

FY 2022 Budget Revisions
Mid-Year Review

G/L Account	Description	2022 Adopted Budget		Amendment	2022 Proposed Budget		Notes	
General Fund Revenues								
01-00-4101-00	Current Ad Valorem Taxes	\$	3,998,167	\$	80,393	\$	4,078,560	Collected additional \$80,393.34 in current taxes than budgeted
01-00-4102-00	Delinquent Ad Valorem Taxes	\$	319,853	\$	(80,393)	\$	239,460	Less will be collected as delinquent because of increased amount collected as current
01-00-4103-00	Penalty & Interest	\$	35,184	\$	(8,684)	\$	26,500	Less penalty & interest will be collected because of less delinquent taxes
01-00-4108-00	1 1/2% City Sales Tax	\$	7,514,544	\$	985,456	\$	8,500,000	Collections up ytd over budget
01-00-4110-00	Mixed Drink Tax	\$	201,175	\$	98,825	\$	300,000	Collections up ytd over budget
01-00-4122-00	Building Permits	\$	120,000	\$	100,000	\$	220,000	Collections up ytd over budget
01-00-4502-00	Camping	\$	700,000	\$	100,000	\$	800,000	Increase in revenues at the RV park - extra eclipse revenue
01-00-4530-00	Park Dedication Fees - South	\$	2,000	\$	48,000	\$	50,000	Collections up ytd over budget
General Fund Revenues		\$	12,890,923	\$	1,323,597	\$	14,214,520	
Administration Expenditures								
01-20-1030-00	Regular Wages-Full Time Employees	\$	454,385	\$	10,632	\$	465,017	City Manager Transition and IT Director increase alloc
01-20-2020-00	Social Security	\$	40,243	\$	1,402	\$	41,645	City Manager Transition alloc and added Car Allowance , IT Director increase alloc
01-20-2030-00	Retirement-TMRS	\$	106,840	\$	4,112	\$	110,952	City Manager Transition alloc and added Car Allowance , IT Director increase alloc
01-20-2050-00	Car Allowance	\$	6,000	\$	7,700	\$	13,700	Unbudgeted car allowance (IT Dept)
01-20-2065-00	Fund Salary Adjustment (Salary Study)	\$	250,000	\$	(250,000)	\$	-	Wages allocated to various GF departments
01-20-4056-00	Other Programs- ARPA Funds	\$	830,775	\$	(405,900)	\$	424,875	Reclass to Non-Profit Award GL line item
01-20-4057-00	Non-Profit Grants - ARPA Funds	\$	-	\$	405,900	\$	405,900	Set up Non-Profit Award GL line item (Holy Ghost has decided not to accept the funding)
01-20-4070-00	Computer/Software Maintenance	\$	39,948	\$	3,520	\$	43,468	Budget for Accounts Payable software
Administration Expenditures		\$	1,728,191	\$	(222,634)	\$	1,505,557	
Police Expenditures								
01-22-1030-00	Regular Wages-Full Time Employees	\$	2,868,564	\$	60,351	\$	2,928,915	Early Retirement Payout, Police Chief Transition, and IT Director increase allocations
01-22-1070-00	Overtime Pay	\$	75,000	\$	45,000	\$	120,000	Increase budget for salary adjustment increases
01-22-1071-00	Holiday Pay	\$	60,000	\$	17,000	\$	77,000	Increase budget for salary adjustment increases
01-22-2020-00	Social Security	\$	228,719	\$	9,388	\$	238,107	Early Retirement Payout , Police Chief Transition, IT Director Increase and Salary Adjustment
01-22-2030-00	Retirement-TMRS	\$	665,451	\$	27,565	\$	693,016	Police Chief Transition, IT Director Increase and Salary Adjustment
01-22-3140-00	Contract Professional Services	\$	116,000	\$	4,000	\$	120,000	Budget for external property room inventory (BV)
