



City Council Agenda – General Fund Budget Workshop 08/11/2022

Notice is hereby given of a special meeting of the City Council of City of San Angelo to be held August 11, 2022 at 8:30 AM at the McNease Convention Center – South Meeting Room, 501 Rio Concho Drive, San Angelo, Texas, for the purpose of considering the following agenda items.

1. Call to Order

2. Public Comment

Issues or concerns not on the Agenda may be raised by the public at this time. Citizens should speak from the podium, address all comments to the dais, begin by stating their name and address or Single Member District number, and limit their remarks to less than three minutes.

3. Workshop Itinerary

- a. Discussion of matters regarding the fiscal year 2022-2023 budget preparation including, but not limited to:
 - 1. Consideration of funding for Destination Marketing Organization;
 - 2. Municipal Pool revenue and expenditure plan;
 - 3. General Fund revenue and expenditures; and,
 - 4. Other items needing Council direction (Presentation made by Finance Director Tina Dierschke)

4. Follow Up and Administrative Issues

- a. Announcements and consideration of Future Agenda Items

5. Adjournment

CERTIFICATION

I hereby certify that the above notice of meeting was posted on the bulletin board at City Hall in the City of San Angelo, Texas, on the 5th day of August 2022, at 4:52 p.m.



Julia Antilley, City Clerk

All agenda items are subject to action. The City Council reserves the right to consider business out of posted order and/or meet in a closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

In compliance with the Americans with Disabilities Act, the City of San Angelo will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests should be received 48 hours prior to the meetings. Please contact the City Clerk's Office at 325-657-4405.

Citizen requests to display materials on the city's monitors must submit the request 96 hours prior to the meeting by email to Julia.Antilley@cosatx.us. Time limits for discussion are as stated above and materials cannot exceed 10-pages. Citizens bringing materials for distribution to City Council members during the meeting must bring a minimum of 12 copies.

City Council regular meetings are broadcast on SATV Channel 17-Government Access at 10:30 a.m. and 7:00 p.m. every day, beginning the evening of the meeting until the evening of the next meeting.

REPORT TO MAYOR & MEMBERS OF CITY COUNCIL



Requestor: Kimberly Holle, Budget Manager, Budget, 325-657-4211

Meeting Date: August 11, 2022

Item type: Regular Item

Caption:

Discussion of matters regarding the fiscal year 2022-2023 budget preparation including, but not limited to:

1. Consideration of funding for Destination Marketing Organization;
2. Municipal Pool revenue and expenditure plan;
3. General Fund revenue and expenditures; and,
4. Other items needing Council direction (Presentation made by Finance Director Tina Dierschke)

Staff Recommendation:

Direction from Council

Summary/History:

Funding Source(s):

Financial Impact:

None at this time; the final budget will be presented at the September meetings.

Other Information/Recommendation:

Attachments:

- | | | |
|----|--|--|
| 1. | 101-6104 Pool Proposed Fee Changes Worksheet Version 2 | 101-6104 Pool Proposed Fee Changes Worksheet Version 2.pdf |
| 2. | 2022 08-11 Budget Workshop - General Fund ALL | 2022 08-11 Budget Workshop - General Fund ALL.pdf |
| 3. | 101 General Fund Financial Summaries 8.10.22 | 101 General Fund Financial Summaries 8.10.22.pdf |
| 4. | 533 Street Infrastructure Financial Summaries 8.8.22 | 533 Street Infrastructure Financial Summaries 8.8.22.pdf |

Presentation:

Tina Dierschke

Approvals/Reviews:

Kimberly Holle
Kimberly Holle

Created/Initiated
Approved

Tina Dierschke
Theresa James
Julia Antilley

Approved
Approved
Final Approval

City of San Angelo

Fee Review

Department: Parks & Recreation

Fee Title: Municipal Pool Party Rentals

Current Fee: \$250 per two hours for 1-100 people

\$100 for each additional 100 people

Proposed Fees: \$325 per two hours for 1-100 ppl

\$120 for each additional 100 people

Cost of Service: \$332 per two hours for 1-100 ppl

\$168 for each additional 100 people

Financial Impact: \$6,750

Survey of Benchmark Cities:

City	Fee Amount	Notes
Abilene	700 two hours	More of a water park for two hours
Odessa	105-385 per hour	Depends on what pool you want
Midland	700 with 250 deposit	More of a water park
Wichita Falls	200 two hours	Smaller than our pool, only 75 people
Round Rock	Water park, no rentals	Shade rentals available but not the entire water park
College Station	No rentals for 2022 season	

Additional Information:

Venue	Fee Amount	Notes
Trampoline Park	\$175-\$480 per 2-hrs	Four options with 5 to 20 kids allowed
Think in a box	\$25 per person (1 hr)	Limited to eight participants each hour
Stadium Lanes	\$120 (2 hrs)	Limited to 8 kids
Sports Next Level	\$175-\$350 (2-3hrs)	Depending on activities requested and time
Swim & Raq Club	\$325 mbs \$400 non-mbs	85 swimmers/200 total guest w/limited hours/days
Bentwood Pool	\$275-\$500 (non-mbr)	25 to 100+ guests for non-members



