

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

Account	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed	FY21 Budget v Projected	FY20 Actual to FY21 Projected	FY21 Projected to FY22 Proposed	Comments
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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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
Management Development	37,769	27,000	27,000	150,000	100%	-29%	456%	Limited training opportunities in FY21 due to COVID; addition of emergency management training in FY22
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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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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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%	
	40,446,137	45,835,467	47,883,285	65,079,179	104%	18%	36%	