



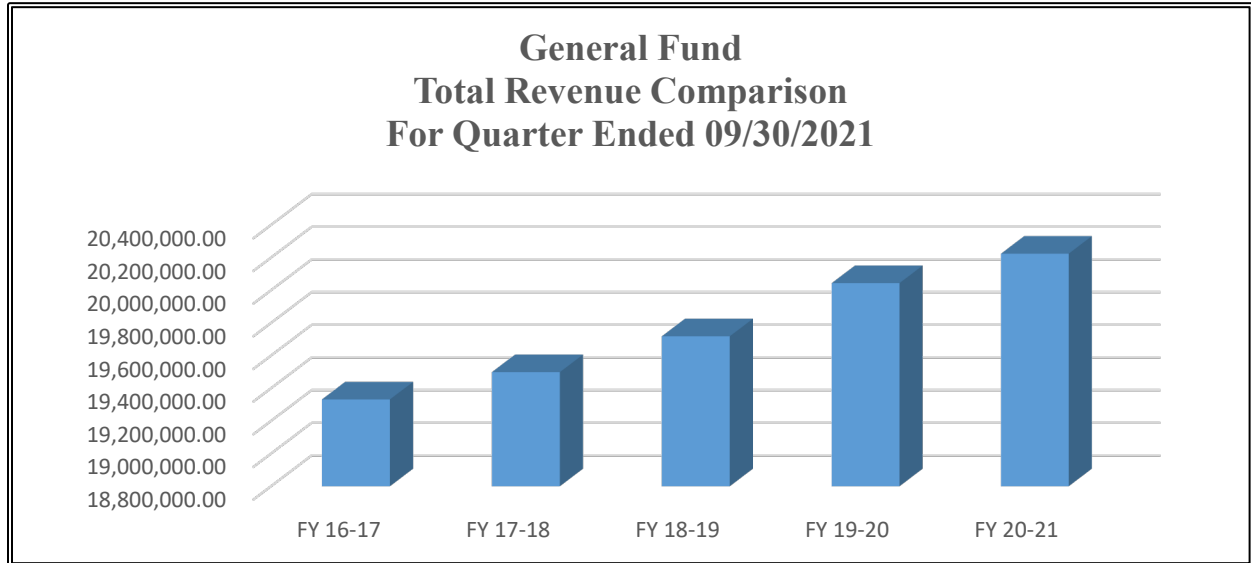
FY 2020-2021
QUARTERLY BUDGET
REPORT

FOR QUARTER ENDED
SEPTEMBER 30, 2021

4TH QUARTER FY 20-21 BUDGET REPORT

At the end of the fourth quarter of the fiscal year, there were twenty-six (26) payroll periods out of twenty-six (26), which indicates that total expenditures for salaries and benefits should be at one hundred percent (100%). Being twelve months into the fiscal year, revenue and other expenditure items should be at one hundred percent (100%) of the FY 20-21 budget.

The prior year audit has been completed and all beginning balances and prior year numbers have been audited.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$17,966,901.00	\$19,296,907.89	\$19,260,511.00	\$19,911,814.61	\$20,182,092.98
Actuals	\$19,331,693.15	\$19,498,725.89	\$19,718,147.04	\$20,043,701.20	\$20,224,074.61
Actuals vs Budget	107.60%	101.05%	102.38%	100.66%	100.21%

Overall, fourth quarter General Fund revenues are trending higher than expected at 100.21%.

Prior FY 19-20 Year End	
Original Budget	\$19,646,793.00
Adjusted Budget	\$19,911,814.61
Actuals	\$20,043,701.20
Additional Revenues	\$131,886.59
Percentage of Budget	100.66%

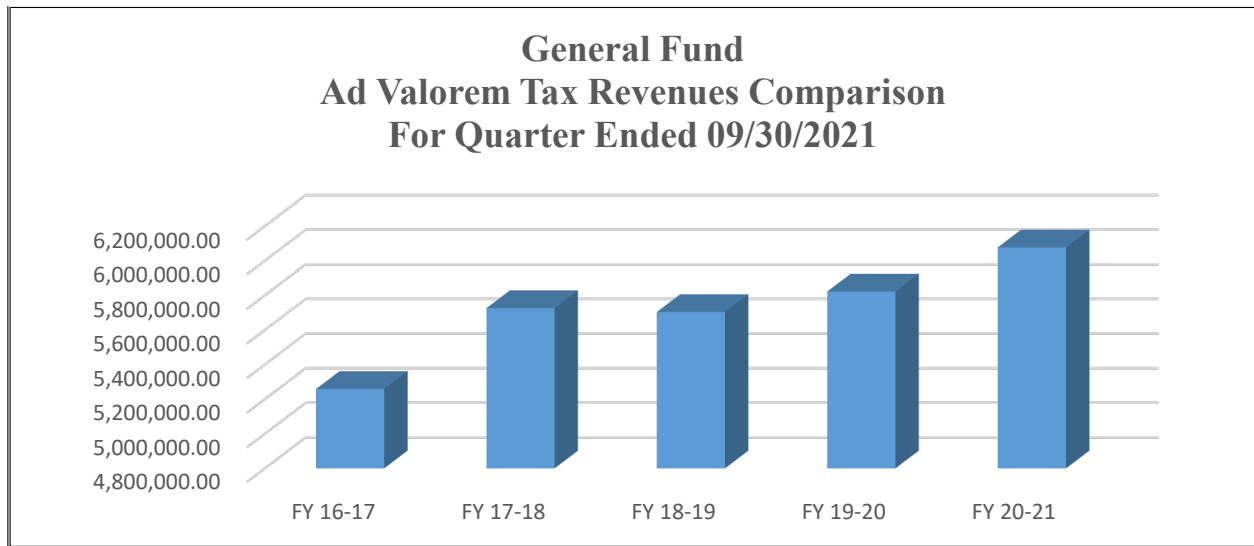
General Fund Revenues

Ad Valorem Taxes

Most of the 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 \$.85304 to \$.85208. A portion of the increased revenues (\$166,748 estimated) is set aside in a separate fund for emergency purposes. Use of these funds can only be appropriated by City Commission.

Fourth quarter revenues are higher than the prior year by \$255,268.57 or 4.39% and are trending less than expected at 96.71%.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$5,338,940.00	\$5,761,672.00	\$5,747,927.00	\$5,904,696.00	\$6,283,322.00
Actuals	\$5,257,930.78	\$5,725,126.07	\$5,702,981.84	\$5,821,106.92	\$6,076,375.49
Actuals vs Budget	98.48%	99.37%	99.22%	98.58%	96.71%

Prior FY 19-20 Year End

Original Budget	\$5,904,696.00
Actuals	\$5,821,106.92
Revenue Shortage	(\$83,589.08)
Percentage of Budget	98.58%

Non-Property Taxes

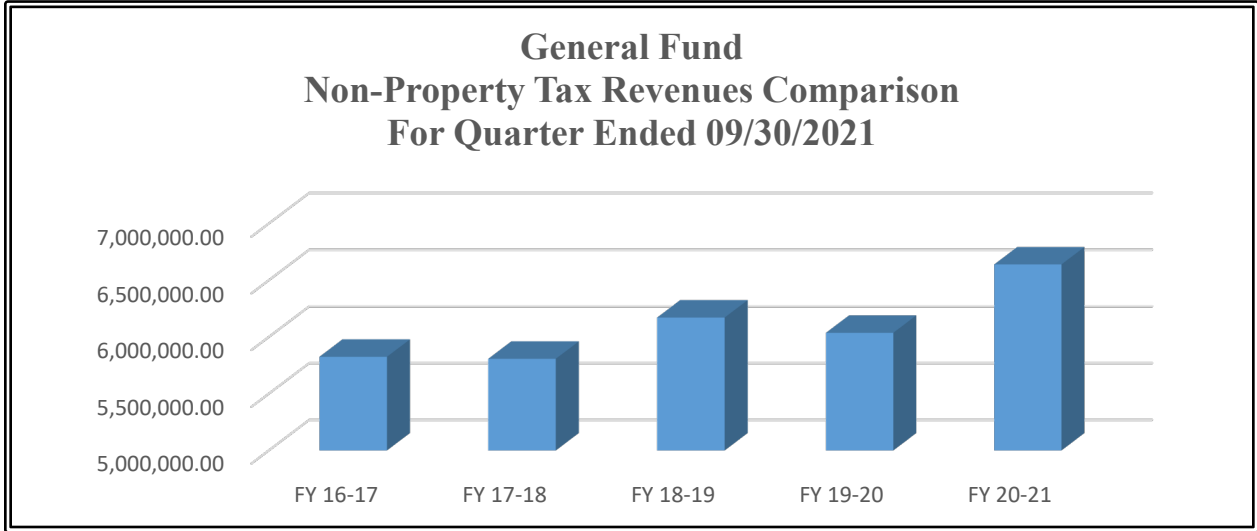
This category contains sales tax, mixed drink, and franchise taxes. Only City sales taxes are received monthly while all other taxes are received on a quarterly or semi-annual basis. Sales tax and Franchise tax revenues are presented based on when revenues are received and adjusted to the modified accrual basis at year end.

Revenues in this category are trending higher than expected at 111.20%.

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 of 6.15% of the M&O portion for calendar years 2020 through 2024. There is not a dollar cap on the incentive agreement, but there is a term cap for the years of 2020 through 2024.

The City Commission also approved on October 26, 2020, an incentive agreement with Chick-Fil-A for 75% of sales tax revenue generated not to exceed \$550,000. The business recently opened in April 2021, and the City will start receiving its share of sales tax revenue which will be remitted to the company per the terms of the incentive agreement. The sales tax incentive payments are due quarterly within 10 days after receipt of the reports from the company.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$5,577,000.00	\$5,702,000.00	\$5,930,000.00	\$5,731,800.00	\$5,970,890.00
Actuals	\$5,825,780.11	\$5,808,158.81	\$6,171,561.05	\$6,037,110.74	\$6,639,673.67
Actuals vs Budget	104.46%	101.86%	104.07%	105.33%	111.20%

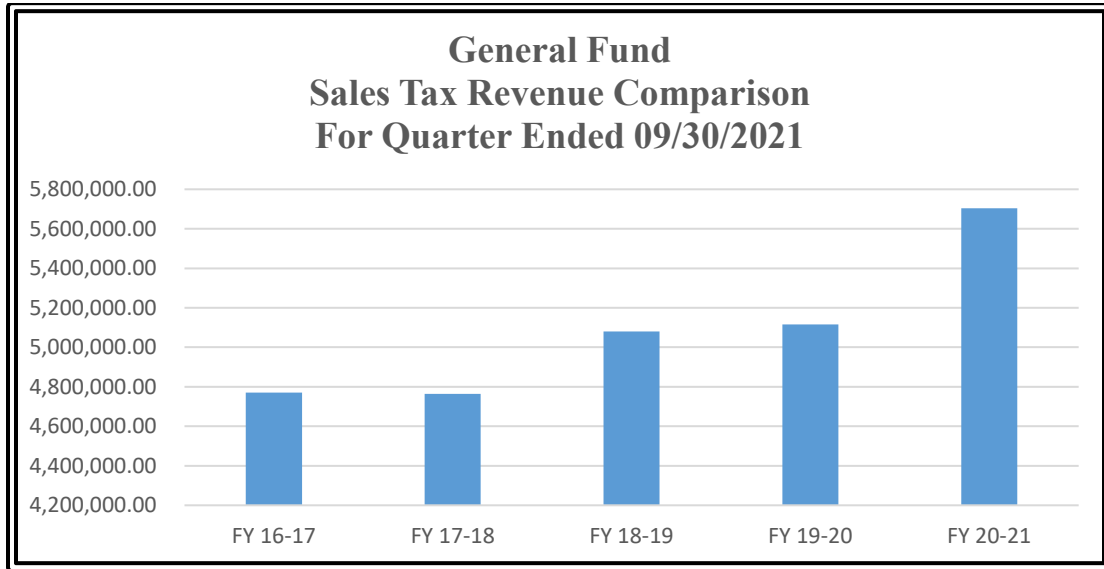
<u>Prior FY 19-20 Year End</u>	
Original Budget	\$5,731,800.00
Actuals	\$6,037,110.74
Additional Revenues	\$305,310.74
Percentage of Budget	105.33%

Sales Tax

City sales tax revenue is trending better than expected at 110.70% and better than last FY at this time by \$587,586.50. Incentive agreement payments were \$105,065.53 for FY 20-21.

