditures	\$ 9,622,037	\$ 9,622,037	\$ 7,350,737	\$ 2,271,299	76%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Transfers In (Applied Impact Fees)</i>	\$ 150,000	\$ 150,000		\$ 150,000	0%
<i>Operating Transfers Out / Utility Capital Projects</i>	-	-	-	-	0%
<i>Operating Transfers Out / General Fund</i>	(470,000)	(470,000)		(470,000)	0%
Total Other Sources (Uses)	\$ (320,000)	\$ (320,000)	\$ -	\$ (320,000)	0%

Fund Balance	Original Budget	Revised Budget	Year to Date
<i>Net Increase/Decrease</i>	(266,949)	(266,949)	(739,143)
Beginning Working Capital			
<i>Operations</i>	2,257,782	2,132,093	2,132,093
<i>Available Impact Fees</i>	1,205,234	1,207,251	1,207,251
Total Available Working Capital	\$ 3,463,016	\$ 3,339,344	\$ 3,339,344
Ending Working Capital			
<i>Operations</i>	1,990,833	1,865,144	1,392,950
<i>Designated Capital Project</i>	-	-	-
<i>Available Impact Fees</i>	1,240,234	1,242,251	1,417,734
Total Available Working Capital	\$ 3,231,067	\$ 3,107,395	\$ 2,810,684

<i>Impact Fees</i>			
<i>Beginning Balance</i>	1,205,234	1,207,251	1,207,251
<i>+ Collections</i>	185,000	185,000	210,483
<i>- Applied to offset Debt Service</i>	(150,000)	(150,000)	-
<i>Ending Balance</i>	1,240,234	1,242,251	1,417,734

*The working Capital Analysis is prepared to provide a picture of the "cash position" of this enterprise fund. Income restricted for specific use and non-operating expenses are excluded. Impact fees are excluded from revenues, however included for working capital balances - as they are available to address contingency expenditures.

Corps Leased Parks Fund FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Park Entry Fees</i>	\$ 501,700	\$ 501,700	\$ 450,509	\$ 51,191	90%
<i>Annual Park Passes</i>	53,500	53,500	49,518	3,982	93%
<i>Concession Sales</i>	-	-	-	-	0%
<i>Interest</i>	30	30	3	27	11%
Total Revenues	\$ 555,230	\$ 555,230	\$ 500,030	\$ 55,200	90%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Personnel</i>	\$ 218,925	218,925	\$ 158,327	\$ 60,598	72%
<i>Services / Supplies</i>	269,681	269,681	100,972	168,709	37%
<i>Capital</i>	115,900	115,900	-	115,900	0%
Total Expenditures	\$ 604,506	\$ 604,506	\$ 259,299	\$ 345,207	43%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Operating Transfers In / General Fund</i>	-	-	-	-	0%
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0%

Fund Balance	Original Budget	Revised Budget	Year to Date
<i>Beginning Fund Balance</i>	\$ 528,497	\$ 587,522	\$ 587,522
<i>+ Net Increase (Decrease)</i>	(49,276)	(49,276)	240,731
Ending Fund Balance	\$ 479,221	\$ 538,246	\$ 828,253

Debt Service Fund

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Property Tax Revenues</i>	\$2,050,934	\$ 2,050,934	\$ 1,992,590	\$ 58,344	97%
<i>Interest Income</i>	250	250	1,031	(781)	413%
Total Revenues	\$ 2,051,184	\$ 2,051,184	\$ 1,993,622	\$ 57,562	97%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Principal Payments</i>	\$ 2,310,000	\$ 2,310,000	\$ 2,075,000	\$ 235,000	90%
<i>Interest Payments</i>	533,292	533,292	404,315	128,977	76%
<i>Paying Agent Fees</i>	3,000	3,000	881	2,119	29%
Total Expenditures	\$ 2,846,292	\$ 2,846,292	\$ 2,480,197	\$ 366,095	87%

Other Sources (Uses)	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Transfers In (Out) [To 4B]</i>	810,357	810,357	755,961	\$ 54,396	93%
<i>Proceeds from Refunding Debt</i>	-	-	12,144,061	(12,144,061)	0%
<i>Debt Issuance Cost</i>	-	-	(117,812)	117,812	0%
<i>Payment to Escrow Agent</i>	-	-	(11,880,000)	11,880,000	0%
Total Financing Sources	\$ 810,357	\$ 810,357	\$ 902,210	\$ (91,853)	111%

Beginning & Ending Balance	Original Budget	Revised Budget	Year to Date
<i>Beginning Fund Balance</i>	\$ 132,928	\$ 137,976	\$ 137,976
<i>+ Net Increase (Decrease)</i>	15,249	15,249	415,635
Ending Fund Balance	\$ 148,177	\$ 153,225	\$ 553,611

Capital Projects Fund

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
Grants	\$ -	\$ -	\$ -	\$ -	0%
Contributions	-	-	42,115	(42,115)	0%
Interest Income	18,000	18,000	41,323	(23,323)	230%
Total Revenues	\$ 18,000	\$ 18,000	\$ 83,438	\$ (65,438)	100%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
2022 GO Bond (Parks/Streets/Drainage)	3,669,094	3,669,094	1,414,241	2,254,853	39%
2022 Bond Issue (Streets)	1,522,744	1,522,744	1,065,587	457,157	70%
2022 Bond Issue (Parks)	2,146,350	2,146,350	348,654	1,797,696	16%
Total Expenditures	\$ 3,669,094	\$ 3,669,094	\$ 1,414,241	\$ 2,254,853	39%