01-22-3220-00	Insurance & Bonds	\$	74,337	\$	95,663	\$	170,000	Higher claim volume
01-22-4070-00	Computer/Software Maintenance	\$	230,395	\$	22,006	\$	252,401	Cost for New World conversion from Odyssey not anticipated, and Accounts Payable software
01-22-5230-00	Police Department Equipment	\$	-	\$	14,110	\$	14,110	Funds were allocated in 2021 and not used
Police Expenditures		\$	4,318,466	\$	295,082	\$	4,613,548	
Fire Expenditures								
01-23-4070-00	Computer/Software Maintenance	\$	31,518	\$	1,100	\$	32,618	Budget for Accounts Payable software
01-23-4410-00	Gasoline, Oil, & Lubrication	\$	22,300	\$	22,300	\$	44,600	Fuel cost increases
01-23-5310-00	Fire Dept. Capital Equipment	\$	-	\$	6,700	\$	6,700	Purchase of emergency lights for new vehicle
01-23-5350-00	Fire Station Architectural Services	\$	350,000	\$	-	\$	350,000	Description change for line item - Previously Land Purchase
Fire Expenditures		\$	403,818	\$	30,100	\$	433,918	
Street Expenditures								
01-24-1030-00	Regular Wages-Full Time Employees	\$	638,436	\$	36,453	\$	674,889	Interim Dir of Dev Services (Interim Transportation Engineer) alloc and Salary Study adjustment
01-24-2020-00	Social Security	\$	52,292	\$	2,789	\$	55,081	Interim Dir of Dev Services (Interim Transportation Engineer) alloc and Salary Study adjustment
01-24-2030-00	Retirement-TMRS	\$	152,387	\$	8,176	\$	160,563	Interim Dir of Dev Services (Interim Transportation Engineer) alloc and Salary Study adjustment
01-24-4070-00	Computer/Software Maintenance	\$	22,460	\$	1,980	\$	24,440	Budget for Accounts Payable software

FY 2022 Budget Revisions
Mid-Year Review

G/L Account	Description	2022 Adopted Budget		Amendment		2022 Proposed Budget		Notes
01-24-4410-00	Gasoline, Oil, & Lubrication	\$	45,050	\$	40,000	\$	85,050	Fuel cost increases
01-24-5110-00	Street Dept. Equipment	\$	-	\$	22,150	\$	22,150	Budget for Sweeper Head Assembly and balance of Lease/Purchase Chip spreader
Street Expenditures		\$	910,625	\$	111,549	\$	1,022,174	
Parks Expenditures								
01-25-1030-00	Regular Wages-Full Time Employees	\$	745,898	\$	305	\$	746,203	Interim Dir of Public Works alloc
01-25-2020-00	Social Security	\$	72,521	\$	23	\$	72,544	Interim Dir of Public Works alloc
01-25-2030-00	Retirement-TMRS	\$	172,980	\$	68	\$	173,048	Interim Dir of Public Works alloc
01-25-4070-00	Computer/Software Maintenance	\$	28,081	\$	1,980	\$	30,061	Budget for Accounts Payable software
01-25-5553-00	Tennis Light Install	\$	20,000	\$	-	\$	20,000	Change project description to resurface 2 tennis courts 1 and 2 - lighting cost far exceeded budget
Parks Expenditures		\$	1,039,480	\$	2,376	\$	1,041,856	
Development Services Expenditures								
01-27-1040-00	Regular Wages-Full Time Employees	\$	501,100	\$	946	\$	502,046	Interim Dir of Dev Services (Interim Transportation Engineer) alloc
01-27-2020-00	Social Security	\$	38,914	\$	72	\$	38,987	Interim Dir of Dev Services (Interim Transportation Engineer) alloc
01-27-2030-00	Retirement-TMRS	\$	113,837	\$	212	\$	114,049	Interim Dir of Dev Services (Interim Transportation Engineer) alloc