All current year accruals have been recorded, but not yet audited.

Increased revenues are partly due to Neessen Polaris, Marshalls, Starbucks, Chick-Fil-A and Harbor Freight that opened and are generating sales tax revenues.

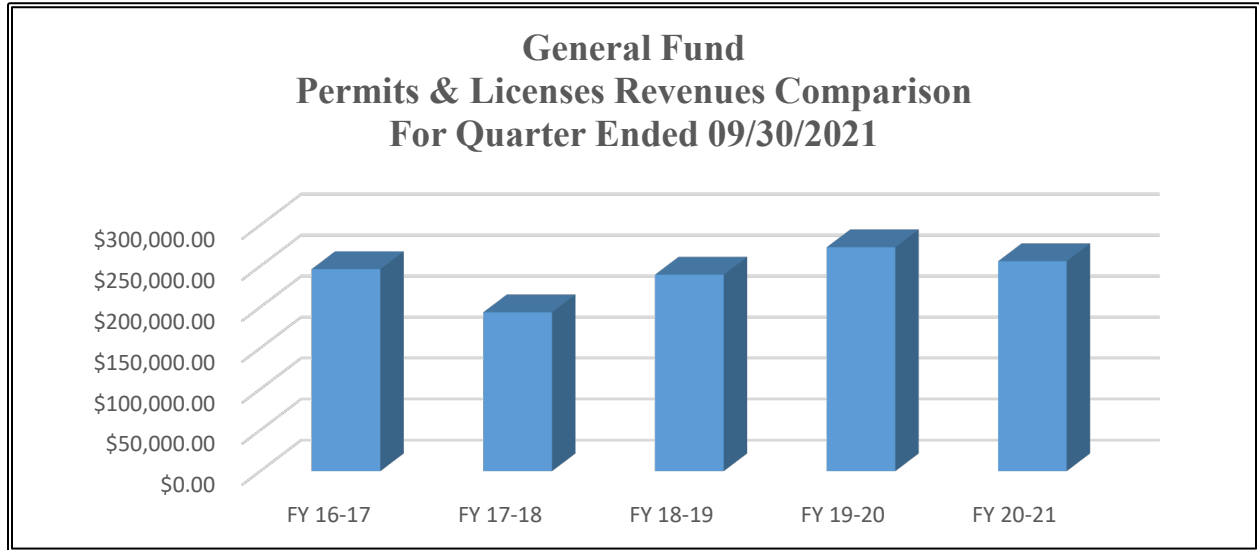


	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$4,575,000.00	\$4,700,000.00	\$4,978,000.00	\$5,021,800.00	\$5,152,890.00
Actuals	\$4,770,173.70	\$4,764,200.26	\$5,080,331.75	\$5,116,413.66	\$5,704,000.16
Actuals vs Budget	104.27%	101.37%	102.06%	101.88%	110.70%

Prior FY 19-20 Year End	
Original Budget	\$5,021,800.00
Actuals	\$5,116,413.66
Additional Revenues	\$94,613.66
Percentage of Budget	101.88%

Permits & Licenses

This revenue category consists of all permits and licensing revenue generated by the Planning Department. Revenues in this category are less than the prior year by \$17,092, and less than what was projected at 97.47%.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$255,225.00	\$231,625.00	\$193,000.00	\$217,845.00	\$262,645.00
Actuals	\$246,377.62	\$193,755.07	\$239,638.79	\$273,085.36	\$255,993.37
Actuals vs Budget	96.53%	83.65%	124.17%	125.36%	97.47%

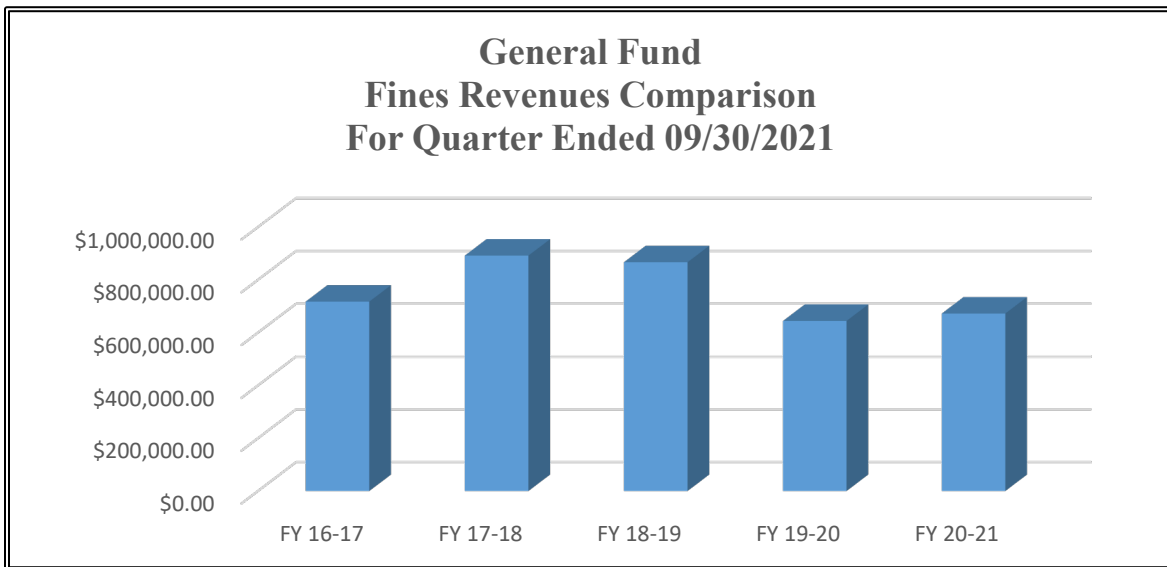
Prior FY 19-20 Year End

Original Budget	\$217,845.00
Actuals	\$273,085.36
Additional Revenues	\$55,240.36
Percentage of Budget	125.36%

Fines

Municipal Court revenues are trending lower than expected at 86.65%. but higher than this time last FY by \$28,059.

There was not a warrant roundup this year due to COVID19 and jail regulations. However, Municipal Court participated in an alternative to the annual warrant round up which was called the Warrant Resolution Month. Court sent out notifications daily and worked with individuals to bring them into compliance as they contacted the office. This alternative process attributed to the increase in revenues.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$835,000.00	\$760,500.00	\$741,100.00	\$815,100.00	\$776,000.00
Actuals	\$717,559.87	\$891,747.00	\$866,626.69	\$644,364.54	\$672,423.30
Actuals vs Budget	85.94%	117.26%	116.94%	79.05%	86.65%

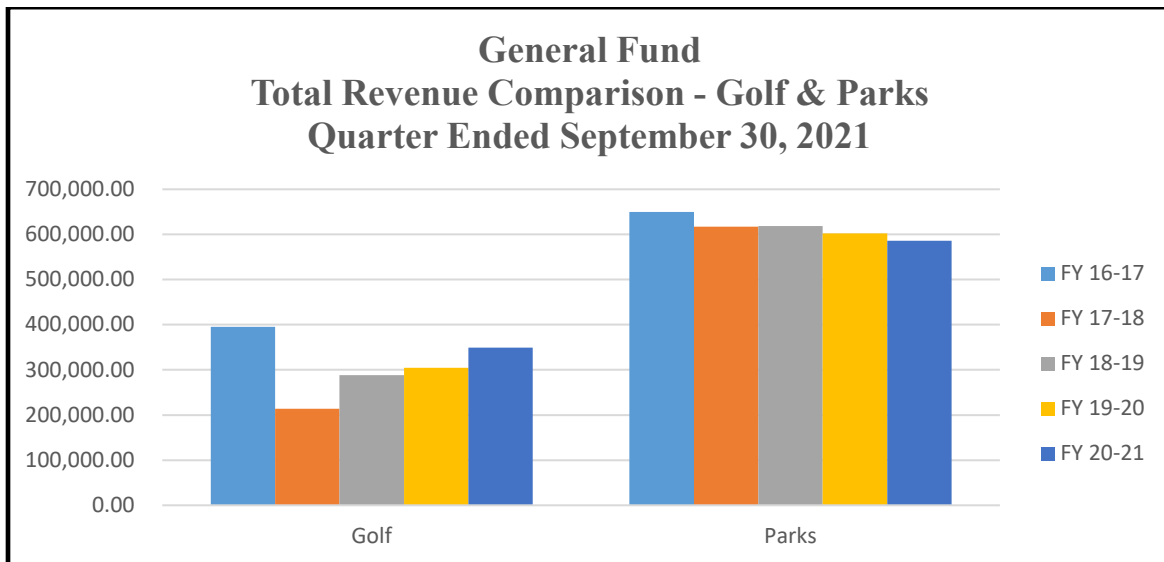
Prior FY 19-20 Year End	
Original Budget	\$815,100.00
Actuals	\$644,364.54
Revenues Shortage	(\$170,735.46)
Percentage of Budget	79.05%

General Service Fees

This category contains the revenues for two divisions that were assumed by the City from the County in FY 14-15. For FY 20-21, the JK Northway was operationally transferred back to the County due to EDA Grant Requirements. The County contributions also changed in FY 20-21. The County contributes \$35,000 annually for the L.E. Ramey Golf Course. Golf Course revenues represents 105.87% of the FY 20-21 budget versus 91.78% last year. Actual revenues increased \$44,648 over the same period last fiscal year.

Parks and Recreation revenues are slightly lower than expected at 98.96% or \$16,767 lower than the same period last fiscal year. COVID19 continues to affect park revenues.

