



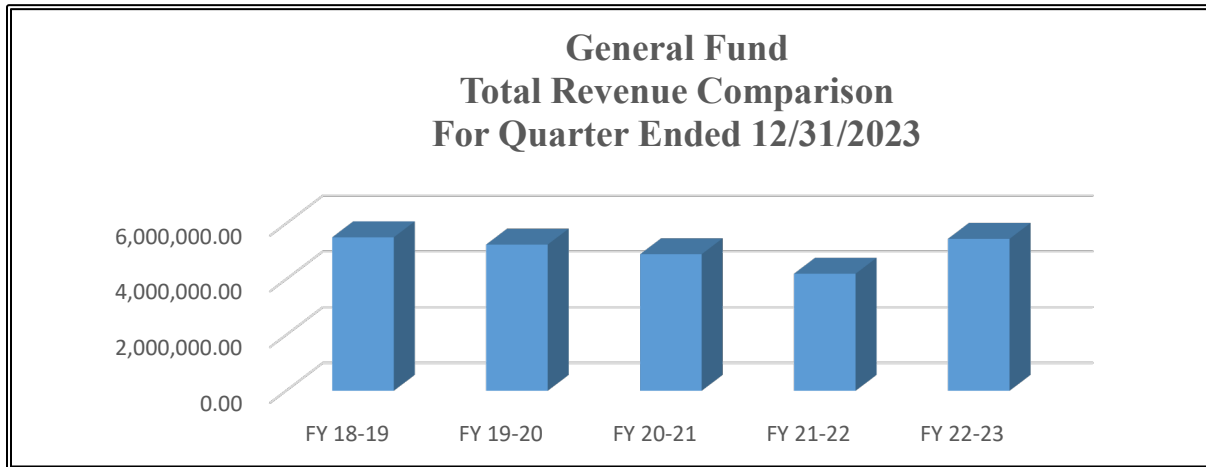
FY 2022-2023
QUARTERLY BUDGET
REPORT

FOR QUARTER ENDED
DECEMBER 31, 2022

1ST QUARTER FY 22-23 BUDGET REPORT

At the end of the first quarter of the fiscal year, there were six (6) payroll periods out of twenty-six (26), which indicates that total expenditures for salaries and benefits should be at twenty-three percent (23%). Being three months into the fiscal year, revenue and other expenditure items should be at approximately twenty-five percent (25%) of the FY 22-23 budget. Sales and Franchise taxes are part of General Fund, which is based on a modified accrual basis, which results in these revenues to recognized when the funds are earned. Revenues received in October and November are accrued back to the prior fiscal year. Totals below do not include \$1,195,602.83 in sales taxes and \$116,092.80 in franchise taxes accrued back to the prior fiscal year but received in the current fiscal year.

The audit is not completed, and all beginning balances and prior FY 21-22 numbers have not been audited and are subject to change.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$19,306,084.00	\$19,931,314.61	\$20,228,775.13	\$20,835,608.00	\$21,729,540.20
Actuals	\$5,507,589.79	\$5,247,111.07	\$4,900,362.23	\$4,200,709.27	\$5,452,440.25
Actuals vs Budget	28.53%	26.33%	24.22%	20.16%	25.09%

Overall, first quarter General Fund revenues are trending as expected at 25.09% and running ahead of last year by \$893,932.20 due to better than projected for Ad Valorem Taxes, City Sales Taxes, and Interest Earnings. Last FY, the County was having issues with their new system and Ad Valorem tax payments were running behind. Those issues have since been corrected.

Prior FY 21-22 Year End	
Original Budget	\$20,640,348.00
Adjusted Budget	\$20,835,608.00
Actuals	\$21,562,887.28
Additional Revenues	\$727,279.28
Percentage of Budget	103.49%

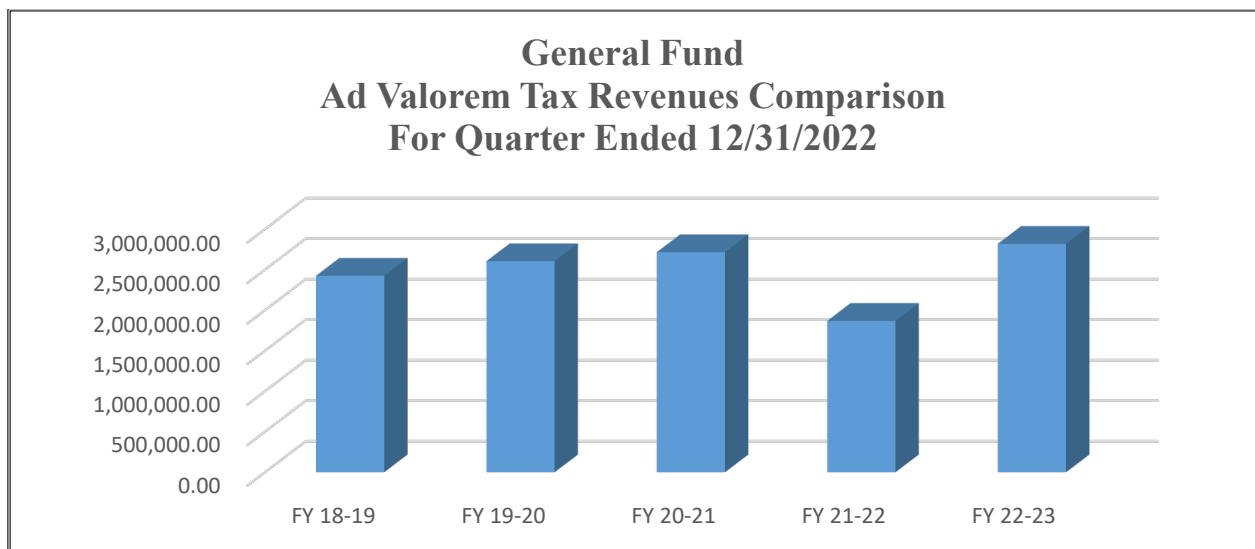
General Fund Revenues

Ad Valorem Taxes

The majority of Ad Valorem Taxes are collected in the early part of each fiscal year as penalties and interest are assessed on homeowners who do not make payment by January 31st.

The tax rate for this fiscal year was decreased from \$.84000 to \$.82500. The Voter Approved Tax Rate was \$.84485.

First quarter revenues are higher than the prior year by \$950,599.61 at 41.18%. This increase is mainly due to the software issues the County was having which delayed the payments of tax receipts till the 2nd quarter.



Adjusted Annual Budget	\$5,747,927.00	\$5,904,696.00	\$6,283,322.00	\$6,579,598.00	\$6,843,170.00
Actuals	\$2,424,273.83	\$2,604,245.16	\$2,715,248.63	\$1,867,536.38	\$2,818,135.99
Actuals vs Budget	42.18%	44.10%	43.21%	28.38%	41.18%

Prior FY 21-22 Year End

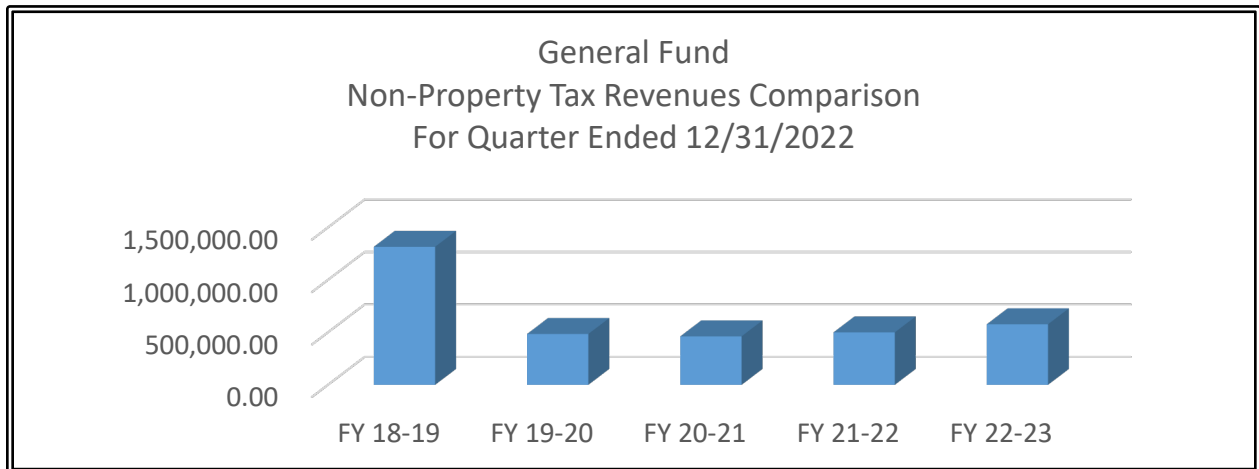
Original Budget	\$6,579,598.00
Actuals	\$6,652,063.15
Additional Revenues	\$72,465.15
Percentage of Budget	101.10%

Non-Property Taxes

This category contains sales tax, mixed drink, and franchise taxes. Only City sales taxes are received on a monthly basis while all other taxes are received on a quarterly or semi-annual basis. Sales tax revenues are presented based on when revenues are earned rather than received. Sales taxes of \$1,195,602.83 and franchise taxes of \$116,092.80 received in this fiscal year are not included as they are accrued back to the prior FY 21-22.

Revenues in this category are trending lower than expected at 8.54%, but \$77,197.47 more than the prior fiscal year. This category will trend lower every quarter as revenues received in October and November are accrued back to the prior fiscal year. The first quarter only records one month of revenues. The accrual back did not occur in the first quarter of FY 18-19. If the accrual back had occurred, revenues would be \$405,065.44 or 6.83%.

There are currently three outstanding incentive agreements with Neessen Polaris, Marshalls and Chick Fil A. The incentive agreement for Neessen Polaris offers payments to be equal to the amount no greater than half of the city sales tax generated by taxable sales for the new commercial development known as Neessen Polaris of Kingsville. Sales Tax combined with Ad Valorem tax incentives cannot exceed \$200,000. The incentive agreement for Marshalls offers payments to be equal to the amount of 50% of the city sales tax generated during the preceding calendar year by taxable sales from the new commercial development known as Marshalls collected in calendar years 2020, 2021 and 2022. This agreement also includes ad valorem tax incentives for calendar years 2020 through 2024. The incentive agreement for Chick Fil A offers payments to be equal to 75% of the city sales taxes generated by this business up to a maximum of \$550,000.