City Council

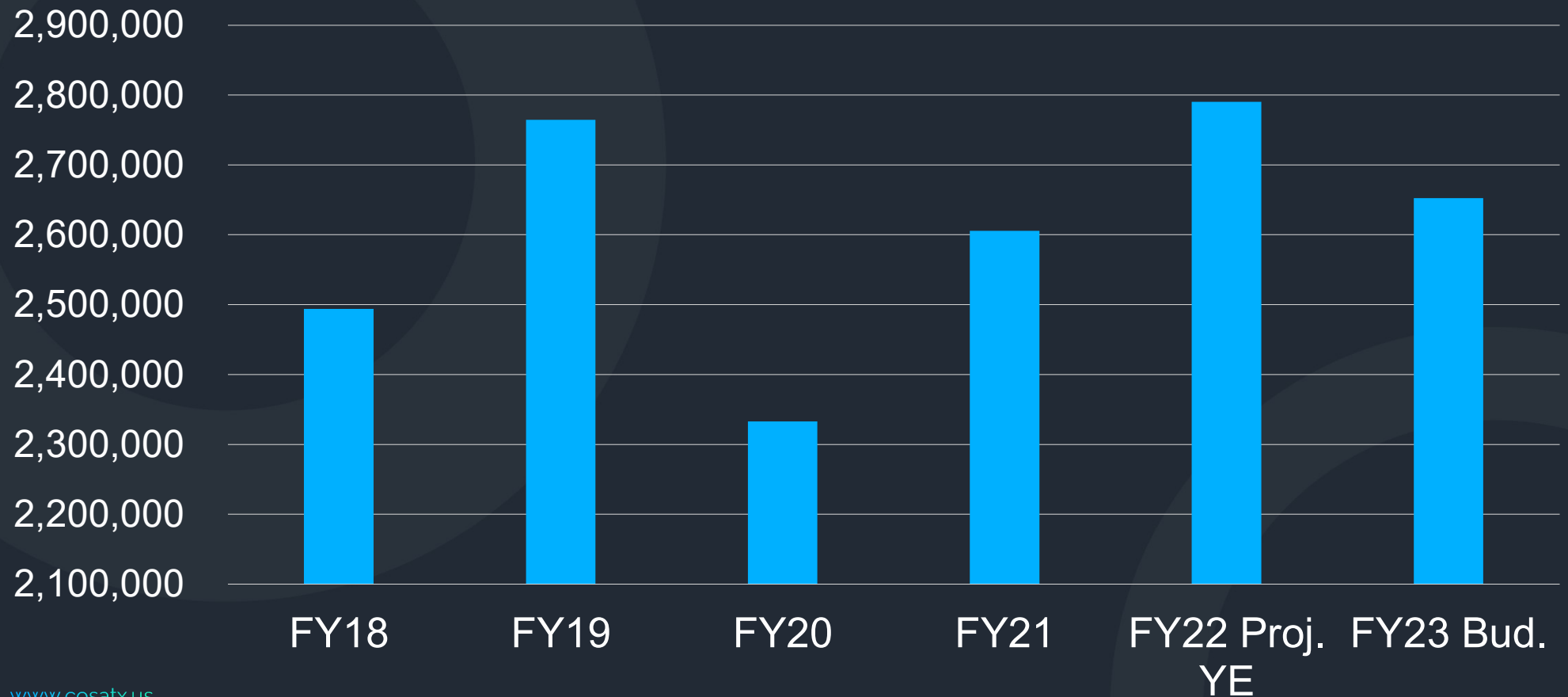
August 11, 2022

Budget Workshop – HOT Fund

Hotel Occupancy Tax

- Up 76.73% in July compared with the same month in the prior year
- Year-to-date collections over the prior year by 18.83%
- Over revenue budget by \$592,198 year-to-date

Hotel Occupancy Tax



	FY22 Budget	FY23 Projections
SA Performing Arts Center	\$50,000	\$50,000
Destination Marketing Organization	\$965,000	\$953,750
SA Cultural Affairs Council	\$75,000	\$75,000
Downtown San Angelo	\$37,500	\$37,500
San Angelo Museum of Fine Arts	\$50,000	\$50,000
Fort Concho	\$50,000	\$50,000
Civic Events	\$1,008,050	\$1,008,050
Texas Bank Sports Complex	\$50,000	\$50,000

Destination Marketing Organization

- Current Contract: \$1,012,500
(\$965,000 & \$47,500 carryover)
- Proposed Contract: \$950,000



Considerations



**International
Water Lily
Collection**

**Art in
Uncommon
Places**





City Council

August 11, 2022

Budget Workshop – Municipal Pool

Municipal Pool, moving forward



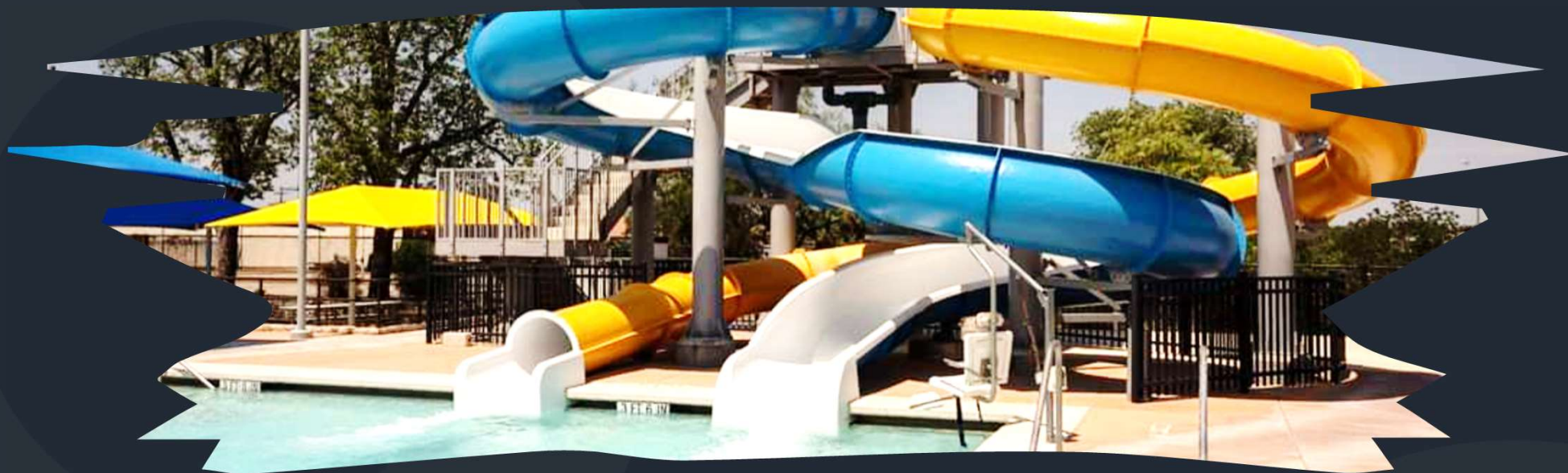
What we will cover

- Recent improvements to pool
- What we have added since opening
- Strategic plan for increasing revenue
- Possible options for long-term improvements

Pool History

- New plaster & slides refurbished 2021
- New filtration system 2022





Features:

- Beach entry
- 2 slides (min height of 48in)
- Water features
- Water volleyball net
- Water Basketball goal

Steps in progress

- Private rentals on weekday mornings for camps
- Adding after-season water volleyball league
- Savings in maintenance cost due to upgraded filtration system
- Interactive games during day