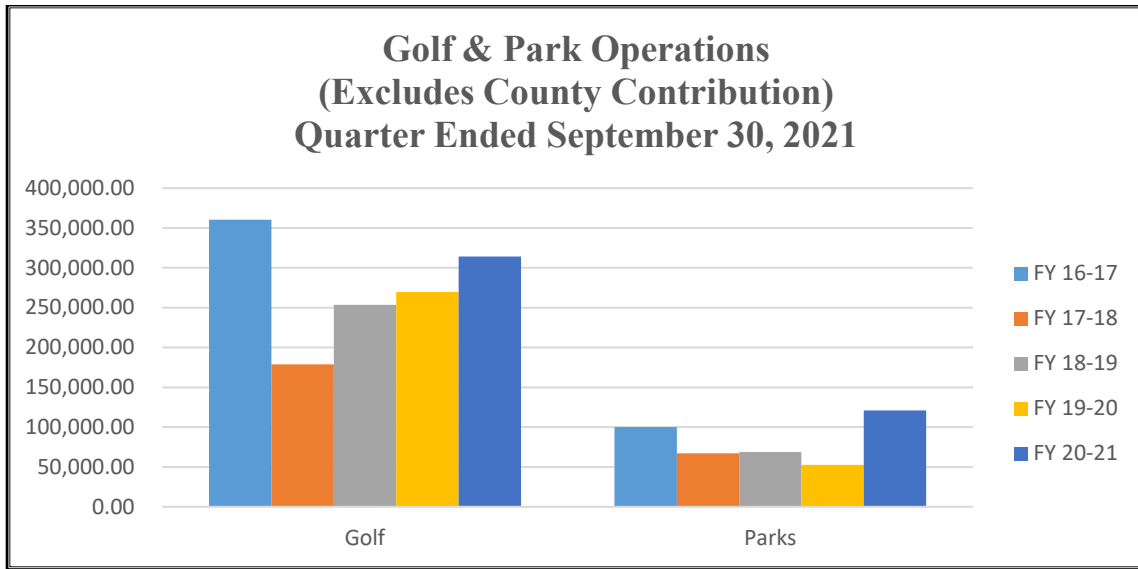
The City and County finalized the interlocal agreements for the Library and Health departments with the Library returning to the County and the Health Department becoming 100% under the City’s control in FY 20-21.



Golf	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$247,200.00	\$277,500.00	\$330,000.00	\$331,729.00	\$329,750.75
Actuals	\$395,240.89	\$213,742.11	\$288,327.45	\$304,466.36	\$349,114.60
Actuals vs Budget	159.89%	77.02%	87.37%	91.78%	105.87%

Parks & Recreation	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$627,960.29	\$668,255.00	\$658,764.21	\$668,010.00	\$592,000.00
Actuals	\$650,065.50	\$617,211.81	\$618,772.37	\$602,606.75	\$585,839.40
Actuals vs Budget	103.52%	92.36%	93.93%	90.21%	98.96%

Operating budgeted revenues for FY 20-21 for the Golf and Parks are \$294,750.75 and \$169,932.15, respectively. Operating revenues for Golf are trending higher than expected at 88.03% and Parks revenues are trending lower than anticipated at 56.23%.



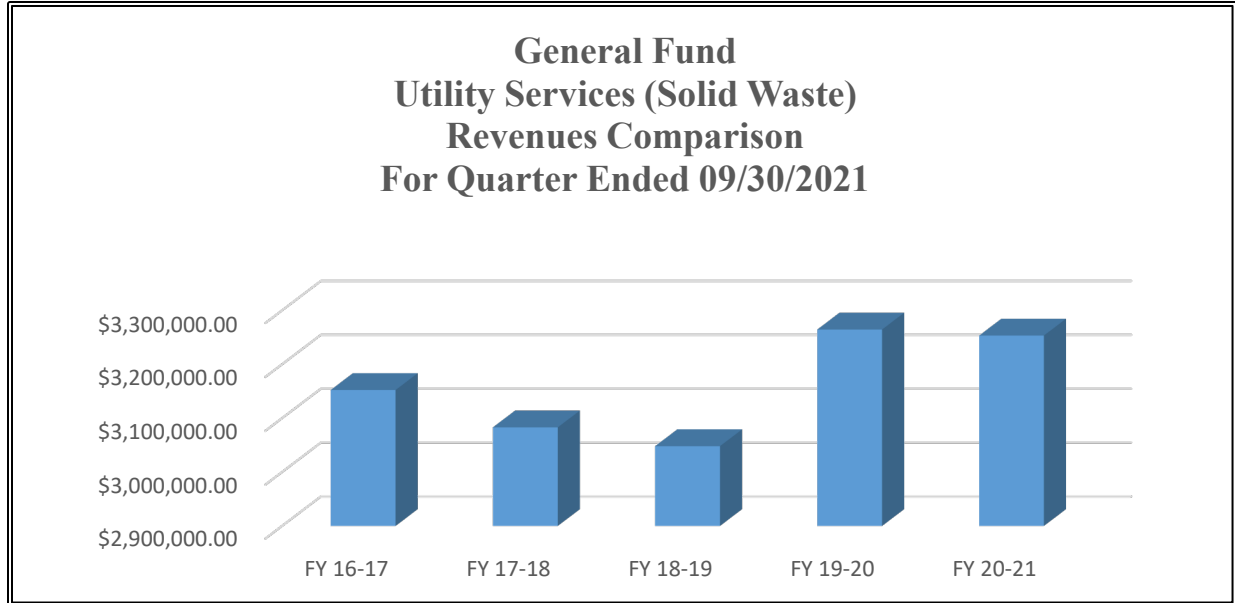
The table below represents operating revenues by excluding the County’s contribution of \$35,000 for the golf course and \$465,000 for the parks which represents the contribution amount twelve (12) months of this fiscal year.

Division	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Golf	\$360,240.89	\$178,742.11	\$253,327.45	\$269,466.36	\$314,114.60 (\$349,114.60-\$35,000)
Parks	\$100,065.50	\$67,211.81	\$68,772.37	\$52,606.75	\$120,839.40 (\$585,839.40-\$465,000)

	Operating Budget	Operating Revenues	% Received
Golf	\$294,750.75	\$314,114.60	106.57%
Parks	\$127,000.00	\$120,839.40	95.15%

Solid Waste

In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year have decreased from last fiscal year by \$11,189 and trending less than expected at 98.17%. Current estimates indicate there are 100 years remaining before the landfill is at capacity depending on current levels.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$3,284,700.00	\$3,205,500.00	\$3,206,500.00	\$3,196,500.00	\$3,314,050.00
Actuals	\$3,152,272.28	\$3,082,974.29	\$3,048,058.59	\$3,264,524.16	\$3,253,335.16
Actuals vs Budget	95.97%	96.18%	95.06%	102.13%	98.17%

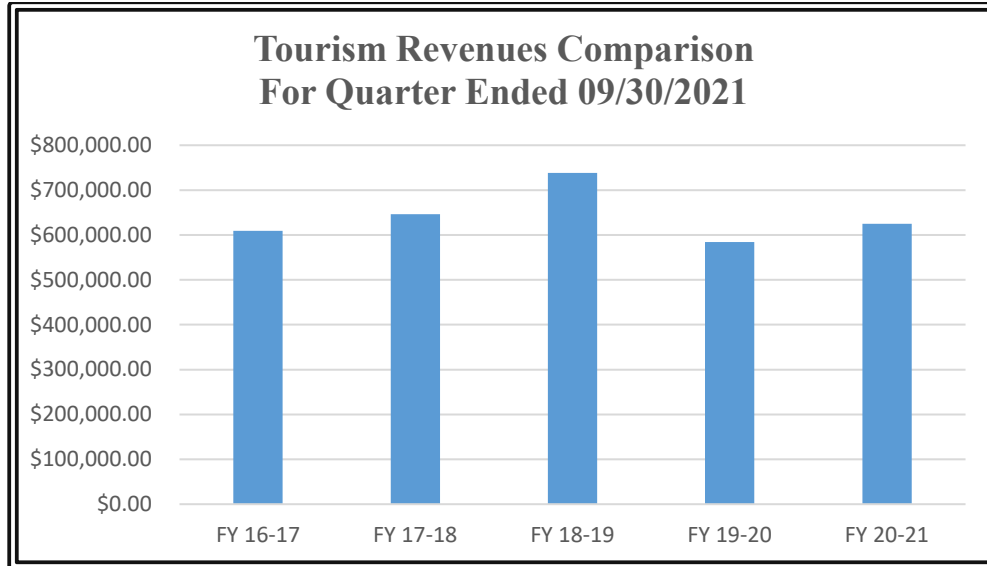
Landfill includes revenues that are billed to commercial accounts and revenues from residential customers. Below is a comparison of those revenues:

Landfill	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Landfill-Commercial	\$360,035.79	\$309,657.91	\$341,734.01	\$502,352.43	\$455,955.25
Landfill-Scale House	\$21,171.15	\$15,441.65	\$46,658.40	\$15,609.25	\$37,518.25

Prior FY 19-20 Year End	
Original Budget	\$3,196,500.00
Actuals	\$3,264,474.16
Additional Revenues	\$67,974.16
Percentage of Budget	102.13%

Tourism Fund Revenues

The main revenue for Tourism Fund is Hotel Occupancy Taxes collected by the hotels from overnight hotel guests. Revenues received for FY 20-21 are higher than what was received for last year by \$41,119 and trending higher than expected at 110.11%.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$527,275.00	\$554,780.00	\$624,221.00	\$698,011.00	\$567,762.00
Actuals	\$609,125.25	\$646,609.28	\$738,004.94	\$584,060.90	\$625,180.29
Actuals vs Budget	115.52%	116.55%	118.23%	83.68%	110.11%

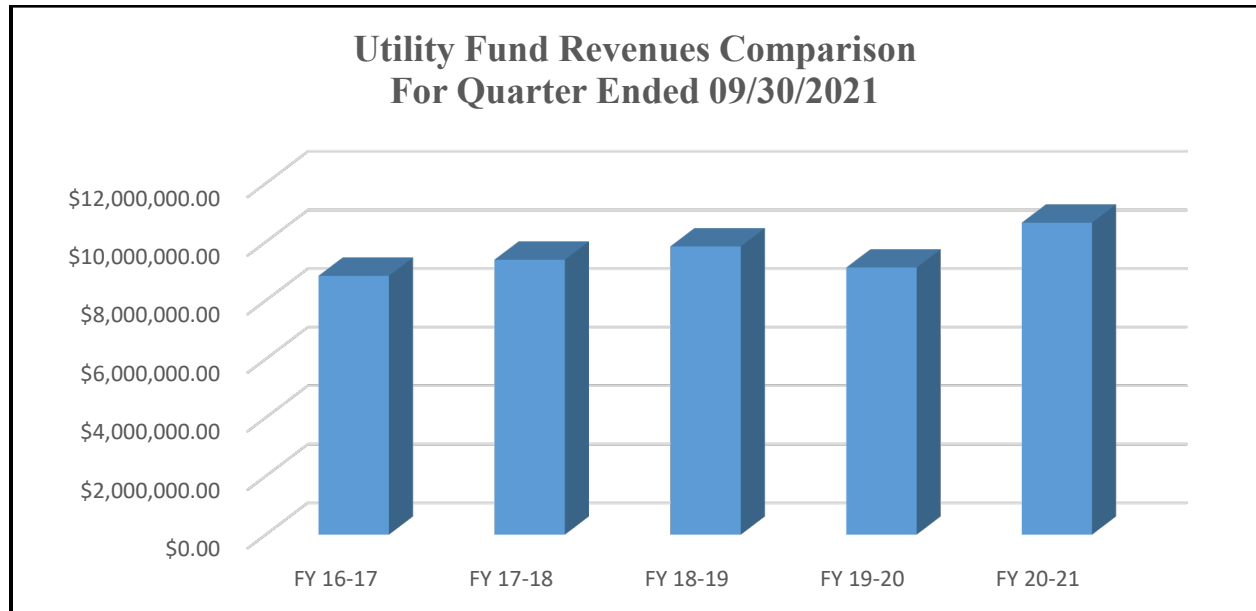
Prior FY 19-20 Year End

Original Budget	\$698,011.00
Actuals	\$584,060.90
Revenues Shortage	(\$113,950.10)
Percentage of Budget	83.68%

Utility Fund Revenues

Revenues from this fund come mainly from water and sewer sales for both residential and commercial customers. Revenues are higher than last FY at this time by \$1,531,934 and trending higher than expected at 108.42%.

