



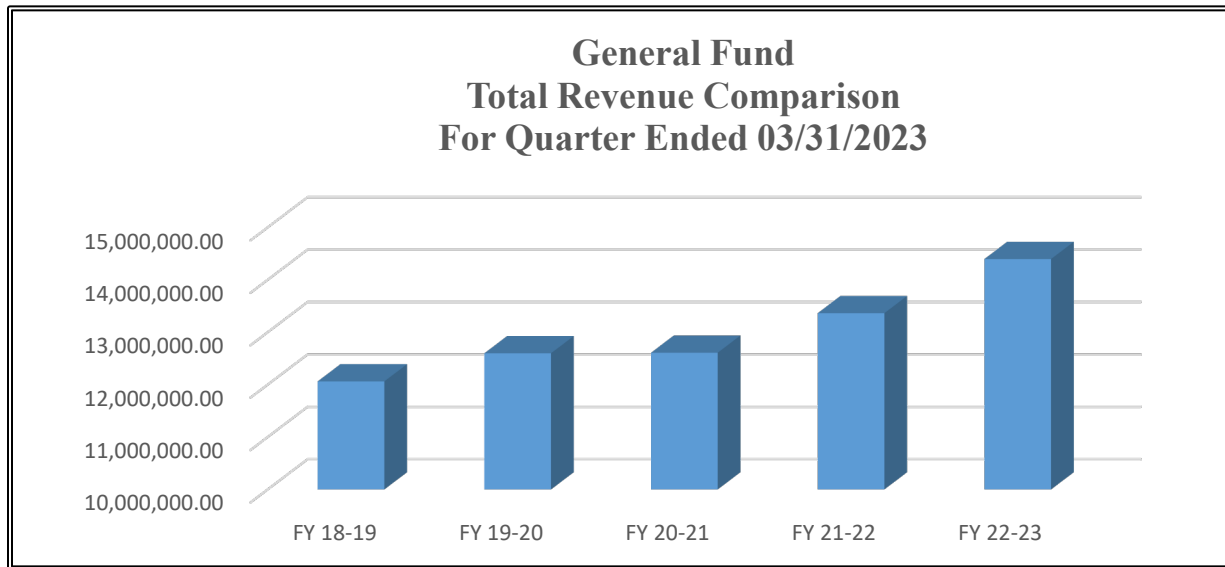
**FY 2022-2023**  
**QUARTERLY BUDGET**  
**REPORT**

**FOR QUARTER ENDED**  
**MARCH 31, 2023**

**2ND QUARTER FY 22-23 BUDGET REPORT**

At the end of the second quarter of the fiscal year, there were thirteen (13) payroll periods out of twenty-six (26), which indicates that total expenditures for salaries and benefits should be at fifty percent (50%). Being six months into the fiscal year, revenue and other expenditure items should be at approximately fifty percent (50%) 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 recognized when the funds are earned. Revenues received in October and November are accrued back to the prior fiscal year. Totals below 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 for the current fiscal year, but all beginning balances and prior FY 21-22 numbers have been audited and are not 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	\$21,754,269.80
Actuals	\$12,062,240.57	\$12,598,367.21	\$12,609,003.03	\$13,363,906.42	\$14,396,527.27
Actuals vs Budget	62.48%	63.21%	62.33%	64.14%	66.18%

Overall, second quarter General Fund revenues are trending higher at 66.18% and running ahead of last year by \$1,032,620.85 due to better than projected for Ad Valorem Taxes, City Sales Taxes, and Interest Earnings.

**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%

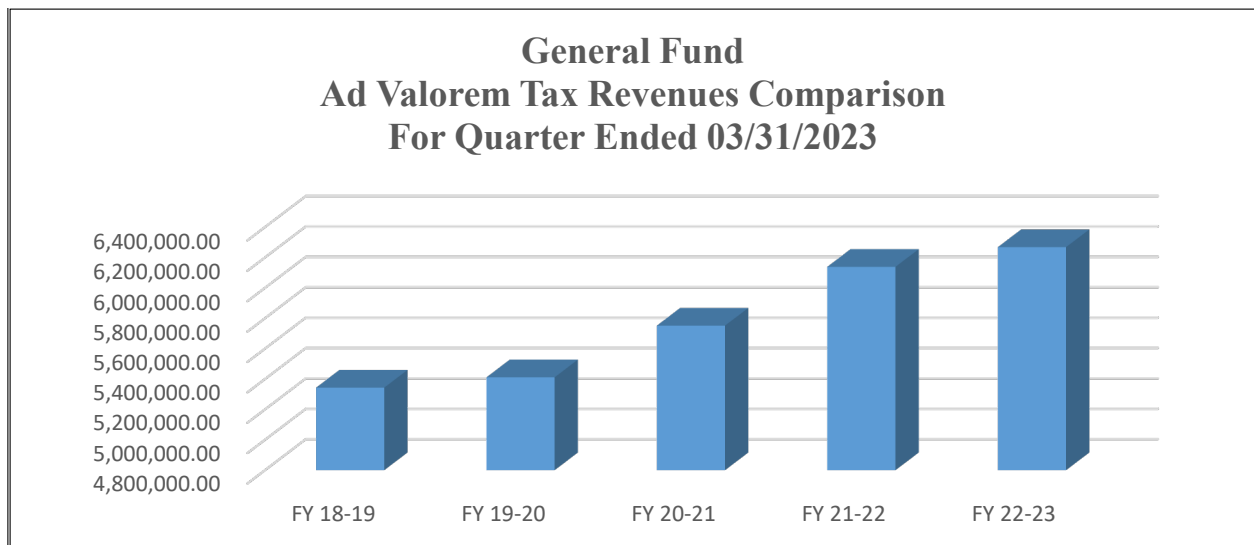
**General Fund Revenues**

**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 31<sup>st</sup>.

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

Second quarter revenues are higher than the prior year by \$129,602.29 at 21.11%. This increase is mainly due to not setting aside any property tax reserves in FY 22-23.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$5,747,927.00	\$5,904,696.00	\$6,283,322.00	\$6,579,598.00	\$6,843,170.00
Actuals	\$5,343,366.48	\$5,411,406.85	\$5,751,573.78	\$6,138,539.49	\$6,268,141.78
Actuals vs Budget	92.96%	91.65%	91.54%	93.30%	91.60%

**Prior FY 21-22 Year End**

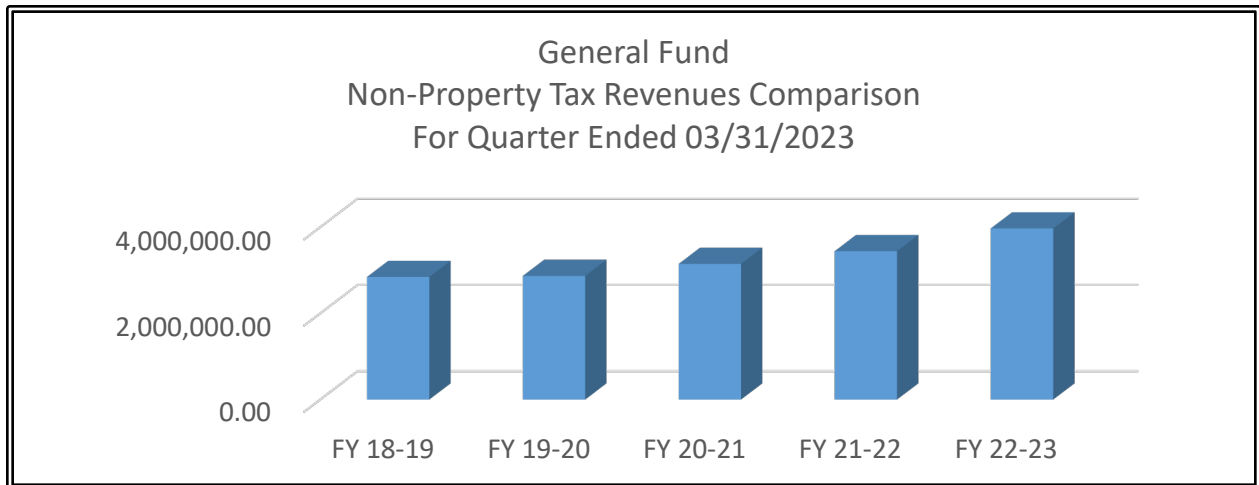
Original Budget	\$6,579,598.00
Actuals	\$6,652,063.15
Additional Revenues	\$72,465.15
Percentage of Budget	101.10%

**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 and franchise tax revenues are presented based on when revenues are received and are adjusted to the modified accrual basis at year end. Sales taxes of \$1,195,602.83 and franchise taxes of \$116,092.80 received in this fiscal year but accrued back to FY 21-22 are included.

Revenues in this category are trending as expected at 58.68%, and \$527,830.77 more than the prior fiscal year.

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.

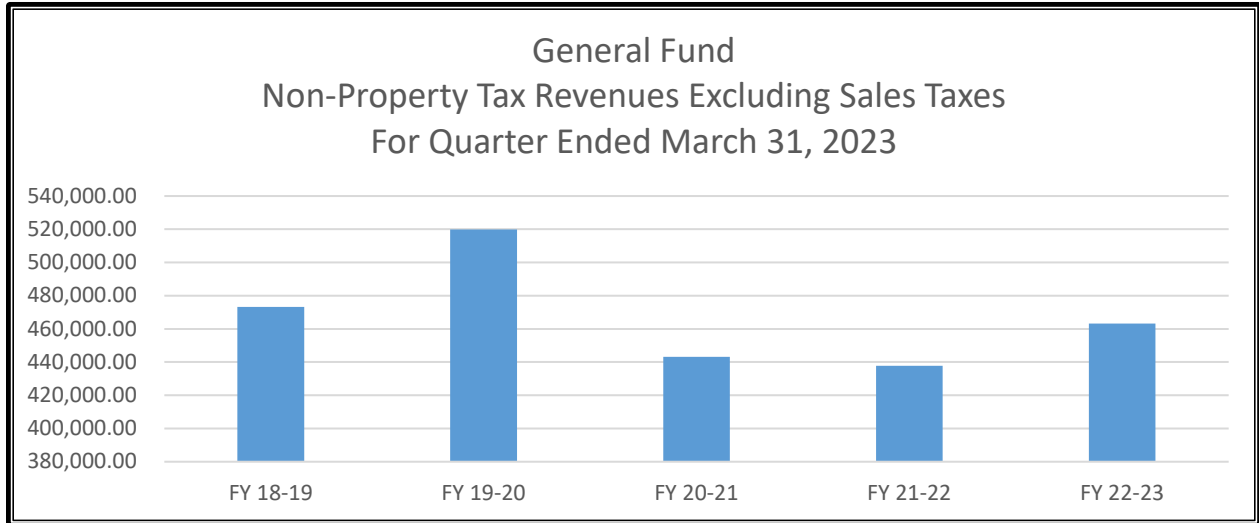


	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$5,930,000.00	\$5,731,800.00	\$5,970,890.00	\$6,427,935.00	\$6,763,000.00
Actuals	\$2,843,322.17	\$2,868,142.21	\$3,147,419.23	\$3,440,551.23	\$3,968,382.00
Actuals vs Budget	47.95%	50.04%	52.71%	53.52%	58.68%

**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 slightly less than expected at 49.39% and \$25,549.63 higher than last fiscal year. Included are the taxes received of \$116,092.80 which were accrued back to the prior fiscal year.