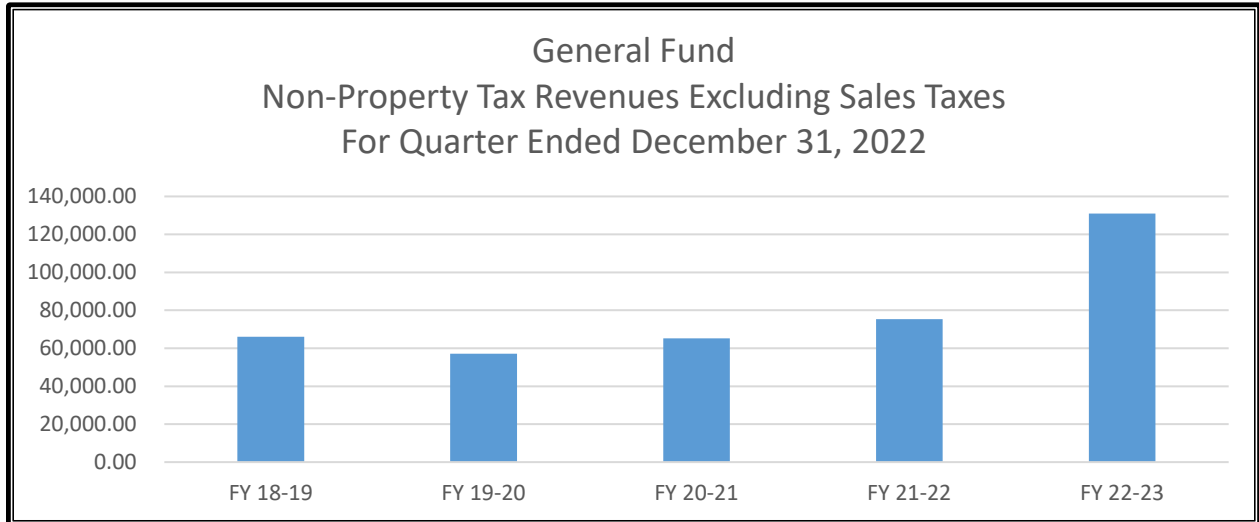


	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$5,930,000.00	\$5,731,800.00	\$5,970,890.00	\$6,427,935.00	\$6,763,000.00
Actuals	\$1,315,915.41	\$484,857.33	\$462,298.51	\$500,143.86	\$577,341.33
Actuals vs Budget	22.19%	8.46%	7.74%	7.78%	8.54%

Prior FY 21-22 Year End

Original Budget	\$6,427,935.00
Actuals	\$7,183,832.74
Additional Revenues	\$755,897.74
Percentage of Budget	111.76%

The chart below depicts the portion of non-property taxes that excludes sales taxes which include mixed beverage and franchise taxes. Taxes collected are less than expected at 13.97% due to Franchise taxes of \$116,092.80 received in FY 22-23 accrued back to the prior year FY 21-22.



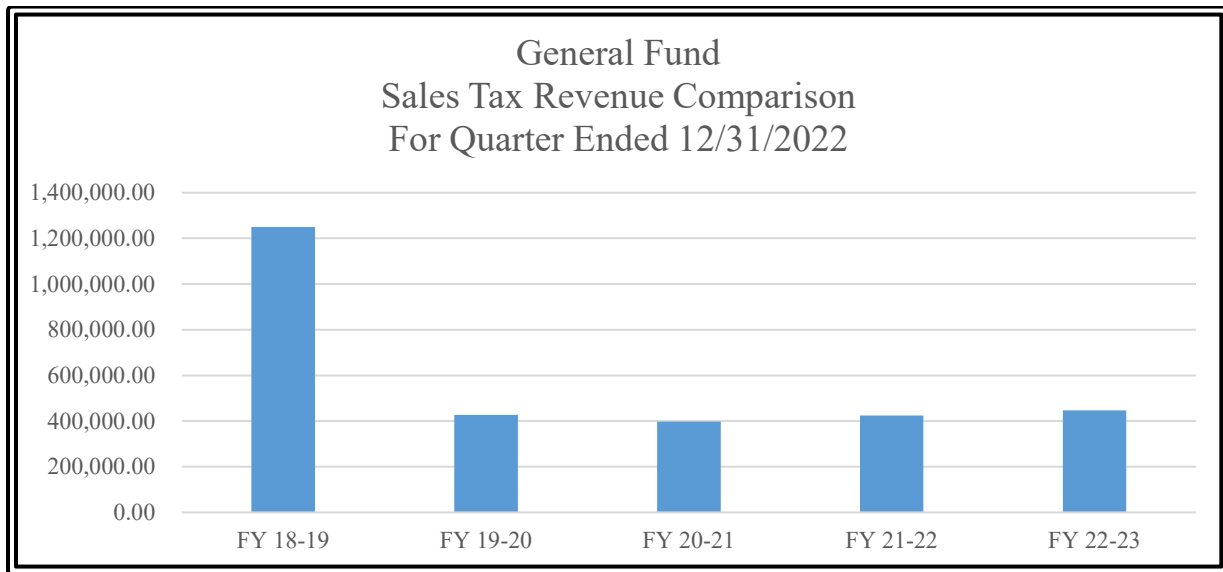
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$955,000.00	\$756,800.00	\$870,890.00	\$927,935.00	\$938,000.00
Actuals	\$66,091.94	\$57,132.99	\$65,268.26	\$75,402.42	\$131,018.64
Actuals vs Budget	6.92%	7.55%	7.49%	8.13%	13.97%

Sales Tax

City sales tax revenue is trending lower than expected at 7.66%, but better than last FY 21-22 at this time by \$21,581.25.

Revenues are based on when earned. During the last quarter of the fiscal year, sales taxes are adjusted to reflect revenues that are received in October and November of the following fiscal year. Revenues presented below do not include \$1,195,602.83 which were received in FY 22-23 but accrued back.

The accrual back was not done in the first quarter in FY 18-19. If this accrual had been done, revenues would have been \$405,065.44 or 8.14%.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$4,975,000.00	\$4,975,000.00	\$5,100,000.00	\$5,500,000.00	\$5,825,000.00
Actuals	\$1,249,823.47	\$427,724.34	\$397,030.25	\$424,741.44	\$446,322.69
Actuals vs Budget	25.12%	8.60%	7.78%	7.72%	7.66%

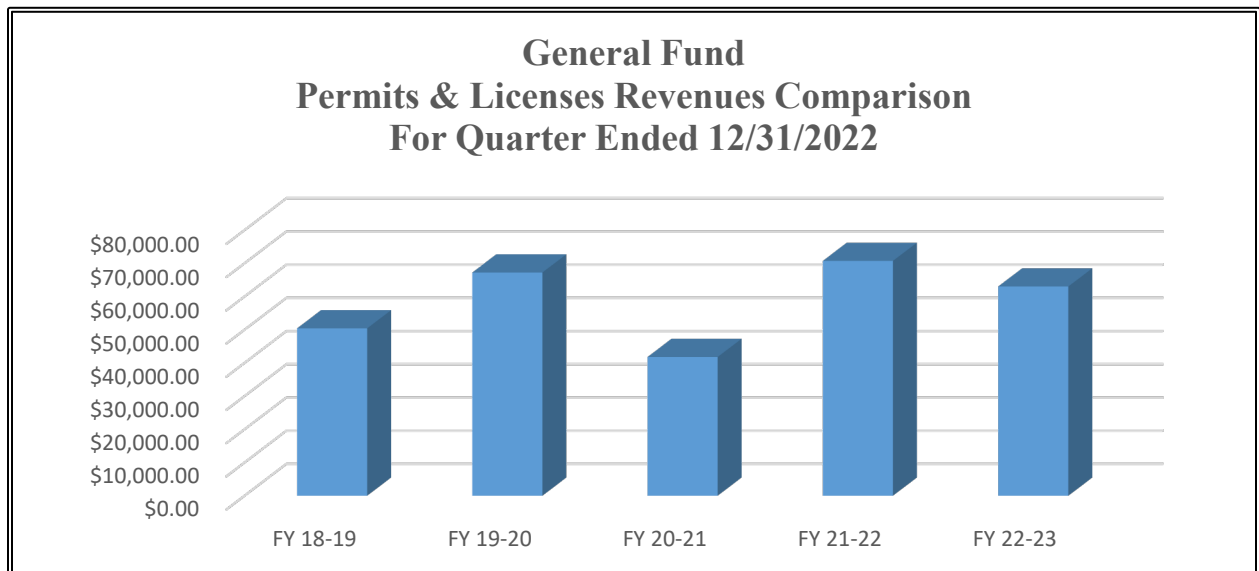
Prior FY 21-22 Year End

Original Budget	\$5,500,000.00
Actuals	\$6,279,433.91
Additional Revenues	\$779,433.91
Percentage of Budget	114.17%

Permits & Licenses

This revenue category consists of all permits and licensing revenue generated by the Planning Department. Revenues in this category are lower than the prior FY 21-22 by \$7,701.50 and less than projected at 14.68%.

The budget for FY 22-23 increased due to proposed new developments. These developments did not start in the first quarter. The Public Improvement District (PID) which includes approximately 255 homes will be brought back to Commission in the near future with updated Engineering plans that include green space and other amenities.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$213,000.00	\$217,845.00	\$262,645.00	\$283,850.00	\$429,305.00
Actuals	\$50,411.63	\$67,232.37	\$41,792.72	\$70,723.82	\$63,022.32
Actuals vs Budget	23.67%	30.86%	15.91%	24.92%	14.68%

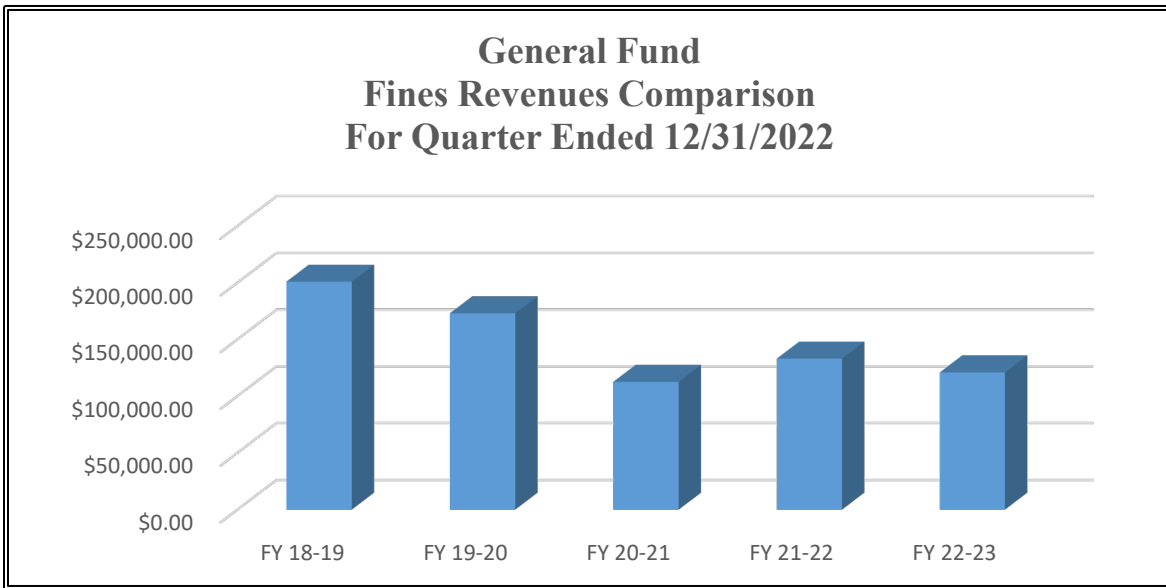
Prior FY 21-22 Year End

Original Budget	\$283,850.00
Actuals	\$320,786.76
Additional Revenues	\$36,936.76
Percentage of Budget	113.01%

Fines

Municipal Court revenues are trending lower than expected at 18.93%, and lower than this time last FY 21-22 by \$12,148.08. The budget was lower this fiscal year due to last year’s performance.

