

**General Fund Historical Analysis**  
**Consolidated Account Summary**  
**FY22 Proposed Budget**

| Account                             | FY20 Actual | FY21 Budget | FY21       |            | FY21<br>Budget v<br>Projected | FY20 Actual to<br>FY21 Projected | FY21 Projected to<br>FY22 Proposed | Comments   |
|-------------------------------------|-------------|-------------|------------|------------|-------------------------------|----------------------------------|------------------------------------|--|
|                                     |             |             | Projected  | Proposed   |                               |                                  |                                    |  |
| Salaries                            | 16,343,447  | 18,036,369  | 17,858,843 | 18,652,135 | 99%                           | 9%                               | 4%                                 |  |
| New Personnel/Promotions            | -           | -           | -          | 1,768,030  | N/A                           | N/A                              | N/A                                |  |
| Equity Distribution                 | -           | -           | -          | 1,049,430  | N/A                           | N/A                              | N/A                                |  |
| Overtime                            | 295,352     | 304,200     | 441,913    | 323,000    | 145%                          | 50%                              | -27%                               | Increase in overtime in FY21 due to winter storm response and staff shortages                              |
| Overtime - Pfestivals               | 10,801      | 82,200      | 24,360     | 85,650     | 30%                           | 126%                             | 252%                               | FY21 Pfestivals canceled due to COVID  |
| Employee Incentives                 | 259,117     | 269,891     | 262,897    | 278,797    | 97%                           | 1%                               | 6%                                 |  |
| Employee Retirement                 | 2,277,347   | 2,454,176   | 2,558,492  | 2,548,258  | 104%                          | 12%                              | 0%                                 |  |
| Contractual Retirement Contribution | 17,451      | 17,244      | 18,055     | 18,597     | 105%                          | 3%                               | 3%                                 |  |
| Social Security                     | 1,253,816   | 1,421,236   | 1,424,819  | 1,479,478  | 100%                          | 14%                              | 4%                                 |  |
| Workers' Compensation               | 123,904     | 134,340     | 134,340    | 131,439    | 100%                          | 8%                               | -2%                                |  |
| Employee Insurance                  | 1,991,227   | 2,474,867   | 2,144,214  | 2,544,990  | 87%                           | 8%                               | 19%                                |  |
| Employee Wellness Program           | 131         | 72,500      | 72,500     | 72,500     | 100%                          | 55189%                           | 0%                                 |  |
| Employer Deductible Reimbursements  | 64,391      | 100,000     | 100,000    | 75,000     | 100%                          | 55%                              | -25%                               | Shifted funding to offset dependent premiums   |
| Unemployment Tax                    | 43,902      | 152,237     | 152,237    | 89,642     | 100%                          | 247%                             | -41%                               | Budgeted at a higher rate for FY21 due to uncertainty amid the COVID-19 pandemic.                          |
| Merit Increases                     | -           | 650,523     | -          | 560,220    | 0%                            | N/A                              | N/A                                |  |
| New Personnel Operating             | -           | -           | -          | 124,541    | N/A                           | N/A                              | N/A                                |  |
| General Legal Fees                  | 325,191     | 300,000     | 275,000    | 333,400    | 92%                           | -15%                             | 21%                                |  |
| Prosecutor Fees                     | 66,245      | 70,000      | 50,000     | 70,000     | 71%                           | -25%                             | 40%                                | Increase to align with historical actuals and to accommodate fee adjustments                               |
| Freedom of Information Act Fees     | 46,077      | 48,000      | 30,000     | 48,200     | 63%                           | -35%                             | 61%                                | FY22 Proposed Budget aligns with historical actuals  |
| Special Projects                    | -           | -           | -          | 25,000     | N/A                           | N/A                              | N/A                                |  |
| Appraisal Fees                      | 135,757     | 140,000     | 140,000    | 140,000    | 100%                          | 3%                               | 0%                                 |  |
| Auditor Professional Fees           | 44,500      | 47,500      | 45,000     | 45,000     | 95%                           | 1%                               | 0%                                 |  |
| Fire Marshal Fees                   | 77,930      | 320,000     | 349,890    | 320,000    | 109%                          | 349%                             | -9%                                |  |
| Election Expense                    | 25,675      | 35,000      | 39,262     | 40,000     | 112%                          | 53%                              | 2%                                 |  |
| Benefits Administration             | -           | 77,075      | 78,426     | 82,347     | 102%                          | N/A                              | 5%                                 |  |
| Other Professional Fees             | 2,029,692   | 1,154,321   | 2,845,315  | 2,132,445  | 246%                          | 40%                              | -25%                               | Reduction in Engineering services due to completion of projects and movement of certain studies to the CIP |
| Public Transportation Services      | 51,658      | 451,000     | 325,000    | 246,000    | 72%                           | 529%                             | -24%                               |  |
| Media Expense                       | 67,189      | 60,000      | 50,000     | 55,000     | 83%                           | -26%                             | 10%                                |  |