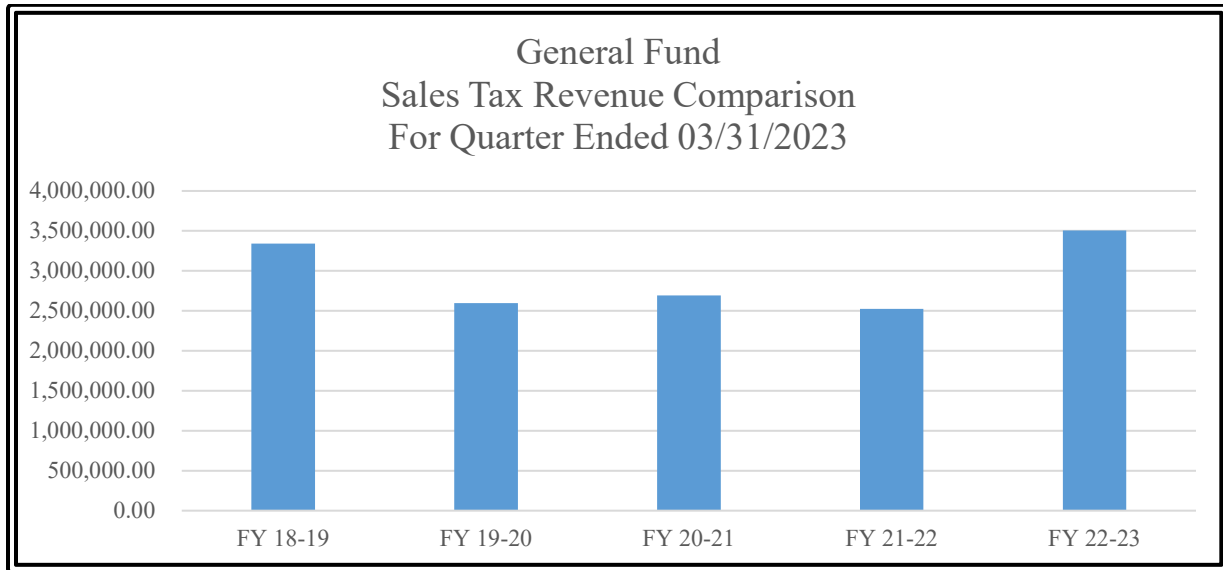


	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$955,000.00	\$756,800.00	\$818,000.00	\$927,935.00	\$938,000.00
Actuals	\$473,314.65	\$519,860.66	\$443,156.34	\$437,739.19	\$463,288.82
Actuals vs Budget	49.56%	68.69%	54.18%	47.17%	49.39%

**Sales Tax**

City sales tax revenue is trending higher than expected at 60.17%, but better than last FY 21-22 at this time by \$981,646.48.

Revenues presented below include \$1,195,602.83 which were received in FY 22-23 but accrued back.



	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	\$3,343,196.30	\$2,597,336.76	\$2,690,801.90	\$2,523,446.70	\$3,505,093.18
Actuals vs Budget	67.20%	52.21%	52.76%	45.88%	60.17%

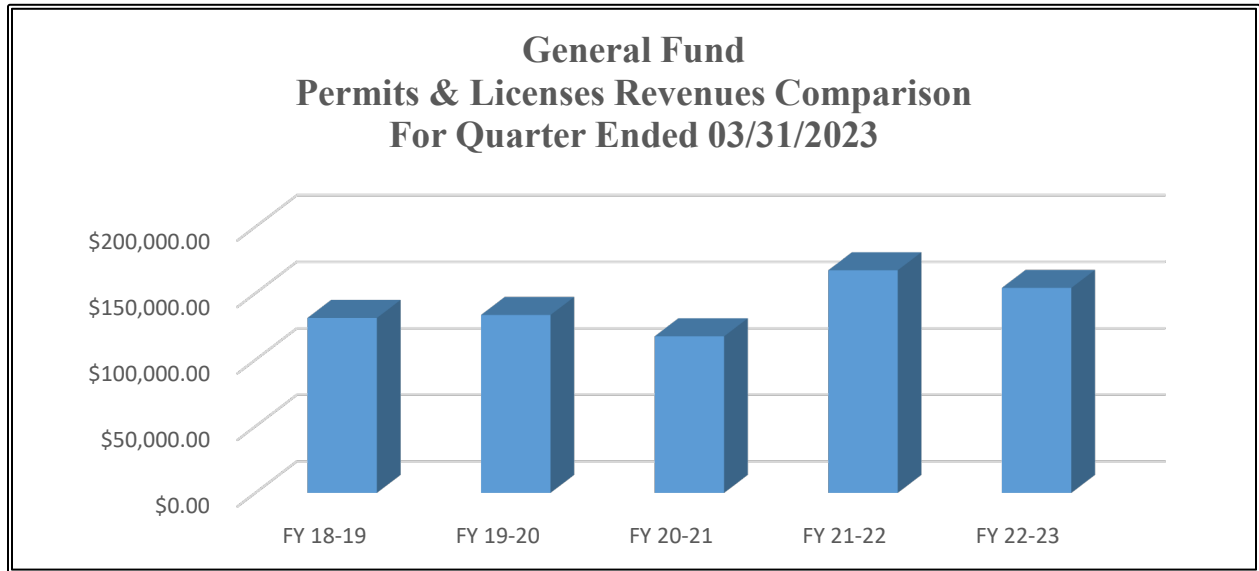
**Prior FY 21-22 Year End**

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 \$13,240.98 and less than projected at 35.89%.

The budget for FY 22-23 increased due to proposed new developments. These developments did not start in the first or second quarter. The Public Improvement District (PID) which includes approximately 255 homes has been brought back before Commission with the final plat approved and can move forward to the next phase.



	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	\$131,478.18	\$133,721.31	\$117,683.20	\$167,311.47	\$154,070.49
Actuals vs Budget	61.73%	61.38%	44.81%	58.94%	35.89%

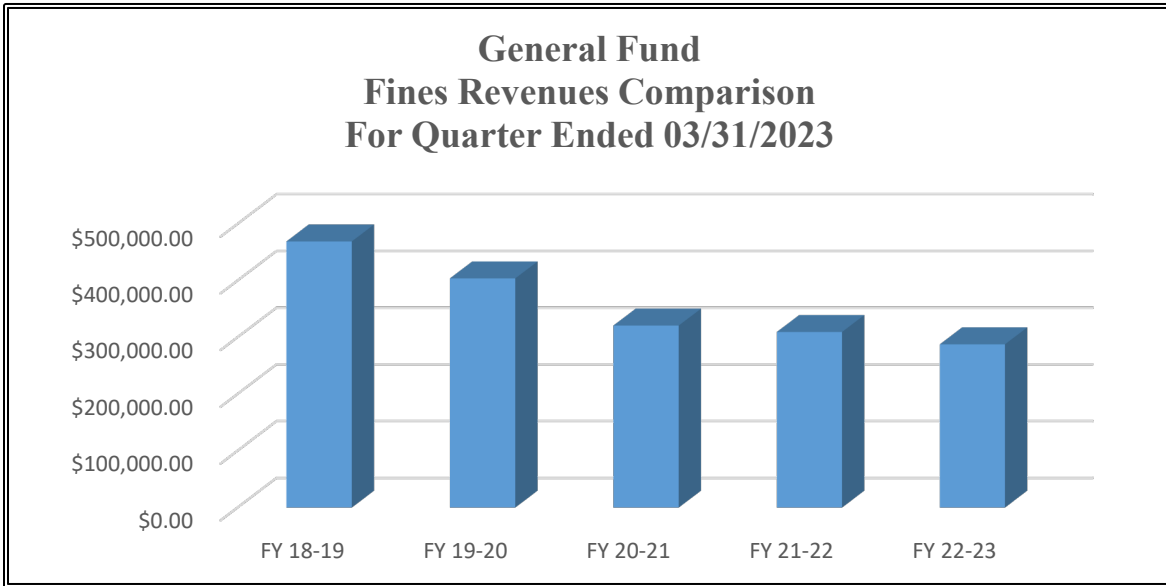
**Prior FY 21-22 Year End**

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 45.08%, and lower than this time last FY 21-22 by \$21,781.80. The budget was lowered this fiscal year due to last year’s performance.

Revenues normally improve in the 2<sup>nd</sup> quarter due to the annual warrant roundup. It was anticipated that there would be a warrant roundup this year and information went out to that effect, but the County once again stopped taking our defendants unless they have a felony charge. The County has not provided reasons and/or justifications for this decision. This decision creates a hardship on the City’s warrant enforcement.