In looking at the utility rate study done in FY 17-18, the City Commission approved a 5% increase in sewer rates for FY 20-21.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$7,953,785.00	\$8,023,321.00	\$9,117,606.00	\$9,146,452.00	\$9,828,981.78
Actuals	\$8,841,402.77	\$9,390,028.80	\$9,846,659.78	\$9,124,808.83	\$10,656,743.17
Actuals vs Budget	111.16%	117.03%	108.00%	99.76%	108.42%

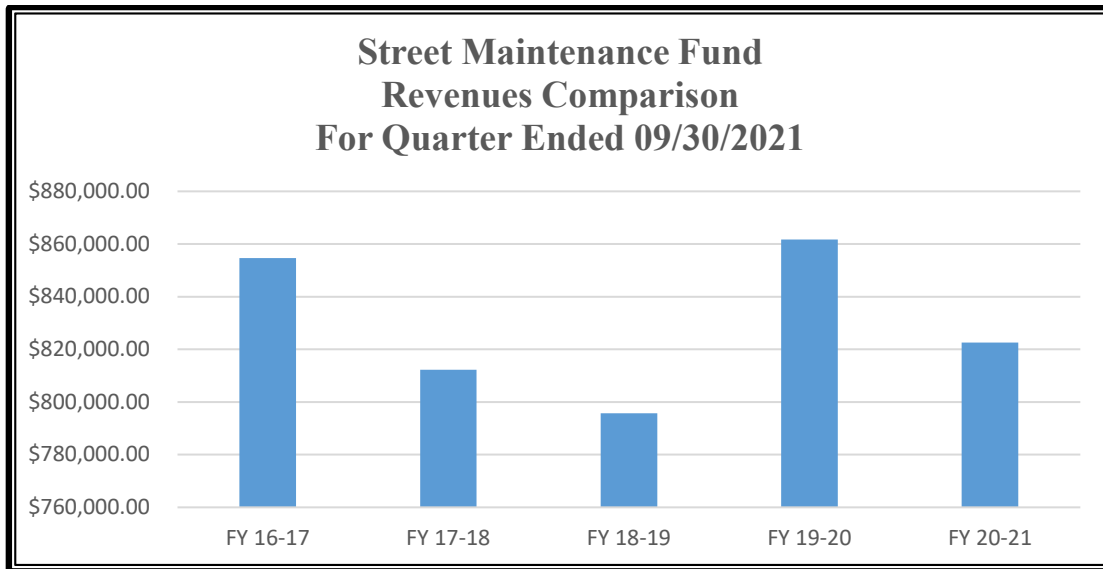
Prior FY 19-20 Year End

Original Budget	\$9,146,452.00
Actuals	\$9,124,808.83
Additioanl Revenues	(\$21,643.17)
Percentage of Budget	99.76%

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. Residents are assessed \$5.00 per month and Non-Residential customers are assessed a fee based on square footage of their space multiplied by a discounted trip generator multiplied by \$5.00 a month. Once the calculation is done, there are several different tiers with a \$150.00 per month cap. This fee will be brought up for review as we are in the fifth year since it was created, and larger street projects need to be completed.

Revenues for last FY include a transfer of \$54,610.32. In comparing only, the user fee revenues, revenues are \$15,489 higher than last year and are trending higher than expected at 102.56%.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Adjusted Annual Budget	\$937,229.38	\$812,000.00	\$812,000.00	\$866,610.32	\$802,000.00
Actuals	\$854,694.41	\$812,278.04	\$795,782.96	\$861,674.56	\$822,553.28
Actuals vs Budget	91.19%	100.03%	98.00%	99.43%	102.56%

Prior FY 19-20 Year End	
Original Budget	\$812,000.00
Amended Budget	\$866,610.32
Actuals	\$861,674.56
Revenues Shortage	(\$4,935.76)
Percentage of Budget	99.43%

FY 20-21

Total Amount Budgeted For Street Maintenance

Fund 001-General Fund-52100	Regular Budget	\$85,676.00
Fund 033-CO Series 2016	Street Projects & Equip	\$0.00
Fund 087-SW Capital Projects-52105	Alley Maintenance	\$50,000.00
Fund 092-Street Maintenance	Street Projects & Equip	<u>\$1,200,000.00</u>
	Total	<u>\$1,335,676.00</u>

Last Six Years

Total Amount Expended For Street Maintenance

FY 19-20 Is Based On Budget

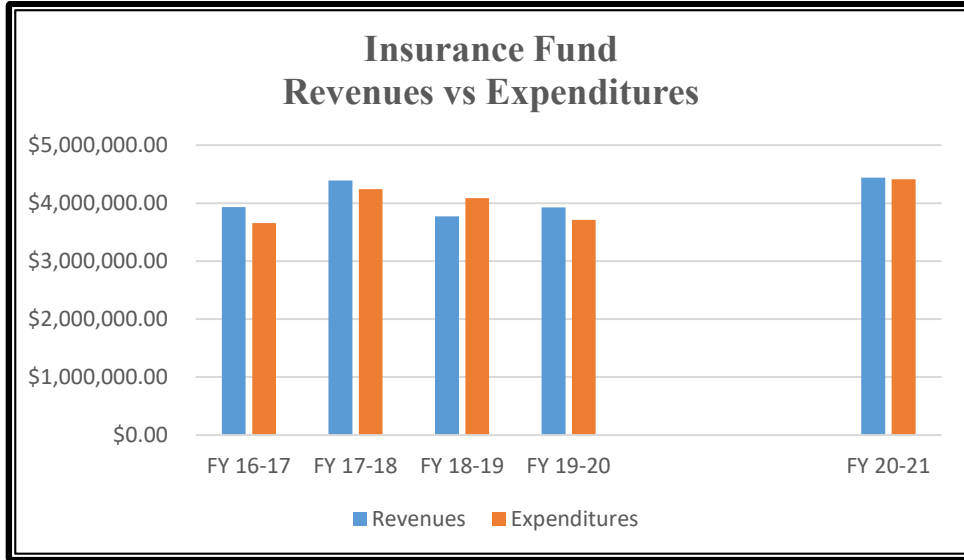
Fund	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Actuals FY 18-19	Actuals FY 19-20	Budgeted FY 20-21
Fund 001-General Fund	\$88,122.02	\$13,048.65	\$64,151.92	\$52,213.25	\$64,988.58	\$85,676.00
Fund 033-CO Series 2016	0.00	85,026.25	506,408.00	0.00	0.00	0.00
Fund 065-CO Series 2011	92,459.35	0.00	0.00	0.00	0.00	0.00
Fund 067-CO Series 2013	295,532.45	0.00	0.00	0.00	0.00	0.00
Fund 068-CO Series 2013	0.00	0.00	0.00	0.00	0.00	0.00
Fund 071-FEMA Assistance	19,850.69	0.00	0.00	0.00	0.00	0.00
Fund 087-SW Capital Projects	0.00	26,539.08	11,531.41	3,815.00	10,732.79	50,000.00
Fund 091-GF Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00
Fund 092-Street Maintenance	301,435.59	449,584.18	503,085.13	1,006,313.14	618,462.09	1,200,000.00
Total Street Expenditures	\$797,400.10	\$574,198.16	\$1,085,176.46	\$1,062,341.39	\$694,183.46	\$1,335,676.00

I. Insurance Fund

The City is self-insured for health care and revenues for this fund come from employer and employee contributions through payroll deductions and individual payments from retirees and those on COBRA. During the budget process, determinations are made to decide if the City needs to make additional contributions based on fund balance projections. In FY 20-21, the City chose to increase health care premiums for employees. The increase brought each type of coverage to 10% of the employer cost of the plan. Due to anticipated reductions to the fund balance, City Commission approved additional transfers of \$53,547 from General Fund, \$291 from Tourism Fund, \$13,781 from Utility Fund and \$386 from Economic Development Fund for a total of \$68,005 down from \$181,399 last fiscal year.

Revenues are set by the City through employer and employee contributions, so the health of the fund depends on keeping claims at levels which can be supported by current contributions. For FY 20-21, expenditures were estimated and budgeted at \$4,414,503. Expenditures through the end of the FY currently sit at \$3,714,686.62. These expenditures equate to 84.15%, which is better than expected. Revenues came in at \$5,077,457.96 or 114.32% of budget. Included in total revenues are Stop Loss reimbursements of \$560,244.58 which are not budgeted and may need to be accrued back to last fiscal year. Finance is still waiting on end of year reports from Entrust.

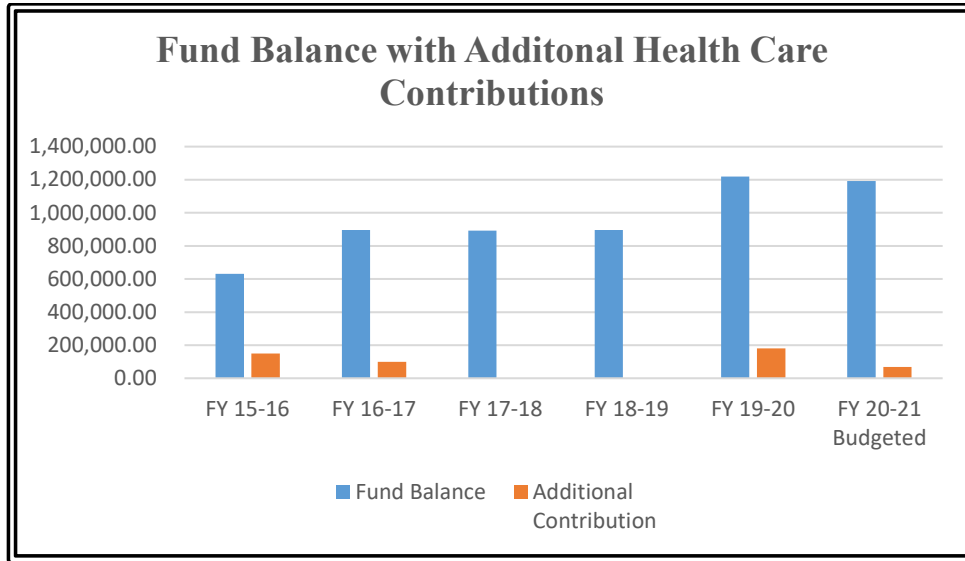
The chart below compares the actual revenues to the expenditures except for FY 20-21 which compares the budgeted revenues to the budgeted expenditures.