Future Plan

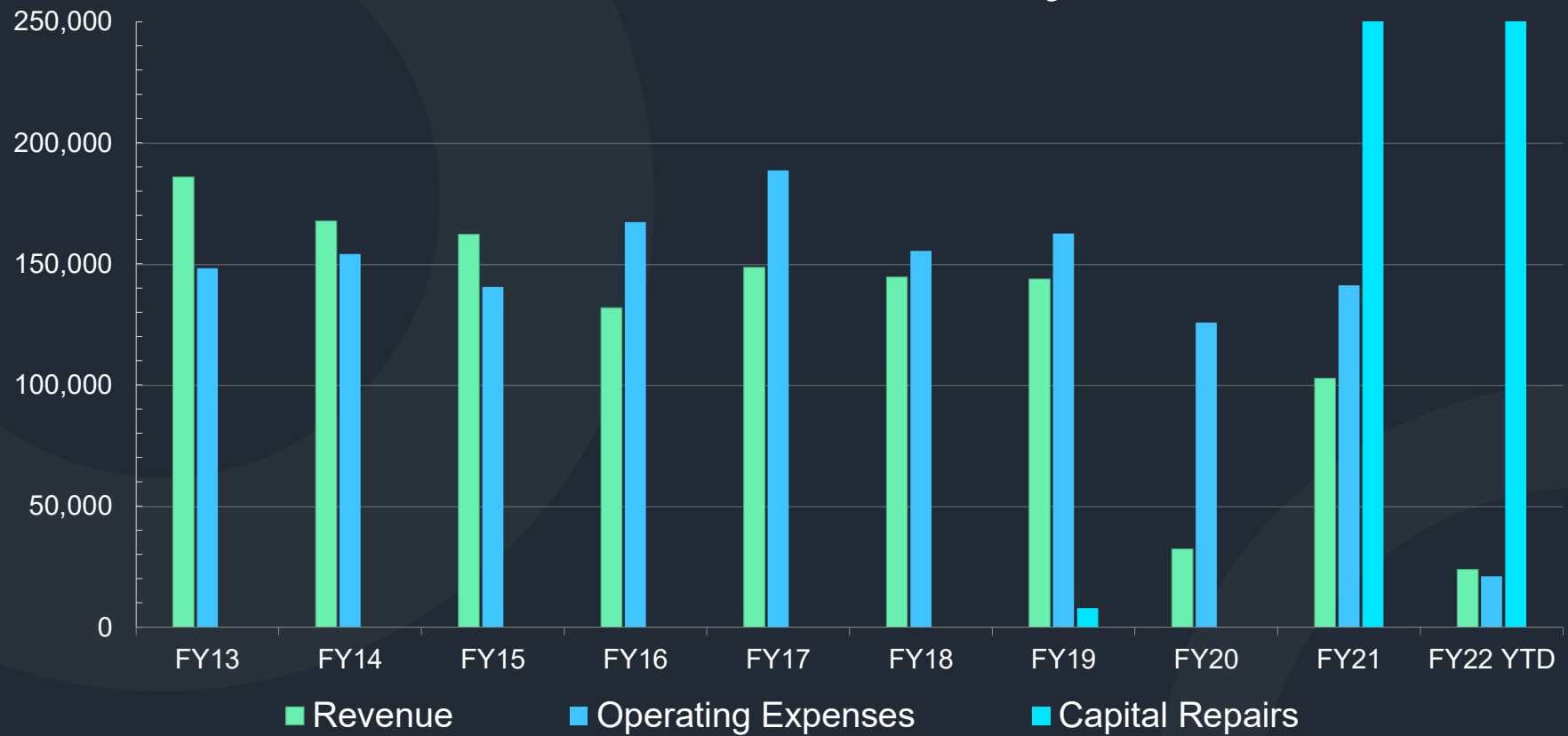
- Swimming lessons for young and old
 - Number one priority in terms of service
- Find someone willing to purchase naming rights
- Semi-private party packages to include food, games, prizes, all in one package
- Water exercise classes such as aerobics
- Water volleyball leagues
- * Planned for 2023 season

Long-term Goals

- Add tables with umbrellas for rent for shade
- Add basketball, volleyball, soccer multipurpose courts, play equipment, expanding pool grounds adding larger gate for entry, optional rental during private functions
- Add larger slides for more of a water park feel



Financial History



Fiscal Year 23 Proposed Budget



Total Revenue: \$140,841

Personnel	104,999
O&M	65,316
Total Exp	\$170,315

Private Party Rentals

- Current Fee:
 - \$250 per two hours for up to 100 people
 - \$100 for each additional 100 people
- Cost of Service:
 - \$332 per two hours for 1–100 people
 - \$168 for each additional 100 people
- Proposed Fee:
 - \$325 per two hours for 1–100 people
 - \$150 extra for each additional 100 people

Proposed Rentals Fees

\$325 per two hours for 1–100 ppl

\$475 per two hours for 101–200 ppl

\$625 per two hours for 201–300 ppl

\$775 per two hours for 301–400 ppl

Direction

- FY23 proposed budget
- Fees adjustments
- Possible future improvements to expand to an underserved demographic