Other Financing Sources (Uses)	Original Budget	Revised Budget	Year to Date	Variance	% Received
Bond Issue Proceeds	\$ 15,263,400	\$ 15,263,400	\$ 14,240,000	\$ 1,023,400.00	0%
Bond Discount / Premium	-	-	1,271,899	(1,271,899)	0%
Debt Issuance	-	-	(248,499)	248,499	0%
Transfers In	-	-	-	-	0%
Transfer Out	-	-	-	-	0%
Total Financing Sources	\$ 15,263,400	\$ 15,263,400	\$ 15,263,400	\$ 0	0%

Beginning & Ending Balance	Original Budget	Revised Budget	Year to Date
Beginning fund balance	\$ 2,589,485	\$ 2,384,916	\$ 2,384,916
+Net Increase (Decrease)	11,612,306	11,612,306	13,932,597
Ending Fund Balance	\$ 14,201,791	\$ 13,997,222	\$ 16,317,513

Drainage Utilities FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Drainage Conversion Fee</i>	\$ 10,000	10,000	\$ 5,047	\$ 4,953	0%
<i>Drainage Fee Receipts</i>	510,000	510,000	359,344	150,656	70%
<i>Miscellaneous</i>	-	-	-	-	0%
<i>Interest</i>	200	200	505	(305)	253%
Total Revenues	\$ 520,200	\$ 520,200	\$ 364,896	\$ 155,304	70%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Personnel</i>	\$ 348,912	\$ 348,912	\$ 253,309	\$ 95,604	73%
<i>Services / Supplies</i>	153,635	153,635	79,425	74,210	52%
<i>Capital</i>	30,000	30,000	73,914	(43,914)	246%
Total Expenditures	\$ 532,547	\$ 532,547	\$ 406,648	\$ 125,900	76%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Transfers In - City Impervious / General Fund</i>	\$ 16,000	\$ 16,000	\$ -	16,000	0%
<i>Operating TransfersOut / General Fund</i>	(16,000)	(16,000)	-	(16,000)	0%
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0%

Fund Balance	Original Budget	Revised Budget	Year to Date
<i>Beginning Fund Balance</i>	\$ 382,738	\$ 394,943	\$ 394,943
<i>+ Net Increase (Decrease)</i>	(12,347)	(12,347)	(41,752)
Ending Fund Balance	\$ 370,391	\$ 382,596	\$ 353,191

Park Development Fee Fund FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>Interest</i>	\$ 100	\$ 100	\$ 156	\$ 89	0%
<i>Community Park Fees</i>	-	-	851	(851)	0%
<i>Linear Park Fees</i>	-	-	-	-	0%
<i>Neighborhood Park Fees</i>	-	-	-	-	0%
<i>Service Area II</i>	-	-	-	-	0%
<i>Service Area IV</i>	-	-	-	-	0%
Total Revenues	\$ 100	\$ 100	\$ 1,007	\$ (907)	0%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Unity Park</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Capital Outlay (Unity Park)</i>	-	-	-	-	0%
<i>Capital Outlay (Village Park)</i>	-	-	-	-	0%
<i>Capital Outlay - (St James development, Area I)</i>	-	-	-	-	0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Operating Transfers In</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Operating Transfers Out (Funding for projects at Unity Park with FY2012 bond)</i>	-	-	-	-	0%
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0%

Fund Balance	Original Budget	Revised Budget	Year to Date
<i>Beginning Fund Balance</i>	\$ 80,126	\$ 80,974	\$ 80,974
<i>+ Net Increase (Decrease)</i>	100	100	1,007
Ending Fund Balance	\$ 80,226	\$ 81,074	\$ 81,981

Ending Fund Balance Detail	Original Budget	Year to Date
<i>Community Park Fees</i>	\$ -	-
<i>Linear Park Fees</i>	-	-
<i>Neighborhood Park Fees (Area I)</i>	-	-
<i>Neighborhood Park Fees (Area II)</i>	80,226	81,230
<i>Neighborhood Park Fees (Area IV)</i>	-	-
Total	\$ 80,226	\$ 81,230

Public Safety Special Revenue Fund

FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
Revenues	\$ 25,600	\$ 25,600	\$ 28,351	\$ (2,751)	111%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel	\$ -	\$ -	\$ -	\$ -	0%
Services / Supplies	3,600	3,600	10,215	(6,615)	284%
Capital	-	-	-	-	0%
Total Expenditures	\$ 3,600	\$ 3,600	\$ 10,215	\$ (6,615)	284%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	0%
Operating Transfers Out	(22,000)	(22,000)	-	(22,000)	0%
Total Other Sources (Uses)	\$ (22,000)	\$ (22,000)	\$ -	\$ (22,000)	0%

Beginning & Ending Balance	Original Budget	Revised Budget	Year to Date
Beginning Fund Balance	\$ 25,806	\$ 40,972	\$ 40,972
+ Net Increase (Decrease)	-	-	18,136
Ending Fund Balance	\$ 25,806	\$ 40,972	\$ 59,108

Municipal Court Technology Fee Fund FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
Revenues	\$ 2,800	\$ 2,800	\$ 2,033	767	73%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
Services / Supplies	\$ 3,836	\$ 3,836	\$ 8,176	\$ (4,340)	213%
Total Expenditures	\$ 3,836	\$ 3,836	\$ 8,176	\$ (4,340)	0%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	0%
Operating Transfers Out	-	-	-	-	0%
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0%