Revenues normally improve in the 2nd quarter due to the annual warrant roundup. The latest information on the warrant roundup is that it will take place this year on March 3 through March 11, 2023. The kickoff for the roundup will occur on February 16th or 17th with a news conference and press releases. This information is preliminary and will be updated as details become more firm. This event has been scheduled now that the County has begun accepting Municipal Court offenders.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$741,100.00	\$815,100.00	\$776,000.00	\$727,900.00	\$638,100.00
Actuals	\$200,850.72	\$172,952.26	\$112,537.73	\$132,947.94	\$120,799.86
Actuals vs Budget	27.10%	21.22%	14.50%	18.26%	18.93%

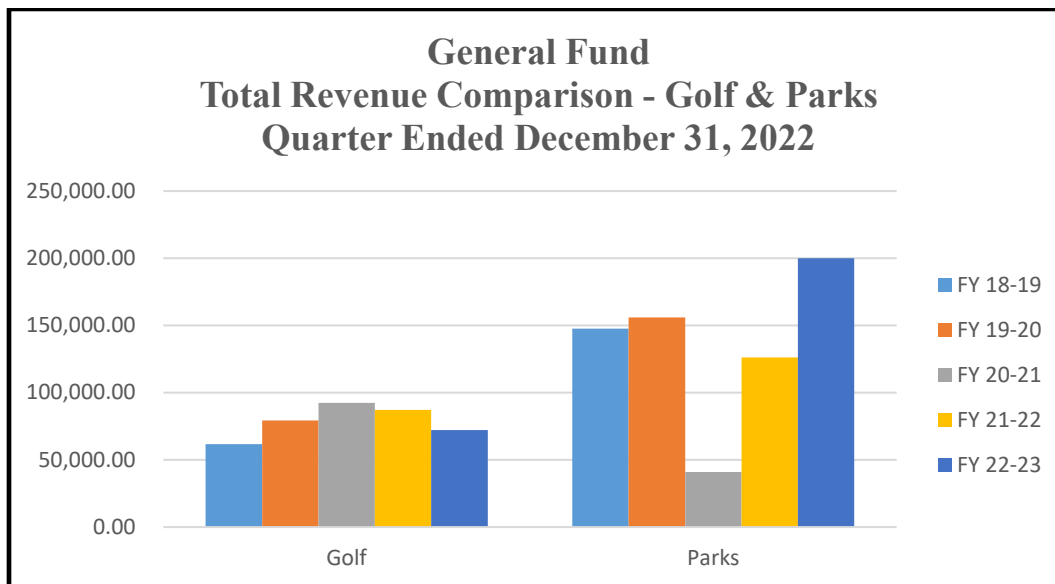
Prior FY 21-22 Year End

Original Budget	\$727,900.00
Actuals	\$570,786.96
Revenue Shortage	(\$157,113.04)
Percentage of Budget	78.42%

General Service Fees

This category contains the revenues for two divisions that were assumed by the City from the County in FY 14-15. The County contributes \$35,000 annually for the L.E. Ramey Golf Course. Golf Course revenues represent 15.22% of the FY 22-23 budget versus 28.00% last year. Actual revenues decreased \$14,847.93 over the same period last fiscal year. Contributions from the County are one month ahead of \$2,916.67. The rainy weather in November contributed to reduced revenues in the first quarter. There were major greens improvements during the first quarter with partial closure of certain sections. Now that these are complete, there are eight (8) tournaments scheduled for March.

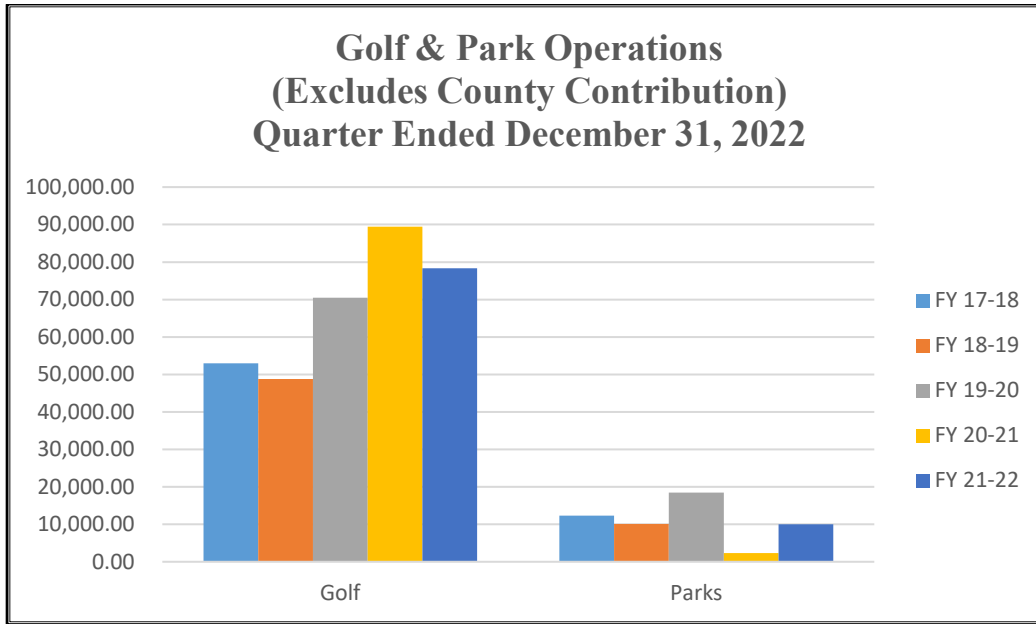
Parks and Recreation revenues are slightly lower than expected at 30.25%, and higher than the same period last fiscal year by \$73,815.60. The County contributes \$465,000 annually. The County is 1 month ahead on their contributions of \$38,750.00.



<u>Golf</u>	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$330,000.00	\$331,729.00	\$329,750.74	\$369,750.00	\$474,760.00
Actuals	\$61,744.60	\$79,205.15	\$92,339.53	\$87,122.20	\$72,274.27
Actuals vs Budget	18.71%	23.88%	28.00%	23.56%	15.22%

<u>Parks & Recreation</u>	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$631,050.00	\$647,550.00	\$617,400.00	\$616,510.00	\$661,275.00
Actuals	\$147,619.54	\$155,996.74	\$41,049.00	\$126,225.00	\$200,040.60
Actuals vs Budget	23.39%	24.09%	6.65%	20.47%	30.25%

Operating budgeted revenues for FY 22-23 for the Golf and Parks are \$474,760 and \$661,275, respectively. Operating revenues for Golf are trending lower than anticipated at 12.77%, down from last year at this time of \$17,765.20 and Park’s revenues are trending lower than anticipated at 6.81%, but up from last year at this time of \$35,065.60.



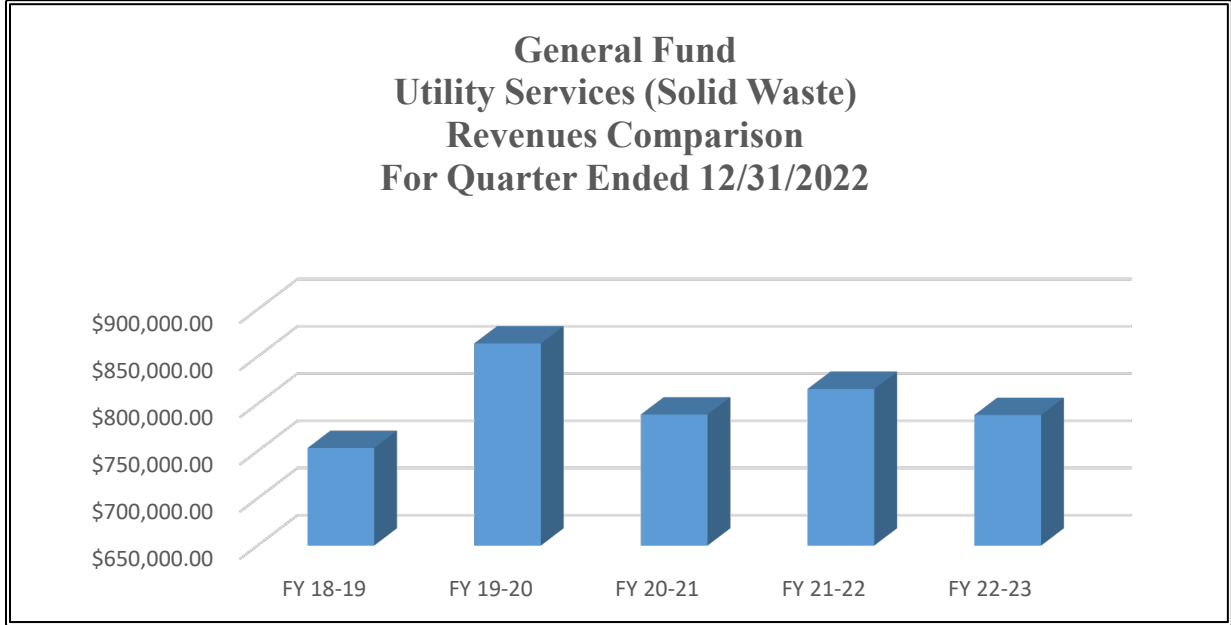
The table below represents operating revenues by excluding the County’s contribution of \$11,666.68 for the golf course and \$155,000 for the parks which represents the contribution amount for the first three months of this fiscal year.

Division	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Golf	\$48,752.91	\$70,455.14	\$89,422.86	\$78,372.20	\$60,607.59 (\$72,274.27-\$11,666.68)
Parks	\$10,119.51	\$18,497.74	\$2,299.00	\$9,975.00	\$45,040.60 (\$200,040.60-\$155,000)

	Operating Budget	Operating Revenues	% Received
Golf	474,760.00	60,607.59	12.77%
Parks	661,275.00	45,040.60	6.81%

Solid Waste

In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year decreased from last fiscal by \$27,563.51 and is running slightly less than expected at 23.94%. The landfill was closed 8 days in November due to weather.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$3,206,500.00	\$3,196,500.00	\$3,314,050.00	\$3,290,500.00	\$3,292,500.00
Actuals	\$753,206.18	\$863,921.21	\$788,695.26	\$815,716.96	\$788,153.45
Actuals vs Budget	23.49%	27.03%	23.80%	24.79%	23.94%

Landfill includes revenues that are billed to commercial accounts and revenues from residential customers. Below is a comparison of those revenues.