	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	\$469,193.38	\$403,927.58	\$320,705.47	\$309,418.82	\$287,637.02
Actuals vs Budget	63.31%	49.56%	41.33%	42.51%	45.08%

**Prior FY 21-22 Year End**

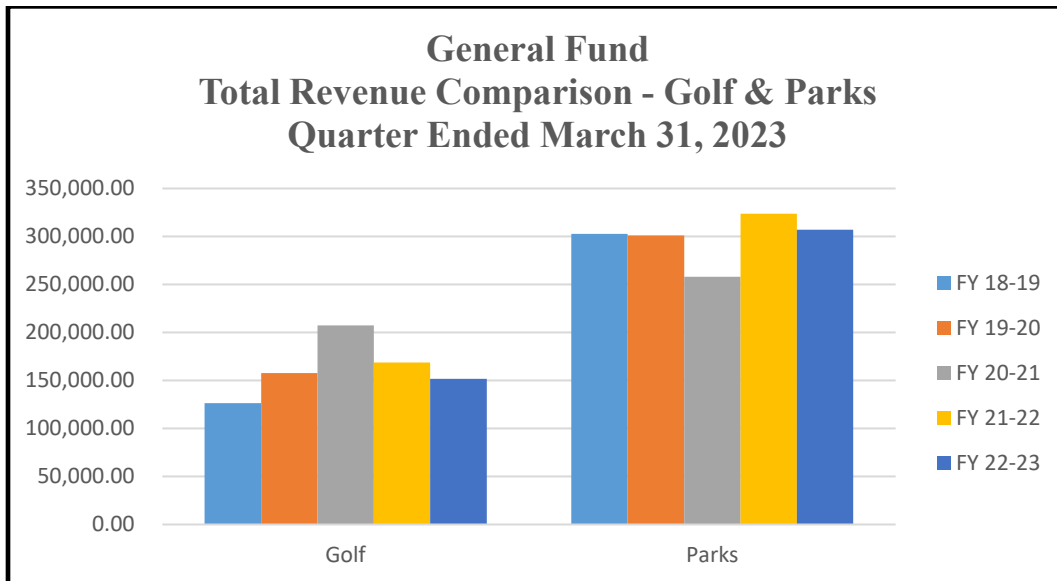
Original Budget	\$727,900.00
Actuals	\$570,786.96
Revenue Shortage	(\$157,113.04)
Percentage of Budget	78.42%



**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 31.98% of the FY 22-23 budget versus 45.62% last year. Actual revenues decreased \$16,863.69 over the same period last fiscal year. Contributions from the County are two months behind of \$5,833.34. County contributions get back on track in the July.

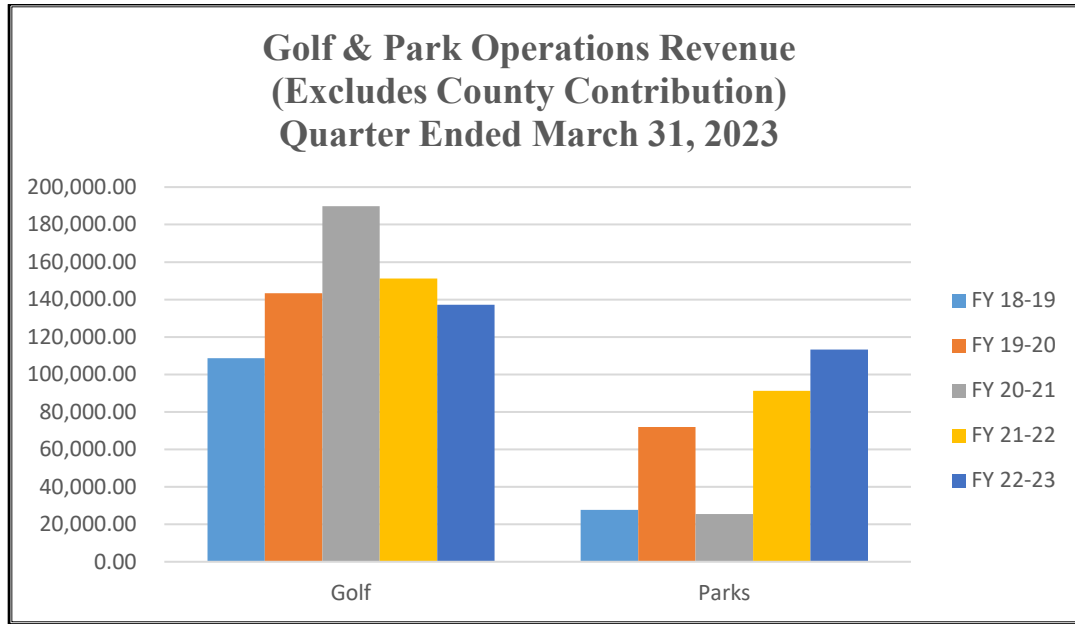
Parks and Recreation revenues are slightly lower than expected at 44.93%, and lower than the same period last fiscal year by \$16,596.80. The County contributes \$465,000 annually. The County is 2 months behind on their contributions of \$77,500. County contributions get back on track in July.



<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	\$126,230.30	\$157,888.90	\$207,376.26	\$168,687.29	\$151,823.60
Actuals vs Budget	38.25%	47.60%	62.89%	45.62%	31.98%

<u>Parks &amp; Recreation</u>	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$631,050.00	\$684,010.00	\$621,500.00	\$616,510.00	\$683,475.00
Actuals	\$302,622.78	\$301,060.30	\$258,023.14	\$323,663.24	\$307,066.44
Actuals vs Budget	47.96%	44.01%	41.52%	52.50%	44.93%

Operating budgeted revenues for FY 22-23 for the Golf and Parks are \$310,000 and \$218,745, respectively. Operating revenues for Golf are trending lower than anticipated at 44.27%, down from last year at this time of \$13,947.18 and Park’s revenues are trending higher than anticipated at 51.87%, up from last year at this time of \$22,153.20.



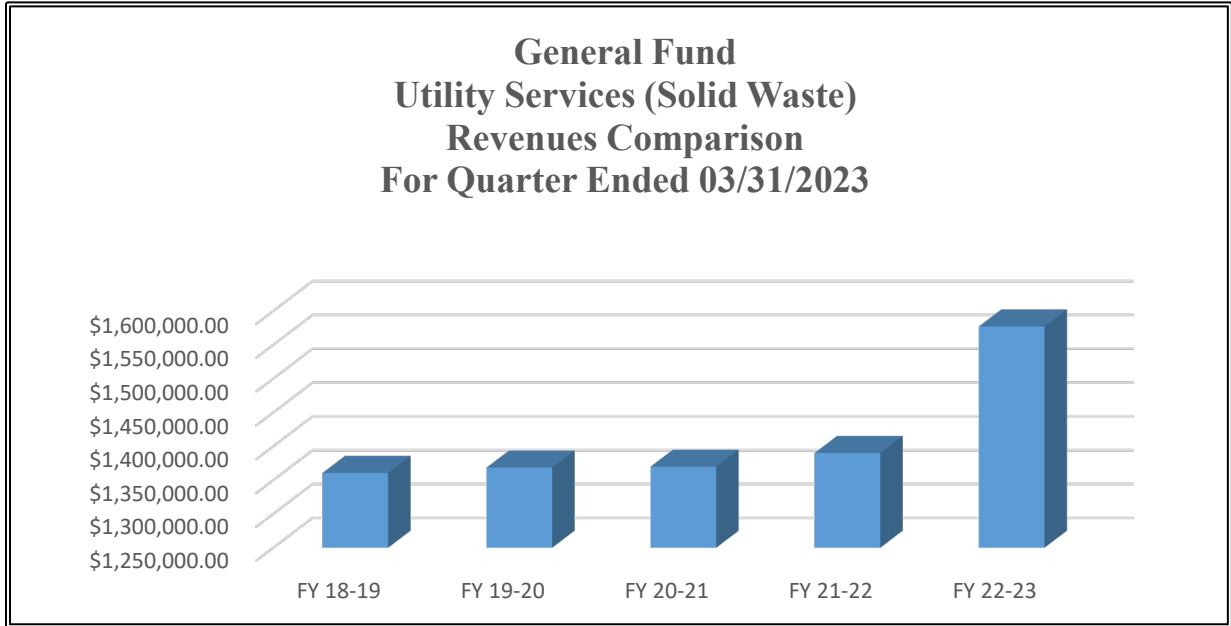
The table below represents operating revenues by excluding the County’s contribution of \$14,583.35 for the golf course and \$155,000 for the parks which represents the contribution amount received through June 2023.

Division	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Golf	\$108,730.30	\$143,305.55	\$189,876.25	\$151,187.43	\$137,240.25 (\$151,823.60-\$14,583.35)
Parks	\$27,622.78	\$71,893.65	\$25,523.14	\$91,163.24	\$113,316.44 (\$307,066.44-\$193,000)

	Operating Budget	Operating Revenues	% Received
Golf	310,000.00	137,240.25	44.27%
Parks	218,475.00	113,316.44	51.87%

**Solid Waste**

In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year increased from last fiscal by \$186,936.95 but running slightly less than expected at 47.90%.



	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	\$1,360,484.79	\$1,368,391.40	\$1,369,800.43	\$1,390,022.94	\$1,576,959.89
Actuals vs Budget	42.43%	42.81%	41.33%	42.24%	47.90%

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	\$141,423.17	\$218,490.93	\$191,940.00	\$232,365.35	\$165,703.65
Landfill-Scale House	\$21,162.80	\$16,528.75	\$16,501.00	\$28,968.00	\$29,700.75

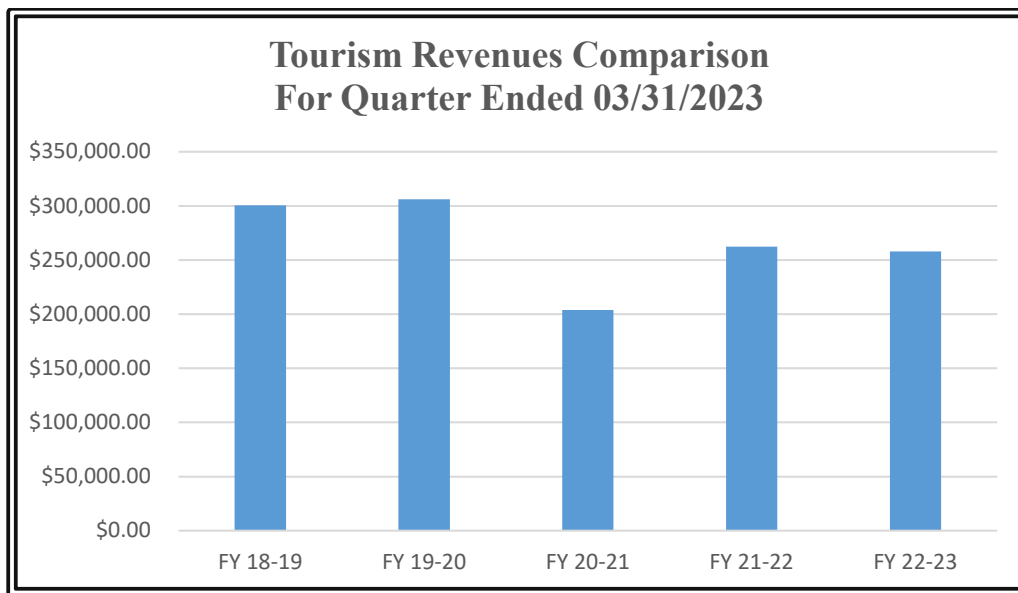
**Prior FY 22-23 Year End**

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 \$4,471.74 and trending lower than expected at 38.65%. 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 4<sup>th</sup> 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.