Beginning & Ending Balance	Original Budget	Revised Budget	Year to Date
Beginning Fund Balance	\$ 14,771	\$ 15,378	\$ 15,378
+ Net Increase (Decrease)	(1,036)	(1,036)	(6,143)
Ending Fund Balance	\$ 13,735	\$ 14,342	\$ 9,235

Municipal Court Building Security Fund FY 2021/2022 Budget

YEAR TO DATE JUNE

Percent of Budget Year Transpired	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
Revenues (Court Fines)	\$ 2,800	\$ 2,800	\$ 2,432	\$ 368	87%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
Personnel (Bailiff)	\$ -	\$ -	\$ -	\$ -	0%
Services / Supplies	-	-	-	-	0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%

Beginning & Ending Balance	Original Budget	Revised Budget	Year to Date
Beginning Fund Balance	\$ 40,797	\$ 40,992	\$ 40,992
+ Net Increase (Decrease)	2,800	2,800	2,432
Ending Fund Balance	\$ 43,597	\$ 43,792	\$ 43,424

Highland Village Community Development Corporation
Working Capital Analysis (FY 2022)

	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Budget</i> 2021-2022	<i>YTD</i> 2021-2022
Beginning Fund Balance	\$ 98,100	\$ 109,678	\$ 356,702	\$ 356,702
Revenues				
4B Sales Tax	1,381,630	1,532,222	1,560,000	1,000,023
Park Fees (Rental)	18,276	42,080	59,000	40,327
Linear Park Fees	24,108	-		
Miscellaneous Income	-	1,000	-	1,475
Interest Income	633	60	55	514
Total	\$ 1,424,647	\$ 1,575,362	\$ 1,619,055	\$ 1,042,339
Expenditures				
<i>Personnel</i>	330,860	302,812	321,334	212,375
Services / Supplies	215,531	193,044	402,427	179,097
Reimburse GF (Support Functions)	28,000	28,000	28,000	
Reimburse GF (Debt Service)	808,286	804,482	810,357	755,961
Total Non-Capital Expenditures	\$ 1,382,677	\$ 1,328,338	\$ 1,562,118	\$ 1,147,433
Capital				
Projects Funded Directly	30,392		17,281	-
Transfer to 4B Capital Projects	\$ 30,392	\$ -	\$ 17,281	\$ -
Equipment		-	-	
Net Increase / (Decrease)	11,578	247,024	39,656	(105,094)
Working Capital Balance	\$ 109,678	\$ 356,702	\$ 396,358	\$ 251,608

PEG Fee Fund

FY 2021/2022 Budget

YEAR TO DATE JUNE

<i>Percent of Budget Year Transpired</i>	75.0%
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Revenues	Original Budget	Revised Budget	Year to Date	Variance	% Received
<i>PEG Fee Receipts</i>	\$ 35,000	\$ 35,000	\$ 17,602	\$ 17,398	50%
Total Revenues	\$ 35,000	\$ 35,000	\$ 17,602	\$ 17,398	50%

Expenditures	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Personnel</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Services / Supplies</i>	11,000	11,000	7,389	3,611	67%
<i>Capital</i>	8,400	8,400	5,446	2,954	0%
Total Expenditures	\$ 19,400	\$ 19,400	\$ 12,835	\$ 6,565	66%

Other Sources/Uses	Original Budget	Revised Budget	Year to Date	Variance	% Used
<i>Operating Transfers In</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Operating TransfersOut</i>	-	-	-	-	0%
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0%

Fund Balance	Original Budget	Revised Budget	Year to Date
<i>Beginning fund balance</i>	\$ 125,060	\$ 123,564	\$ 123,564
<i>+Net Increase (Decrease)</i>	15,600	15,600	4,767
Ending Fund Balance	\$ 140,660	\$ 139,164	\$ 128,331

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 17

MEETING DATE: 08/09/2022

SUBJECT: Consider Resolution 2022-3008 Naming of the Doubletree Ranch "Barn" as the "The Sgt. Dennis Oliver Event Barn"

PREPARED BY: Phil Lozano, Director of Parks and Recreation

BACKGROUND:

Doubletree Ranch Park has an event Barn available for rentals. The Barn is a popular rental venue for weddings, business meetings, birthday parties, and other celebrations.

IDENTIFIED NEED/S:

Consider naming the Doubletree Ranch Barn as the "Sgt Dennis Oliver Event Barn."

PROGRESS TO DATE:

The Parks and Recreation Advisory Board met in a Regular Meeting on July 18, 2022 and considered an application from Highland Village Police Chief Doug Reim, supported by others, to have the Doubletree Ranch Event Barn named in honor of Sgt. Dennis Oliver, a 17 year police officer who passed away as the result of complications from COVID 19 on October 2, 2020. After considering the application and reviewing the City's naming policy, the Board determined the application qualified under current policy and voted 5-0 to recommend to the Council the naming of the Doubletree Ranch Barn as the "Sgt. Dennis Oliver Event Barn."

A plaque will be installed next to the dedication plaque located at the Barn's West entrance. The plaque will match the existing plaque in size and form.

The design and narrative details will briefly speak to Sgt Oliver's life, career, and dedication to his service to the community.

A color memorial picture/plaque of a similar size and shape of the plaque will be installed inside the Barn. The picture will be of high quality. The picture plaque will speak in greater details about Sgt. Oliver's life, carrier, and dedication to his service to the community.