| Convention Visitors Bureau          | 3,369       | 900         | 1,397      | -          | 155%                          | -59%                             | -100%                              |  |
| Gasoline                            | 209,497     | 247,770     | 213,645    | 270,000    | 86%                           | 2%                               | 26%                                | Increased vehicle utilization due service levels; returning to normal post pandemic                        |

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|                                   |             |             | Projected | Proposed |                               |                                  |                                    |  |
| Propane                           | 758         | 2,850       | 2,850     | 3,250    | 100%                          | 276%                             | 14%                                |  |
| Vehicle Maintenance               | 237,105     | 218,558     | 204,605   | 230,000  | 94%                           | -14%                             | 12%                                |  |
| Equipment Repair                  | 69,137      | 58,000      | 52,700    | 68,000   | 91%                           | -24%                             | 29%                                | Increased to align with FY20 actuals   |
| Electricity                       | 191,319     | 230,000     | 206,700   | 227,000  | 90%                           | 8%                               | 10%                                |  |
| Electricity-Street/Traffic Lights | 537,407     | 580,000     | 663,604   | 697,000  | 114%                          | 23%                              | 5%                                 |  |
| Communications                    | 254,205     | 270,805     | 308,420   | 323,320  | 114%                          | 21%                              | 5%                                 |  |
| Water                             | 3,244       | 3,550       | 3,000     | 3,000    | 85%                           | -8%                              | 0%                                 |  |
| Natural Gas                       | 22,807      | 25,200      | 25,000    | 28,500   | 99%                           | 10%                              | 14%                                |  |
| Postage                           | 15,905      | 22,900      | 20,400    | 22,500   | 89%                           | 28%                              | 10%                                |  |
| Uniforms                          | 231,670     | 252,936     | 228,666   | 257,773  | 90%                           | -1%                              | 13%                                |  |
| Vest Expense                      | 58,618      | 31,600      | 23,000    | 27,000   | 73%                           | -61%                             | 17%                                |  |
| Training and Education            | 181,032     | 298,050     | 209,651   | 308,576  | 70%                           | 16%                              | 47%                                | Limited training opportunities in FY21 due to COVID<br>Limited training opportunities in FY21 due to COVID;<br>addition of emergency management training in FY22 |
| Management Development            | 37,769      | 27,000      | 27,000    | 150,000  | 100%                          | -29%                             | 456%                               |  |
| Council                           | 7,348       | 25,000      | 15,000    | 35,000   | 60%                           | 104%                             | 133%                               | Addition of two retreat worksessions   |
| State of the City                 | -           | 1,000       | -         | -        | 0%                            | N/A                              | N/A                                |  |
| Insurance                         | 259,735     | 235,400     | 218,689   | 281,100  | 93%                           | -16%                             | 29%                                | \$38K growth rate applied to base insurance, \$20K included for potential claims, and \$4.5K to cover vehicles added in FY22 Proposed Budget                     |
| Office Supplies                   | 45,274      | 71,304      | 47,645    | 70,000   | 67%                           | 5%                               | 47%                                | In-line with pre-pandemic expenditures   |
| Custodial Supplies                | 50,483      | 62,150      | 52,400    | 63,200   | 84%                           | 4%                               | 21%                                |  |
| Chemicals                         | 15,856      | 22,500      | 22,500    | 35,011   | 100%                          | 42%                              | 56%                                | Applications increased from 3 to 5 per year and addition of Wells Point Park to the application program  |
| Ammunition                        | 21,036      | 28,700      | 29,000    | 32,700   | 101%                          | 38%                              | 13%                                |  |
| Property and Evidence Supplies    | 23,077      | 23,200      | 23,300    | 24,000   | 100%                          | 1%                               | 3%                                 |  |
| Patrol Supplies                   | -           | -           | -         | 5,000    | N/A                           | N/A                              | N/A                                |  |
| Small Tools/Equipment             | 503,200     | 457,198     | 405,878   | 222,900  | 89%                           | -19%                             | -45%                               | Vehicle equipment budgeted as capital outlay item in Fleet   |
| Telework                          | -           | -           | 11,171    | 5,000    | N/A                           | N/A                              | -55%                               | Most telework expenses are housed in New Personnel Operating   |
| Advertising                       | 20,695      | 17,500      | 17,000    | 27,000   | 97%                           | -18%                             | 59%                                | Increased from FY20 actuals to accommodate increased proposal activity   |
| Printing/Records                  | 40,589      | 48,150      | 37,589    | 47,550   | 78%                           | -7%                              | 26%                                | Increase in costs associated with the Year in Review and consumer growth   |
| Membership Dues                   | 46,775      | 60,922      | 56,794    | 74,962   | 93%                           | 21%                              | 32%                                | Increased investment in staff development  |
| City-wide Partnerships            | 37,278      | 31,001      | 27,773    | 27,800   | 90%                           | -25%                             | 0%                                 |  |