01-27-4070-00	Computer/Software Maintenance	\$	44,035	\$	880	\$	44,915	Budget for Accounts Payable software
Development Services Expenditures		\$	697,887	\$	2,111	\$	699,997	
Health Expenditures								
01-28-4070-00	Computer/Software Maintenance	\$	8,792	\$	220	\$	9,012	Budget for Accounts Payable software
Health Expenditures		\$	8,792	\$	220	\$	9,012	
Municipal Court Expenditures								
01-29-1050-00	Part-Time Wages	\$	18,760	\$	5,633	\$	24,393	Part-time Judge increase eff 6/1/2022
01-29-2020-00	Social Security	\$	12,747	\$	431	\$	13,178	Part-time Judge increase eff 6/1/2022
01-29-3273-00	Municipal Court Office Lease	\$	20,542	\$	20,000	\$	40,542	Budget for additional office space
01-29-4070-00	Computer/Software Maintenance	\$	16,937	\$	220	\$	17,157	Budget for Accounts Payable software
Municipal Court Expenditures		\$	68,986	\$	26,284	\$	95,270	
Engineering Expenditures								
01-30-1035-00	Regular Wages-Full Time Employees	\$	130,812	\$	2,063	\$	132,875	Interim Dir of Dev Services/Transportation Engineer alloc, and Interim Dir of Public Works alloc
01-30-2020-00	Social Security	\$	10,159	\$	158	\$	10,316	Interim Dir of Dev Services/Transportation Engineer alloc, and Interim Dir of Public Works alloc
01-30-2030-00	Retirement-TMRS	\$	29,525	\$	463	\$	29,987	Interim Dir of Dev Services/Transportation Engineer alloc, and Interim Dir of Public Works alloc
01-30-4070-00	Computer/Software Maintenance	\$	25,839	\$	440	\$	26,279	Budget for Accounts Payable software
Engineering Expenditures		\$	196,334	\$	3,123	\$	199,457	
General Fund Revenue Total			12,890,923		1,323,597		14,214,520	
General Fund Expenditure Total			9,372,579		248,212		9,620,791	
General Fund Net Amount			3,518,344		1,075,385		4,593,729	
Electric Fund Revenues								
02-00-4165-00	Misc. Electric Revenue	\$	150,000	\$	150,000	\$	300,000	Increase in revenues, customer pay jobs
Electric Fund Revenues		\$	150,000	\$	150,000	\$	300,000	
Electric Fund Expenditures								
02-21-1030-00	Regular Wages-Full Time Employees	\$	1,098,015	\$	6,338	\$	1,104,353	City Manager, Interim Dir of Public Works, and IT Director increase allocations
02-21-2020-00	Social Security	\$	90,535	\$	485	\$	91,020	City Manager, Interim Dir of Public Works, and IT Director increase allocations
02-21-2030-00	Retirement-TMRS	\$	265,452	\$	1,422	\$	266,874	City Manager, Interim Dir of Public Works, and IT Director increase allocations
02-21-2100-00	Prof Education & Training	\$	7,500	\$	5,000	\$	12,500	Lineman program training
02-21-3200-00	Uncollectible Accounts	\$	3,000	\$	25,000	\$	28,000	Increase in accounts going to collections

FY 2022 Budget Revisions
Mid-Year Review

G/L Account	Description	2022 Adopted Budget		Amendment	2022 Proposed Budget		Notes
02-21-4070-00	Computer/Software Maintenance	\$ 106,341	\$ 24,880	\$ 131,221			Budget for Accounts Payable software and \$24k for Sensus Portal Maintenance
02-21-4310-00	Overhead Line Maintenance	\$ 12,500	\$ 10,000	\$ 22,500			Increase in line maintenance
02-21-4376-00	Meter Data Mgt System Maintenance	\$ -	\$ 16,500	\$ 16,500			IP Keys software (will be eliminated after Sensus electric meter install)