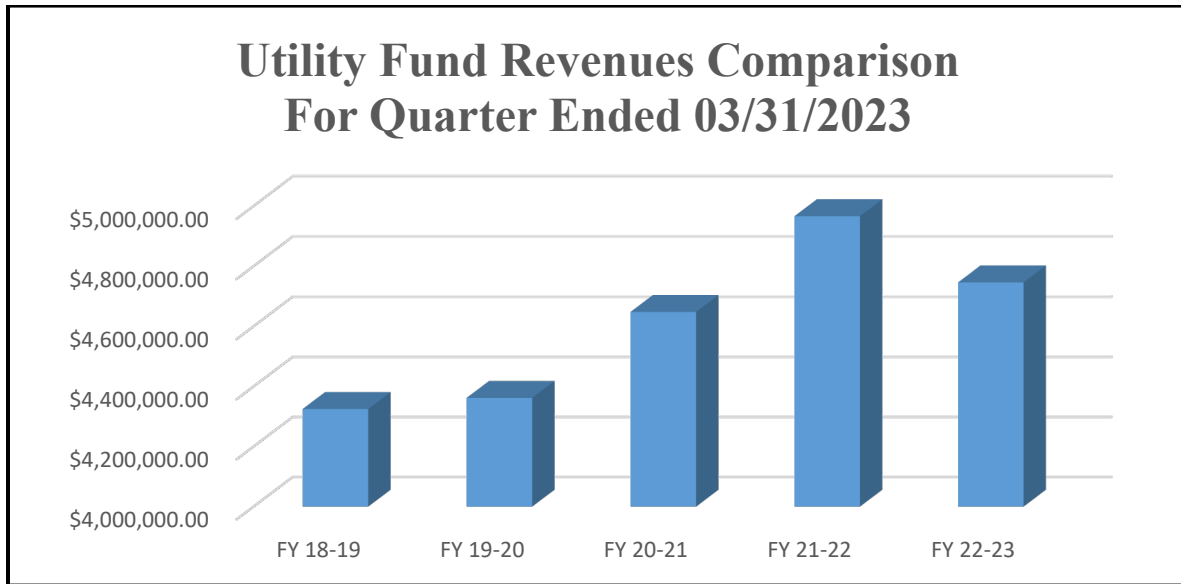
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	\$624,221.00	\$698,011.00	\$563,925.00	\$639,850.00	\$667,554.00
Actuals	\$300,374.59	\$306,169.06	\$203,776.64	\$262,452.20	\$257,980.46
Actuals vs Budget	48.12%	43.86%	36.14%	41.02%	38.65%

#### 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 \$220,022.36, and trending slightly lower than expected at 46.83%. 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	\$10,257,612.11	\$10,420,913.00	\$10,135,830.00
Actuals	\$4,325,008.25	\$4,362,007.08	\$4,647,975.71	\$4,966,153.36	\$4,746,131.00
Actuals vs Budget	47.44%	47.69%	45.31%	47.66%	46.83%

#### Prior FY 21-22 Year End

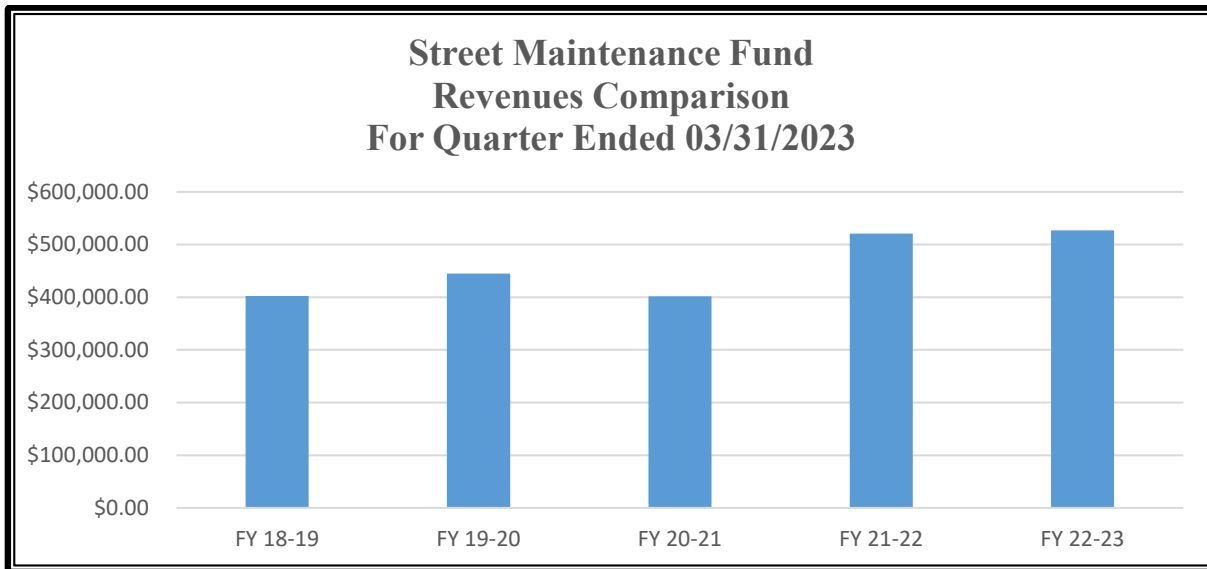
Original Budget	\$10,020,913.00
Adjusted Budget	\$10,421,558.33
Actuals	\$10,786,720.34
Additional Revenues	\$365,162.01
Percentage of Budget	103.50%

**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 \$6,225.12, but slightly higher than expected at 50.93%.



	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	\$1,075,373.21	\$1,035,000.00
Actuals	\$402,439.03	\$445,066.73	\$401,777.25	\$520,868.98	\$527,094.10
Actuals vs Budget	49.56%	54.81%	50.10%	48.44%	50.93%

**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
	<b>Total</b>	<b>\$1,140,000.00</b>

**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%

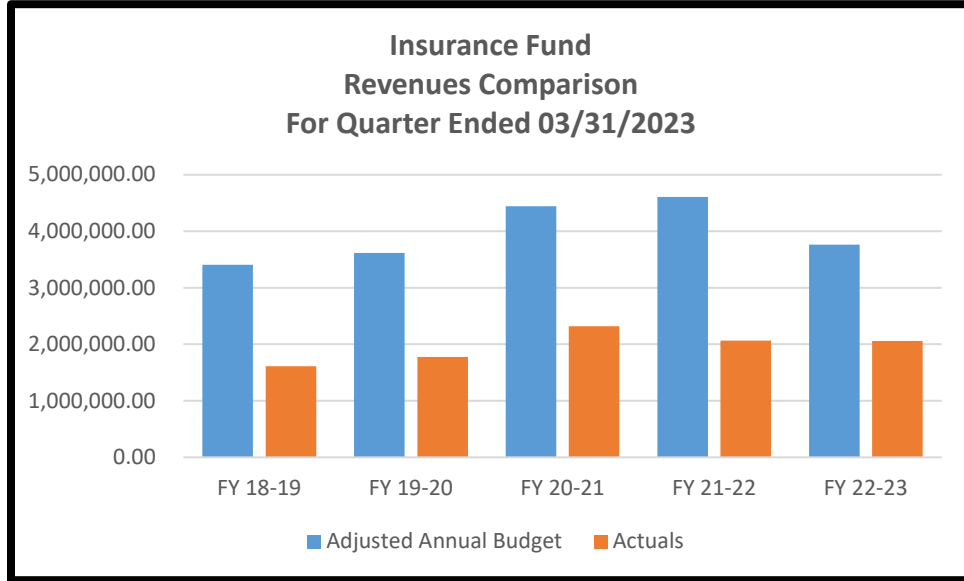
<b>Fund</b>	<b>Actuals FY 18-19</b>	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Budgeted FY 22-23</b>
Fund 001-General Fund	\$52,213.25	\$64,988.58	\$67,717.17	\$51,736.66	\$55,000.00
Fund 087-SW Capital Projects	3,815.00	10,732.79	15,621.51	18,718.26	50,000.00
Fund 092-Street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

**Insurance Fund**

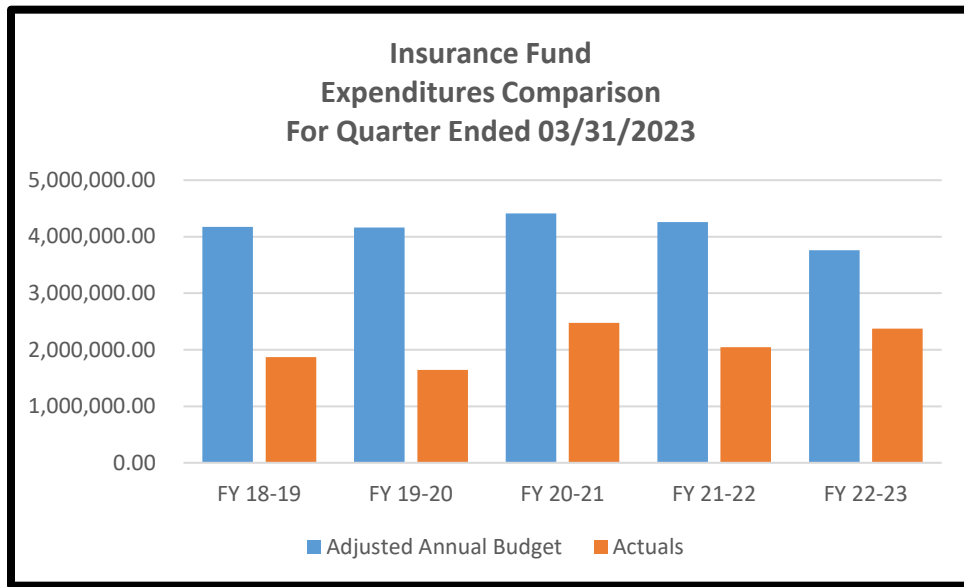
The City is no longer self-insured for health care as the City switched over to a fully funded type of health insurance through United Health. Three different plans were offered to employees which resulted in costs changing based on selection. Revenues for this fund come from employer and employee contributions 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 \$2,060,813.19 and trending higher than expected at 54.75%.

Expenditures currently are \$2,371,976.93 and trending higher than expected at 63.04%. 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, as the City decided to have the Insurance fund balance cover the fund shortage budgets as there is over \$2 million estimated to be in the Insurance fund balance at the end of FY 22-23. Revenue contributions will be less than budgeted due to the decision to stop employer contributions from the various funds starting in July so that the individual funds would not be responsible for covering the shortage and the insurance fund would cover the shortage. The insurance fund balance can only be used to cover insurance related expenditures.