City Council

August 11, 2022

Budget Workshop – General Fund

Budget preparation

- General Fund
 - Revenues
 - Expenditures
 - Considerations

Property Tax



TGC Appraisal District

State law requires taxable property to be appraised at market value

Property Tax

14%
Commercial

Promote
Economic Development



71%
Residential

Incentivize
Infill Development

Property Tax

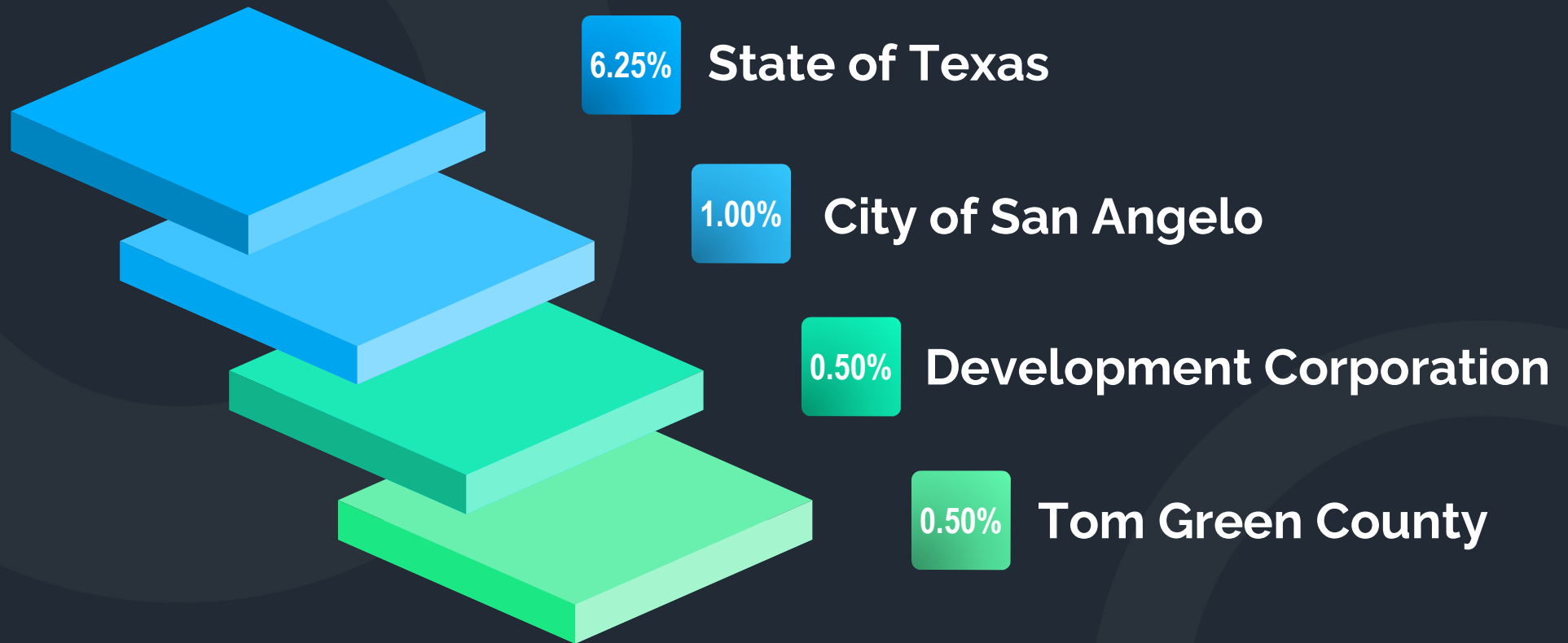
- Valuation certified at \$6,929,054,685 a 23.5% increase from prior year
- New property added \$73,865,776
- Value of one penny: \$667,481



Property Tax

Rates	Adopted for FY22 (tax year 21)	Proposed for FY23 (tax year 22)	Inc / (dec) from prior year
Maintenance & Operations	0.6764	0.6312	(0.0452)
Street Infrastructure	0.0060	0.0060	-
Debt	0.0936	0.1008	0.0072
	0.7760	0.7380	(0.0380)

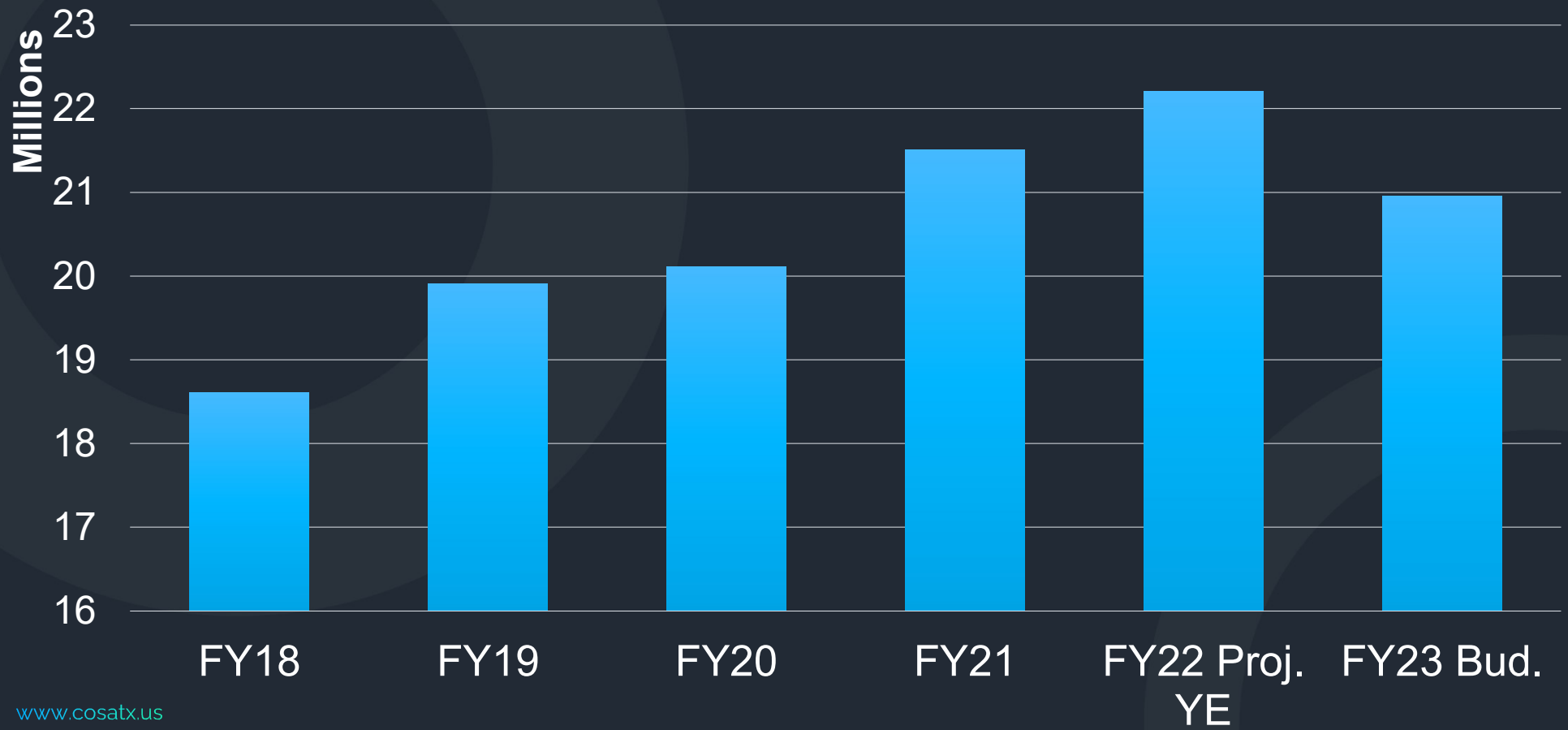
Sales Tax



Sales Tax

- Up 7.03% in August compared with the same month in the prior year
- Year-to-date collections over the prior year by 3.51%
- Over revenue budget by \$1,805,021 year-to-date