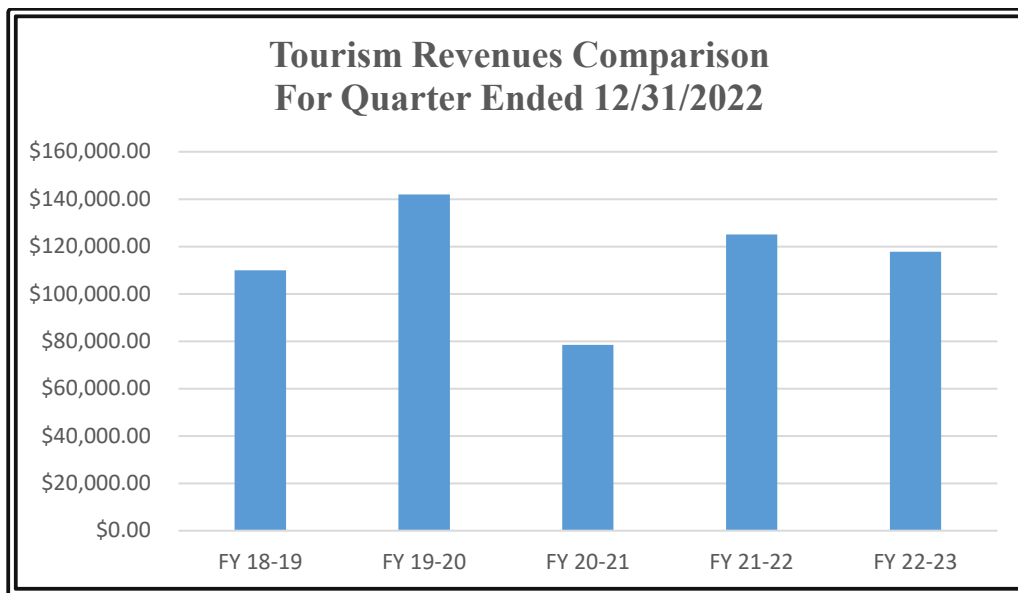
Landfill	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Landfill-Commercial	\$63,443.85	\$122,540.92	\$97,611.25	\$107,594.00	\$83,422.20
Landfill-Scale House	\$10,213.35	\$7,872.00	\$7,576.00	\$12,574.00	\$13,970.00

Prior FY 22-23 Year End	
Original Budget	\$3,290,500.00
Actuals	\$3,290,770.09
Additional Revenues	\$270.09
Percentage of Budget	100.01%

Tourism Fund Revenues

The main revenues for Tourism Fund are Hotel Occupancy Taxes collected by the hotels from overnight hotel guests. Revenues received for FY 22-23 are less than what was received for last year by \$7,270.10 and trending lower than expected at 17.64%. The budget was increased this fiscal year due to the belief that occupancy would improve over last fiscal year based on last fiscal year’s performance. Historically, annual revenues are made up in the 4th quarter.

Revenues were down in the first quarter due to inclement weather in November. The Wine Walk events that are held in the downtown area benefit selected non-profit organizations. This fiscal year, the Adult Literacy has been chosen as the beneficiary.



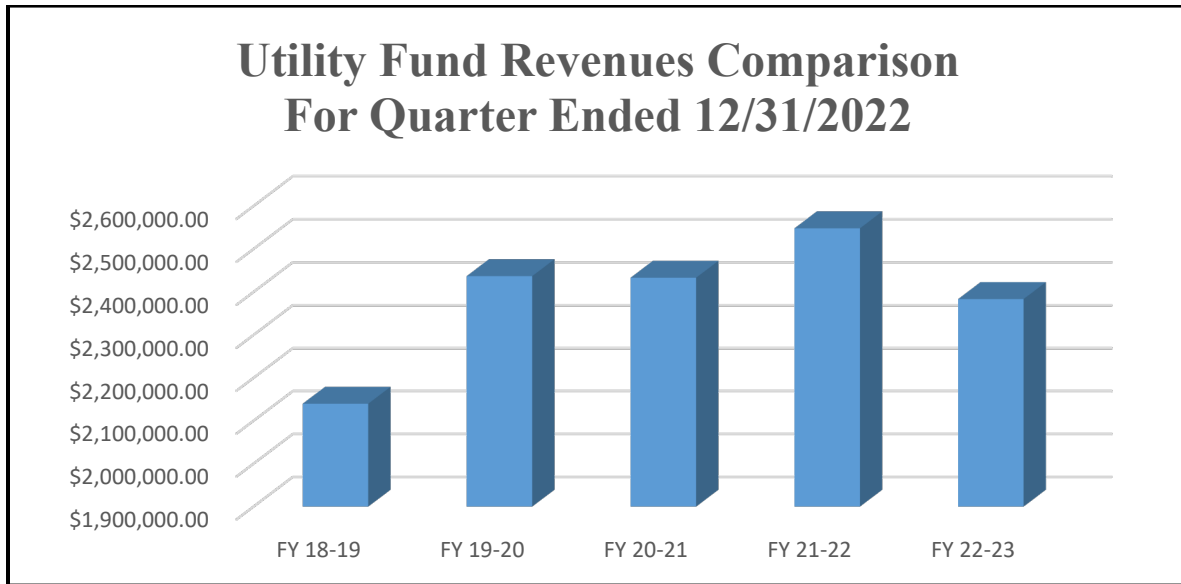
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$624,221.00	\$698,011.00	\$563,075.00	\$651,197.00	\$667,554.00
Actuals	\$109,897.42	\$141,988.33	\$78,404.10	\$125,042.08	\$117,771.98
Actuals vs Budget	17.61%	20.34%	13.92%	19.20%	17.64%

Prior FY 21-22 Year End

Original Budget	\$638,650.00
Adjusted Budget	\$651,197.00
Actuals	\$663,051.74
Additional Revenues	\$11,854.74
Percentage of Budget	101.82%

Utility Fund Revenues

Revenues from this fund come mainly from water and sewer sales for both residential and commercial customers. Revenues are lower than last FY at this time by \$164,669.84, and trending slightly lower than expected at 23.52%. Water and Wastewater rates were not increased for FY 22-23.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$9,117,606.00	\$9,146,452.00	\$9,828,881.78	\$10,421,558.33	\$10,135,830.00
Actuals	\$2,139,863.68	\$2,436,898.16	\$2,433,187.57	\$2,548,198.76	\$2,383,528.92
Actuals vs Budget	23.47%	26.64%	24.76%	24.45%	23.52%

Prior FY 21-22 Year End

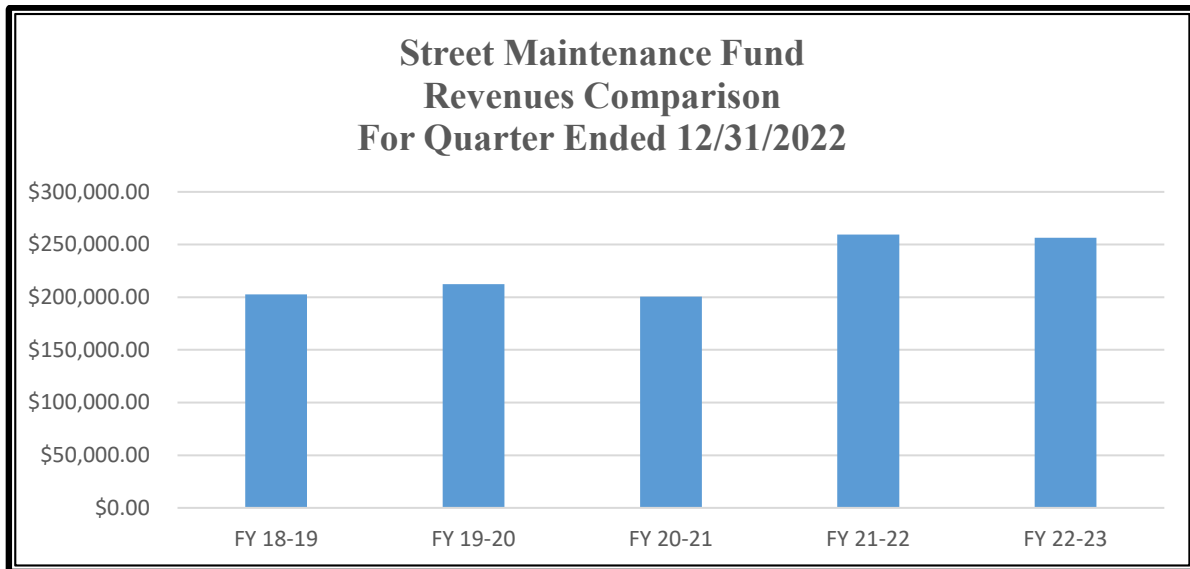
Original Budget	\$10,020,913.00
Adjusted Budget	\$10,421,558.33
Actuals	\$10,786,720.34
Additional Revenues	\$365,162.01
Percentage of Budget	103.50%

Street Maintenance Fund

Revenues for this fund are generated by the street maintenance fee that began January 2016, with the first billings sent out in February. Street user fees increased in FY 21-22. Residents are now assessed \$6.00 per month up from \$5.00 per month and Non-Residential customers are assessed a fee based on square foot of their space x a discounted trip generator x \$6.00 a month up from the \$5.00 per month. The discounted trip generator was reduced to 85% down from 90% and an additional 2 tiers were added capping the top tier at \$500 up from \$150.

In the first quarter of the fiscal year, the Street Department dealt with poor weather the entire month of November. In addition, all street work so far, this fiscal year, has been full depth construction. Three road segments have been completed totaling .325 miles. At the beginning of the second quarter, the Street Department moved to parking lot construction at the JK Northway and Dick Kleberg Park. Routine street maintenance will most likely resume in late March 2023.

Revenues are higher than last FY by \$4,274.61, but slightly less than expected at 24.79%.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$812,000.00	\$812,000.00	\$802,000.00	\$1,046,356.00	\$1,035,000.00
Actuals	\$202,569.88	\$212,524.66	\$200,475.14	\$252,305.05	\$256,579.66
Actuals vs Budget	24.95%	26.17%	25.00%	24.11%	24.79%

FY 22-23

Total Amount Budgeted For Street Maintenance

Fund 001-General Fund-52100	Regular Budget	\$55,000.00
Fund 087-SW Capital Projects-52105	Alley Maintenance	\$50,000.00
Fund 092-Street Maintenance	Street Maintenance	\$1,035,000.00
	Total	\$1,140,000.00

Prior FY 21-22 Year End

Original Budget	\$1,075,373.21
Actuals	\$1,073,869.49
Revenue Shortage	(\$1,503.72)
Percentage of Budget	99.86%