BUDGETARY IMPACT/ORDINANCE CHANGE:

The city's general fund will fund the memorial plaque and picture/plaque.

RECOMMENDATION:

Approve proposed Resolution No. 2022-3008 naming the Doubletree Ranch Barn as the "Sgt. Dennis Oliver Event Barn."

CITY OF HIGHLAND VILLAGE, TEXAS

RESOLUTION NO. 2022-3008

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, NAMING THE BARN AT DOUBLETREE RANCH PARK AS “THE SGT. DENNIS OLIVER EVENT BARN;” AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Sgt. Dennis Oliver served the Highland Village Community for Seventeen (17) years as a Police Officer and was well loved as a colleague and officer; and

WHEREAS, Sgt. Dennis Oliver’s passing away and End Of Watch was October 2, 2020, from complications due to COVID; and

WHEREAS, in accordance with Resolution No. 2016-2639 establishing guidelines and procedures relating to the naming of city facilities (“the Naming Guidelines”), City received a request from Highland Village Police Chief Doug Reim with support from the community for the naming of the Doubletree Ranch Barn as “The Sgt. Dennis Oliver Event Barn;” and

WHEREAS, the barn is a popular rental venue for weddings, business meetings, birthday parties, and other celebrations; and

WHEREAS, the Parks and Recreation Advisory Board met in a regular meeting on July 18, 2022, and voted 5-0 to recommend to the City Council that the Doubletree Ranch Barn be named “The Sgt. Dennis Oliver Event Barn;” and

WHEREAS, the City Council of the City of Highland Village, Texas, finds it to be in the public interest to concur in the foregoing recommendation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, THAT:

SECTION 1. The barn located at Doubletree Ranch Park is hereby named and shall hereafter be known as “The Sgt. Dennis Oliver Event Barn” and the City Manager is authorized to have installed such signs and plaques as appropriate and necessary consistent with this naming designation.

SECTION 2. This Resolution shall be effective immediately upon approval.

PASSED AND APPROVED THIS THE 9TH DAY OF AUGUST 2022.

APPROVED:

Daniel Jaworski, Mayor

ATTEST:

Angela Miller, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Kevin B. Laughlin, City Attorney

(kbl:8/3/2022:130860)

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 18

MEETING DATE: 08/09/2022

SUBJECT: Consider Ordinance 2022-1295 on First Reading Authorizing an Amendments to the Fiscal Year 2021-2022 Budget

PREPARED BY: Ken Heerman, Assistant City Manager

BACKGROUND:

Each department is responsible for not exceeding the amounts budgeted in each of three categories – Personnel, Services/Supplies, and Capital. Category subtotals of departmental expenditures thus provide the level of budgetary control. Should a need arise for reallocation between categories or between departments, budget amendments are then presented for Council consideration.

IDENTIFIED NEED/S:

This is the first amendment presented to Council this fiscal year. This amendment mirrors the year-end projections detailed in the budget discussions. Some of the proposed adjustments reflect encumbrances from FY 2020-2021 that were actually paid in FY 2021-2022. This amendment is to ensure sufficient appropriation for the year-end projections. In total, projected expenditures of \$20,298,709 are \$300,812 under the original budget of \$20,599,521. Projected revenues of \$18,613,088 reflect a decrease of \$180,192 from the original budget. The projected FY 2022 year-end fund balance is \$7,081,367 – exceeding the original budgeted projected amount of \$5,940,370, largely due to the actual FY 2021 fund balance exceeding projections. The presented amendments primarily ensure sufficient appropriation for each category; however, not every deviation from the budget amount is enumerated.

General Fund

Primary factors comprising the majority of the requested increased budget appropriation:

- Personnel budget changes in various departments are suggested to address factors incurred during the year that were not known when budgeted, such as mid-year adjustments, personnel changes, unanticipated overtime, insurance coverage election, etc. Also, some personnel expenditures are budgeted in a single department, such as incentive pay, with actual expenditures charged to the respective departments. In addition, supplemental one-time retention incentive payments to be distributed to non-managerial employees prompted some of the adjustments. This amendment reallocates the associated appropriation. A collective amount of \$25,000 (net) is presented to ensure sufficient appropriation in each department. However, in total, projected personnel expenditures are within the budgeted amount.

- Expenditures other than personnel are adjusted by a collective total of \$310,000. A large portion of this was related to two items:
 - o Increased fuel costs as well as increased utilities prompted an increase in appropriation in the Maintenance budget of \$150,000.
 - o A capital re-appropriation (ACO Truck) totaling \$70,000 addresses this item, purchased in the previous budget year but received in FY 2022.

Other suggested amendments are to reflect minor changes in the actual expense compared to the budgeted amount.

For the other funds, a collective total additional appropriation amount of \$278,500 is suggested:

- Personnel (\$47,000)
- Utility Fund – (\$650,000) primarily related to painting of Southwood Ground Storage Tank. However, offset by utilization of bond funds.
- Drainage Utility – (\$45,000) Purchase of skid steer
- HV Community Development Corp (4B) – (\$37,500) == Landscape Architectural Services for fencing options for the Doubletree Ranch Park splash pad. (\$12,500), Splash Pad material cost to make the repairs to enable 2022 season (\$25,000)
- Public Safety Fund – To accommodate receipt and expenditures related to received grants (\$13,500).

Individual allocations are detailed in the worksheets attached to this briefing.

BUDGETARY IMPACT/ORDINANCE CHANGE: (if appropriate)

Budgetary changes to Fund Balance are detailed on the request worksheet following.