Sales Tax



General Fund

Revenues	2021-22	2022-23	Inc/(Dec)
Property Tax	37,364,595	43,117,638	5,753,043
Sales Tax	20,371,495	21,096,881	725,386
Alcohol & Bingo Tax	461,160	459,614	(1,546)
Franchise Tax	6,624,779	6,551,219	(73,560)
Charges for services	9,839,521	9,539,696	(299,825)
Other Sources	4,695,912	4,914,570	218,658
Total Revenue	79,357,462	85,679,618	6,322,156

General Fund

Expenditures	2021-22	2022-23	Inc/(Dec)
Public Safety	44,928,172	45,626,092	697,920
Public Works	10,176,561	10,366,313	189,752
Public Srvcs	4,952,366	5,016,184	63,818
Development Srvcs	2,222,778	2,274,994	52,216
N&F Srvcs	1,922,302	1,987,774	65,472
Health	492,557	495,393	2,836
Government	2,128,330	2,148,384	20,054
Administration	9,197,876	9,487,318	289,442
Transfers *	3,827,503	3,936,196	108,693
Total Expenditures	79,848,445	81,338,648	1,490,203

General Fund

Transfers Out	2021-22	2022-23	Inc/(Dec)
Fairmount	114,219	96,466	(17,753)
Nutrition	123,074	128,064	4,990
Equip. Replacement	1,501,373	1,541,373	40,000
Capital Improvement	250,000	250,000	-
Texas Bank Sports Complex	734,043	739,921	5,878
Debt Service	200,000	200,000	-
Fort Concho	455,432	446,183	(9,249)
Intergovernmental	314,362	399,189	84,827
Stormwater	135,000	135,000	-
Total Transfers Out	3,827,503	3,936,196	108,693

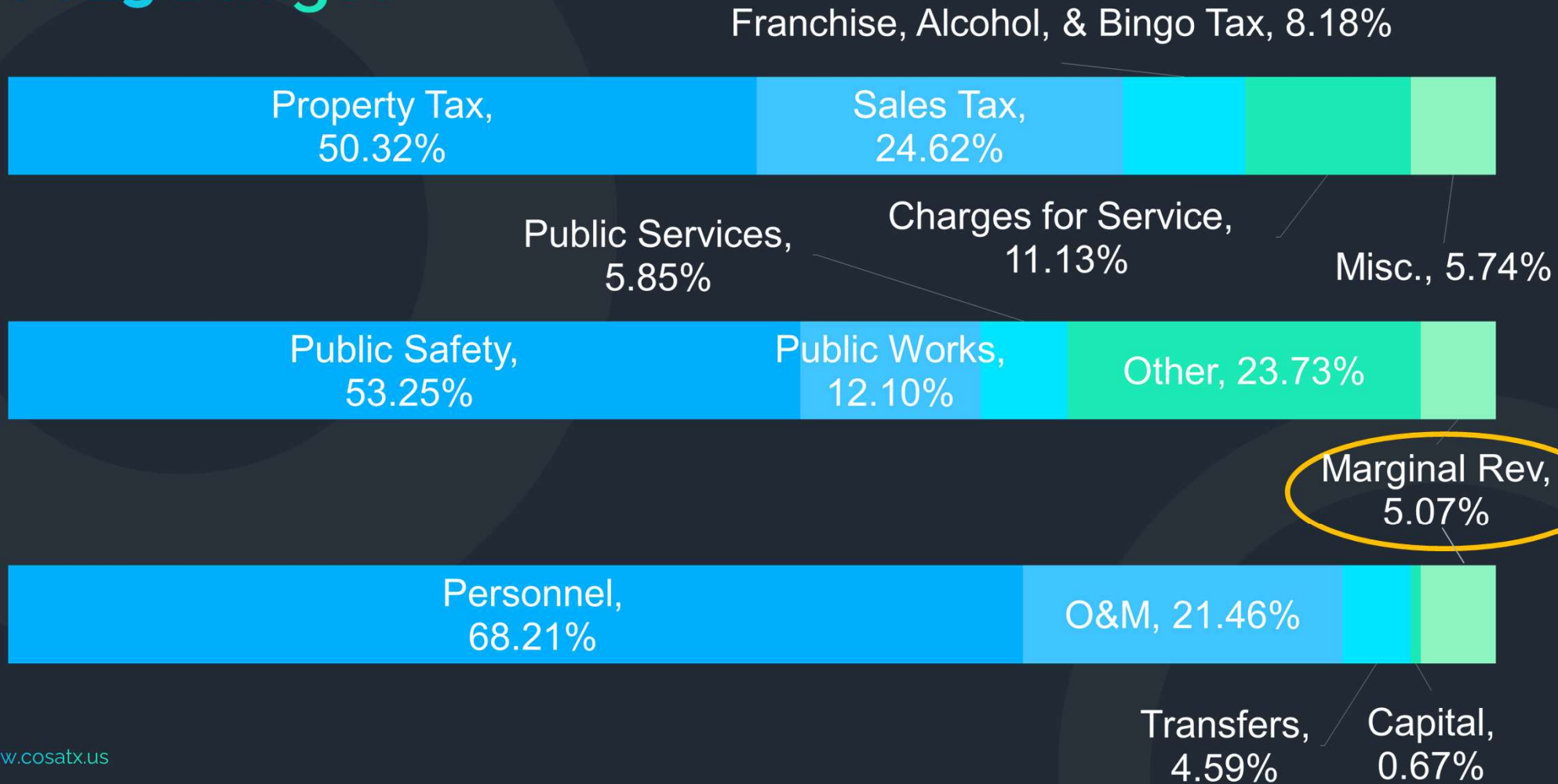
Included:

- IT Cyber Security position
- Animal Services Administrative position
- Property Casualty re-rate and experience increase

General Fund

	2021-22	2022-23	Inc/(Dec)
Total revenue	79,357,462	85,679,618	6,322,156
Total expenditure	79,848,445	81,338,648	1,490,203
Rev over/(under) expenditure	(490,983)	4,340,970	4,831,953