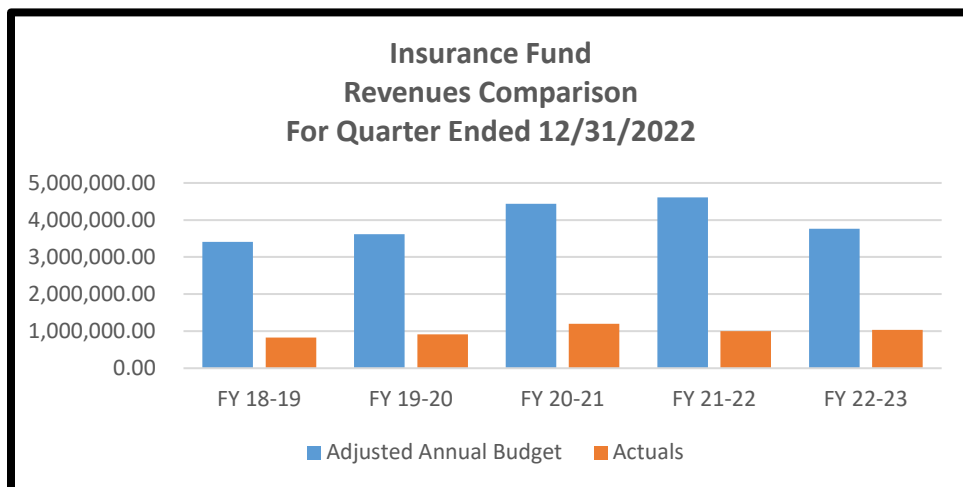
Fund	Actuals FY 18-19	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Budgeted FY 22-23
Fund 001-General Fund	\$52,213.25	\$64,988.58	\$67,717.17	\$51,736.66	\$55,000.00
Fund 087-SW Capital Projects	3,815.00	10,732.79	15,621.51	18,718.26	50,000.00
Fund 092-Street Maintenance	1,006,313.14	564,678.15	1,302,763.78	1,073,869.49	896,356.00
Total Street Expenditures	\$1,062,341.39	\$640,399.52	\$1,386,102.46	\$1,144,324.41	\$1,001,356.00

Insurance Fund

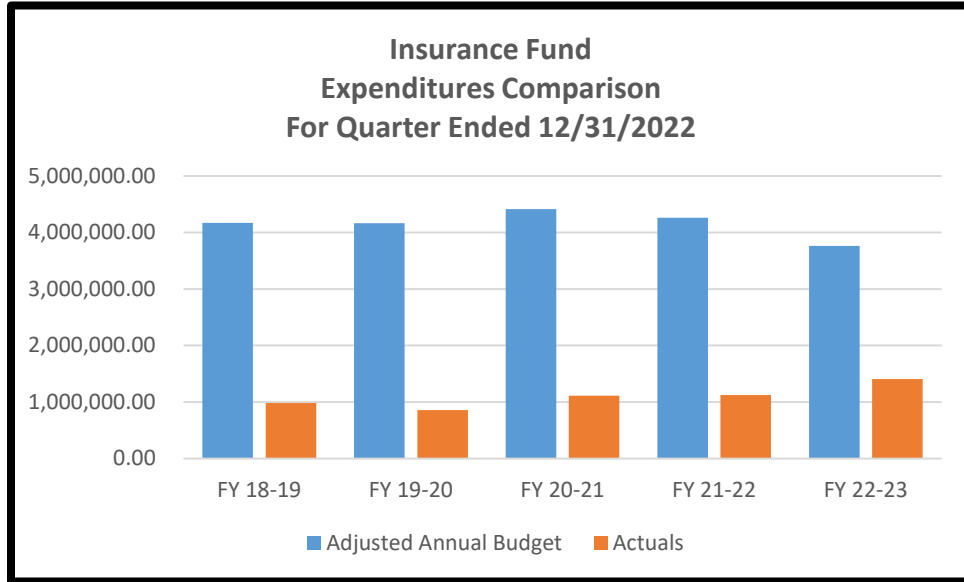
The City is no longer self-insured for health care as the City switched over to a fully funded type of health insurance through United Health. Three different plans were offered to employees which resulted in costs changing based on selection. Revenues for this fund come from employer and employee contributions through payroll deductions and individual payments from retirees and those on COBRA. Premium costs no longer require the City to make additional contributions.

For FY 22-23, revenues were estimated and budgeted at \$3,763,847.96 and expenditures were estimated and budgeted at \$3,762,744.10. Revenues are \$1,034,230.65 and trending higher than expected at 27.48%.

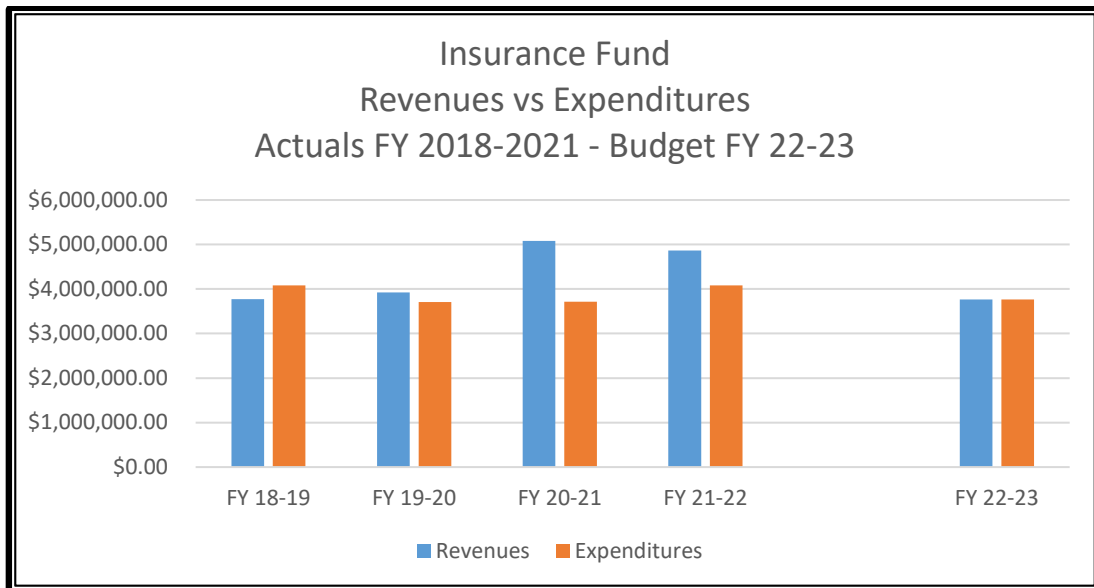
Expenditures currently are \$1,407,882.79 and trending higher than expected at 37.42%. Open enrollment was held after the budget was adopted and during the budget process, the mid cost plan was budgeted for each position as there was no way of knowing what the employee was going to select. The expenditure trend is expected to continue, and a budget amendment will need to be made to cover the budget shortfall which is estimated to be \$804,000 and will be covered by the Insurance fund balance as there is over \$2 million estimated to be there at the end of FY 22-23.



Revenues	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	3,406,489.00	3,618,707.00	4,441,302.00	4,609,628.00	3,763,847.96
Actuals	829,829.83	913,172.01	1,195,685.78	1,000,743.71	1,034,230.65
Actuals vs Budget	24.36%	25.23%	26.92%	21.71%	27.48%

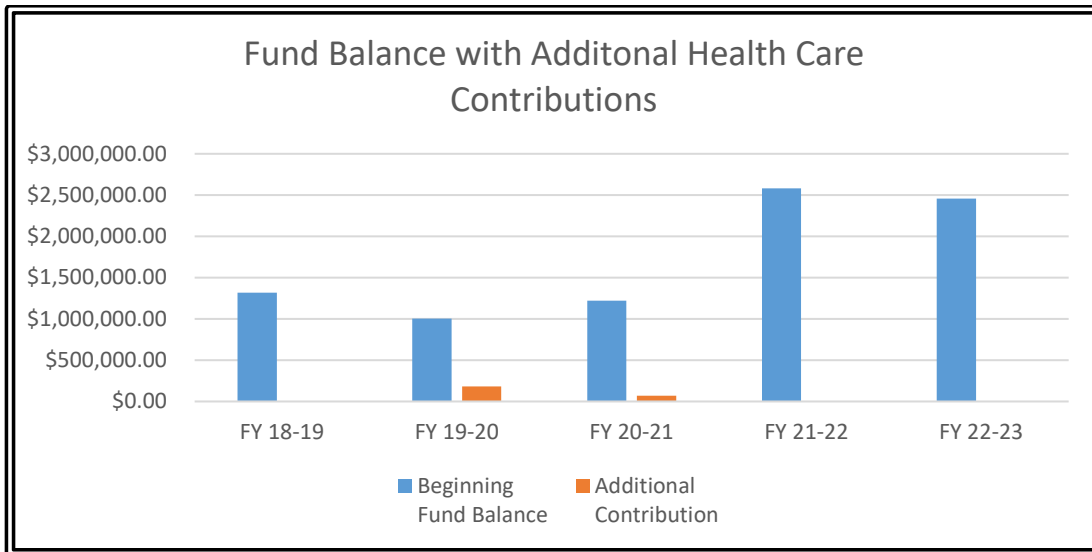


Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	4,172,075.00	4,163,008.00	4,414,503.00	4,261,441.00	3,762,744.10
Actuals	985,776.57	856,785.16	1,115,877.95	1,122,607.09	1,407,882.79
Actuals vs Budget	23.63%	20.58%	25.28%	26.34%	37.42%



Fiscal Year	Actuals	
	Revenues	Expenditures
FY 18-19	\$3,770,660.21	\$4,084,476.06
FY 19-20	\$3,925,944.21	\$3,709,893.55
FY 20-21	\$5,077,457.96	\$3,714,686.62
FY 21-22	\$4,862,379.52	\$4,083,475.72
	Budget	
FY 22-23	\$3,763,847.96	\$3,762,744.10

The following chart depicts the beginning fund balance for FY 22-23 and the years which additional contributions were made. The new health care plan will no longer require additional contributions to be made and there will not be a need to have an Insurance Fund beginning FY 23-24. The audit has not been completed which results in both beginning and ending fund balances to be based on estimates.



Fund Balance with Additional Contributions

Fiscal Year	Beginning Fund Balance	Additional Contribution
FY 18-19	\$1,317,032.13	\$0.00
FY 19-20	\$1,003,216.28	\$181,399.00
FY 20-21	\$1,219,266.94	\$68,005.00
FY 21-22	\$2,582,038.28	\$0.00
FY 22-23	\$2,459,148.26	\$0.00

Overall Revenues

Overall, revenues for FY 22-23 from all sources are trending less than expected at 12.79%.

Overall, expenditures for FY 22-23 from all sources are trending better than expected at 10.85%.