02-21-4410-00	Gasoline, Oil, & Lubrication	\$ 10,050	\$ 8,000	\$ 18,050			Fuel cost increases
Electric Fund Expenditures		\$ 1,593,393	\$ 97,625	\$ 1,691,018			
Electric Fund Revenue Total		150,000	150,000	300,000			
Electric Fund Expenditure Total		1,593,393	97,625	1,691,018			
Electric Fund Net Amount		(1,443,393)	52,375	(1,391,018)			
Water & Wastewater Fund Revenues							
03-00-4500-00	Water Impact Fee	\$ 350,000	\$ 80,000	\$ 430,000			Increased development
03-00-4505-00	Sewer Impact Fee	\$ 325,000	\$ 70,000	\$ 395,000			Increased development
Water & Wastewater Fund Revenues		\$ 675,000	\$ 150,000	\$ 825,000			
Water & Wastewater Expenditures							
03-21-1030-00	Regular Wages-Full Time Employees	\$ 1,391,577	\$ 6,338	\$ 1,397,915			City Manager, Interim Dir of Public Works, and IT Director increase allocations
03-21-2020-00	Social Security	\$ 118,982	\$ 485	\$ 119,467			City Manager, Interim Dir of Public Works, and IT Director increase allocations
03-21-2030-00	Retirement-TMRS	\$ 348,374	\$ 1,422	\$ 349,796			City Manager, Interim Dir of Public Works, and IT Director increase allocations
03-21-2100-00	Prof Education and Training	\$ 8,500	\$ 5,000	\$ 13,500			CDL driver training, in-person conferences
03-21-3101-00	Safety	\$ 10,000	\$ 6,000	\$ 16,000			Increase in signage costs
03-21-3200-00	Uncollectible Accounts	\$ 1,750	\$ 15,000	\$ 16,750			Increase in accounts going to collections
03-21-4070-00	Computer/Software Maintenance	\$ 125,461	\$ 25,980	\$ 151,441			Budget for Accounts Payable software and \$24k for Sensus Portal Maintenance
03-21-4165-00	Water Treatment Expenditures	\$ 12,500	\$ 8,000	\$ 20,500			materials cost increase
03-21-4410-00	Gasoline, Oil and Lubrication	\$ 32,050	\$ 30,000	\$ 62,050			Fuel cost increases
03-21-5307-00	Water Pump Station Pumps	\$ -	\$ 9,661	\$ 9,661			Replace Windcrest water pump
03-21-5308-00	Lift Station Pumps	\$ -	\$ 16,471	\$ 16,471			Replace University Center LS pump
03-21-5311-00	Knauth Well	\$ -	\$ 58,000	\$ 58,000			Emergency repair
03-21-5414-00	MLSS Pump Station	\$ -	\$ 41,000	\$ 41,000			Emergency pump repair
03-21-5439-00	West Live Oak Water and Sewer	\$ -	\$ 1,155,000	\$ 1,155,000			Need to reclass budget line to 5439
03-21-5440-00	Water line connection - Fort MS	\$ 1,155,000	\$ (1,155,000)	\$ -			Need to reclass budget line from 5440
03-21-5441-00	South Heights PS	\$ -	\$ 50,000	\$ 50,000			Budgeted in FY21, material not delivered until FY22
03-21-5447-00	Friendship Lane Sewer Expansion	\$ 2,000,000	\$ (500,000)	\$ 1,500,000			project under contract for around \$1.5 million
03-21-5454-00	PRV Heritage Hill Country	\$ 100,000	\$ 50,000	\$ 150,000			Increased material costs
03-21-5455-00	Polymer system at WRF	\$ -	\$ 21,000	\$ 21,000			Replace Polymer system - sludge dewatering system
03-21-5456-00	Flow test - future well	\$ -	\$ 20,000	\$ 20,000			Flow test well out - future water supply
Water & Wastewater Expenditures		\$ 5,304,195	\$ (135,643)	\$ 5,168,552			
Water & Wastewater Fund Revenue Total		675,000	150,000	825,000			
Water & Wastewater Fund Expenditure Total		5,304,195	(135,643)	5,168,552			