Insurance Fund

Fiscal Year	Actuals	
	Revenues	Expenditures
FY 16-17	\$3,930,837.68	\$3,657,936.14
FY 17-18	\$4,392,469.48	\$4,243,947.73
FY 18-19	\$3,770,660.21	\$4,084,476.06
FY 19-20	\$3,925,944.21	\$3,709,893.55
	Budget	
FY 20-21	\$4,441,302.00	\$4,414,503.00

The following chart depicts a history of fund balances for prior years. The fund balance for FY 20-21 depicted below is what is budgeted and expected to be there at end of FY 20-21. The chart also shows the fiscal years where the City made additional contributions to the health insurance fund.



Fiscal Year	Fund Balance	Additional Contribution
FY 15-16	\$632,000.00	\$150,000.00
FY 16-17	\$895,609.00	\$100,000.00
FY 17-18	\$892,777.67	\$0.00
FY 18-19	\$896,910.10	\$0.00
FY 19-20	\$1,219,266.94	\$181,399.00
FY 20-21 Budgeted	\$1,192,467.94	\$68,005.00

Overall Revenues & Expenditures

Overall, revenues for FY 20-21 from all sources are trending higher than expected at 106.49%.

Overall expenditures are trending better than expected at 84.12%.

Overall Revenues and Expenditures - All Sources
 Quarter Ended September 30, 2021

Fund	Fund Name	Revenues			Expenditures		
		Amended Budget	Revenues	Percentage	Amended Budget	Expenditures	Percentage
001	General Fund	20,228,775.13	20,224,074.61	99.98%	21,898,304.72	20,868,814.28	95.30%
002	Tourism Fund	567,762.00	625,180.29	110.11%	565,751.00	499,136.75	88.23%
005	PD State Seizure Fund	5,000.00	3,068.14	61.36%	201,628.24	95,268.16	47.25%
009	Law Enforce Off Stand-PD	2,808.34	3,584.00	127.62%	7,808.34	3,584.00	45.90%
010	Law Enforce Off Stand-Fire	0.00	0.00	0.00%	2,656.00	0.00	0.00%
011	GO Debt Service	2,318,404.29	2,223,537.41	95.91%	2,451,455.18	2,437,695.63	99.44%
012	UF Debt Service	1,602,683.00	1,724,350.51	107.59%	1,566,567.70	360,807.63	23.03%
013	Texas Historical Fund	0.00	0.00	0.00%	56.76	56.76	100.00%
016	PD Stonegarden Grant	187,020.00	65,569.48	35.06%	187,020.00	65,569.48	35.06%
017	PD Borderstar Grant	234,000.00	46,625.83	19.93%	234,000.00	46,625.83	19.93%
025	Building Security Fund	10,000.00	14,447.00	144.47%	10,000.00	130.86	1.31%
026	Golf Course Capital Maint	9,839.00	9,839.00	100.00%	117,000.16	51,416.02	43.95%
027	EMS Fund	22,486.00	21,585.31	95.99%	26,903.00	21,585.31	80.23%
028	PD Federal Seizure Fund	100.00	72.67	72.67%	30,000.00	0.00	0.00%
030	Red Ribbon Drug Awareness	0.00	0.00	0.00%	58.26	58.26	100.00%
031	Muni Court Technology Fund	11,000.00	12,716.20	115.60%	17,292.00	6,130.83	35.45%
033	CO Series 2016-GF	4,000.00	91.68	2.29%	76,372.00	35,000.00	45.83%
039	CO Series 2002-GF	0.00	0.00	0.00%	5,266.37	5,261.31	99.90%
050	DOJ JAG Grant	13,325.00	13,325.00	100.00%	13,325.00	0.00	0.00%
051	Utility Fund	9,828,881.78	10,656,743.17	108.42%	10,295,744.14	9,937,295.38	96.52%
054	UF Capital Projects	478,814.07	581,100.52	121.36%	1,324,878.27	1,578,887.77	119.17%
055	Stormwater Drainage	405,000.00	401,507.40	99.14%	293,900.00	293,987.72	100.03%
062	CO Series 2005-UF	0.00	0.00	0.00%	1,137.58	1,137.58	100.00%
066	CO Series 2011-UF	83,480.01	82,905.02	99.31%	154,000.00	0.00	0.00%
068	CO Series 2013-Drainage	2,000.00	2,736.59	136.83%	1,455,655.00	188,567.38	12.95%
069	TX CDBG Main Street	292,549.00	256,945.00	87.83%	332,549.00	292,303.50	87.90%
080	Homeland Security Grant	0.00	0.00	0.00%	0.00	0.00	0.00%
084	DEAAG Grant Fund	907,500.00	907,500.00	100.00%	0.00	0.00	0.00%
086	TX CDBG Grant 7218269	101,610.00	136,322.13	134.16%	122,740.00	118,915.00	96.88%
087	Solid Waste Capital Projects	573,750.00	576,918.68	100.55%	560,392.00	499,052.56	89.05%
090	Landfill Closure	367,122.00	367,932.98	100.22%	200,000.00	157,754.51	78.88%
091	GF Capital Projects	0.00	0.00	0.00%	64.58	64.58	100.00%
092	Street Fund	802,000.00	822,553.28	102.56%	1,490,000.00	1,454,336.46	97.61%
093	Park Maintenance	25,000.00	25,000.00	100.00%	50,304.00	25,300.00	50.29%
094	Texas Parks & Wildlife	0.00	223,575.00	0.00%	359,500.00	346,276.33	96.32%
095	National Trust for Hist Pres	0.00	0.00	0.00%	3,161.38	0.00	0.00%
097	Vehicle Replacement	70,000.00	101,923.81	145.61%	12,348.04	12,348.04	100.00%
098	Economic Development	314,980.75	316,939.88	100.62%	299,456.75	271,583.17	90.69%
100	Transportation Set Aside	850,170.00	77,602.00	9.13%	793,262.00	0.00	0.00%
101	TXCDBG Grant	350,000.00	130,887.45	37.40%	350,000.00	138,587.45	39.60%
103	COVID19 Cares Act Fund	29,299.92	28,264.32	96.47%	29,299.92	28,264.32	96.47%
105	Vehicle Replacement PD	10,000.00	10,000.00	100.00%	0.00	0.00	0.00%
106	Vehicle Replacement PW	15,266.37	15,261.31	99.97%	0.00	0.00	0.00%
107	Assistance to FF	20,567.08	1,869.73	9.09%	20,567.08	0.00	0.00%
108	Patrick Leahy BP Vest Grant	9,170.00	4,585.00	50.00%	9,170.00	0.00	0.00%
109	Coronavirus Emergency	29,841.69	0.00	0.00%	29,841.69	0.00	0.00%
110	Kingsville PD Enhancement	41,330.00	20,665.00	50.00%	41,330.00	0.00	0.00%
111	FEMA COVID19	18,706.00	20,253.64	108.27%	18,706.00	20,253.64	108.27%
112	FEMA Winter Storm	15,808.02	4,559.90	28.85%	15,808.02	12,882.58	81.49%
113	City-Wide Wastewater	73,668.00	0.00	0.00%	0.00	0.00	0.00%
114	SWB Rural & Tribal Assist	83,221.95	83,221.95	100.00%	83,221.95	83,221.95	100.00%
115	Tax Notes Series 2021	1,337,346.00	1,363,470.00	101.95%	1,337,346.00	113,334.28	8.47%
116	Drainage Master Plan Loc 7	44,000.00	44,000.49	100.00%	15,943.27	15,943.27	100.00%
117	Drainage Master Plan Loc 1	44,000.00	44,000.49	100.00%	15,943.27	15,943.27	100.00%
118	Drainage Master Plan Loc 3	44,000.00	44,000.48	100.00%	16,487.26	16,487.26	100.00%
119	Drainage Master Plan Loc 4	44,000.00	44,000.38	100.00%	22,108.24	22,108.24	100.00%
120	Property Tax Reserve	166,748.00	157,581.25	94.50%	0.00	0.00	0.00%
121	GF-ARP State & Local FRF	0.00	1,568,175.33	0.00%	0.00	0.00	0.00%
122	GLO Hurricane Harvey Mitig	366,787.00	0.00	0.00%	0.00	0.00	0.00%
124	Ed Rachal Foundation Grant	25,000.00	25,000.00	100.00%	25,000.00	24,981.23	99.92%
125	UF-ARP State & Local FRF	0.00	1,568,175.32	0.00%	0.00	0.00	0.00%
138	Self Insurance	4,441,302.00	5,077,457.96	114.32%	4,414,503.00	3,714,686.62	84.15%
202	Tourism - Façade Grant	30,000.00	30,000.00	100.00%	0.00	0.00	0.00%
203	JK Northway EDA Grant	0.00	0.00	0.00%	557,000.00	0.00	0.00%
204	JK Northway Venue Tax	156,342.86	0.00	0.00%	0.00	0.00	0.00%
	Revenue Fund Totals	47,716,465.26	50,811,702.59	106.49%	52,162,833.17	43,881,645.20	84.12%

REVENUE BUDGET AMENDMENTS

Revenues:	
Original Budget	44,588,817.00
Current Budget	47,716,465.26
Budget Amendment	<u>3,127,648.26</u>

Ord. No.	Amendment Description	Amount
<u>General Fund - 001</u>		
2020-48	Park Donations-Walmart	4513-58003 \$ 2,500.00
2020-51	Police Donations-TX Comm Fe CU	2102-72030 \$ 250.00
2020-62	Fire Donations-Exxonmobile	2200-72030 \$ 2,500.00
2021-16	Donations-Uniforms	4514-58003 \$ 4,100.00
2021-17	Donations-Scoreboards	4513-58003 \$ 30,000.00
2021-21	Lease Purchase to Tax Notes	2102-59947 \$ (240,000.00)
2021-21	Lease Purchase to Tax Notes	2200-59947 \$ (77,515.00)
2021-21	Lease Purchase to Tax Notes	4502-59947 \$ (34,000.00)
2021-29	Donations-Equip Maint & Supplies	0000-72030 \$ 1,750.00
2021-38	Donations-Brookshire-Recreational	4513-58003 \$ 10,432.15
2021-38	Donations-League	4514-58003 \$ 3,000.00
2021-54	Donations-Broshears-Minor Vet Care	4400-72030 \$ 100.00
2021-67	Donation - Brookshire Foundation	4513-58003 \$ 3,750.00
	Total General Fund 001	<u>\$ (293,132.85)</u>
<u>Tourism Fund - 002</u>		
2021-20	Hazard Pay Transfer	0000-75001 \$ 850.00
2021-40	Donations-Stef & Bec & Big House	1070-72030 \$ 3,837.00
	Total Tourism Fund 002	<u>\$ 4,687.00</u>
<u>Law Enforcement Off Stand - 009</u>		
2021-11	Grant-Continuing Education	2100-72010 \$ 2,808.34
	Total Law Enforce Off Stand Fund 009	<u>\$ 2,808.34</u>
<u>GO Debt Service - 011</u>		
2021-72	Bond Proceeds	0000-99550 \$ 754,950.00
2021-72	Bond Premium	0000-99600 \$ 61,008.29
	Total GO Debt Service Fund 011	<u>\$ 815,958.29</u>
<u>PD Stonegarden - 016</u>		
2021-04	Grant - Overtime	2100-72005 \$ 187,020.00
	Total PD Stonegarden Fund 016	<u>\$ 187,020.00</u>