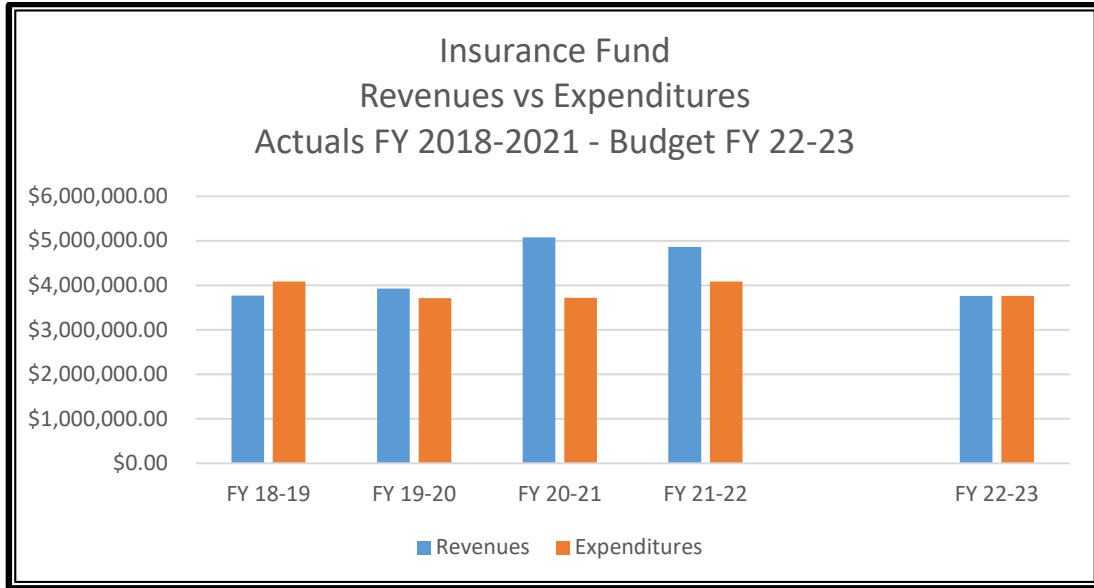


Revenues	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	3,406,489.00	3,618,707.00	4,441,302.00	4,609,628.00	3,763,847.96
Actuals	1,612,446.31	1,776,685.89	2,321,643.89	2,062,655.86	2,060,813.19
Actuals vs Budget	47.33%	49.10%	52.27%	44.75%	54.75%



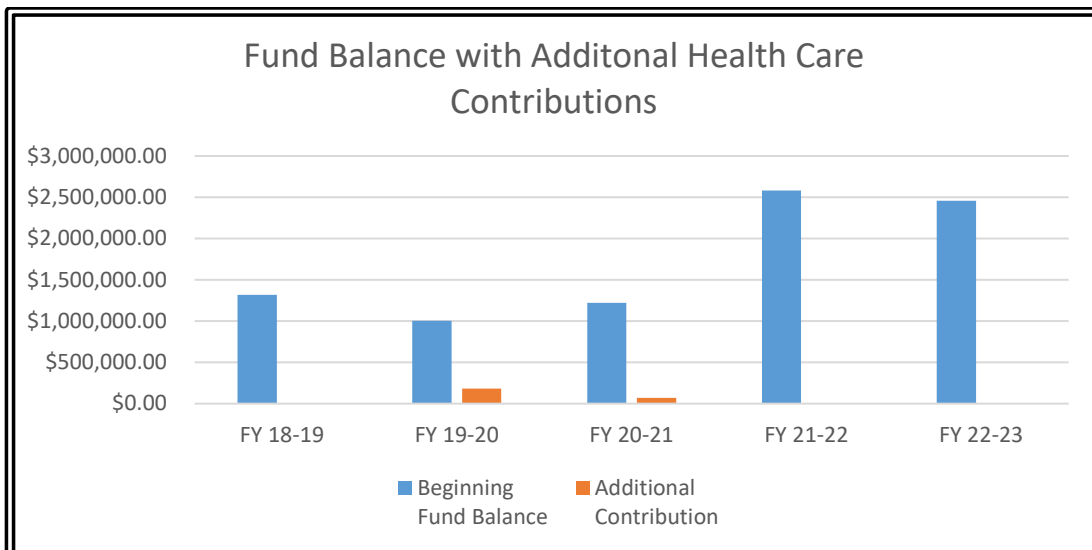
Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Adjusted Annual Budget	4,172,075.00	4,163,008.00	4,414,503.00	4,261,441.00	3,762,744.10
Actuals	1,870,258.72	1,645,944.45	2,474,764.76	2,048,057.58	2,371,976.93
Actuals vs Budget	44.83%	39.54%	56.06%	48.06%	63.04%





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
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

<u>Fiscal Year</u>	<u>Beginning Fund Balance</u>	<u>Additional Contribution</u>
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 March 31, 2023

Fund	Fund Name	Revenues			Expenditures		
		Current Budget	Actuals	Percentage	Current Budget	Actuals	Percentage
001	General Fund	21,754,269.80	13,084,831.64	60.15%	23,305,510.17	10,982,742.92	47.13%
002	Tourism Fund	667,554.00	257,980.46	38.65%	766,157.80	289,091.53	37.73%
005	PD State Seizure Fund	1,500.00	1,522.78	101.52%	222,745.00	30,374.43	13.64%
009	Law Enfor Off Stand-Police	2,631.35	2,631.35	100.00%	2,631.35	0.00	0.00%
011	GO Debt Service	1,960,347.00	1,688,356.08	86.13%	1,817,452.00	227,026.26	12.49%
012	UF Debt Service	2,018,788.50	986,401.90	48.86%	1,712,589.50	114,262.50	6.67%
016	PD Stonegarden Grant	271,084.51	43,653.54	0.00%	271,084.51	54,244.21	0.00%
017	PD Borderstar Grant	78,000.00	3,584.62	4.60%	78,000.00	6,097.54	7.82%
019	PD JAG Grant	20,585.63	213.06	1.03%	20,585.63	20,585.63	100.00%
025	Building Security Fund	13,000.00	6,451.57	49.63%	18,330.00	9,396.28	51.26%
026	Golf Course Capital Maint	10,350.00	5,175.00	50.00%	25,000.00	0.00	0.00%
027	EMS Fund	6,121.00	0.00	0.00%	6,121.00	0.00	0.00%
028	PD Federal Seizure Fund	0.00	60.05	0.00%	30,000.00	0.00	0.00%
031	Muni Court Technology Fund	11,000.00	5,480.42	49.82%	17,954.00	3,690.42	20.55%
033	CO Series 2016-GF	0.00	0.00	0.00%	28,893.17	6,170.00	21.35%
051	Utility Fund	10,135,830.00	4,746,131.00	46.83%	10,547,862.24	5,098,694.48	48.34%
054	UF Capital Projects	100.00	1,952.47	1952.47%	308,638.78	256,462.51	83.09%
055	Stormwater Drainage	412,000.00	211,492.61	51.33%	639,360.00	224,935.07	35.18%
059	Homeland Security	13,207.80	13,026.70	98.63%	13,207.80	13,207.80	100.00%
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	16,702.27	5567.42%	230,700.00	230,700.00	100.00%
083	Criminal Justice Division	50,494.05	2,524.75	5.00%	50,494.05	50,494.05	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	326,255.88	50.31%	928,440.48	666,172.04	71.75%
090	Landfill Closure	367,958.15	183,495.95	49.87%	569,966.00	47,323.56	8.30%
091	GF Capital Projects	0.00	0.00	0.00%	2,494.02	1,247.02	50.00%
092	Street Fund	1,035,000.00	527,094.10	50.93%	1,274,982.00	306,973.17	24.08%
093	Park Maintenance	55,000.00	12,500.00	22.73%	61,000.00	28,000.00	45.90%
094	Texas Parks & Wildlife	66,910.00	0.00	0.00%	99,100.00	29,920.26	30.19%
097	Vehicle Replacement-Fire	45,000.00	22,500.00	50.00%	0.00	0.00	0.00%
098	Economic Development	355,600.00	125,500.00	35.29%	341,000.00	207,064.23	60.72%
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	5,000.00	50.00%	30,000.00	15,000.00	50.00%
106	Vehicle Replacement PW	99,642.00	49,821.00	50.00%	124,903.31	17,630.66	14.12%
107	Assistance to Firefighters	0.00	0.00	0.00%	1,869.73	934.86	50.00%
108	Patrick Leahy Bulletproof	13,592.46	3,398.12	25.00%	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	15,000.00	50.00%	737,869.92	507,118.36	68.73%
116	Drainage MP Loc 7-#40135	602,000.00	1,046.75	0.17%	754,000.00	857.25	0.11%
117	Drainage MP Loc 1-#40142	602,000.00	1,046.60	0.17%	754,000.00	857.25	0.11%
118	Drainage MP Loc 3-#40143	645,000.00	1,082.35	0.17%	645,000.00	936.85	0.15%
119	Drainage MP Loc 4-#40144	817,000.00	1,451.38	0.18%	817,000.00	1,127.40	0.14%
121	GF ARP SL Fiscal Recovery	1,739,923.20	626,690.90	36.02%	3,526,439.92	788,336.29	22.36%
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	679,326.58	21.51%
126	GF Tax Notes Series 2022	0.00	0.00	0.00%	213,191.20	106,343.95	49.88%
127	UF Tax Notes Series 2022	0.00	0.00	0.00%	186,304.66	139,542.78	74.90%
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	17,728.00	50.00%	0.00	0.00	0.00%
130	TX SW Backup Generator	68,894.00	34,447.00	50.00%	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	2,060,813.19	54.75%	3,762,744.10	2,376,976.93	63.17%
139	Vehicle Replacement-PW GF	35,261.31	17,630.66	50.00%	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%
205	Tourism ARP Fund	0.00	0.00	0.00%	105,718.00	19,383.28	18.33%
206	Chamberlain Park Project	395,000.00	0.00	0.00%	395,000.00	49,900.00	12.63%
	Revenue Fund Totals	91,808,125.72	25,310,674.15	27.57%	103,033,231.15	23,756,030.58	23.06%

**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	\$91,808,125.72
Current Expenditure Budget	<u>103,033,231.15</u>
Current Budgeted Deficit	<u>(\$11,225,105.43)</u>

**Overall Actual Status**

2nd Qtr Actual Revenues	\$25,310,674.15
2nd Qtr Actual Expenditures	<u>23,756,030.58</u>
2nd Quarter Surplus (Deficit)	<u>\$1,554,643.57</u>

**Revenue Budget Amendments**

**REVENUES BUDGET AMENDMENTS**

Expenditures:	
Original Budget	88,931,508.62
Current Budget	91,808,125.72
Budget Amendment	<u>2,876,617.10</u>