RECOMMENDATION:

Council to approve the first read of Ordinance No. 2022-1295 as presented.

City Secretary	Personnel	247,745	267,745	20,000
Human Resources	Personnel	481,233	431,233	(50,000)
Police	Capital	-	70,000	70,000
Police	Personnel	4,873,785	4,783,785	(90,000)
Fire	Services / Supplies	793,797	808,797	15,000
Fire	Personnel	2,870,525	2,920,525	50,000
Community Services	Services / Supplies	26,518	36,518	10,000
Streets	Personnel	829,014	849,014	20,000
Streets	Capital	28,000	33,000	5,000
Maintenance	Personnel	379,653	399,653	20,000
Maintenance	Services / Supplies	880,295	1,030,295	150,000
Parks	Personnel	1,372,917	1,392,917	20,000
Parks	Services / Supplies	865,546	885,546	20,000
General Fund Balance			Net Change	335,000
Reason For Request				
Personnel (Various departments) – Actual charges vary from budget resulting from various issues: employee changes in selected insurance coverage, retirements (pmt of accrued balances), certifications, promotions, etc). A CPI Stipend is to be distributed to non-managerial employees, necessitating adjustment in various departments. In total, personnel expenditures are within the budgeted amount.				
City Manager Services / Supplies - \$30,000 == Related to expenditures for Comp Plan update.				
Communication / Marketing Services / Supplies - \$10,000 == various				
Police Capital - \$70,000 == Receipt of Animal Control truck budgeted in prior year				
Fire Services / Supplies - \$15,000 == Purchases of SCBA Air packs, station furnishings				
Community Services Services / Supplies - \$10,000 == Increased plan / review services				
Streets Capital - \$5,000 == Purchase of fork lift slightly exceeding budgeted amount				
Maintenance Services / Supplies - \$150,000 == Reflects increased cost of fuel and utilities				
Parks Services / Supplies \$20,000 == Primary associated with removal of diseased pine trees at City Hall and DTR park.				
General Fund		Net Change \$ -335,000		

Budget Amendment Request Worksheet

Line Item for Proposed Change:

DEPARTMENT	Category	Current Budget (Annual)	Proposed Budget (Annual)	Increase / Decrease
Utility Administration	Personnel	316,875	326,875	10,000
Utility Operations	Services / Supplies	1,674,149	2,324,149	650,000
Utility Operations	Transfers In	-	(550,000)	(550,000)
HVCDC	Services / Supplies	402,427	439,927	37,500
Corps Leased Parks Fund	Personnel	218,925	230,925	12,000
Drainage Utility	Personnel	348,912	373,912	25,000
Drainage Utility	Capital	30,000	75,000	45,000
Debt Service Fund	Other Sources/Uses	(810,357)	(930,357)	(120,000)
Debt Service Fund	Debt Payments	2,846,292	3,016,292	170,000
Public Safety Fund	Revenues	(25,600)	(39,100)	(13,500)
Public Safety Fund	Services / Supplies	-	13,500	13,500
			Net Change	279,500
Reason For Request				
<p>Personnel (Various departments) – Actual charges vary from budget resulting from various issues: employee changes in selected insurance coverage, retirements (pmt of accrued balances), certifications, promotions, etc) or increased overtime. A CPI Stipend is to be distributed to non-managerial employees, necessitating adjustment in various departments.</p>				
<p>Utility Operations Services / Supplies - \$650,000 == Primarily related to painting of Southwood Ground Storage Tank (will utilize bond proceeds for funding) as well as increased water meter replacement and projects carried over from previous year</p>				
<p>Utility Operations Transfers In \$550,000 == Utilize bond proceeds to fund water tank painting</p>				
<p>HVCDC Services / Supplies - \$37,500 == Professional Services - Landscape Architectural Services for fencing options for the Doubletree Ranch Park splash pad. \$12,500, Splash Pad material cost to make the repairs to enable 2022 season - \$25,000 (Splash pad surfacing scheduled for replacement, but unable to get materials in light of supply chain issues)</p>				
<p>Drainage Utility Capital \$45,000 == Purchase of skid steer</p>				
<p>Debt Service Fund Debt Payments - \$170,000 Refunding of portion of existing debt</p>				
<p>Public Safety Fund Revenues == \$9,000 donations received for Bike Race event</p>				
<p>Public Safety Fund Services / Supplies == \$8,000 related to TPCA bike race event</p>				
Utility Fund			Net Change	(110,000)
HVCDC			Net Change	(37,500)
Corps Leased Parks Fund			Net Change	(12,000)
Drainage Utility			Net Change	(70,000)
Debt Service Fund			Net Change	(50,000)
Public Safety Fund			Net Change	-

CITY OF HIGHLAND VILLAGE, TEXAS

ORDINANCE NO. 2022-1295

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, ADOPTING AMENDMENTS TO THE FISCAL YEAR 2021-2022 BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Highland Village, Texas has lawfully adopted a budget for fiscal year 2021-2022 (“2021-2022 Budget”); and

WHEREAS, the City Manager has prepared, as required by Article VI, Section 6.08 of the City Charter, an amendment to certain appropriations and expenditures in the 2021-2022 Budget, and has submitted same to the City Council for its review and approval, a copy of which is attached to this Ordinance; and

WHEREAS, the City Council of the City of Highland Village has determined that this budget amendment is necessary and appropriate to preserve and protect the health, safety and welfare of the citizens of the City of Highland Village as well as other persons in the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, THAT:

SECTION 1. The amendments to the 2021-2022 Budget, attached hereto as Exhibit “A” and incorporated herein by reference, are hereby authorized, approved, and adopted.