REVENUE BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>PD Borderstar - 017</u>			
2020-55	Grant - Overtime 2021	2100-72010	\$ 78,000.00
2021-12	Grant - Overtime 2022	0000-72010	\$ 78,000.00
2021-66	Grant - Overtime	0000-72010	\$ 78,000.00
Total PD Borderstar Fund 017			<u>\$ 234,000.00</u>
<u>EMS Fund - 027</u>			
2021-31	Grant-Medical Supplies	2200-72010	\$ 22,486.00
Total EMS Fund 027			<u>\$ 22,486.00</u>
<u>Utility Fund - 051</u>			
2021-20	Transfer - Hazard Pay	0000-75001	\$ 16,775.00
Total Utility Fund 051			<u>\$ 16,775.00</u>
<u>Utility Fund Capital Projects Fund - 054</u>			
2021-05	Ground Storage Tank Well #14 Addtl	0000-75010	\$ 19,190.00
2021-70	TXDOT Reimbursement	0000-94000	\$ 370,861.07
Total UF Capital Projects Fund 054			<u>\$ 390,051.07</u>
<u>TX CDBG MAIN STREET GRANT #7215270 - 069</u>			
2020-53	Grant Received	0000-72010	\$ 250,000.00
2020-53	Cash Match	0000-75001	\$ 32,549.00
	Re-establish transfer budget approved by Comm FY 19-20		\$ 10,000.00
Total TXCDBG Grant Fund 069			<u>\$ 292,549.00</u>
<u>TX CDBG Grant #7218269 - 086</u>			
2021-03	Grant-Manhole Project Phase 2	0000-72010	\$ 101,610.00
Total TX CDBG Grant #7218269 Fund 086			<u>\$ 101,610.00</u>
<u>Solid Waste Capital Projects Fund - 087</u>			
2021-21	Transfer to Tax Notes for garbage trucks	1702-59947	\$ (930,000.00)
Total SW Capital Projects Fund 087			<u>\$ (930,000.00)</u>
<u>Economic Development Fund - 098</u>			
2021-20	Transfer - Hazard Pay	0000-75001	\$ 250.00
2021-24	Incentive Agmts-Starbucks & Marshalls	0000-75001	\$ 18,240.75
2021-74	Transfer - Marshalls Incentive Agmt	0000-75001	\$ 1,600.00
2021-77	Transfer-Chick-Fil-A Incentive Agmt	0000-75001	\$ 36,000.00
Total Economic Development Fund 098			<u>\$ 56,090.75</u>

REVENUE BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>COVID19 Cares Act Fund -103</u>			
2021-25	Cares Act Expenditures	1030-59945	\$ 6,515.74
2021-25	Cares Act Expenditures	0000-75001	\$ 22,784.18
	Total COVID19 Cares Act Fund 103		<u>\$ 29,299.92</u>
<u>Assistance To Firefighters Grant - 107</u>			
2021-47	Awarded Grant-Medical Supplies	0000-72005	\$ 18,697.35
2021-47	Cash Match	0000-75001	\$ 1,869.73
	Total Assistance to Firefighters Grant Fund 107		<u>\$ 20,567.08</u>
<u>PL Bulletproof Vest Partnership Fund - 108</u>			
2020-55	Grant for Body Armor	0000-72005	\$ 4,585.00
2020-55	Cash Match	0000-75001	\$ 4,585.00
	Total PL Bulletproof Vest Paratership - 108		<u>\$ 9,170.00</u>
<u>Coronavirus Emergency Supplemental Fund - 109</u>			
2020-55	Grant for OT	0000-72010	\$ 29,841.69
	Total Coronavirus Emergency Suppl Fund 109		<u>\$ 29,841.69</u>
<u>Kingsville PD Enhancement BWC Fund - 110</u>			
2020-55	Grant for replacement cameras	0000-72005	\$ 20,665.00
2020-55	Cash Match	0000-75001	\$ 20,665.00
	Total Kingsville PD Enhancement BWC Fund 110		<u>\$ 41,330.00</u>
<u>FEMA COVID19 - 111</u>			
2021-69	Grant-COVID Related Items	0000-	\$ 18,706.00
	Total FEMA COVID19 Fund 111		<u>\$ 18,706.00</u>
<u>FEMA Winter Storm Event - 112</u>			
2021-26	Winter Storm Expenditures	0000-72005	\$ 15,808.02
	Total Winter Storm Event Fund 112		<u>\$ 15,808.02</u>
<u>113 City Wide Wastewater Collection System Improvements</u>			
2021-35	Wastewater System Improvements	0000-75068	\$ 73,668.00
	Total City Wide WW Coll Syst Imp Fund 113		<u>\$ 73,668.00</u>

REVENUE BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>SWB Rural & Tribal Assistance Grant - 114</u>			
2021-34	Automated License Plate Pkg & Rapiscan	0000-72005	\$ 83,147.88
2021-75	Automated License Plate Pkg & Rapiscan	0000-75001	\$ 74.07
	Total SWB Rural & Tribal Asst Grant 114		<u>\$ 83,221.95</u>
<u>Tax Notes Series 2021 Fund - 115</u>			
2021-21	Transfer for Issuance Costs	0000-75001	\$ 55,831.00
2021-21	Note Proceeds	0000-99605	\$ 1,281,515.00
	Total Tax Notes Series 2021 Fund 115		<u>\$ 1,337,346.00</u>
<u>Drainage Master Plan Location 7 #40135 Fund - 116</u>			
2021-35	Cash Match	0000-75068	\$ 44,000.00
	Total Drainage Master Plan Loc 7 Fund 116		<u>\$ 44,000.00</u>
<u>Drainage Master Plan Location 1 #40142 Fund - 117</u>			
2021-35	Cash Match	0000-75068	\$ 44,000.00
	Total Drainage Master Plan Loc 1 Fund 117		<u>\$ 44,000.00</u>
<u>Drainage Master Plan Location 3 #40143 Fund - 118</u>			
2021-35	Cash Match	0000-75068	\$ 44,000.00
	Total Drainage Master Plan Loc 3 Fund 118		<u>\$ 44,000.00</u>
<u>Drainage Master Plan Location 4 #40144 Fund - 119</u>			
2021-35	Cash Match	0000-75068	\$ 44,000.00
	Total Drainage Master Plan Loc 4 Fund 119		<u>\$ 44,000.00</u>
<u>GLO Hurricane Harvey Mitigation Grant Fund - 122</u>			
2021-35	Cash Match	0000-75068	\$ 366,787.00
	Total GLO Hurricane Harvery Mitigation Fund 122		<u>\$ 366,787.00</u>
<u>Ed Rachal Foundation Grant Fund - 124</u>			
2021-45	Grant - Police Equipment	0000-72037	\$ 25,000.00
	Total Ed Rachal Foundation Grant Fund 124		<u>\$ 25,000.00</u>
	Total Revenue Budget Amendments		<u>\$ 3,127,648.26</u>

EXPENDITURES BUDGET AMENDMENTS

Expenditures:	
Original Budget	47,556,544.00
Current Budget	52,162,833.17
Budget Amendment	<u>4,606,289.17</u>

Ord. No.	Amendment Description	Amount
General Fund - 001		
2020-48	Park Donations-Walmart	4513-31499 \$ 2,500.00
2020-51	Police Donations - TX Comm Fed CU	2102-21100 \$ 250.00
2020-53	TX CDBG Grant Carryover Project	6900-80069 \$ 32,549.00
2020-54	Carryover Purchase Orders	1601-31400 \$ 1,760.88
2020-54	Carryover Purchase Orders	1703-41100 \$ 1,646.54
2020-54	Carryover Purchase Orders	2102-71100 \$ 1,324.28
2020-54	Carryover Purchase Orders	2102-71100 \$ 1,401.40
2020-54	Carryover Purchase Orders	2103-21100 \$ 584.00
2020-54	Carryover Purchase Orders	2104-21100 \$ 39.83
2020-54	Carryover Purchase Orders	3050-31400 \$ 1,500.00
2020-54	Carryover Purchase Orders	4503-21700 \$ 4,600.00
2020-54	Carryover Purchase Orders	4503-31400 \$ 1,295.00
2020-54	Carryover Purchase Orders	4503-59100 \$ 18,397.78
2020-54	Carryover Purchase Orders	4503-71309 \$ 2,614.27
2020-54	Carryover Purchase Orders	4513-31499 \$ 1,996.46
2020-55	PL Bulletproof Vest Grant Cash Match	6900-80108 \$ 4,585.00
2020-55	KV PD Enhancement BWC Cash Match	6900-80110 \$ 20,665.00
2020-62	Donation-Exxonmobile	2200-41400 \$ 2,500.00
2021-02	Mower for Code Compliance	1603-71200 \$ 13,750.00
2021-16	Donations-Uniforms	4514-21200 \$ 4,100.00
2021-20	Transfers for Hazard Pay	6900-80002 \$ 850.00
2021-20	Transfers for Hazard Pay	6900-80051 \$ 16,775.00
2021-20	Transfers for Hazard Pay	6900-80098 \$ 250.00
2021-20	Hazard Pay	xxxx-13100 \$ 84,975.00
2021-21	Lease Purchase to Tax Notes	2102-71100 \$ (240,000.00)
2021-21	Lease Purchase to Tax Notes	2200-71100 \$ (77,515.00)
2021-21	Lease Purchase to Tax Notes	4502-71200 \$ (34,000.00)
2021-21	Transfers to Tax Note-Cost Issuance	6900-80115 \$ 55,831.00
2021-22	Tax Note Payment	2102-64200 \$ (38,231.69)
2021-22	Tax Note Payment	2200-64200 \$ (12,348.04)
2021-22	Tax Note Payment	4502-64200 \$ (5,416.16)
2021-24	Transfer-Incentive Payments	6900-80098 \$ 18,240.75
2021-25	CARES ACT Transfers	6900-80103 \$ 22,784.18
2021-27	Additional Audit Fees	1801-31470 \$ 15,000.00
2021-29	Donation-Equip Maint & Supplies	2200-41400 \$ 1,750.00
2021-30	Additional Overtime	21xx-11200 \$ 120,000.00
2021-30	Additional Overtime	21xx-11400 \$ 10,620.00
2021-30	Additional Overtime	21xx-11500 \$ 9,180.00
2021-30	Additional Overtime	21xx-11700 \$ 97.00
2021-30	Additional Overtime	21xx-12300 \$ 260.00