| Library Programming               | 34,332      | 20,000      | 20,000    | 30,000   | 100%                          | -42%                             | 50%                                | Return to in-person programming  |
| Makerspace                        | 11,894      | 10,000      | 10,000    | 12,000   | 100%                          | -16%                             | 20%                                |  |

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|   |             |             | Projected | FY22 Proposed |                               |                                  |                                    |  |
| Public Technology Access                      | 33,786      | 35,000      | 35,105    | 11,000        | 100%                          | 4%                               | -69%                               | Movement of software to IT Software account                            |
| Rentals/Leases                                | 126,224     | 108,720     | 121,102   | 113,720       | 111%                          | -4%                              | -6%                                |  |
| Lease Office Space w/ Utilities               | 283,022     | 189,960     | 297,474   | 128,760       | 157%                          | 5%                               | -57%                               | End of ESD #2 Lease (Development Svcs)                                 |
| Software                                      | -           | -           | -         | 1,285,559     | N/A                           | N/A                              | N/A                                | Moved from Annual Contracts line item for greater transparency         |
| Landscaping                                   | 16,267      | 13,000      | 13,000    | 18,000        | 100%                          | -20%                             | 38%                                | Increase to meet expected use of City parks                            |
| Police Dogs                                   | 11,894      | 25,000      | 13,500    | 25,000        | 54%                           | 13%                              | 85%                                | In-line with prior year budget   |
| Animal Supplies                               | 17,910      | 22,000      | 18,000    | 22,000        | 82%                           | 1%                               | 22%                                | In-line with prior year budget   |
| Other Operating Expenses                      | 101,218     | 109,300     | 111,108   | 71,300        | 102%                          | 10%                              | -36%                               | Moved items to more descriptive accounts for greater transparency      |
| Employee Appreciation                         | 17,026      | 30,000      | 30,000    | 30,000        | 100%                          | 76%                              | 0%                                 |  |
| Code Compliance Expense                       | 433         | 4,000       | 750       | 4,000         | 19%                           | 73%                              | 433%                               | Revised budget based on prior year actuals                             |
| Municipal Separate Storm Sewer System Expense | 2,519       | 6,500       | 6,500     | 3,500         | 100%                          | 158%                             | -46%                               |  |
| Street Repairs & Maintenance                  | 113,360     | 100,000     | 100,000   | 100,000       | 100%                          | -12%                             | 0%                                 |  |
| Overlay Program                               | 1,682,831   | 1,850,000   | 1,850,000 | 2,000,000     | 100%                          | 10%                              | 8%                                 |  |
| Right-of-Way/Drainage Projects                | 110,450     | 150,000     | 150,000   | 150,000       | 100%                          | 36%                              | 0%                                 |  |
| Sidewalk/Trail Repair                         | 142,717     | 250,000     | 250,000   | 400,000       | 100%                          | 75%                              | 60%                                | Increased to reflect growing need to repair current trails in the City |
| Pavement Marking (contracted)                 | 74,919      | 140,000     | 140,000   | 140,000       | 100%                          | 87%                              | 0%                                 |  |
| Maintenance Contracts                         | 1,128,132   | 2,089,629   | 2,431,930 | 1,617,303     | 116%                          | 116%                             | -33%                               | Moved software annual contracts to Software account                    |
| Maintenance and Repairs                       | 342,393     | 813,050     | 1,075,172 | 525,000       | 132%                          | 214%                             | -51%                               | Tenant improvements to 100 W Main will be completed in FY21            |
| Traffic Signal Maintenance                    | 46,158      | 835,271     | 635,271   | 1,035,883     | 76%                           | 1276%                            | 63%                                | Increased service levels   |
| Signs / School Signals                        | 70,253      | 60,000      | 60,000    | 95,000        | 100%                          | -15%                             | 58%                                | School zone cellular subscription (\$20K) and signage (\$15K)          |
| Emergency Management                          | 1,617,253   | 5,000       | 1,748,000 | 5,000         | 34960%                        | 8%                               | -100%                              | FY21 expenses related to COVID pandemic and Winter Storm Uri           |
| Transfer to General Capital Reserves          | -           | -           | -         | 14,500,000    | N/A                           | N/A                              | N/A                                | Transferring reserves to cash fund GF CIP                              |
| Pool Expense                                  | 264,432     | 198,200     | 200,000   | 265,000       | 101%                          | -24%                             | 33%                                | Replacement furniture for pools  |
| Pool Salaries                                 | 95,367      | 335,000     | 329,300   | 400,000       | 98%                           | 245%                             | 21%                                | Staff wage increase  |
| Athletic Programs                             | -           | 10,000      | 10,000    | 10,000        | 100%                          | N/A                              | 0%                                 |  |