Water & Wastewater Fund Net Amount		(4,629,195)	285,643	(4,343,552)			
Sanitation Fund Revenues							
05-00-4102-00	Landfill Fees	\$ 1,620,000	\$ 400,000	\$ 2,020,000			YTD revenue above budget
Sanitation Fund Revenues		\$ 1,620,000	\$ 400,000	\$ 2,020,000			
Sanitation Waste Fund Expenditures							
05-21-1030-00	Regular Wages-Full Time Employees	\$ 942,595	\$ 4,514	\$ 947,109			City Manager, Int Dir of Public Works, and Int Dir of Development Services/Transportation Engineer alloc
05-21-2020-00	Social Security	\$ 77,659	\$ 345	\$ 78,004			City Manager, Int Dir of Public Works, and Int Dir of Development Services/Transportation Engineer alloc

FY 2022 Budget Revisions
Mid-Year Review

G/L Account	Description	2022 Adopted Budget		Amendment		2022 Proposed Budget		Notes
05-21-2030-00	Retirement-TMRS	\$	227,439	\$	1,013	\$	228,452	City Manager, Int Dir of Public Works, and Int Dir of Development Services/Transportation Engineer alloc
05-21-4031-00	Dumpster Maintenance	\$	30,000	\$	10,000	\$	40,000	STR's acquiring multiple cans; New subdivisions coming online
05-21-4070-00	Computer/Software Maintenance	\$	19,983	\$	6,260	\$	26,243	Budget for Accounts Payable software and \$4.5k for weighing system
05-21-4266-00	Grinding of Debris	\$	56,000	\$	10,000	\$	66,000	Large amount of brush being brought to the landfill
05-21-4268-00	Tire Disposal	\$	9,000	\$	8,000	\$	17,000	Few other options for tire disposal; We are cheaper than other places
05-21-4410-00	Gasoline	\$	85,050	\$	20,000	\$	105,050	Fuel cost increases
05-21-4440-00	Tractor-Heavy Equipment Maintenance	\$	45,000	\$	30,000	\$	75,000	Rebuild engine on landfill compactor; rebuild undercarriage on track loader
05-21-5158-00	Leaf Loader 2021	\$	-	\$	130,230	\$	130,230	Budgeted in FY 21, not delivered until FY 22
05-21-5159-00	Bed for New Dump Truck (fleet lease)	\$	-	\$	15,000	\$	15,000	Bed for new dump truck (street can pick up)
Sanitation Fund Expenditures		\$	1,492,726	\$	235,362	\$	1,728,088	
Sanitation Fund Revenue Total			1,620,000		400,000		2,020,000	
Sanitation Fund Expenditure Total			1,492,726		235,362		1,728,088	
Sanitation Fund Net Amount			127,274		164,638		291,912	
EMS Fund Expenditures								
06-21-1030-00	Regular Wages-Full Time Employees	\$	1,044,385	\$	1,226	\$	1,045,611	City Manager Transition alloc
06-21-2020-00	Social Security	\$	137,129	\$	94	\$	137,223	City Manager Transition alloc
06-21-2030-00	Retirement-TMRS	\$	360,812	\$	275	\$	361,087	City Manager Transition alloc
06-21-2040-00	Uniforms & Clothing	\$	12,000	\$	2,000	\$	14,000	Increase with new employees
06-21-4021-00	Hazardous Waste Disposal	\$	725	\$	800	\$	1,525	More calls requiring waste disposal
06-21-4050-00	EMS Equipment Maintenance	\$	23,000	\$	23,000	\$	46,000	Service calls up on equipment
06-21-4070-00	Computer/Software Maintenance	\$	43,267	\$	1,980	\$	45,247	Budget for Accounts Payable software
06-21-4410-00	Diesel, Oil & Lubrication	\$	37,000	\$	37,000	\$	74,000	Fuel cost increases
EMS Fund Expenditures		\$	1,658,318	\$	66,375	\$	1,724,693	
EMS Fund Expenditure Total			1,658,318		66,375		1,724,693	
Tourism Fund Revenues								