EXPENDITURE BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
2021-38	Donation-Brookshire Foundation	4513-21700	\$ 3,130.00
2021-38	Donation-Brookshire Foundation	4513-31496	\$ 1,000.00
2021-38	Donation-Brookshire Foundation	4513-31497	\$ 1,000.00
2021-38	Donation-Brookshire Foundation	4513-31499	\$ 5,302.15
2021-38	Donation-Brookshire Foundation	4514-21700	\$ 3,000.00
2021-39	Addtl Health Care Costs	4503-11600	\$ 4,700.00
2021-47	Grant Cash Match	6900-80107	\$ 1,869.73
2021-54	Donation-Broshears	4400-31488	\$ 100.00
2021-55	Testing Site Parking Lot	3050-21194	\$ 14,704.00
2021-56	Additional Overtime & Vehicle Maint	1702-11100	\$ 26,000.00
2021-56	Additional Overtime & Vehicle Maint	1702-11200	\$ 10,000.00
2021-56	Additional Overtime & Vehicle Maint	1702-41100	\$ 34,000.00
2021-67	Donation -Brookshire Foundation	4513-31499	\$ 3,750.00
2021-74	Transfer Salary Accrual & Incentive Agmt	6900-80098	\$ 1,600.00
2021-75	Transfer Grant Overage	6900-80114	\$ 74.07
2021-76	Additional Motor Gas & Oil	1702-21500	\$ 17,000.00
2021-76	Additional Motor Gas & Oil	1703-21500	\$ 10,000.00
2021-77	Transfer-Chick-Fil-A Incentive Agmt	6900-80098	\$ 36,000.00
	Re-establish cash match transfer approved by Comm FY19-20		\$ 10,000.00
Total General Fund 001			<u>\$ 250,391.43</u>
<u>Tourism Fund - 002</u>			
2021-20	Hazard Pay Transfer	1071-13100	\$ 850.00
2021-40	Donation Stef & Bec & Big House Burger	1071-31441	\$ 2,700.00
2021-40	Donation Stef & Bec & Big House Burger	1071-23200	\$ 1,137.00
Total Tourism Fund 002			<u>\$ 4,687.00</u>
<u>PD Seizure Fund - 005</u>			
2020-54	Carryover Purchase Orders	2100-22501	\$ 7,652.90
2020-57	Narcotics Detection K-9	2100-71200	\$ 9,000.00
2021-18	Wearable Safety Lights	2100-21700	\$ 6,324.45
2021-19	Liberator IF Headsets	2100-21700	\$ 1,433.52
Total PD Seizure Fund 005			<u>\$ 24,410.87</u>
<u>Law Enforcement Off Stand - 009</u>			
2021-11	Grant-Training & Travel	2100-31600	\$ 2,808.34
Total Law Enforce Off Stand Fund 009			<u>\$ 2,808.34</u>

EXPENDITURES BUDGET AMENDMENT (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>GO Debt Service Fund - 011</u>			
2021-22	Tax Note Payment	5100-61100	\$ 195,000.00
2021-22	Tax Note Payment	5100-62100	\$ 7,000.00
2021-22	Tax Note Payment	5100-63100	\$ 1,863.89
2021-72	Bond Issuance Costs	5100-31456	\$ 33,193.58
2021-72	Payment to Escrow Agent	5100-63500	\$ 771,750.21
2021-72	Interest Expense	5100-62100	\$ 11,014.50
Total GO Debt Service Fund 011			<u>\$ 1,019,822.18</u>
<u>UF Debt Service - 012</u>			
2021-72	Bond Issuance Costs	5100-31400	\$ 124,871.11
2021-72	Interest Expense	5100-62100	\$ 41,435.50
2021-72	Interest Expense	5100-62100	\$ (6,171.91)
Total UF Debt Service Fund 012			<u>\$ 160,134.70</u>
<u>PD Stonegarden - 016</u>			
2021-04	Grant - Overtime	2100-11224	\$ 97,157.58
2021-04	Grant - Overtime	2100-11525	\$ 8,549.87
2021-04	Grant - Overtime	2100-11425	\$ 7,432.55
2021-04	Grant - Overtime	2100-21529	\$ 11,880.00
2021-04	Grant - Overtime	2100-71117	\$ 62,000.00
Total PD Stonegarden Fund 016			<u>\$ 187,020.00</u>
<u>Local Border Security Program - 017</u>			
2020-55	Grant Program for OT	2100-11200	\$ 66,952.79
2020-55	Grant Program for Retirement	2100-11400	\$ 5,925.32
2020-55	Grant Program for FICA	2100-11500	\$ 5,121.89
2021-12	Grant Program for OT	2100-11201	\$ 66,953.00
2021-12	Grant Program for Retirement	2100-11400	\$ 5,925.00
2021-12	Grant Program for FICA	2100-11500	\$ 5,122.00
2021-66	Grant - Overtime	2100-11201	\$ 66,953.00
2021-66	Grant - OT Retirement	2100-11400	\$ 5,925.00
2021-66	Grant - OT FICA	2100-11500	\$ 5,122.00
Total PD Local Border Security Program Fund 017			<u>\$ 234,000.00</u>
<u>Golf Course Capital Maintenance - 026</u>			
2020-58	Rollover Project - Greens Maintenance	4502-59100	\$ 111,584.00
Total Golf Course Capital Maint Fund 026			<u>\$ 111,584.00</u>

EXPENDITURES BUDGET AMENDMENT (CONTINUED)

Ord. No.	Amendment Description		Amount
EMS Fund - 027			
2021-31	Grant for Medical Supplies	2200-21100	\$ 22,486.00
	Total EMS Fund 027		<u>\$ 22,486.00</u>
CO Series 2016 Fund - 033			
2021-23	Rolled Over Irrigation Projct	1030-71310	\$ 35,000.00
	Total CO Series 2016 Fund 033		<u>\$ 35,000.00</u>
Utility Fund - 051			
2020-54	Carryover Purchase Orders	6202-22800	\$ 25,439.10
2020-54	Carryover Purchase Orders	6202-54200	\$ 10,700.00
2020-54	Carryover Purchase Orders	6202-22800	\$ 15,150.00
2020-56	Carryover Purchase Orders	7003-31400	\$ 7,740.00
2020-56	Carryover Purchase Orders	7001-54300	\$ 600.00
2021-05	Addtl Funds-Ground Storage Tank	6900-80054	\$ 19,190.00
2021-10	Water System Risk & Resilience Assessm	6002-31400	\$ 26,000.00
2021-20	Hazard Pay	13100	\$ 16,775.00
2021-28	In Kind Engineering Services	8000-11100	\$ 56,908.00
2021-32	Addtl Costs for Engineering Division	8000-31400	\$ 5,120.03
2021-43	Addtl Operating Costs	8000-11100	\$ 13,900.00
2021-43	Addtl Operating Costs	8000-11200	\$ 1,000.00
2021-43	Addtl Operating Costs	8000-11400	\$ 100.00
2021-43	Addtl Operating Costs	8000-11600	\$ 14,550.00
2021-43	Addtl Operating Costs	8000-11800	\$ 250.00
2021-43	Addtl Operating Costs	8000-21500	\$ 400.00
2021-43	Addtl Operating Costs	8000-31500	\$ 125.00
2021-43	Addtl Operating Costs	8000-31660	\$ 1,563.00
2021-43	Addtl Operating Costs	8000-31700	\$ 186.00
2021-43	Addtl Operating Costs	8000-41400	\$ 938.00
	Total Utility Fund 051		<u>\$ 216,634.13</u>
Utility Fund Capital Projects - 054			
2020-52	Carryover Purchase Orders	7002-72100	\$ 115,428.00
2020-54	Carryover Purchase Orders	7002-72100	\$ 16,000.00
2021-05	Ground Storage Tank	6002-72100	\$ 19,190.00
2021-70	TXDOT Reimbursement	6001-71700	\$ 370,861.07
	Total Utility Fund Capital Projects Fund 054		<u>\$ 521,479.07</u>

EXPENDITURES BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>CO Series 2013 Drainage - 068</u>			
2021-35	Cash Match Transfer	6900-80113	\$ 73,668.00
2021-35	Cash Match Transfer	6900-80116	\$ 44,000.00
2021-35	Cash Match Transfer	6900-80117	\$ 44,000.00
2021-35	Cash Match Transfer	6900-80118	\$ 44,000.00
2021-35	Cash Match Transfer	6900-80119	\$ 44,000.00
2021-35	Cash Match Transfer	6900-80122	\$ 366,787.00
Total CO Series 2013 Drainage Fund 068			<u>\$ 616,455.00</u>
<u>TXCDBG Main St Grant #7219012 - 069</u>			
2020-53	Carry Over CDBG Grant Project	1604-59100	\$ 300,000.00
2020-53	Carry Over CDBG Grant Project	1604-31400	\$ 23,714.00
2020-53	Carry Over CDBG Grant Project	1604-31400	\$ 8,835.00
Total TXCDBG Main St Grant Fund 069			<u>\$ 332,549.00</u>
<u>TX CDBG Grant #7218269 - 086</u>			
2021-03	Grant-Manhole Project Phase 2	7003-64111	\$ 101,610.00
2021-73	Sewer Improv Manhole Rehabilitation	7003-54111	\$ 14,776.33
2021-73	Sewer Improv Manhole Rehabilitation-Match	7003-54112	\$ 6,353.67
Total TX CDBG Grant #7218269 Fund 086			<u>\$ 122,740.00</u>
<u>Solid Waste Capital Projects Fund - 087</u>			
2021-21	Transfer to Tax Notes for garbage trucks	1702-71200	\$ (930,000.00)
2021-22	Tax Note Payment	1702-64200	\$ (147,868.00)
Total SW Capital Projects Fund 087			<u>\$ (1,077,868.00)</u>
<u>Street Maintenance Fund - 092</u>			
2021-53	Additional Street Projects	3050-52100	\$ 140,000.00
Total Street Maintenance Fund 092			<u>\$ 140,000.00</u>
<u>Park Maintenance Fund - 093</u>			
2020-54	Carryover Purchase Orders	4503-21700	\$ 2,000.00
Total Park Maintenance Fund 093			<u>\$ 2,000.00</u>

EXPENDITURES BUDGET AMENDMENT (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>Economic Development Fund - 098</u>			
2021-20	Transfer - Hazard Pay	0000-75001	\$ 250.00
2021-24	Incentive Agmts-Starbucks & Marshalls	0000-75001	\$ 18,240.75
2021-74	Salaries Accrual	1060-11100	\$ 550.00
2021-74	Incentive Agmts-Marshalls	1060-35503	\$ 1,050.00
2021-77	Incentive Agmt-Chick-Fil-A	1060-35504	\$ 36,000.00
	Total Economic Development Fund 098		<u>\$ 56,090.75</u>
<u>Safe Routes To School Grant Fnd - 100</u>			
2021-28	In Kind Engineering Services	3050-31400	\$ (56,908.00)
	Total Safe Routes To School Grant Fund 100		<u>\$ (56,908.00)</u>
<u>COVID19 Cares Act Fund -103</u>			
2021-25	Cares Act Expenditures	1030-11xxx	\$ 13,297.01
2021-25	Cares Act Expenditures	1030-2xxxx	\$ 15,964.92
2021-25	Cares Act Expenditures	1030-31100	\$ 37.99
	Total COVID19 Cares Act Fund 103		<u>\$ 29,299.92</u>
<u>Assistance to Firefighters Grant Fund - 107</u>			
2021-47	Grant-Medical Supplies	2200-22400	\$ 20,567.08
	Total Assistance to FF Grant Fund 107		<u>\$ 20,567.08</u>
<u>Patrick Leahy Bulletproof Vest Partnership Fund - 108</u>			
2020-55	Grant Funding for Police Body Armor	2100-21200	\$ 9,170.00
	Total PL Bulletproof Vest Partnership Fund 108		<u>\$ 9,170.00</u>
<u>Coronavirus Emergency Supplemental Fund - 109</u>			
2020-55	Grant Funding for Overtime	2100-11200	\$ 25,615.18
2020-55	Grant Funding for Retirement	2100-11400	\$ 2,269.95
2020-55	Grant Funding for FICA	2100-11500	\$ 1,956.56
	Total Coronavirus Emerg Suppl Fund 109		<u>\$ 29,841.69</u>
<u>Kingsville PD Enhancement BWC Fund - 110</u>			
2020-55	Grant for Replacement Cameras	2100-21700	\$ 41,330.00
	Total KV PD Enhancement BWC Fund 110		<u>\$ 41,330.00</u>