SECTION 2. If any section, subsection, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect, and to this end, the provisions of this Ordinance are declared severable.

SECTION 3. This Ordinance shall take effect immediately from and after its passage on second reading.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS ON THE FIRST READING, THIS THE 9th DAY OF AUGUST 2022.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS ON THE SECOND READING, THIS THE ___ DAY OF _____ 2022.

APPROVED:

Daniel Jaworski, Mayor

ATTEST:

Angela Miller, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Kevin B. Laughlin, City Attorney

(kbl:8/3/2022:130)

**Ordinance No. 2022-1295
Exhibit "A"**

**Budget Amendment Request Worksheet
Line Item for Proposed Change:**

DEPARTMENT	Category	Current Budget (Annual)	Proposed Budget (Annual)	Increase / Decrease
City Manager	Services / Supplies	534,136	564,136	30,000
City Manager	Personnel	375,451	395,451	20,000
Comunication/Marketing	Personnel	323,938	338,938	15,000
Comunication/Marketing	Services / Supplies	107,186	117,186	10,000
City Secretary	Personnel	247,745	267,745	20,000
Human Resources	Personnel	481,233	431,233	(50,000)
Police	Capital	-	70,000	70,000
Police	Personnel	4,873,785	4,783,785	(90,000)
Fire	Services / Supplies	793,797	808,797	15,000
Fire	Personnel	2,870,525	2,920,525	50,000
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Parks	Services / Supplies	865,546	885,546	20,000
General Fund Balance			Net Change	335,000
Reason For Request				
<p>Personnel (Various departments) – Actual charges vary from budget resulting from various issues: employee changes in selected insurance coverage, retirements (pmt of accrued balances), certifications, promotions, etc). A CPI Stipend is to be distributed to non-managerial employees, necessitating adjustment in various departments. In total, personnel expenditures are within the budgeted amount.</p>				
<p>City Manager Services / Supplies - \$30,000 == Related to expenditures for Comp Plan update.</p>				
<p>Communication / Marketing Services / Supplies - \$10,000 == various</p>				
<p>Police Capital - \$70,000 == Receipt of Animal Control truck budgeted in prior year</p>				
<p>Fire Services / Supplies - \$15,000 == Purchases of SCBA Air packs, station furnishings</p>				
<p>Community Services Services / Supplies - \$10,000 == Increased plan / review services</p>				
<p>Streets Capital - \$5,000 == Purchase of fork lift slightly exceeding budgeted amount</p>				
<p>Maintenance Services / Supplies - \$150,000 == Reflects increased cost of fuel and utilities</p>				
<p>Parks Services / Supplies \$20,000 == Primary associated with removal of diseased pine trees at City Hall and DTR park.</p>				
General Fund			Net Change \$ -335,000	

**Ordinance No. 2022-1295
Exhibit "A"**

Budget Amendment Request Worksheet				
Line Item for Proposed Change:				
DEPARTMENT	Category	Current Budget (Annual)	Proposed Budget (Annual)	Increase / Decrease
Utility Administration	Personnel	316,875	326,875	10,000
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Public Safety Fund	Services / Supplies	-	13,500	13,500
			Net Change	279,500
Reason For Request				
Personnel (Various departments) – Actual charges vary from budget resulting from various issues: employee changes in selected insurance coverage, retirements (pmt of accrued balances), certifications, promotions, etc) or increased overtime. A CPI Stipend is to be distributed to non-managerial employees, necessitating adjustment in various departments.				
Utility Operations Services / Supplies - \$650,000 == Primarily related to painting of Southwood Ground Storage Tank (will utilize bond proceeds for funding) as well as increased water meter replacement and projects carried over from previous year				
Utility Operations Transfers In \$550,000 == Utilize bond proceeds to fund water tank painting				
HVDCDC Services / Supplies - \$37,500 == Professional Services - Landscape Architectural Services for fencing options for the Doubletree Ranch Park splash pad. \$12,500, Splash Pad material cost to make the repairs to enable 2022 season - \$25,000 (Splash pad surfacing scheduled for replacement, but unable to get materials in light of supply chain issues)				
Drainage Utility Capital \$45,000 == Purchase of skid steer				
Debt Service Fund Debt Payments - \$170,000 Refunding of portion of existing debt				
Public Safety Fund Revenues == \$9,000 donations received for Bike Race event				
Public Safety Fund Services / Supplies == \$8,000 related to TPCA bike race event				
Utility Fund			Net Change	(110,000)
HVDCDC			Net Change	(37,500)
Corps Leased Parks Fund			Net Change	(12,000)
Drainage Utility			Net Change	(70,000)
Debt Service Fund			Net Change	(50,000)
Public Safety Fund			Net Change	-

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 19

MEETING DATE: 08/09/2022

SUBJECT: Consider the Ad Valorem Tax Rate for Tax Year 2022 and Consider Setting a Public Hearing Date of September 13, 2022 on the Proposed Fiscal Year 2022/2023 Budget and Tax Rate

PREPARED BY: Ken Heerman, Assistant City Manager

BACKGROUND:

Truth in Taxation requires a public hearing, preceded by certain required public notice of the public hearing and the proposed real property tax rate before implementing a property tax rate if a rate is **considered** which will exceed the lower of the Voter Approved Tax Rate (formerly known as the “Rollback Rate”) or the No New Revenue Tax Rate (formerly known as the “Effective Rate”). The No New Revenue Tax Rate is generally equal to the prior year’s taxes divided by the current taxable value or properties that were also on the tax roll in the prior year.