07-00-4109-00	7% Hotel Occupancy Tax	\$	5,034,099	\$	800,000	\$	5,834,099	Revenues up mid-year
Tourism Fund Revenues		\$	5,034,099	\$	800,000	\$	5,834,099	
Tourism Fund Expenditures								
07-21-1030-00	Regular Wages-Full Time Employees	\$	111,117	\$	1,226	\$	112,343	City Manager Transition alloc
07-21-2020-00	Social Security	\$	9,855	\$	94	\$	9,948	City Manager Transition alloc
07-21-2030-00	Retirement-TMRS	\$	25,201	\$	275	\$	25,476	City Manager Transition alloc
07-21-3260-00	Hotel Tax Distributions	\$	500,000	\$	36,565	\$	536,565	CC approved additional Hotel Tax Distributions of \$36,565 at the 4/18/2022 CC Meeting
Tourism Fund Expenditures		\$	646,172	\$	38,160	\$	684,332	
Tourism Fund Revenue Total			5,034,099		800,000		5,834,099	
Tourism Fund Expenditure Total			646,172		38,160		684,332	
Tourism Fund Net Amount			4,387,927		761,840		5,149,767	
Drainage Fund Expenditures								
10-21-1030-00	Regular Wages-Full Time Employees	\$	192,959	\$	1,453	\$	194,413	Int Director of Dev Services/Transportation Engineer alloc
10-21-2020-00	Social Security	\$	14,871	\$	111	\$	14,982	Int Director of Dev Services/Transportation Engineer alloc
10-21-2030-00	Retirement-TMRS	\$	43,602	\$	326	\$	43,928	Int Director of Dev Services/Transportation Engineer alloc
10-21-4070-00	Computer/Software Maintenance	\$	1,810	\$	5,000	\$	6,810	Springbrook Software Maintenance - Drainage alloc was not budgeted
10-21-4410-00	Gasoline, Oil, & Lubrication	\$	10,000	\$	5,000	\$	15,000	Fuel cost increases
10-21-5158-00	Leaf Loader 2021	\$	-	\$	130,230	\$	130,230	Budgeted in FY 21, not delivered until FY 22

FY 2022 Budget Revisions
Mid-Year Review

G/L Account	Description	2022 Adopted Budget		Amendment	2022 Proposed Budget		Notes	
Drainage Fund Expenditures		\$	263,243	\$	142,120	\$	405,363	
Drainage Fund Expenditure Total			263,243		142,120		405,363	
Emergency Management Revenues								
14-00-4101-00	FEMA Revenue	\$	28,000	\$	(28,000)	\$	-	FEMA grant was not awarded
Emergency Management Revenues		\$	28,000	\$	(28,000)	\$	-	
Emergency Management Expenditures								
14-21-4070-00	Computer/Software Maintenance	\$	6,639	\$	220	\$	6,859	Budget for Accounts Payable software
14-21-4410-00	Gasoline, Oil & Lubrication	\$	1,250	\$	500	\$	1,750	Fuel cost increases
Emergency Management Expenditures		\$	7,889	\$	720	\$	8,609	
Emergency Mgmt. Fund Revenue Total			28,000		(28,000)		-	
Emergency Mgmt. Fund Expenditure Total			7,889		720		8,609	
Emergency Mgmt. Fund Net Amount			20,111		(28,720)		(8,609)	
Animal Shelter Expenditures								
42-22-1070-00	Overtime Wages	\$	-	\$	5,000	\$	5,000	Budget for overtime on weekends (short-staffed)
42-22-2020-00	Social Security	\$	3,091	\$	383	\$	3,474	Increase due to overtime
42-22-2030-00	Retirement-TMRS	\$	9,062	\$	1,122	\$	10,184	Increase due to overtime
Animal Shelter Expenditures		\$	12,153	\$	6,504	\$	18,657	
Animal Shelter Expenditure Total			12,153		6,504		18,657	
All Funds Revenue Total			20,370,022		2,795,597		23,193,619	
All Funds Expenditure Total			20,350,667		699,435		21,050,102	
All Funds Net Amount			19,355		2,096,162		2,115,517	