Overall Revenues and Expenditures - All Sources
 Quarter Ended December 31, 2022

Fund	Fund Name	Revenues			Expenditures		
		Current Budget	Actuals	Percentage	Current Budget	Actuals	Percentage
001	General Fund	21,729,540.20	5,452,440.25	25.09%	23,013,158.72	5,201,017.44	22.60%
002	Tourism Fund	667,554.00	117,771.98	17.64%	675,819.00	191,969.37	28.41%
005	PD State Seizure Fund	1,500.00	564.32	37.62%	222,745.00	16,209.88	7.28%
011	GO Debt Service	1,960,347.00	764,870.90	39.02%	1,817,452.00	500.00	0.03%
012	UF Debt Service	1,972,276.00	493,178.98	25.01%	1,666,077.00	0.00	0.00%
016	PD Stonegarden Grant	0.00	19,828.88	0.00%	0.00	24,315.12	0.00%
017	PD Borderstar Grant	78,000.00	0.00	0.00%	78,000.00	205.89	0.26%
019	PD JAG Grant	20,585.63	106.53	0.52%	20,585.63	0.00	0.00%
025	Building Security Fund	13,000.00	2,858.01	21.98%	18,330.00	0.00	0.00%
026	Golf Course Capital Maint	10,350.00	2,587.50	25.00%	0.00	0.00	0.00%
028	PD Federal Seizure Fund	0.00	28.44	0.00%	30,000.00	0.00	0.00%
031	Muni Court Technology Fund	11,000.00	2,421.76	22.02%	9,354.00	1,786.96	19.10%
033	CO Series 2016-GF	0.00	0.00	0.00%	28,893.17	0.00	0.00%
051	Utility Fund	10,135,830.00	2,383,528.92	23.52%	10,520,355.24	2,421,369.88	23.02%
054	UF Capital Projects	100.00	875.29	875.29%	293,678.00	143,173.33	48.75%
055	Stormwater Drainage	412,000.00	105,843.36	25.69%	639,360.00	73,217.90	11.45%
059	Homeland Security	13,195.38	0.00	0.00%	13,195.38	13,207.80	100.09%
066	CO Series 2011-UF	0.00	0.00	0.00%	31,232.25	31,232.25	100.00%
068	CO Series 2013-Drainage	300.00	8,640.95	2880.32%	230,700.00	230,700.00	100.00%
084	DEAAG Grant	0.00	0.00	0.00%	500,000.00	0.00	0.00%
087	Solid Waste Capital Projects	648,500.00	162,964.27	25.13%	928,440.48	187,683.27	20.21%
090	Landfill Closure	367,958.15	91,793.80	24.95%	569,966.00	44,674.21	7.84%
091	GF Capital Projects	0.00	0.00	0.00%	2,494.02	623.51	25.00%
092	Street Fund	1,035,000.00	256,579.66	24.79%	1,274,982.00	101,470.17	7.96%
093	Park Maintenance	25,000.00	6,250.00	25.00%	46,000.00	10,000.00	21.74%
094	Texas Parks & Wildlife	66,910.00	0.00	0.00%	99,100.00	0.00	0.00%
097	Vehicle Replacement-Fire	45,000.00	11,250.00	25.00%	0.00	0.00	0.00%
098	Economic Development	355,600.00	62,750.00	17.65%	341,000.00	55,570.92	16.30%
100	Transportation Set Aside	974,520.00	200,000.00	20.52%	852,122.00	113,650.98	13.34%
105	Vehicle Replacement-PD	10,000.00	2,500.00	25.00%	30,000.00	7,500.00	25.00%
106	Vehicle Replacement PW	99,642.00	24,910.50	25.00%	124,903.31	8,815.33	7.06%
107	Assistance to Firefighters	0.00	0.00	0.00%	1,869.73	467.43	25.00%
108	Patrick Leahy Bulletproof	13,592.46	1,699.06	12.50%	13,592.46	0.00	0.00%
113	Citywide WW Coll System	5,693,110.00	0.00	0.00%	5,693,110.00	0.00	0.00%
115	Tax Notes Series 2021	30,000.00	7,500.00	25.00%	727,869.92	6,246.25	0.86%
116	Drainage MP Loc 7-#40135	602,000.00	2,067.93	0.34%	754,000.00	867.25	0.12%
117	Drainage MP Loc 1-#40142	602,000.00	1,714.85	0.28%	754,000.00	867.25	0.12%
118	Drainage MP Loc 3-#40143	645,000.00	1,874.09	0.29%	645,000.00	946.85	0.15%
119	Drainage MP Loc 4-#40144	817,000.00	3,692.02	0.45%	817,000.00	1,137.40	0.14%
121	GF ARP SL Fiscal Recovery	1,253,381.79	313,345.45	25.00%	3,031,748.51	184,401.81	6.08%
122	GLO Hurr Harvey Mitigation	34,308,314.00	0.00	0.00%	34,308,314.00	0.00	0.00%
123	EDC Grant Program	0.00	0.00	0.00%	500,000.00	0.00	0.00%
124	Ed Rachal Foundation	0.00	0.00	0.00%	1,999.00	1,999.00	100.00%
125	UF ARP SL Fiscal Recovery	0.00	0.00	0.00%	3,158,088.10	313,345.45	9.92%
126	GF Tax Notes Series 2022	0.00	0.00	0.00%	213,191.20	67,433.46	31.63%
127	UF Tax Notes Series 2022	0.00	0.00	0.00%	186,304.66	116,161.84	62.35%
128	Drainage MP Loc 8	700,000.00	0.00	0.00%	700,000.00	0.00	0.00%
129	TX SW Mobile Generator	35,456.00	8,864.00	25.00%	0.00	0.00	0.00%
130	TX SW Backup Generator	68,894.00	17,223.50	25.00%	0.00	0.00	0.00%
131	TASA Harrel & Memorial	1,248,433.00	0.00	0.00%	1,248,433.00	0.00	0.00%
138	Self Insurance	3,763,847.96	1,034,230.65	27.48%	3,762,744.10	1,407,882.79	37.42%
139	Vehicle Replacement-PW GF	35,261.31	8,815.33	25.00%	0.00	0.00	0.00%
140	Ed Rachal Foundation	25,000.00	0.00	0.00%	25,000.00	0.00	0.00%
203	JK Northway EDA Fund	0.00	0.00	0.00%	557,000.00	0.00	0.00%
	Revenue Fund Totals	90,494,998.88	11,575,571.18	12.79%	101,177,207.88	10,980,650.99	10.85%

Overall Budget Status

Original Revenue Budget	\$88,931,508.62
Original Expenditure Budget	<u>97,423,154.68</u>
Original Budgeted Deficit	<u>(\$8,491,646.06)</u>

Current Revenue Budget	\$90,494,998.88
Current Expenditure Budget	<u>101,177,207.88</u>
Current Budgeted Deficit	<u>(\$10,682,209.00)</u>

Overall Actual Status

First Qtr Actual Revenues	\$11,575,571.18
First Qtr Actual Expenditures	<u>10,980,650.99</u>
First Quarter Surplus (Deficit)	<u>\$594,920.19</u>

Revenue Budget Amendments

REVENUES BUDGET AMENDMENTS			
Expenditures:			
	Original Budget		88,931,508.62
	Current Budget		90,494,998.88
	Budget Amendment		<u>1,563,490.26</u>
Ord. No.	Amendment Description		Amount
General Fund - 001			
2022-84	County Contribution-Greens Project	4502-58002	\$ 129,760.00
2022-98	Donation-SW Cattle-Purch & Maint FF Eq	2200-72030	\$ 10,000.00
2022-90	Donation-KKB-Trash Off Event	1603-72030	\$ 1,000.00
2022-91	Donation-Healthy Family Events	4513-58003	\$ 18,975.00
	Total General Fund 001		<u>\$ 159,735.00</u>
Local Border Security Program - 017			
2022-81	State Grants	2100-72010	\$ 78,000.00
	Total PD Local Border Security Program Fund 017		<u>\$ 78,000.00</u>
PD JAG Grant - 019			
2022-92	Federal Grant	0000-72005	\$ 20,159.51
2022-92	Transfer In-Cost Overage	0000-75001	\$ 426.12
	Total PD JAG Grant Fund 019		<u>\$ 20,585.63</u>
HS - Operation Lone Star - 059			
2022-83	State Grants	2100-72010	\$ 13,195.38
	Total HS-Operation Lone Star Fund 059		<u>\$ 13,195.38</u>
Patrick Leahy Bulletproof Vest Partnership Fund - 108			
2022-80	Federal Grants	0000-72005	\$ 6,796.23
2022-80	Transfer-Cash Match	0000-75001	\$ 6,796.23
	Total PL Bulletproof Vest Partnership Fund 108		<u>\$ 13,592.46</u>
GF ARP Fund - 121			
2022-94	ARP Projects Reallocation	0000-75125	\$ 1,253,381.79
	Total GF ARP Funding Fund 121		<u>\$ 1,253,381.79</u>
Ed Rachal Foundation - 140			
2022-99	Donation-Ballfield Lighting	0000-72037	\$ 25,000.00
	Total GF ARP Funding Fund 121		<u>\$ 25,000.00</u>
	Total Revenues Budget Amendments		<u>\$ 1,563,490.26</u>

Expenditure Budget Amendments

EXPENDITURES BUDGET AMENDMENTS	
Expenditures:	
Original Budget	97,423,154.68
Current Budget	101,177,207.88
Budget Amendment	3,754,053.20

Ord. No.	Amendment Description		Amount
<u>General Fund - 001</u>			
2022-80	Transfer To-Grant Cash Match BPV Grant	6900-80108	\$ 6,796.23
2022-82	Training & Travel-Academy	2102-31613	\$ 19,967.00
2022-84	Golf Course Greens Project	4502-71215	\$ 259,500.00
2022-85	Carry-Over Purchase Orders	1805-51100	\$ 1,964.49
2022-85	Carry-Over Purchase Orders	1805-51103	\$ 1,160.00
2022-85	Carry-Over Purchase Orders	4503-59100	\$ 6,140.00
2022-87	Prof Svc-CBA Budget Allocation	1030-31400	\$ (86,963.00)
2022-87	PD Admn-Salaries & Benefits	2101-1xxx	\$ 4,358.00
2022-87	PD Patrol-Salaries & Benefits	2102-1xxx	\$ 147,223.00
2022-87	PD CID-Salaries & Benefits	2104-1xxx	\$ 48,780.00
2022-87	PD Warrants-Salaries & Benefits	2106-1xxx	\$ 3,807.00
2022-88	Budget Amend Budget Reallocation	1030-86000	\$ (8,720.00)
2022-88	Cost Overruns in HR Dept	1100-31400	\$ 750.00
2022-88	Cost Overruns in HR Dept	1100-32500	\$ 2,970.00
2022-88	Cost Overruns in HR Dept	1100-32500	\$ 5,000.00
2022-90	Donation-KKB-Trash Off Event	1603-31439	\$ 1,000.00
2022-91	Donation-Healthy Family Events	4513-31441	\$ 8,975.00
2022-91	Donation-Healthy Family Events	4513-31499	\$ 10,000.00
2022-92	Budget Amend Budget Reallocation	1030-86000	\$ (426.12)
2022-92	Transfer To-Grant Cash Match-Equipment	6900-80019	\$ 426.12
2022-95	Downtown Planter Project	1030-59100	\$ 12,290.00
2022-95	Budget Amend Budget Reallocation	1030-86000	\$ (12,290.00)
2022-98	Donation-SW Cattle Raisers Assn-FF Equipment	2200-21700	\$ 5,000.00
2022-98	Donation-SW Cattle Raisers Assn-FF Equipment	2200-41400	\$ 5,000.00
	Budget correction - Health	4400	\$ 4,200.00
	Budget correction - Parks	4501	\$ (4,200.00)
	Total General Fund 001		\$ 442,707.72
<u>PD Seizure Fund - 005</u>			
2022-85	Carry-Over Purchase Orders	2100-22501	\$ 918.00
	Total PD Seizure Fund 005		\$ 918.00
<u>Local Border Security Program - 017</u>			
2022-81	Grant-Overtime	2100-11201	\$ 78,000.00
	Total PD Local Border Security Program Fund 017		\$ 78,000.00
<u>PD JAG Grant - 019</u>			
2022-92	Grant Equipment	2100-71200	\$ 20,585.63
	Total PD JAG Grant Fund 019		\$ 20,585.63