IDENTIFIED NEED/S:

While the proposed tax rate, limited by the Voter Approved Rate threshold, will be reduced from last year’s rate, it will still exceed the No New Revenue rate of \$.511408. As discussed with Council, an unused increment amount from FY 2020 of \$.01606 is available to add to the Voter Approved Rate calculation within a three-year window. Our application of this balance was use of \$.00758 last year to maintain the previous year rate of \$.56302. For this year, we intended to use the remaining amount to supplement the calculated Voter Approved Rate, knowing that the rate will be reduced from last year resulting from increased appraised valuation growth. Accordingly, the FY 2023 Voter Approved Rate calculation provided a reduced rate of \$.530765. Using the remaining unused increment of \$.008477, the Voter Approved rate would be adjusted to \$.539242.

However, the language in the Tax Code does not specify that application of the unused increment reduces the balance available during the three-year window, thus providing the full \$.01606 unused increment amount to be available for each year. Accordingly, the official calculation for the Voter Approved Rate is \$.546825 (\$.530765 + \$.01606). While still reduced from the current tax rate of \$.56302, it would provide Council with another option for some additional tax levy in comparison to the calculated rate specified above. As either option exceeds the No New Revenue Tax Rate of \$.511408, the Council must schedule one public hearing on the proposed tax rate before taking action to adopt the rate.

OPTIONS & RESULTS:

This vote does not commit Council to a tax rate; however, the Council cannot ultimately adopt a tax rate that exceeds the rate that is proposed in the motion approved by the Council. In other words, the tax rate in the Ordinance adopting the tax rate for Tax Year 2022

to fund the Fiscal Year 2022-23 budget can be less than the rate contained in the motion approved at tonight's meeting, but cannot be greater than said rate. Staff recommendation is for Council to consider a motion at tonight's meeting that proposes adoption of a tax rate of \$.546825, which represents the official adjusted voter approved rate, so that notices to that effect can be published in accordance with state law. Council will set the tax rate at a subsequent meeting following adoption of the budget.

The City Charter and state law require conducting one public hearing on the budget. Staff suggests that this public hearing be combined with the public hearing on the tax rate.

Suggested Calendar:

- August 23th (Regular Council Meeting)
 - Discuss Special Revenue Funds
- September 9th
 - Post recommended budget on City Web site
- September 13th (Regular Council Meeting)
 - Presentation of City Manager Recommended Budget
 - Public Hearing on tax rate and budget
 - 1st read on tax rate and budget
- September 20th (Special Called Council Meeting – Tax Code now requires vote on tax rate no later than 7 days following public hearing)
 - 2nd read on tax rate and budget

PROGRESS TO DATE: (if appropriate)

BUDGETARY IMPACT/ORDINANCE CHANGE: (if appropriate)

RECOMMENDATION:

Approve with the following motion:

I move that \$0.546825 per \$100 valuation be proposed for adoption as the City's Ad Valorem tax rate for the 2022 tax year and set September 13, 2022, as the date for holding the public hearing to receive public comment on said tax rate and the 2022-2023 Fiscal Year budget.

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 20

MEETING DATE: 08/09/2022

SUBJECT: Consider Resolution 2022-3009 disapproving the 2023 Denton Central Appraisal District (DCAD) Annual Budget

PREPARED BY: Angela Miller, City Secretary

BACKGROUND:

Highland Village is a taxing entity within the Denton Central Appraisal District (DCAD) and relies on DCAD for appraising property within the boundaries of the city for ad valorem tax purposes. DCAD operations are funded solely by the local taxing entities served by the appraisal district, which includes Highland Village. Each year the Chief Appraiser must prepare a proposed budget for the operations of DCAD for the following tax year and submit the proposed budget to the DCAD Board of Directors and to each taxing entity.

At their meeting held on June 23, 2022, the DCAD Board of Directors tabled action on the 2023 Budget until their next meeting. On July 28, 2022, the DCAD Board of Directors voted to approve the 2023 Budget in the amount of \$17,997,944.33, an increase of 17.45% from the current 2022 budget.

IDENTIFIED NEED/S:

Pursuant to Chapter 6 of the Texas Property Code, each taxing unit has a right to adopt a resolution disapproving of the Denton Central Appraisal District budget. Section 6.06(b) of the Texas Property Tax Code further states that if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within thirty (30) days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

PROGRESS TO DATE: (if appropriate)

At the June 28, 2022 City Council meeting, Council discussed the DCAD Annual Budget, the report from Western Valuation and Consulting, and related correspondence from Denton County Judge Andy Eads. Some members of Council expressed a desire for a resolution to be prepared for consideration by Council regarding the DCAD 2023 budget.

On August 2, 2022, the Denton County Commissioner's Court approved a resolution disapproving of DCAD's 2023 Budget, a copy of which is attached to this briefing. Other Denton County taxing entities are also considering similar resolutions.

BUDGETARY IMPACT/ORDINANCE CHANGE: (if appropriate)

N/A

RECOMMENDATION:

This is an opportunity for City Council to discuss and take formal action, if desired.