| Programs Expense                              | 107,731     | 110,300     | 110,300   | 120,000       | 100%                          | 2%                               | 9%                                 |  |
| Rec Program Salaries                          | 173         | 5,000       | -         | 0%            | -                             | -100%                            | N/A                                |  |
| Pfun Camp                                     | 10,783      | 30,000      | 35,000    | 42,000        | 117%                          | 225%                             | 20%                                | Camp capacity increase from to 110 to 135 campers                      |
| Pfun Camp Salaries                            | 4,163       | 90,000      | 87,600    | 109,100       | 97%                           | 2004%                            | 25%                                | Staff wage increase  |
| Senior Center                                 | 20,398      | 40,000      | 15,000    | 40,000        | 38%                           | -26%                             | 167%                               | Limited programming in FY21 due to COVID                               |

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|                            |                   |                   | Projected         | FY22 Proposed     |                               |                                  |                                    |   |
| Computer Replacement       | 184,105           | 195,000           | 80,000            | 155,000           | 41%                           | -57%                             | 94%                                | Budget based on computer replacement schedule                             |
| Information Technology     | 166,417           | 557,000           | 167,000           | -                 | 30%                           | 0%                               | -100%                              | Transition to more descriptive accounts and Capital Fund                  |
| Special Events             | 65,611            | 205,000           | 79,786            | 139,000           | 39%                           | 22%                              | 74%                                | Limited events held in FY21   |
| Promotional Materials      | 41,366            | 36,000            | 33,163            | 40,500            | 92%                           | -20%                             | 22%                                |   |
| Heritage House             | 17,916            | 10,000            | 8,000             | 20,000            | 80%                           | -55%                             | 150%                               | Drainage and landscaping projects planned for FY22                        |
| Recruiting                 | 47,928            | 89,500            | 60,000            | 71,000            | 67%                           | 25%                              | 18%                                |   |
| Lake Pflugerville          | -                 | -                 | -                 | -                 | N/A                           | N/A                              | N/A                                |   |
| COPS Expense/Bulk Supplies | 31,629            | 33,500            | 20,594            | 33,500            | 61%                           | -35%                             | 63%                                | In-line with prior year budget  |
| Victim Assistance Prog     | 575               | 1,000             | 550               | 1,000             | 55%                           | -4%                              | 82%                                |   |
| Farmers Market             | 3,787             | 5,000             | 5,000             | 5,500             | 100%                          | 32%                              | 10%                                |   |
| Deutschen Pfest            | -                 | -                 | 60,000            | 90,000            | N/A                           | N/A                              | 50%                                | Transitioned from Special Revenue fund; FY21 event cancelled due to COVID |
| Vehicle Impound Expense    | 3,730             | 3,500             | 3,000             | 3,500             | 86%                           | -20%                             | 17%                                |   |
| Community Engagement       | 80,718            | 50,000            | 10,000            | 10,000            | 20%                           | -88%                             | 0%                                 |   |
| Community Programs: PF101  | 522               | 4,100             | -                 | 4,500             | 0%                            | -100%                            | N/A                                |   |
| Equipment                  | 675,720           | 1,047,715         | 1,182,533         | 1,156,095         | 113%                          | 75%                              | -2%                                |   |
| Books                      | 277,266           | 275,000           | 275,000           | 300,000           | 100%                          | -1%                              | 9%                                 |   |
| Software                   | 115,236           | 8,900             | -                 | 51,000            | 0%                            | -100%                            | N/A                                |   |
| Buildings                  | -                 | 10,000            | 5,000             | 7,500             | 50%                           | N/A                              | 50%                                |   |
| Improvements o/t Buildings | 380,376           | -                 | -                 | 80,000            | N/A                           | -100%                            | N/A                                |   |
| Land                       | 802,386           | -                 | -                 | -                 | N/A                           | -100%                            | N/A                                |   |
| Economic Incentives        | 1,304,036         | 2,327,277         | 2,357,690         | 1,713,000         | 101%                          | 81%                              | -27%                               | One-time payment paid out in FY21   |
| TIRZ                       | 1,082,785         | 1,065,222         | 1,055,918         | 982,717           | 99%                           | -2%                              | -7%                                |   |
|                            | <b>40,446,137</b> | <b>45,835,467</b> | <b>47,883,285</b> | <b>65,079,179</b> | <b>104%</b>                   | <b>18%</b>                       | <b>36%</b>                         |   |