Expenditure Budget Amendments – (con’t)

Ord. No.	Amendment Description		Amount
<u>Utility Fund Capital Projects - 054</u>			
2022-85	Carry-Over Purchase Orders	6002-54300	\$ 101,765.00
	Total Utility Fund Capital Projects Fund 054		<u>\$ 101,765.00</u>
<u>Homeland Security - 059</u>			
2022-83	Carry-Over Purchase Orders	2100-71200	\$ 13,195.38
	Total Homeland Security Grant Fund 059		<u>\$ 13,195.38</u>
<u>CO Series 2011 - 066</u>			
2022-85	Carry-Over Purchase Orders	6002-71100	\$ 31,232.25
	Total CO Series 2011 Fund 066		<u>\$ 31,232.25</u>
<u>CO Series 2013 Drainage - 068</u>			
2022-93	Emergency Repairs-24" Storm Drain	3050-53100	\$ 30,700.00
	Total DEAAAG Grant Fund 084		<u>\$ 30,700.00</u>
<u>Landfill Closure Fund - 090</u>			
2022-85	Carryover Purchase Orders	1703-31400	\$ 37,000.00
	Total Street Maintenance Fund 092		<u>\$ 37,000.00</u>
<u>Texas Parks & Wildlife Grant Fund - 094</u>			
2022-85	Carry-Over Purchase Orders	4503-59100	\$ 525.00
	Total TX Parks & Wildlife Grant Fund 094		<u>\$ 525.00</u>
<u>Patrick Leahy Bulletproof Vest Partnership Fund - 108</u>			
2022-80	Grant-Uniforms	2100-21200	\$ 13,592.46
	Total PL Bulletproof Vest Partnership Fund 108		<u>\$ 13,592.46</u>
<u>Tax Notes Series 2021 Fund - 115</u>			
2022-85	Carry-Over Purchase Orders	1702-71200	\$ 257,107.20
2022-85	Carry-Over Purchase Orders	2102-71100	\$ 163,587.00
2022-85	Carry-Over Purchase Orders (Posted to GF-error)	2200-71100	\$ 70,322.00
	Total Tax Notes Series 2021 Fund 115		<u>\$ 491,016.20</u>

Expenditure Budget Amendments – (con’t)

Ord. No.	Amendment Description		Amount
<u>GF ARP SL Fiscal Recovery Fund - 121</u>			
2022-85	Carry-over Purchase Orders	2103-22600	\$ 33,780.72
2022-85	Carry-over Purchase Orders	2101-71300	\$ 75,000.00
2022-85	Carry-over Purchase Orders	4502-71200	\$ 228,658.53
2022-89	Carry-over ARP Projects	1030-31400	\$ 150,000.00
2022-89	Carry-over ARP Projects	4503-59113	\$ 150,000.00
2022-89	Carry-over ARP Projects Reallocation	4503-59100	\$ (27,598.64)
2022-89	Carry-over ARP Projects	2104-71300	\$ 45,000.00
2022-89	Carry-over ARP Projects	2200-71300	\$ 25,000.00
2022-94	ARP Projects Reallocation	2102-21700	\$ 33,780.94
2022-94	ARP Projects Reallocation	2101-71300	\$ 77,214.19
2022-94	ARP Projects Reallocation	4502-71200	\$ 224,141.53
2022-94	Budget Amend Reserve Reallocation	1030-31400	\$ (11,154.25)
2022-94	ARP Projects Reallocation	2200-41100	\$ 75,000.00
2022-94	ARP Projects Reallocation	2200-31400	\$ 150,000.00
2022-94	ARP Projects Reallocation	1030-31400	\$ 450,000.00
2022-94	ARP Projects Reallocation	1603-31400	\$ 96,000.00
2022-94	ARP Projects Reallocation	4503-59113	\$ 450,000.00
2022-94	ARP Projects Reallocation	3000-71300	\$ 50,000.00
Total GF ARP SL Fiscal Recovery Fund 121			<u>\$ 2,274,823.02</u>
<u>Ed Rachal Foundation - 124</u>			
2022-85	Carry-Over Purchase Orders	2102-21700	\$ 1,999.00
Total Ed Rachal Foundation Fund 124			<u>\$ 1,999.00</u>
<u>UF ARP Funding - 125</u>			
2022-85	Carry-Over Purchase Orders	7001-31400	\$ 34,082.48
2022-94	Carry-Over ARP Project	7001-31400	\$ 34,082.42
2022-94	Carry-Over ARP Project	7001-31400	\$ 686,541.41
2022-94	Carry-Over ARP Project	6001-71300	\$ 150,000.00
2002-94	Carry-Over ARP Project	6001-54300	\$ (1,362,689.21)
2002-94	Carry-Over ARP Project	7001-71200	\$ (526,872.00)
2002-94	Carry-Over ARP Project	7002-71200	\$ (200,000.00)
2002-94	Carry-Over ARP Project	6900-80121	\$ 1,253,381.79
Total UF ARP Funding Fund 125			<u>\$ 68,526.89</u>
<u>GF Tax Note - 126</u>			
2022-85	Carry-Over Purchase Orders	1602-71100	\$ 29,685.75
Total GF Tax Note Fund 126			<u>\$ 29,685.75</u>
<u>UF Tax Note - 127</u>			
2022-85	Carry-Over Purchase Orders	6101-71200	\$ 92,780.90
Total UF Tax Note Fund 127			<u>\$ 92,780.90</u>

Expenditure Budget Amendments – (con’t)

Ord. No.	Amendment Description	Amount
Ed Rachal Grant - 140		
2022-99	Grant-Ballfield Lighting Assistance 4503-71228	\$ 25,000.00
	Total Ed Rachal Grant Fund 140	<u>\$ 25,000.00</u>
	Total Expenditures Budget Amendments	<u>\$ 3,754,053.20</u>

Accounts Receivable

There are several categories of accounts receivable to notate and include the following:

- Property Taxes – the County Tax Assessor collects property taxes and submits payments to the City. As of the end of the first quarter, December 31, 2022, delinquent property taxes (20700) were \$870,865.87. There is a corresponding allowance for uncollectible accounts (21920) in the amount of \$425,339.60 leaving an anticipated collection of \$445,526.27. Linebarger is the collection agency that collects on this receivable.
- Ambulance Services – billings sent out go directly to this receivable, while collections are booked to revenue. There are large adjustments to this receivable throughout the year due to medical provider discounts. As of December 31, 2022, the receivable (21200) was \$7,193,761.37. There is a corresponding \$7,099,445.76 allowance (21900) for uncollectible accounts leaving an anticipated collection amount of \$94,315.61. We have contracted with a company to provide collection services.
- Sanitation Service – this is for garbage sales for both residential and commercial accounts. As of December 31, 2022, this receivable (21301) was \$484,486.45. There is a corresponding allowance for uncollectible accounts (21910) in the amount of \$464,090.88 leaving an anticipated collection amount of \$20,395.57. These accounts have been sent to the collection services company.
- Liens – these receivables come about when the City has to perform work for code enforcement violations. When the homeowner does not pay their bill, the only means to collect this obligation is to file a lien against the property. It usually stays unpaid until the property is sold and it becomes part of the property settlement. Linebarger is used for collection services. As of December 31, 2022, the following balances existed:
 - Demolition Liens (51001) \$171,602.66
 - Paving Liens (51002) \$1,317.80
 - Abatement of Noxious Matter (51003) \$119,275.04
 - Weed Liens (51004) \$489,010.37
 - Total of Liens \$781,205.87

There is a corresponding allowance for uncollectible accounts (22105) in the amount of \$714,376.67 leaving an anticipated collection amount of \$66,829.20.
- Water Accounts – this is for water service for both residential and commercial customers. As of December 31, 2022, this receivable (21500) was \$791,649.20.
- Sewer Accounts – this is for sewer service for both residential and commercial customers. As of December 31, 2022, this receivable (21601) was \$564,573.80. There is a

corresponding allowance for uncollectible accounts (22100) of \$1,021,971.52 for both water and sewer accounts receivable leaving an anticipated collection of \$334,251.48.

The new collection services company will be used for these receivables.

Budgeted Capital Outlay Status

Department	Description	Approved Budget	Actual Costs	Status
General Fund 001				
Service Center	Ice Maker & Bin 001-5-3020-71200	\$7,540		Ordered 02-09-2023
Park Maint	Shade Structures at Kleberg Park Playground 001-5-4503-71300	\$10,000		Not Ordered
CO Series 2016 Fund 033				
Park Maint	Swing Set Flato Park 033-5-4503-71200	\$5,600		Not Ordered
Utility Fund 051				
Water Const	US Radar GP Rover 051-5-6001-71200	\$33,490		Not Ordered
Water Prod	(7) Water Level Transducers 051-5-6002-71200	\$15,435		Not Ordered
WW Sewer Collection	Portable Flow Level Velocity Logger 051-5-7003-71200	\$6,000		Not Ordered
Solid Waste Capital Projects Fund 087				
Landfill	Commercial Side Loader Garbage Truck 087-5-1702-71100	\$308,529	\$284,894.40	Ordered
Landfill	Excavator Arm Repairs 087-5-1703-41100	\$26,000		Not Ordered
Landfill Closure Fund 090				
Landfill	Southside Landfill Drainage Plan 090-5-1703-31400	\$322,085		Not Started Determining if RFP is needed for design work
Landfill	Parts for Portable Windscreens 090-5-1703-59100	\$10,881		Not Ordered

Department	Description	Approved Budget	Actual Costs	Status
Parks Maintenance Fund 093				
Park Maint	(2) 72" John Deere Mowers 093-5-4503-71200 Moved to ARP Fund 121 Funding needs to be adjusted	\$22,000	\$26,204.88	Ordered
Park Maint	John Deere Utility Gator 093-5-4503-71200	\$12,000	\$7,886.16	Ordered
GF Tax Note Series 2021 Fund 115				
Police	(2) Chevy Tahoes 115-5-2102-71100	\$137,078		Not Ordered
Street	Rotary Broom 115-5-3050-71200	\$74,791		Not Ordered
UF ARP Fund 125				
WW North Plant	(2) Hidrostal Submersible Plumps 125-5-7001-71200	\$126,872		Not Ordered
WW North Plant	Ultraviolet Disinfection System 125-5-7001-71200	\$400,000		Not Ordered
WW South Plant	Ultraviolet Disinfection System 125-5-7002-71200	\$200,000		Not Ordered
GF Tax Note Series 2022 Fund 126				
Garage	Diesel Tank With Trailer 126-5-3030-71200	\$7,885	\$7,884.35	Completed
Streets	Batwing Shredder 126-5-3050-71200	\$47,120	\$47,090.12	Ordered
Health	6 Stall Slide-In Animal Control Unit 126-5-4400-71200	\$9,047		Not Ordered

Interdepartmental Transfers

Resolution 2016-62 allows transfers between departments in the same fund without Commission approval as long as those transfers do not increase a department’s appropriation by more than 10%. Interdepartmental transfers above 10% must be documented and provided to Commissioners on a quarterly basis through the Quarterly Budget Report. There are currently no transfers that meet this requirement.