<b>Ord. No.</b>	<b>Amendment Description</b>	<b>Amount</b>
<b><u>General Fund - 001</u></b>		
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
2023-02	Donation-Heros Foundation	2102-72030 \$ 2,529.60
2023-26	Donation-Youth Pony League	4514-58003 \$ 11,900.00
2023-33	Donation-Brookshire-Rec Prog & Equip	4513-58003 \$ 10,000.00
2023-34	Donation-Cherry Tree	4514-58003 \$ 300.00
	Total General Fund 001	<u>\$ 184,464.60</u>
<b><u>Law Enforcement Off Stand - 009</u></b>		
2023-20	Grant for Training	2100-72010 \$ 2,631.35
	Total Law Enforce Off Stand Fund 009	<u>\$ 2,631.35</u>
<b><u>UF Debt Service - 012</u></b>		
2023-31	Interest Pymt-Water Meter CO's	0000-75010 \$ 46,512.50
	Total UF Debt Service Fund 012	<u>\$ 46,512.50</u>
<b><u>PD Stonegarden - 016</u></b>		
2023-23	Grant-Variou Dept Expenditures	2100-72005 \$ 212,372.00
2023-40	Grant-Overtime/Benefits	2100-72005 \$ 58,712.51
	Total PD Stonegarden Fund 016	<u>\$ 271,084.51</u>
<b><u>Local Border Security Program - 017</u></b>		
2022-81	State Grants	2100-72010 \$ 78,000.00
	Total PD Local Border Security Program Fund 017	<u>\$ 78,000.00</u>
<b><u>PD JAG Grant - 019</u></b>		
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>
<b><u>EMS Fund - 027</u></b>		
2023-22	Donation-Coastal Bend Reg Advis Council	2200-72010 \$ 6,121.00
	Total EMS Fund 027	<u>\$ 6,121.00</u>

Revenue Budget Amendments – (continued)

Ord. No.	Amendment Description		Amount
<b><u>HS - Operation Lone Star - 059</u></b>			
2022-83	State Grants	2100-72010	\$ 13,195.38
2023-42	Increased Cost-Awarded Equipment	0000-75001	\$ 12.42
Total HS-Operation Lone Star Fund 059			<u>\$ 13,207.80</u>
<b><u>CJD Grant - 083</u></b>			
2023-03	State Grants	0000-72010	\$ 47,969.30
2023-03	Transfer From Fund 001	0000-75001	\$ 2,524.75
Total CJD Grant Fund 083			<u>\$ 50,494.05</u>
<b><u>Park Maintenance Fund - 093</u></b>			
2023-30	Reclass Donation from GF	4503-58003	\$ 25,000.00
2023-33	Donation-Brookshire Found	4503-58003	\$ 5,000.00
Total Park Maintenance Fund 093			<u>\$ 30,000.00</u>
<b><u>Patrick Leahy Bulletproof Vest Partnership Fund - 108</u></b>			
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>
<b><u>GF ARP Fund - 121</u></b>			
2022-94	ARP Projects Reallocation	0000-75125	\$ 1,253,381.79
2023-19	Asbestos Removal & Demo of Hospital	0000-75125	\$ 283,000.00
2023-45	Transfer to Fund 125-Animal Shelter	0000-75125	\$ 203,541.41
Total GF ARP Funding Fund 121			<u>\$ 1,739,923.20</u>
<b><u>Ed Rachal Foundation - 140</u></b>			
2022-99	Donation-Ballfield Lighting	0000-72037	\$ 25,000.00
Total GF Ed Rachal Foundation Fund 140			<u>\$ 25,000.00</u>
<b><u>Chamberlain Park - 206</u></b>			
2023-11	Sale of City Property	0000-91000	\$ 395,000.00
Total Chamberlain Park Fund 206			<u>\$ 395,000.00</u>
Total Revenues Budget Amendments			<u>\$ 2,876,617.10</u>

Expenditure Budget Amendments

EXPENDITURES BUDGET AMENDMENTS	
Expenditures:	
Original Budget	97,423,154.68
Current Budget	103,033,231.15
Budget Amendment	<u>5,610,076.47</u>

Ord. No.	Amendment Description	Amount
<b>General Fund - 001</b>		
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
2022-101	City Hall Landscape Project	1030-71310 \$ 165,489.60
2023-02	81 Heros Foundation Donation	2102-21700 \$ 2,529.60
2023-03	Budget Amend Budget Reallocation	1030-86000 \$ (2,524.75)
2023-03	Transfer to Fund 083	6900-80083 \$ 2,524.75
2023-08	Escondido Road Survey	1030-31400 \$ 12,000.00
2023-08	Escondido Road Survey	1030-86000 \$ (12,000.00)
2023-12	Server Software	1030-86000 \$ (14,154.24)
2023-12	Server Software	1801-31410 \$ 14,154.24
2023-13	CM Contract Increase	1010-11100 \$ 26,893.00
2023-13	CM Contract Increase	1010-11400 \$ 2,190.00
2023-13	CM Contract Increase	1010-11500 \$ 2,058.00
2023-13	CM Contract Increase	1010-12000 \$ 1,200.00
2023-13	CM Contract Increase	1010-12300 \$ 35.00
2023-13	CM Contract Increase	1030-86000 \$ (32,376.00)
2023-16	Muni Bldg Parking Lot Maintenance	1030-59100 \$ 68,675.00
2023-16	Muni Bldg Parking Lot Maintenance	1030-86000 \$ (68,675.00)
2023-21	City Attorney Contract Increase	1030-86000 \$ (8,537.00)
2023-21	City Attorney Contract Increase	1400-11100 \$ 7,356.00
2023-21	City Attorney Contract Increase	1400-11400 \$ 599.00
2023-21	City Attorney Contract Increase	1400-11500 \$ 563.00
2023-21	City Attorney Contract Increase	1400-11700 \$ 19.00



Expenditure Budget Amendments – (continued)

Ord. No.	Amendment Description		Amount
<b>General Fund - 001</b>			
2023-24	Additional Funding-Street Vehicle Maintenance	3050-41100	\$ 35,000.00
2023-24	Additional Funding-Street Vehicle Maintenance	1030-86000	\$ (35,000.00)
2023-26	Donation-Youth Pony League	4514-31400	\$ 11,900.00
2023-29	Property Liab Insurance Prem Increase	1030-33501	\$ 86,914.11
2023-29	Property Liab Insurance Prem Increase	1030-86000	\$ (86,914.11)
2023-30	Trsf to Park Maint-Reclass Donation	6900-80093	\$ 25,000.00
2023-33	Donation-Brookshire Foundation	4513-31499	\$ 10,000.00
2023-34	Donation-Cherry Tree	4514-31400	\$ 300.00
2023-37	Addtl Funding-Legal Professional Services	1400-31400	\$ 5,000.00
2023-37	Addtl Funding-Legal Professional Services	1030-86000	\$ (5,000.00)
2023-38	Addtl Funding-City Mgr Contract Increase	1010-11100	\$ 10,991.00
2023-38	Addtl Funding-City Mgr Contract Increase	1010-11400	\$ 1,006.00
2023-38	Addtl Funding-City Mgr Contract Increase	1010-11500	\$ 729.00
2023-38	Addtl Funding-City Mgr Contract Increase	1030-86000	\$ (12,726.00)
2023-39	Addtl Funding-Facilities Division Cost Overruns	1802-21195	\$ 5,379.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-21500	\$ 621.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-31102	\$ 2,141.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-31103	\$ 583.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-32302	\$ 2,952.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-32303	\$ 3,712.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-41100	\$ 2,684.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-41400	\$ 207.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-51100	\$ 3,146.00
2023-39	Addtl Funding-Facilities Division Cost Overruns	1805-51103	\$ 2,919.00
2023-41	Addtl Funding-Cost Overruns Various Dept	1702-21500	\$ 10,000.00
2023-41	Addtl Funding-Cost Overruns Various Dept	4501-32300	\$ 19,172.00
2023-41	Addtl Funding-Cost Overruns Various Dept	4502-64100	\$ 7,394.00
2023-42	Transfer-Addtl Cost of Awarded Equipment	6900-80059	\$ 12.42
2023-42	Transfer-Addtl Cost of Awarded Equipment	1030-86000	\$ (12.42)
2023-43	League Increased Costs	4514-31700	\$ 4,000.00
2023-43	League Increased Costs	4514-21200	\$ 6,522.25
2023-43	League Increased Costs	4514-21700	\$ 5,700.00
	Budget correction - Health	4400	\$ 4,200.00
	Budget correction - Parks	4501	\$ (4,200.00)
	Total General Fund 001		<u>\$ 735,059.17</u>
<b>Tourism Fund - 002</b>			
2023-06	New Position	1071-11100	\$ 23,000.00
2023-09	Train Depot LED Lights	1071-59100	\$ 4,368.80
2023-48	Video Signage	1071-59100	\$ 18,970.00
2023-49	Advertising-Placer	1071-34001	\$ 44,000.00
	Total Tourism Fund 002		<u>\$ 90,338.80</u>

Expenditure Budget Amendments – (continued)

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>PD Seizure Fund - 005</u></b>			
2022-85	Carry-Over Purchase Orders	2100-22501	\$ 918.00
		Total PD Seizure Fund 005	<u>\$ 918.00</u>
<b><u>Law Enforcement Off Stand - 009</u></b>			
2023-20	Grant for Training	2100-31600	\$ 2,631.35
		Total Law Enforce Off Stand Fund 009	<u>\$ 2,631.35</u>
<b><u>UF Debt Service - 012</u></b>			
2023-31	Interest Pymt-Water Meter CO's	5100-62100	\$ 46,512.50
		Total UF Debt Service Fund 012	<u>\$ 46,512.50</u>
<b><u>PD Stonegarden - 016</u></b>			
2023-23	Grant-Variou Dept Expenditures	2100-11227	\$ 96,300.00
2023-23	Grant-Variou Dept Expenditures	2100-11427	\$ 8,100.00
2023-23	Grant-Variou Dept Expenditures	2100-11528	\$ 7,400.00
2023-23	Grant-Variou Dept Expenditures	2100-21500	\$ 10,000.00
2023-23	Grant-Variou Dept Expenditures	2100-31400	\$ 1,120.00
2023-23	Grant-Variou Dept Expenditures	2100-71200	\$ 24,000.00
2023-23	Grant-Variou Dept Expenditures	2100-71119	\$ 65,452.00
2023-40	Grant-Overtime/Benefits	2100-11226	\$ 50,605.49
2023-40	Grant-Overtime/Benefits	2100-11426	\$ 4,235.67
2023-40	Grant-Overtime/Benefits	2100-11527	\$ 3,871.35
		Total PD Stonegarden Fund 016	<u>\$ 271,084.51</u>
<b><u>Local Border Security Program - 017</u></b>			
2022-81	Grant-Overtime	2100-11201	\$ 78,000.00
		Total PD Local Border Security Program Fund 017	<u>\$ 78,000.00</u>
<b><u>PD JAG Grant - 019</u></b>			
2022-92	Grant Equipment	2100-71200	\$ 20,585.63
		Total PD JAG Grant Fund 019	<u>\$ 20,585.63</u>
<b><u>Golf Course Capital Maintenance - 026</u></b>			
2023-05	Golf Course Improvements	4502-59100	\$ 25,000.00
		Total Golf Course Capital Maint Fund 026	<u>\$ 25,000.00</u>
<b><u>EMS Fund - 027</u></b>			
2023-22	Grant-Coastal Bend Reg Adv Council-Medical Supplies	2200-22400	\$ 6,121.00
		Total EMS Fund 027	<u>\$ 6,121.00</u>
<b><u>Muni Ct Technology Fund - 031</u></b>			
2023-18	New Laptop-Warrant Officer & Scanners-Admin	1800-22600	\$ 8,600.00
		Total Muni Ct Technology Fund 031	<u>\$ 8,600.00</u>