FY23 Budget



FY21 Actuals

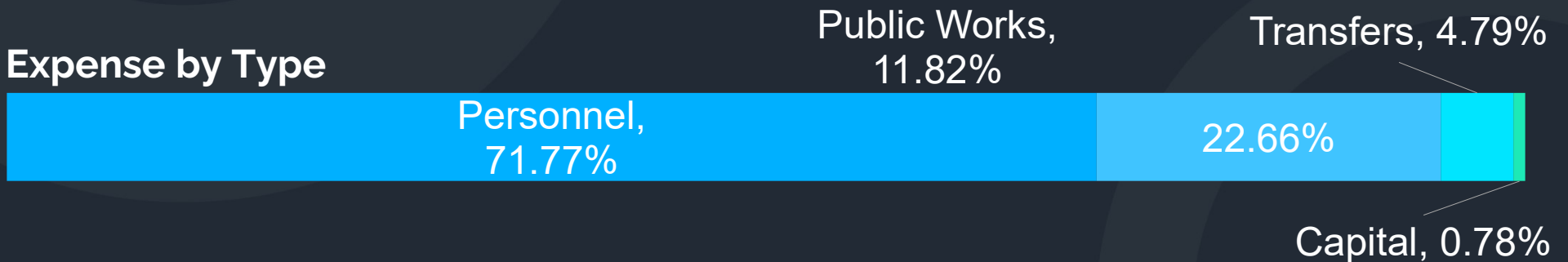
Revenue



Expense by Division



Expense by Type



Street Infrastructure Fund

	2021-22	2022-23	Inc/(Dec)
Total revenue	324,326	402,273	77,947
Total expenditure	324,326	402,273	77,947
Rev over/(under) expenditure	-	-	-

Previously Approved:

Police Department: COPS Grant

	FY21 Actuals	FY22 Proj. YE	FY23 Budget	FY24 Budget
General Fund	105,242	152,639	318,072	412,226
COPS Grant	226,939	240,467	92,654	-
Total Revenue	332,181	393,106	410,726	412,226
Personnel	332,181	393,106	410,726	412,226
Total Expenditure	332,181	393,106	410,726	412,226

Consideration

Fire Department Requests:

- Continuation of peak hours ambulance*
- Bunker Gear replacement*
- Annual Fire Truck replacement contribution

*Recommended utilizing one time funding source

Considerations

Public Works Requests:

- Additional equipment replacement
- Grant Administrator position



Consideration

Chadbourne Streetscape Maintenance

- TIRZ



Consideration

Health Insurance Benefits Administrator
position



Consideration

Health Insurance:

- 2.5% increase to employee / 2.5% increase to COSA
 - \$99,438
- 0% increase to employee / 3.2% increase to COSA
 - \$124,705



City Council

August 11, 2022

Budget Workshop – Compensation

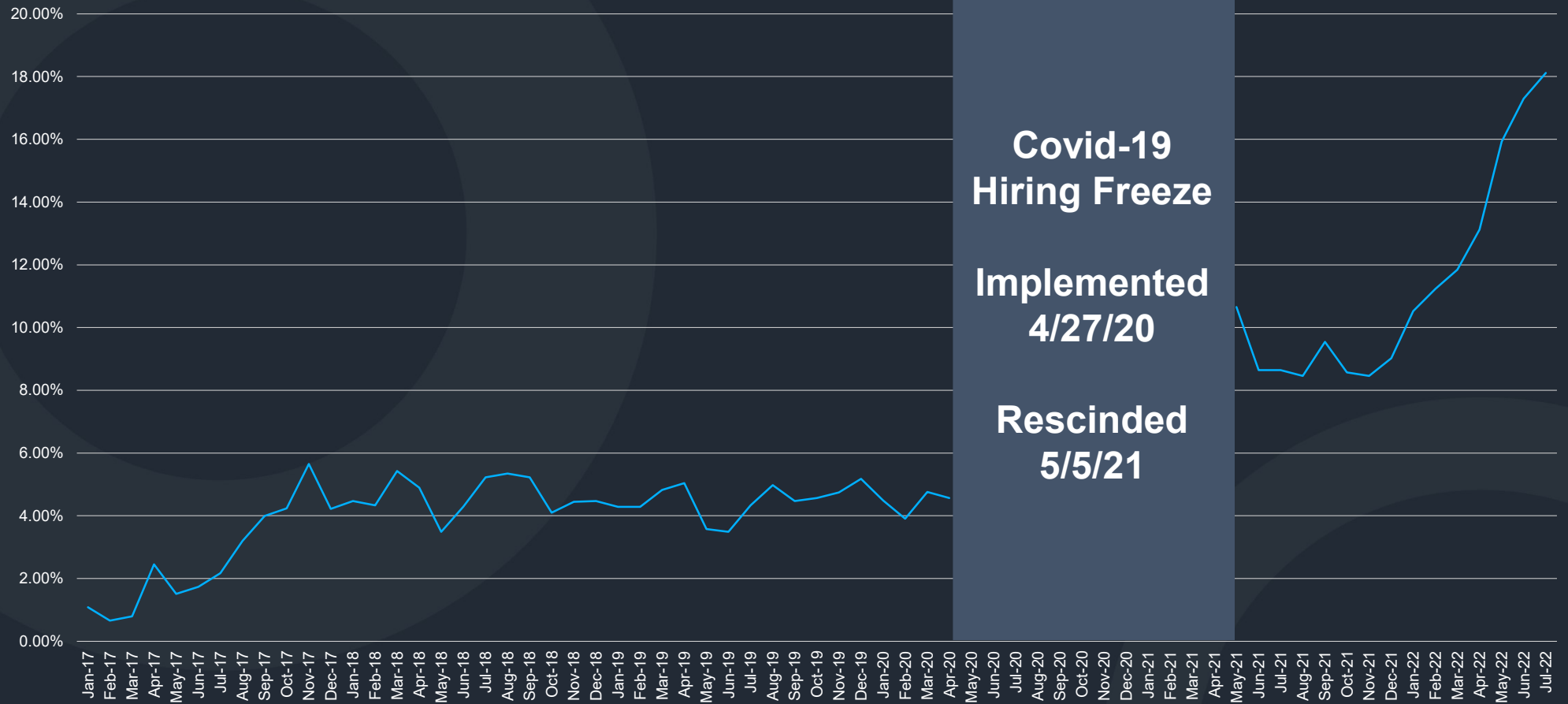
Brief History

- In August 2007, City Council Awarded Bid HR-02-07 to Public Sector Personnel Consultants (PSPC) for the study of our Classification and Compensation Plan
- In March 2008, our current Compensation and Classification Plan was implemented.
- Over the 14 years since our plan was implemented, we have modified the grade ranges a total of 11.9% or an average of 0.85% per year.