Intradepartmental Transfers

Resolution 2016-62 allows intradepartmental transfers between account codes within a department but requires transfers greater than \$5,000 to be documented and provided to Commissions on a quarterly basis through the Quarterly Budget Report. There are currently no transfers that meet this requirement.

Budget Transfers Over \$5,000 - October 2022 through December 2022					
Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT52340-BA0004152					
051-5-6001-54100	Water Line	<u>(20,000.00)</u>	051-5-6001-31400	Professional Services	<u>20,000.00</u>
To cover 18" water main repair					
GLPKT52274-BA0004151					
051-5-6201-22800	Water Meters & Parts	<u>(22,173.00)</u>	051-5-6201-22600	Computers & Assoc Eq	<u>22,173.00</u>
To budget for software maintenance					

Estimated Fund Balances

The schedule below represents the estimated Fund Balance for each fund. The Beginning Fund Balances have not been audited and are subject to change. Current year fund balance is based on the beginning fund balance plus budgeted revenues, transfers in and revenue budget amendments, less budgeted expenditures, transfers out and expenditures budget amendments. If actual revenues and expenditures differ from what was budgeted, there would be either a positive or negative change to the estimated ending fund balance.

For General Fund and Utility Fund, the City established a Fund Balance Policy in 2008 and amended it by Resolution 2011-54 on September 26, 2011. It dictates that the City will maintain a minimum unassigned fund balance in its General Fund-001 and Utility Fund-051 of 25% of the subsequent year’s budgeted expenditures and outgoing transfers. On September 25, 2017, the Commission amended the policy by Resolution 2017-67 that would allow both the General Fund and Utility Fund to be dropped to 20% for a special capital project or capital purchase. If either fund balance would drop to the 20% level, there would be a five-year period to bring the fund balance back up to the 25% level.

Governmental Funds

Fund	General Funds	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
001	General	7,721,031.25	21,729,540.20	23,013,158.72	6,437,412.73
025	Bldg Security	34,491.81	13,000.00	18,330.00	29,161.81
026	Golf Cap Maint	68,550.98	10,350.00	0.00	78,900.98
087	SW Cap Project	485,426.62	648,500.00	928,440.48	205,486.14
090	Landfill Closure	2,152,440.42	367,958.15	569,966.00	1,950,432.57
091	GF Cap Project	1,572.14	0.00	2,494.02	(921.88)
092	Street	573,950.31	1,035,000.00	1,274,982.00	333,968.31
093	Park Maintenance	27,497.54	25,000.00	46,000.00	6,497.54
097	Veh Replac-Fire	170,627.89	45,000.00	0.00	215,627.89
098	Economic Devel	143,966.54	355,600.00	341,000.00	158,566.54
105	Veh Replace-PD	20,000.00	10,000.00	30,000.00	0.00
115	Tax Notes 2021	697,395.72	30,000.00	727,869.92	(474.20)
120	Prop Tax Reserve	432,231.49	0.00	0.00	432,231.49
121	GF ARP-deferred rev	1,440,927.47	1,253,381.79	3,031,748.51	(337,439.25)
123	ED Program-def rev	500,000.00	0.00	500,000.00	0.00
126	GF Tax Note 2022	293,504.38	0.00	213,191.20	80,313.18
132	PID-Somerset FD	0.00	0.00	0.00	0.00
139	Veh Replace-PW-GF	0.00	35,261.31	0.00	35,261.31
206	Chamberlain Park	0.00	0.00	0.00	0.00
Totals		14,763,614.56	25,558,591.45	30,697,180.85	9,625,025.16

Note: The credit fund balance for Fund 091 will be adjusted by doing a smaller transfer budgeted to close this fund. The credit fund balance for Fund 121 has been adjusted so that it cannot be spent, but it is still included the current budget.

To verify the ending fund balance for General Fund 001, budgeted expenditures, and budgeted transfers out for FY 22-23 are used:

- Budgeted Expenditures and Transfers Out for FY 22-23 are \$23,013,158.72.
- Minimum required fund balance = total budgeted expenditures of \$23,013,158.72 x 25% = \$5,753,289.68.
- The estimated ending fund balance of \$6,437,412.73 for FY 22-23 has a surplus reserve of \$684,123.05 (Est ending fund balance \$6,437,412.73 – minimum required fund balance \$5,753,289.68).
- Estimated Ending Fund Balance for FY 22-23 is 27.97% (Est ending fund balance \$6,437,412.73 divided by total expenditures \$23,013,158.72).

Capital Improvement Funds – General Fund

Fund	GF Capital Projects	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
033	CO 2016	44,801.47	0.00	28,893.17	15,908.30
067	CO 2013-Street	0.00	0.00	0.00	0.00
Totals		44,801.47	0.00	28,893.17	15,908.30

Police Forfeiture Funds

Fund	Seizure Funds	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
005	PD St Seizure	1,138,577.70	1,500.00	222,745.00	917,332.70
028	PD Fed Seizure	136,343.12	0.00	30,000.00	106,343.12
031	MC Technology	41,365.35	11,000.00	9,354.00	43,011.35
Totals		1,316,286.17	12,500.00	262,099.00	1,066,687.17

Debt Service – General Fund

Fund	GO Debt Service	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
011	GO Debt Service	491,634.10	1,960,347.00	1,817,452.00	634,529.10
Totals		491,634.10	1,960,347.00	1,817,452.00	634,529.10

Tourism Fund

Fund	Tourism Funds	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
002	Tourism	604,042.94	667,554.00	675,819.00	595,777.94
202	Façade Grant	44,414.81	0.00	0.00	44,414.81
203	JK EDA Grant	557,000.00	0.00	557,000.00	0.00
204	JK Venue Tax	0.00	0.00	0.00	0.00
205	Tourism ARP-Def Rev	152,269.00	0.00	0.00	152,269.00
Totals		1,357,726.75	667,554.00	1,232,819.00	792,461.75

Even though Fund 002 is not required to keep a specific minimum fund balance, there have been discussions to require some level of minimum fund balance. Currently, estimated ending fund balance is at 88.16% (Estimated Fund Balance \$595,777.94 divided total Expenditures and Transfers Out \$675,819). To keep the same 25%, the required fund balance would need to be \$168,954.75 (Total expenditures x 25%).

Enterprise – Utility Funds

Fund	Enterprise Utility Funds	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
012	UF Debt Service	1,633,897.20	1,972,276.00	1,666,077.00	1,940,096.20
051	Utility	3,964,249.54	10,135,830.00	10,520,355.24	3,579,724.30
054	UF Cap Proj	449,983.38	100.00	293,678.00	156,405.38
055	Stormwater	659,195.24	412,000.00	639,360.00	431,835.24
062	CO 2005	50,468.89	0.00	0.00	50,468.89
066	CO 2011	36,916.70	0.00	31,232.25	5,684.45
068	CO 2013-Drainage	882,567.83	300.00	230,700.00	652,167.83
106	Veh Replace-PW	25,261.31	99,642.00	124,903.31	0.00
125	UF ARP SL-Def Rev	3,124,005.68	0.00	3,158,088.10	(34,082.42)
127	UF Tax Notes 2022	186,454.42	0.00	186,304.66	149.76
Totals		11,013,000.19	12,620,148.00	16,850,698.56	6,782,449.63

Note: The credit fund balance on Fund 125 has been adjusted so that the over budget cannot be spent but it is still included in the budget. The credit balance on Fund 127 will need a budget amendment to cover.

To verify the ending fund balance for Utility Fund 051, budgeted expenditures, and budgeted transfers out for FY 22-23 are used:

- Budgeted Expenditures and Transfers Out for FY 22-23 are \$10,520,355.24.
- Minimum required fund balance = total expenditures of \$10,520,355.24 x 25% = \$2,630,088.81.
- The estimated ending fund balance of \$3,579,724.30 for FY 22-23 has a surplus reserve of \$949,635.49 (estimated ending fund balance \$3,579,724.30 less minimum required \$2,630,088.81).
- Estimated Ending Fund Balance for FY 22-23 is 34.03% (estimated ending fund balance \$3,579,724.30 divided total expenditures \$10,520,355.24).

Internal Service Fund – Health Insurance

Fund	Insurance Fund	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
138	Insurance	3,168,389.08	3,763,847.96	3,762,744.10	3,169,492.94
Totals		3,168,389.08	3,763,847.96	3,762,744.10	3,169,492.94

Grant Funds

Fund	Grant Funds	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
Grant Funds					
017	PD Local Borderstar	0.00	78,000.00	78,000.00	0.00
019	PD JAG Grant	0.00	20,585.63	20,585.63	0.00
059	Homeland Security	0.00	13,195.38	13,195.38	0.00
084	DEAAG	507,500.00	0.00	500,000.00	7,500.00
094	TX Parks Wildlife	30,367.07	66,910.00	99,100.00	(1,822.93)
100	SRTS Grant	77,602.00	974,520.00	852,122.00	200,000.00
101	TXCDBG 7219192	484.75	0.00	0.00	484.75
107	Assist to FF Grant	1,869.73	0.00	1,869.73	0.00
108	PL Bulletproof Vst	14,170.00	13,592.46	13,592.46	14,170.00
110	KVPD Enhan BWC	9.46	0.00	0.00	9.46
113	CW WW Coll Syst	73,667.94	5,693,110.00	5,693,110.00	73,667.94
114	SWB Rural/Tribal	13,325.00	0.00	0.00	13,325.00
116	TWDB Drainage #7	38,082.82	602,000.00	754,000.00	(113,917.18)
117	TWDB Drainage #1	43,498.86	602,000.00	754,000.00	(108,501.14)
118	TWDB Drainage #3	46,784.58	645,000.00	645,000.00	46,784.58
119	TWDB Drainage #4	58,218.08	817,000.00	817,000.00	58,218.08
122	GLO Mitigation	366,787.00	34,308,314.00	34,308,314.00	366,787.00
124	Ed Rachal Found Gr	2,351.62	0.00	1,999.00	352.62
128	TWDB Drainage #8	(614.00)	700,000.00	700,000.00	(614.00)
129	TXSWS Mobile Gen	0.00	35,456.00	0.00	35,456.00
130	TXSWS Backup Gen	0.00	68,894.00	0.00	68,894.00
131	TASA Grant	0.00	1,248,433.00	1,248,433.00	0.00
140	Ed Rachal Found-Pks	0.00	25,000.00	25,000.00	0.00
Totals		1,274,104.91	45,912,010.47	46,525,321.20	660,794.18

Note: The credit fund balance on Fund 116 & 117 is the result of larger amount of expenditures budgeted than revenues which will not be done as these are grant related. The credit fund balance will be adjusted through Deferred Revenues.

	FY 22-23 Un-Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
Total of All Funds	33,429,557.23	90,494,998.88	101,177,207.88	22,747,348.23

Acknowledgement Section

The Quarterly Budget Report for the first quarter ending December 31, 2022 was presented to the Finance/Audit Committee on Thursday, the 9th day of February 2023.

Mark McLaughlin, City Manager

Courtney Alvarez, City Attorney

Hector Hinojosa, City Commissioner

Deborah Balli, Finance Director