Expenditure Budget Amendments – (continued)

Ord. No.	Amendment Description		Amount
<b><u>Utility Fund - 051</u></b>			
2023-10	Emergency WW 8 inch line repair	7001-31400	\$ 108,500.00
2023-10	Budget Amendment Reserve	7001-86000	\$ (108,500.00)
2023-28	Utility Easement Survey Costs	7001-86000	\$ (14,250.00)
2023-28	Utility Easement Survey Costs	7001-31400	\$ 14,250.00
2023-29	Property Insurance Increase	6001-33501	\$ 16,678.82
2023-29	Property Insurance Increase	6002-33501	\$ 17,513.20
2023-29	Property Insurance Increase	6101-33501	\$ 2,789.95
2023-29	Property Insurance Increase	6201-33501	\$ 10,360.17
2023-29	Property Insurance Increase	7001-33501	\$ 16,079.11
2023-29	Property Insurance Increase	7002-33501	\$ 4,180.56
2023-29	Property Insurance Increase	7003-33501	\$ 11,316.21
2023-29	Property Insurance Increase	8000-33501	\$ 7,996.09
2023-29	Property Insurance Increase	6001-86000	\$ (86,914.11)
2023-31	Interest Payment-Water Meter CO's	6001-80012	\$ 46,512.50
2023-31	Interest Payment-Water Meter CO's	6001-86000	\$ (46,512.50)
2023-41	Addtl Funding-Water Prod Cost Overruns	6002-32300	\$ 27,507.00
2023-46	WasteWater Testing Services	7001-31400	\$ 18,675.37
2023-46	BA Reserve to cover testing services	7001-86000	\$ (18,675.37)
Total Utility Fund 051			<u>\$ 27,507.00</u>
<b><u>Utility Fund Capital Projects - 054</u></b>			
2022-85	Carry-Over Purchase Orders	6002-54300	\$ 101,765.00
2023-44	Water Well 23 Rehab	6002-54300	\$ 14,960.78
Total Utility Fund Capital Projects Fund 054			<u>\$ 116,725.78</u>
<b><u>Homeland Security - 059</u></b>			
2022-83	Carry-Over Purchase Orders	2100-71200	\$ 13,195.38
2023-42	Addtl Grant Funding-Increased cost of equipment	2100-71200	\$ 12.42
Total Homeland Security Grant Fund 059			<u>\$ 13,207.80</u>
<b><u>CO Series 2011 - 066</u></b>			
2022-85	Carry-Over Purchase Orders	6002-71100	\$ 31,232.25
Total CO Series 2011 Fund 066			<u>\$ 31,232.25</u>
<b><u>CO Series 2013 Drainage - 068</u></b>			
2022-93	Emergency Repairs-24" Storm Drain	3050-53100	\$ 30,700.00
Total DEAAAG Grant Fund 084			<u>\$ 30,700.00</u>
<b><u>CJD Grant - 083</u></b>			
2023-03	Donation - Ballistic Shields	2102-21700	\$ 50,494.05
Total CJD Grant Fund 083			<u>\$ 50,494.05</u>

**Expenditure Budget Amendments – (continued)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Landfill Closure Fund - 090</u></b>			
2022-85	Carryover Purchase Orders	1703-31400	\$ 37,000.00
	Total Street Maintenance Fund 092		<u>\$ 37,000.00</u>
<b><u>Park Maintenance Fund - 093</u></b>			
2023-04	Engineered Wood Fiber	4503-59100	\$ 10,000.00
2023-33	Donation-Brookshire Foundation	4503-59100	\$ 5,000.00
	Total Park Maintenance Fund 093		<u>\$ 15,000.00</u>
<b><u>Texas Parks &amp; Wildlife Grant Fund - 094</u></b>			
2022-85	Carry-Over Purchase Orders	4503-59100	\$ 525.00
	Total TX Parks & Wildlife Grant Fund 094		<u>\$ 525.00</u>
<b><u>Patrick Leahy Bulletproof Vest Partnership Fund - 108</u></b>			
2022-80	Grant-Uniforms	2100-21200	\$ 13,592.46
	Total PL Bulletproof Vest Partnership Fund 108		<u>\$ 13,592.46</u>
<b><u>Tax Notes Series 2021 Fund - 115</u></b>			
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
2023-50	Police Vehicles Increased Costs	2102-71100	\$ 10,000.00
	Total Tax Notes Series 2021 Fund 115		<u>\$ 501,016.20</u>
<b><u>GF ARP SL Fiscal Recovery Fund - 121</u></b>			
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
2023-07	Sidewalk & ADA Ramps	1030-31400	\$ 8,150.00
2023-19	Demo of Hospital	1030-31400	\$ 283,000.00
2023-45	Animal Shelter	4400-71300	\$ 203,541.41
	Total GF ARP SL Fiscal Recovery Fund 121		<u>\$ 2,769,514.43</u>

**Expenditure Budget Amendments – (continued)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Ed Rachal Foundation - 124</u></b>			
2022-85	Carry-Over Purchase Orders	2102-21700	\$ 1,999.00
	Total Ed Rachal Foundation Fund 124		<u>\$ 1,999.00</u>
<b><u>UF ARP Funding - 125</u></b>			
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
2023-19	Reduction to cover Hospital Demo	7001-31400	\$ (283,000.00)
2023-19	Transfer to GF ARP	6900-80121	\$ 283,000.00
2023-45	Transfer to GF ARP	6900-80121	\$ 203,541.41
2023-45	Professional Services Decrease	7001-31400	\$ (203,541.41)
	Total UF ARP Funding Fund 125		<u>\$ 68,526.89</u>
<b><u>GF Tax Note - 126</u></b>			
2022-85	Carry-Over Purchase Orders	1602-71100	\$ 29,685.75
	Total GF Tax Note Fund 126		<u>\$ 29,685.75</u>
<b><u>UF Tax Note - 127</u></b>			
2022-85	Carry-Over Purchase Orders	6101-71200	\$ 92,780.90
	Total UF Tax Note Fund 127		<u>\$ 92,780.90</u>
<b><u>Ed Rachal Grant - 140</u></b>			
2022-99	Grant-Ballfield Lighting Assistance	4503-71228	\$ 25,000.00
	Total Ed Rachal Grant Fund 140		<u>\$ 25,000.00</u>
<b><u>Tourism ARP Funding - 205</u></b>			
2023-17	Promotional Frames	1071-23200	\$ 9,824.00
2023-17	Wayfinding Signs	1071-52201	\$ 5,000.00
2023-47	Wayfinding Signs	1071-52201	\$ 44,504.00
2023-52	Concept Design-New Tourism Facility	1071-31400	\$ 46,390.00
	Total ARP Funding Fund 205		<u>\$ 105,718.00</u>
<b><u>Chamberlain Park - 206</u></b>			
2023-11	Chamberlain Park Improvements	1030-31400	\$ 28,476.00
2023-11	Chamberlain Park Improvements	4503-59100	\$ 306,524.00
2023-11	Chamberlain Park Improvements	4503-71200	\$ 60,000.00
	Total Ed Rachal Grant Fund 140		<u>\$ 395,000.00</u>
	Total Expenditures Budget Amendments		<u>\$ 5,610,076.47</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 2nd quarter, March 31, 2023, delinquent property taxes (20700) were \$876,791.67. There is a corresponding allowance for uncollectible accounts (21920) in the amount of \$353,503.42 leaving an anticipated collection of \$523,288.25. 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 March 31, 2023, the receivable (21200) was \$7,442,342.15. There is a corresponding \$7,342,718.71 allowance (21900) for uncollectible accounts leaving an anticipated collection amount of \$99,623.44. 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 March 31, 2023, this receivable (21301) was \$460,338.48. There is a corresponding allowance for uncollectible accounts (21910) in the amount of \$464,090.88 leaving an anticipated collection amount of (\$3,752.40). An adjustment needs to be done as the allowance account cannot be larger than the actual accounts receivable. 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 March 31, 2023, the following balances existed:
 

○ Demolition Liens (51001)	\$197,950.61
○ Paving Liens (51002)	\$1,317.80
○ Abatement of Noxious Matter (51003)	\$117,465.62
○ Weed Liens (51004)	\$477,009.90
○ Total of Liens	\$793,743.93

There is a corresponding allowance for uncollectible accounts (22105) in the amount of \$714,376.67 leaving an anticipated collection amount of \$79,367.26.
- Water Accounts – this is for water service for both residential and commercial customers. As of March 31, 2023, this receivable (21500) was \$748,409.54.
- Sewer Accounts – this is for sewer service for both residential and commercial customers. As of March 31, 2023, this receivable (21601) was \$550,152.02. 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 \$276,590.04.