Situational Considerations

- Inflation has hit a 40 year high
 - Overall Inflation for the last 12 months is 9.1% 
 - Gas 60.6% 
 - Electricity 13.7% 
 - Natural Gas 38.4% 
 - Groceries 10.4% 
- Source: BLS.GOV
- Over the 14 years since our plan was implemented, inflation has totaled 38.77% or an average of 2.77% per year
 - Vacancies
 - Other Compounding issues

Vacancy % of Non-civil Service Positions



Compounding Issues

- Challenge in recruiting First Responders
- Retirement Eligibility
 - Staff Currently Retirement Eligible 22%
 - Additional Staff Eligible for Retirement by 2025 8%
- Morale could exacerbate the situation and hasten the decline

Summary

We must be in a position as an organization to have the ability and capacity to replace up to 40% of our workforce in the next three years.



City Council

August 11, 2022

Budget Workshop – General Fund

Council Direction

- Budget and property tax levy ordinances to be
 - introduced September 8th
 - adopted on September 22th

Marginal Revenue	4,340,970
Personnel Salaries: 7%	3,147,900
Market Rate Adjustments	881,998
Health Insurance: 100% COSA	124,705
Revenue over/(under) budget	186,367

Employee Stipend Options Utilizing ARPA:

\$2,500: \$3,096,000

\$2,000: \$2,476,000



City Council

August 11, 2022

Budget Workshop – General Fund

American Rescue Plan Act

- Received: \$16,650,136
 - College Hills Drainage: \$8,538,178
 - Unassigned Balance: \$8,111,958
- Costs must be obligated by Dec. 31, 2024, but must be expended by Dec. 31, 2026
- No limitation on uses for unassigned balance

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General Fund

Schedule of Revenues and Expenditures

Description	FY21 Actual	FY22 Original Budget	FY22 Revised Budget	FY22 Year-to-date as of June	FY23 Proposed Budget	Increase (Decrease) from FY22 Original
<u>101 REVENUES:</u>						
Taxes						
Property Tax	37,086,524	37,364,595	37,364,595	37,242,291	43,117,638	5,753,043
Sales Tax	21,513,125	20,371,495	20,371,495	16,498,347	21,096,881	725,386
Alcohol Beverage Taxes	397,447	423,048	423,048	327,884	423,048	-
Bingo Taxes	29,742	38,112	38,112	26,749	36,566	(1,546)
Franchise Tax	6,250,815	6,624,779	6,624,779	5,189,197	6,551,219	(73,560)
Total Taxes	65,277,653	64,822,029	64,822,029	59,284,468	71,225,352	6,403,323
Public Safety						
Police ^{(1) (2)}	279,009	273,708	273,708	218,913	312,172	38,464
Municipal Court ⁽²⁾	2,171,167	2,462,825	2,462,825	1,370,952	2,395,500	(67,325)
Fire	6,831,619	4,414,205	4,414,205	2,564,705	4,249,141	(165,064)
Fire Prevention	63,484	144,000	144,000	52,179	120,923	(23,077)
Total Public Safety	9,345,279	7,294,738	7,294,738	4,206,749	7,077,736	(217,002)
Public Works						
Engineering	1,785	1,825	1,825	2,270	1,785	(40)
Traffic Control	39,116	166,000	166,000	6,419	166,000	-
Street & Bridge	(7,666)	20,500	1,779,713	(6,945)	-	(20,500)
Total Public Works	33,235	188,325	1,947,538	1,744	167,785	(20,540)

Public Services						
Parks	24,969	33,750	33,750	19,226	34,000	250
Recreation	224,202	357,970	357,970	225,484	357,970	-
Swimming Pool	102,692	183,500	183,500	100	140,841	(42,659)
Nature Center	23,184	46,115	46,115	22,002	28,184	(17,931)
Total Public Services	375,047	621,335	621,335	266,812	560,995	(60,340)
Planning & Development Services						
Development Services	5,950	3,000	3,000	6,450	13,950	10,950
Planning	82,043	71,100	71,100	60,402	71,100	-
Permits & Inspections	928,153	889,000	889,000	877,404	929,000	40,000
Total Planning & Development Services	1,016,146	963,100	963,100	944,256	1,014,050	50,950
Neighborhood & Family Services						
Code Compliance	245,174	309,734	309,734	169,042	247,632	(62,102)
Animal Services	42,324	48,200	48,200	32,349	40,000	(8,200)
Total Neighborhood & Family Services	287,498	357,934	357,934	201,391	287,632	(70,302)
Other Departmental Charges						
Health Services	102,299	113,900	113,900	105,722	125,491	11,591
Construction Management	-	-	-	-	-	-
Legal & Real Estate	311,477	184,537	184,537	160,779	165,175	(19,362)
Crossing Guards ⁽¹⁾	135,611	-	-	-	-	-
Other Departmental charges	110,337	115,652	115,652	138,176	140,832	25,180
Other Departmental Charges	659,724	414,089	414,089	404,677	431,498	17,409
Other Revenue Sources						
Interest	98,514	91,650	91,650	110,072	296,749	205,099
Administrative Charges (Indirect Cost)	3,532,938	3,686,719	3,686,719	2,684,991	3,681,178	(5,541)
Miscellaneous	113,931	55,424	55,424	58,732	59,830	4,406
Transfers In	763,062	862,119	862,119	537,957	876,813	14,694
Other Revenue Sources	4,508,445	4,695,912	4,695,912	3,391,752	4,914,570	218,658
Total General Fund Revenues	\$ 81,503,027	\$ 79,357,462	\$ 81,116,675	\$ 68,701,849	\$ 85,679,618	\$ 6,322,156

101 EXPENDITURES:

Public Safety

Police	19,698,363	20,367,475	20,481,253	15,465,135	20,597,743	230,268
Traffic Safety	299,467	248,337	248,337	169,558	248,337	-
Municipal Court	1,956,163	2,278,856	2,233,498	1,528,217	2,320,730	41,874
Public Safety Communications	1,835,133	1,785,839	1,788,233	1,338,963	1,810,309	24,470
Fire	20,445,438	19,479,979	20,233,082	14,597,426	19,871,104	391,125
Fire Prevention	630,474	767,686	765,482	520,538	777,869	10,183
Total Public Safety	44,865,038	44,928,172	45,749,885	33,619,837	45,626,092	697,920