RESOLUTION DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET

WHEREAS, Denton County is a taxing entity within the Denton Central Appraisal District and relies on the Denton Central Appraisal District for appraising property within the boundaries of the county for ad valorem tax purposes; and

WHEREAS, the Denton Central Appraisal District operations are funded solely by the local taxing entities served by the appraisal district, which includes Denton County; and

WHEREAS, on July 28, 2022 the Denton Central Appraisal District Board of Directors voted to approve of the 2023 Budget in the amount of \$17,997,944.33, an increase of 17.45% from the current 2022 budget; and

WHEREAS, pursuant to Chapter 6 of the Texas Property Tax Code, each taxing unit has a right to adopt a resolution disapproving of the Denton Central Appraisal District budget; and

WHEREAS, the Section 6.06 (b) of the Texas Property Tax Code further states that "if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval."

NOW, THEREFORE, BE IT RESOLVED, the Denton County Commissioner Court disapprove of the 2023 Budget of the Denton Central Appraisal District; and

BE IT FURTHER RESOLVED, that this action demonstrate a lack of confidence in the Denton Central Appraisal District.

DONE IN OPEN COURT, this the 2nd Day of August, 2022 upon a motion made by Andy Eads and seconded by Dianne Edmondson and 3 members of the court being present and voting.

Andy Eads
ANDY EADS, COUNTY JUDGE

Absent
RYAN WILLIAMS, COMMISSIONER
PRECINCT 1

Bobbie J. Mitchell
BOBBIE J. MITCHELL, COMMISSIONER
PRECINCT 3

Absent
RON MARCHANT, COMMISSIONER
PRECINCT 2

Dianne Edmondson
DIANNE EDMONDSON, COMMISSIONER
PRECINCT 4

ATTEST:
JULI LUKE, County Clerk and Ex-Officio Clerk of the Commissioners Court
Of Denton County, Texas
By: Juli Luke



CITY OF HIGHLAND VILLAGE, TEXAS

RESOLUTION NO. 2022-3009

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, DISAPPROVING THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Highland Village (“City”) is a taxing entity within the Denton Central Appraisal District (“DCAD”) and relies on DCAD for appraising real and personal property within the City’s boundaries for ad valorem tax purposes; and

WHEREAS, DCAD operations are funded solely by the local taxing entities served by the DCAD, which includes the City; and

WHEREAS, on July 28, 2022, the DCAD Board of Directors voted to approve its Fiscal Year 2022-2023 Budget in the amount of \$17,997,944.33, an increase of 17.45% from the current Fiscal Year 2021-2022 budget; and

WHEREAS, pursuant to Chapter 6 of the Texas Property Code, each taxing unit has a right to adopt a resolution disapproving of the DCAD budget; and

WHEREAS, Section 6.06(b) of the Texas Property Tax Code further states that if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval; and

WHEREAS, the City Council of the City of Highland Village, Texas, having reviewed and considered the DCAD’s Fiscal Year 2022-2023 Budget and the recent performance of DCAD, finds it to be in the public interest to disapprove of said budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND VILLAGE, TEXAS, THAT:

SECTION 1. The City of Highland Village hereby disapproves the Denton Central Appraisal District 2023 Budget.

SECTION 2. The City Council hereby declares that this action demonstrates a lack of confidence in the Chief Appraiser of the Denton Central Appraisal District

SECTION 3. This Resolution shall be effective immediately upon its approval.

PASSED AND APPROVED THIS 9TH DAY OF AUGUST 2022.

APPROVED:

Daniel Jaworski, Mayor

ATTEST:

Angela Miller, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Kevin B. Laughlin, City Attorney

(kbl:8/3/2022:130884)

CITY OF HIGHLAND VILLAGE
COUNCIL BRIEFING

AGENDA# 21

MEETING DATE: 08/09/2022

**SUBJECT: Status Reports on Current Projects and Discussion on Future
Agenda Items**

PREPARED BY: Karen McCoy, Executive Assistant

COMMENTS

This item is on the agenda to allow a Councilmember to inquire about a subject of which notice has not been given. A statement of specific factual information or the recitation of existing policy may be given. Any deliberation shall be limited to a proposal to place the subject on an agenda for a subsequent meeting.



UPCOMING MEETINGS

August 9, 2022	Regular City Council Meeting - 7:30 pm
August 15, 2022	Parks & Recreation Advisory Board Meeting – 6:00 pm
August 16, 2022	Planning & Zoning Commission Meeting – 7:00 pm
August 23, 2022	Regular City Council Meeting - 7:00 pm
September 1, 2022	Zoning Board of Adjustment Meeting - 6:00 pm
September 5, 2022	City Office Closed in Observance of Labor Day
September 13, 2022	Regular City Council Meeting - 7:00 pm
September 19, 2022	Parks & Recreation Advisory Board Meeting – 6:00 pm
September 20, 2022	Planning & Zoning Commission Meeting – 7:00 pm
September 27, 2022	Regular City Council Meeting - 7:00 pm
October 6, 2022	Zoning Board of Adjustment Meeting – 6:00 pm
October 11, 2022	Regular City Council Meeting - 7:00 pm
October 17, 2022	Parks & Recreation Advisory Board Meeting – 6:00 pm
October 18, 2022	Planning & Zoning Commission Meeting – 7:00 pm
October 25, 2022	Regular City Council Meeting - 7:00 pm

Note – The Zoning Board of Adjustment, Parks & Recreation Advisory Board, and the Planning & Zoning Commission meetings are held monthly, IF NEEDED. Please visit www.highlandvillage.org or the City Hall bulletin board for the latest meeting additions and updates.