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

**Budgeted Capital Outlay Status**

Department	Description	Approved Budget	Actual Costs	Status
<b>General Fund 001</b>				
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		Completed 7/27
<b>CO Series 2016 Fund 033</b>				
Park Maint	Swing Set Flato Park 033-5-4503-71200	\$5,600		Ordered – will be delivered week 8/4
<b>Utility Fund 051</b>				
Water Const	US Radar GP Rover 051-5-6001-71200	\$33,490		Received – issue with ability to work effectively. In contact with the vendor.
Water Prod	(7) Water Level Transducers 051-5-6002-71200	\$15,435		Not Ordered PO should be cut soon.
WW Sewer Collection	Portable Flow Level Velocity Logger 051-5-7003-71200	\$6,000		Received
<b>Solid Waste Capital Projects Fund 087</b>				
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 Working on getting quotes
<b>Landfill Closure Fund 090</b>				
Landfill	Southside Landfill Drainage Plan 090-5-1703-31400	\$322,085		Not Started Determining if RFP is needed for design work. Need to call vendor
Landfill	Parts for Portable Windscreens 090-5-1703-59100	\$10,881		Not Ordered Need to make an adjustment

Department	Description	Approved Budget	Actual Costs	Status
				on the part order
<b>Parks Maintenance Fund 093</b>				
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
<b>GF Tax Note Series 2021 Fund 115</b>				
Police	(2) Chevy Tahoes 115-5-2102-71100	\$137,078		Not Ordered
Street	Rotary Broom 115-5-3050-71200	\$74,791		Received
<b>UF ARP Fund 125</b>				
WW North Plant	(2) Hidrostral Submersible Plumps 125-5-7001-71200	\$126,872		Not Ordered Different funding source
WW North Plant	Ultraviolet Disinfection System 125-5-7001-71200	\$400,000		Not Ordered Different funding source
WW South Plant	Ultraviolet Disinfection System 125-5-7002-71200	\$200,000		Not Ordered Different funding source
<b>GF Tax Note Series 2022 Fund 126</b>				
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	Received
Health	6 Stall Slide-In Animal Control Unit 126-5-4400-71200	\$9,047		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. Below are the transfers that meet these requirements.

Budget Transfers Over \$5,000 - January 2023 through March 2023					
Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
<b>GLPKT54480-BA0004253</b>					
051-5-7001-86000	Budget Amend Reserv	<u>(6,844.00)</u>	051-5-7001-54300	Utility Plant	<u>6,844.00</u>
To cover emergency repair					
<b>GLPKT54257-BA0004248</b>					
093-5-4503-59100	Grounds & Perm Fix	(3,000.00)	051-5-4503-71228	Parks Field Improvemnts	<u>25,000.00</u>
093-5-4503-71200	Machiney & Equipment	<u>(22,000.00)</u>			
	Total Transfer	<u>(25,000.00)</u>			
To budget for software maintenance					
<b>GLPKT54110-BA0004196</b>					
121-5-1030-31400	Professional Services	(4,517.00)	121-5-4502-8500	Dept YE Reduction	(337,439.25)
121-5-2101-71300	Building	(75,000.00)			
121-5-2103-22600	Computers & Assoc Eq	(33,780.72)			
121-5-4502-71200	Machiney & Equipment	<u>(224,141.53)</u>			
		<u>(337,439.25)</u>			
To reallocate project budgets					
<b>GLPKT54113-BA0004197</b>					
125-5-7001-31400	Professional Services	<u>(34,082.42)</u>	125-5-4502-85000	Dept YE Reduction	(34,082.42)
To reallocate project budgets					

**Estimated Fund Balances**

The schedule below represents the estimated Fund Balance for each fund. The beginning Fund balances have 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 Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
001	General	7,422,572.45	21,754,269.80	23,305,510.17	5,871,332.08
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	25,000.00	53,900.98
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)
<i>The transfer to General Fund has been adjusted to the beginning fund balance amount</i>					
092	Street	573,950.31	1,035,000.00	1,274,982.00	333,968.31
093	Park Maintenance	27,497.54	55,000.00	61,000.00	21,497.54
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	737,869.92	(10,474.20)
<i>The transfer from Fund 115 to Fund 001 has been adjusted.</i>					
120	Prop Tax Reserve	432,231.49	0.00	0.00	432,231.49
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
203	JK EDA Grant	557,000.00	0.00	557,000.00	0.00
206	Chamberlain Park	0.00	395,000.00	395,000.00	0.00
<b>Totals</b>		<b>13,081,228.29</b>	<b>24,754,939.26</b>	<b>28,459,783.79</b>	<b>9,376,383.76</b>

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 \$23,305,510.17.
- Minimum required fund balance = total budgeted expenditures of \$23,305,510.17 x 25% = \$5,826,377.54.
- The estimated ending fund balance of \$5,871,332.08 for FY 22-23 has a surplus reserve of \$44,954.54 (Est ending fund balance \$5,871,332.08 – minimum required fund balance \$5,826,377.54).
- Estimated Ending Fund Balance for FY 22-23 is 25.19% (Est ending fund balance \$5,871,332.08 divided by total expenditures \$23,305,510.17).

**Capital Improvement Funds – General Fund**

Fund	GF Capital Projects	FY 22-23 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
<b>Totals</b>		<b>44,801.47</b>	<b>0.00</b>	<b>28,893.17</b>	<b>15,908.30</b>

**Police Forfeiture Funds**

Fund	Seizure Funds	FY 22-23 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	17,954.00	34,411.35
<b>Totals</b>		<b>1,316,286.17</b>	<b>12,500.00</b>	<b>270,699.00</b>	<b>1,058,087.17</b>

**Debt Service – General Fund**

Fund	GO Debt Service	FY 22-23 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
<b>Totals</b>		<b>491,634.10</b>	<b>1,960,347.00</b>	<b>1,817,452.00</b>	<b>634,529.10</b>

**Tourism Fund**

Fund	Tourism Funds	FY 22-23 Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
002	Tourism	578,201.74	667,554.00	766,157.80	479,597.94
202	Façade Grant	44,414.81	0.00	0.00	44,414.81
205	Tourism ARP-Def Rev	152,269.00	0.00	105,718.00	46,551.00
<b>Totals</b>		<b>774,885.55</b>	<b>667,554.00</b>	<b>871,875.80</b>	<b>570,563.75</b>

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 62.60% (Estimated Fund Balance \$479,597.94 divided total Expenditures and Transfers Out \$766,157.80). To keep the same 25%, the required fund balance would need to be \$191,539.45 (Total expenditures x 25%).

**Enterprise – Utility Funds**

Fund	Enterprise Utility Funds	FY 22-23 Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
012	UF Debt Service	1,583,709.00	2,018,788.50	1,712,589.50	1,889,908.00
<b>051</b>	<b>Utility</b>	<b>4,266,773.47</b>	<b>10,135,830.00</b>	<b>10,547,862.24</b>	<b>3,854,741.23</b>
054	UF Cap Proj	474,639.92	100.00	308,638.78	166,101.14
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
084	DEAAG	507,500.00	0.00	500,000.00	7,500.00
106	Veh Replace-PW	25,261.31	99,642.00	124,903.31	0.00
127	UF Tax Notes 2022	186,454.42	0.00	186,304.66	149.76
<b>Totals</b>		<b>8,673,486.78</b>	<b>12,666,660.50</b>	<b>14,281,590.74</b>	<b>7,058,556.54</b>

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 \$10,547,862.24.
- Minimum required fund balance = total expenditures of \$10,547,862.24 x 25% = \$2,636,965.56.
- The estimated ending fund balance of \$3,854,741.23 for FY 22-23 has a surplus reserve of \$1,217,775.67 (estimated ending fund balance \$3,854,741.23 less minimum required \$2,636,965.56).
- Estimated Ending Fund Balance for FY 22-23 is 36.55% (estimated ending fund balance \$3,854,741.23 divided total expenditures \$10,547,862.24).

**Internal Service Fund – Health Insurance**

Fund	Insurance Fund	FY 22-23 Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
138	Insurance	3,383,060.88	3,763,847.96	3,762,744.10	3,384,164.74
<b>Totals</b>		<b>3,383,060.88</b>	<b>3,763,847.96</b>	<b>3,762,744.10</b>	<b>3,384,164.74</b>

Grant Funds

Fund	Grant Funds	FY 22-23 Audited Beginning Fund Balance	Budgeted Current Revenues	Budgeted Current Expenditures	FY 22-23 Unaudited Ending Fund Balance
<b>Grant Funds - GF</b>					
009	Law Enforce-PD	0.00	2,631.35	2,631.35	0.00
010	Law Enforce-Fire	0.00	0.00	0.00	0.00
013	Texas Historical FD	0.00	0.00	0.00	0.00
016	PD Stonegarden	0.00	271,084.51	271,084.51	0.00
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
027	EMS Fund-Def Rev	0.00	6,121.00	6,121.00	0.00
059	Homeland Security	0.00	13,207.80	13,207.80	0.00
083	CJD of Gov Grant	0.00	50,494.05	50,494.05	0.00
094	TX Parks Wildlife	30,367.07	66,910.00	99,100.00	(1,822.93)
<i>Fund 094 is a reimbursable grant with a reimbursement that has not been received.</i>					
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
114	SWB Rural/Tribal	13,325.00	0.00	0.00	13,325.00
121	GF ARP-deferred rev	1,482,034.77	1,739,923.20	3,526,439.92	(304,481.95)
<i>Fund 121 - There is \$337,439.25 in reduction line item which actually reduces budget available</i>					
123	ED Program-def rev	500,000.00	0.00	500,000.00	0.00
124	Ed Rachal Found-PD	2,351.62	0.00	1,999.00	352.62
140	Ed Rachal Found-Pks	0.00	25,000.00	25,000.00	0.00
<b>Grant Funds - UF</b>					
113	CW WW Coll Syst	73,667.94	5,693,110.00	5,693,110.00	73,667.94
116	TWDB Drainage #7	716,450.65	602,000.00	754,000.00	564,450.65
117	TWDB Drainage #1	716,803.81	602,000.00	754,000.00	564,803.81
118	TWDB Drainage #3	768,193.32	645,000.00	645,000.00	768,193.32
119	TWDB Drainage #4	972,333.84	817,000.00	817,000.00	972,333.84
122	GLO Mitigation	366,787.00	34,308,314.00	34,308,314.00	366,787.00
125	UF ARP SL-Def Rev	3,124,005.68	0.00	3,158,088.10	(34,082.42)
<i>Fund 125 - There is \$317,082.42 in budget reduction line item which reduces budget availability</i>					
128	TWDB Drainage #8	0.00	700,000.00	700,000.00	0.00
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
	<b>Totals</b>	<b>8,860,456.64</b>	<b>47,982,277.00</b>	<b>53,540,192.55</b>	<b>3,302,541.09</b>
<b>Total of All Funds</b>		<b>36,625,839.88</b>	<b>91,808,125.72</b>	<b>103,033,231.15</b>	<b>25,400,734.45</b>

Acknowledgement Section

The Quarterly Budget Report for the second quarter ending March 31, 2023, was presented to the Finance/Audit Committee on Thursday September 28, 2023.

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Mark McLaughlin, City Manager

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Courtney Alvarez, City Attorney

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Hector Hinojosa, City Commissioner

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Deborah Balli, Finance Director