Public Works

Engineering	1,146,646	1,394,920	1,432,349	986,091	1,524,839	129,919
Operations Admin	286,196	244,154	244,154	185,211	224,571	(19,583)
Traffic/Signal Control	874,527	1,047,988	1,411,402	915,722	1,085,405	37,417
Street and Bridge	6,174,872	6,370,670	11,417,149	10,253,642	6,412,669	41,999
Street Lighting	886,111	1,118,829	1,118,829	635,712	1,118,829	-
Total Public Works	9,368,352	10,176,561	15,623,883	12,976,378	10,366,313	189,752

Public Services

Parks	3,080,443	3,599,570	3,585,885	2,668,364	3,665,394	65,824
Water Lily Garden	110,215	112,972	112,972	112,972	115,796	2,824
Recreation	665,436	933,357	925,279	585,166	939,685	6,328
Swimming Pool	141,205	183,500	448,795	312,968	170,315	(13,185)
Nature Center	99,200	122,967	122,967	79,779	124,994	2,027
Total Public Services	4,096,499	4,952,366	5,195,898	3,759,249	5,016,184	63,818

Planning & Development Services

Administration	686,446	543,082	578,834	388,986	556,842	13,760
Planning	277,106	310,064	313,393	237,521	324,480	14,416
GIS	331,646	366,196	355,635	242,031	369,082	2,886
Permits & Inspections	909,112	1,003,436	1,014,632	751,763	1,024,590	21,154
Total Planning & Development Services	2,204,310	2,222,778	2,262,494	1,620,301	2,274,994	52,216

Neighborhood & Family Services

Code Compliance	523,711	577,620	572,420	407,623	584,228	6,608
Animal Services	1,076,007	1,046,470	1,233,846	951,850	1,104,826	58,356
Social Services	385,441	298,212	312,825	115,400	298,720	508
Total Neighborhood & Family Services	1,985,159	1,922,302	2,119,091	1,474,873	1,987,774	65,472

Health Services

Nursing	72,047	156,746	156,746	107,232	158,225	1,479
Environmental Health	64,760	88,077	135,353	93,031	88,532	455
Administration	131,182	192,234	192,234	154,450	193,136	902
MHMR Contribution	55,500	55,500	55,500	41,625	55,500	-
Total Health Services	323,489	492,557	539,833	396,338	495,393	2,836

General Government

City Council	136,181	163,635	164,735	107,923	163,891	256
City Manager	775,854	853,056	853,056	633,270	856,204	3,148
Internal Auditor	87,936	76,581	81,503	62,171	82,287	5,706
Communications	172,182	190,147	190,147	140,837	195,574	5,427
City Clerk	246,269	293,352	439,517	204,716	294,599	1,247
Construction Management	110,198	117,029	117,029	88,112	118,193	1,164
Development Corporation	421,574	434,530	434,530	329,369	437,636	3,106
Total General Government	1,950,194	2,128,330	2,280,517	1,566,398	2,148,384	20,054

Administrative Services

City Attorney/Legal	737,244	723,190	723,190	547,918	728,784	5,594
Real Estate	185,061	178,442	214,927	156,821	153,589	(24,853)
Finance	1,705,572	1,882,579	1,919,880	1,596,961	1,960,992	78,413
Billing & Collections	807,064	784,353	800,734	627,841	794,620	10,267
Information Technology	654,401	802,078	767,693	548,987	808,042	5,964
Purchasing	201,401	235,139	235,139	170,055	239,316	4,177
Human Resources	2,442,821	2,732,988	2,739,381	1,871,819	2,928,897	195,909
Crossing Guards ⁽¹⁾	116,598	-	-	-	-	-
Facilities Maintenance	645,021	745,891	869,832	633,436	759,862	13,971
Non-Departmental ⁽²⁾	737,555	1,054,322	541,788	298,663	1,054,322	-
Lobbyist	-	25,000	25,000	-	25,000	-
Legal Notices	15,914	33,894	43,799	19,068	33,894	-
Total Administrative Services	8,248,652	9,197,876	8,881,363	6,471,569	9,487,318	289,442

Transfers Out

Grants	686,531	437,436	437,436	328,078	527,253	89,817
Capital	3,935,455	1,751,373	2,985,331	2,238,999	1,791,373	40,000
Debt Service	200,000	200,000	200,000	150,000	200,000	-
Other Funds	1,364,518	1,438,694	1,438,694	1,079,020	1,417,570	(21,124)
Total Transfers Out	6,186,504	3,827,503	5,061,461	3,796,097	3,936,196	108,693

Total General Fund Expenditures \$ **79,228,197** \$ **79,848,445** \$ **87,714,425** \$ **65,681,040** \$ **81,338,648** \$ **1,490,203**

Increase/(Decrease) in Fund Balance⁽³⁾ 2,274,830 (490,983) (6,597,750) 3,020,809 4,340,970 4,831,953

Beginning Fund Balance 26,405,541 30,242,068 30,242,068 30,242,068 29,751,085 (490,983)

Ending Fund Balance \$ **28,680,371** \$ **29,751,085** \$ **23,644,318** \$ **33,262,877** \$ **34,092,055** \$ **4,340,970**

⁽¹⁾ Revenues and expenditures restricted by State/Federal Statues were moved to a new fund as recommended by best practices in FY22.

⁽²⁾ Non-departmental includes legal notices, the Concho Valley Transit District contract, and Civil Service Leave Payoffs.

⁽³⁾ In FY22 there was a planned use of fund balance, generated from FY21 marginal sales tax, for the implementation of a competitive wage program.

Street Infrastructure Fund

Financial Summary

Description	FY21 Actual	FY22 Original Budget	FY22 Revised Budget	FY22 Year-to-date as of June	FY23 Proposed Budget	Increase (Decrease) from FY22 Original
533 REVENUES:						
Current Taxes	-	324,326	324,326	333,079	400,489	76,163
Interest	-	-	-	747	1,784	1,784
Total Revenues	\$ -	\$ 324,326	\$ 324,326	\$ 333,826	\$ 402,273	\$ 77,947
533 EXPENSES:						
Street Improvements	-	324,326	324,326	-	402,273	77,947
Total Expenditures	\$ -	\$ 324,326	\$ 324,326	\$ -	\$ 402,273	\$ 77,947
Revenues Over/ (Under) Expenditures	-	-	-	333,826	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 333,826	\$ -	\$ -

This is a new fund created in FY22 for the \$0.006 per \$100 of assessed valuation in property tax that City Council dedicated for street infrastructure.