EXPENDITURES BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>FEMA COVID19 - 111</u>			
2021-71	Funding-Salaries	1030-11100	\$ 4,000.00
2021-71	Funding-FICA	1030-11500	\$ 306.00
2021-71	Funding-Unemployment	1030-11800	\$ 200.00
2021-71	Funding-Supplies	1030-21100	\$ 10,800.00
2021-71	Funding-Minor Equipment	1030-21700	\$ 3,400.00
Total FEMA COVID19 Fund 111			<u>\$ 18,706.00</u>
<u>FEMA Winter Storm Event - 112</u>			
2021-26	Winter Storm Expenditures	0000-72005	\$ 15,808.02
Total Winter Storm Event Fund 112			<u>\$ 15,808.02</u>
<u>SWB Rural & Tribal Assistance Grant - 114</u>			
2021-34	Automated License Plate Pkg & Rapiscan	2100-71200	\$ 83,147.88
2021-75	Automated License Plate Pkg & Rapiscan	2100-21700	\$ 74.07
Total SWB Rural & Tribal Asst Grant Fund 114			<u>\$ 83,221.95</u>
<u>Tax Notes Series 2021 Fund - 115</u>			
2021-21	Transfer for Issuance Costs	0000-75001	\$ 55,831.00
2021-21	Note Proceeds	0000-99605	\$ 1,281,515.00
Total Tax Notes Series 2021 Fund 115			<u>\$ 1,337,346.00</u>
<u>Drainage Master Plan Location 7 - 116</u>			
2021-69	Cash Match-Closing Costs	3050-53101	\$ 15,943.27
Total Drainage Master Plan Location 7 Fund 116			<u>\$ 15,943.27</u>
<u>Drainage Master Plan Location 1 - 117</u>			
2021-69	Cash Match-Closing Costs	3050-53101	\$ 15,943.27
Total Drainage Master Plan Location 1 Fund 117			<u>\$ 15,943.27</u>
<u>Drainage Master Plan Location 3 - 118</u>			
2021-69	Cash Match-Closing Costs	3050-53101	\$ 16,487.26
Total Drainage Master Plan Location 3 Fund 118			<u>\$ 16,487.26</u>

EXPENDITURES BUDGET AMENDMENTS (CONTINUED)

Ord. No.	Amendment Description		Amount
<u>Drainage Master Plan Location 4 - 119</u>			
2021-69	Cash Match-Closing Costs	3050-53101	\$ 22,108.24
	Total Drainage Master Plan Location 4 Fund 119		<u>\$ 22,108.24</u>
<u>Ed Rachal Foundation Grant Fund - 124</u>			
2021-45	Grant-Minor Equipment	2102-21700	\$ 25,000.00
	Total SWB Rural & Tribal Asst Grant Fund 124		<u>\$ 25,000.00</u>
	Total Expenditures Budget Amendments		<u>\$ 4,606,289.17</u>

Accounts Receivable

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

- Property Taxes (20700) – the County Tax Assessor collects property taxes and submits payments to the City. As of the end of the fourth quarter, September 30, 2021, delinquent property taxes were \$1,048,829.17. There is a corresponding allowance for uncollectible accounts (21920) in the amount of \$425,339.60 leaving an anticipated collection of \$623,489.57. Linebarger is the collection agency that collects on this receivable. The allowance account is adjusted during the year end process.
- Ambulance Services (21200) – 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 September 30, 2021, the receivable was \$6,583,839.07. There is a corresponding \$6,579,828.98 allowance for uncollectible accounts (21900) leaving an anticipated collection amount of \$4,010.09. Allowance accounts are always adjusted during the year end process and still needs to be adjusted. We have contracted with a company to provide collection services.
- Sanitation Service (21301) – this is for garbage sales for both residential and commercial accounts. As of September 30, 2021, this receivable was \$440,371.18. There is a corresponding allowance for uncollectible accounts (21910) in the amount of \$430,321.14 leaving an anticipated collection amount of \$10,050.04. Year-end entries have not been completed yet. These accounts have been sent to the collection services company. The allowance account is adjusted during the year end process.
- Liens – these receivables come about when the City performs 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 September 30, 2021, the following balances existed:
 - Demolition Liens (51001) \$165,704.07
 - Paving Liens (51002) \$1,317.80
 - Abatement of Noxious Matter (51003) \$119,344.56
 - Weed Liens (51004) \$496,674.18
 - Total Liens A/R \$783,040.61

There is a corresponding allowance for uncollectible accounts (22105) in the amount of \$713,953.76 leaving an anticipated collection amount of \$69,086.85.

Water Accounts (21500 & 21505) – this is for water service for both residential and commercial customers. As of September 30, 2021, these receivables were \$816,008.88.

- Sewer Accounts (21601) – this is for sewer service for both residential and commercial customers. As of September 30, 2021, this receivable was \$599,901.06. There is a corresponding allowance for uncollectible accounts (22100) of \$776,689.90 for both water and sewer accounts receivable leaving an anticipated collection of \$639,220.04.

The new collection services company will be used for water and sewer receivables.

Budgeted Capital Outlay Status

Department	Description	Approved Budget	Actual Costs	Status
General Fund 001				
Commission	City Records Restoration (Yr. 4 & 5) 001-5-1000-31400	\$44,000		Outstanding May roll to next FY
Facilities	Concrete Pad for Recycle 001-5-1805-59100 001-5-3050-52100	\$10,500	\$17,500	Completed Increase due to larger concrete pad
Facilities	Dr. Pepper Bldg Roof Replacement 001-5-1805-71300	\$40,000	\$39,795	Completed
Facilities	Police Dept Fire System Replacement 001-5-1805-71300	\$28,000	\$26,320	Completed
Police	(4) Chevy Tahoes 001-5-2102-71100	\$240,000	\$271,313	Ordered – At Outfitters
Fire	Command Vehicle 001-5-2200-71100	\$77,515	\$77,515	Ordered-At Outfitters
Streets	Recycling Center Parking Lot 001-5-3050-52100	\$30,676		Outstanding
Streets	Skagg Mower 001-5-3050-71200	\$23,400	\$13,750	Completed
Golf	Backhoe 001-5-4502-71200	\$34,000	\$31,639	Completed
Utility Fund 051				
WW North	Lift Station Roof 051-5-7001-54300	\$11,265	\$11,265	Completed
WW South	Lift Station Roof 051-7002-54300	\$9,390	\$9,390	Completed
WW South	Skagg Cheetah Mower 051-5-7002-71200	\$9,800	\$9,800	Completed
UF Capital Projects 054				
Water Prod	84K Ground Storage Tank 054-5-6002-72100	\$125,000	\$144,190	Awarded to Hebert – being worked on
CO Series 2011 Fund 066				
WW Sewer	(2) 100 HP Submersible Dry Pit Pumps 066-5-7003-71200	\$154,000		Need to go out for bid, but need Engineering assistance –

Department	Description	Approved Budget	Actual Costs	Status
				will increase budgeted costs
Solid Waste Capital Projects 087				
Sanitation	(3) Garbage Trucks 087-5-1702-7100	\$930,000		Ordered Being built
Parks Maintenance Fund 093				
Parks	John Deere Mower 093-5-4503-71200	\$13,304	\$13,300	Completed
Parks	DKP Trail Development 093-5-4503-71228	\$25,000		Not started – working on other grant related projects
Parks	Installation of Playground Equipment 093-5-4503-71200	\$10,000	\$10,000	Completed

Interdepartmental Transfers

Resolution 2016-62 allows transfers between departments in the same fund without Commission approval if 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. Currently there are no transfers that meet the 10% notification 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.

Budget Transfers Over \$5,000 - July through September					
Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT44545					
001-5-2102-11200	Overtime	(40,000.00)	001-5-2102-11206	Overtime-SWAT	40,000.00
To cover estimated shortage					
GLPKT44568					
016-5-2100-11224	Overtime-2020 PD SG	(31,744.36)	016-5-2100-11223	Overtime-2019 PDSG	27,283.65
016-5-2100-21519	Mileage-2020 PD SG	(3,905.00)	016-5-2100-11424	TMRS-2019 PDSG	2,373.52
		(35,649.36)	016-5-2100-11524	FICA-2019 PDSG	2,087.19
			016-5-2100-21700	Minor Equipment	3,905.00
					35,649.36
To reallocate budget based on actual expenditures					

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT44600					
001-5-3050-52200	Signs & Signals	(5,134.00)	001-8-3050-21700	Minor Equipment	122.00
			001-5-3050-31425	Prof Svcs-GPS	12.00
			001-5-3050-41100	Vehicle Maintenance	5,000.00
					<u>5,134.00</u>

To cover negative line items

GLPKT44663					
027-5-2200-21100	Supplies	(22,486.00)	027-5-2200-22400	Medical Supplies	22,486.00

To reallocate budget for associated purchase.

GLPKT44674					
001-5-2103-31400	Professional Services	(12,655.78)	001-5-2101-21500	Motor Gas & Oil	1,659.90
			001-5-2102-21500	Motor Gas & Oil	6,951.67
			001-5-2104-21500	Motor Gas & Oil	2,296.29
			001-5-2106-21500	Motor Gas & Oil	1,747.92
					<u>12,655.78</u>

To cover estimated shortages till the end of the fiscal year.

GLPKT44714					
001-5-2105-11200	Overtime	(21,817.28)	001-5-2104-11206	Overtime-SWAT	21,817.28

To cover negative balance and finish out the remaining FY

GLPKT44842					
001-5-1805-21195	Janitorial Supplies	(7,500.00)	001-5-1805-32400	Laundry	459.25
001-5-1805-31800	Equipment Rent	(285.00)	001-5-1805-41100	Vehicle Maintenance	2,625.00
001-5-1805-59100	Grounds & Perm Fixtures	(500.00)	001-5-1805-51100	Building Maintenance	7,150.75
001-5-1805-51103	Building Maintenance-CH	(2,500.00)	001-5-1805-51102	Bldg Maint-Municipal	550.00
		<u>(10,785.00)</u>			<u>10,785.00</u>

To cover negative balances

GLPKT44856					
001-5-1030-34200	CC Discount Fees	(15,000.00)	001-5-1030-21700	Minor Equipment	15,000.00

To cover Municipal Building Mural and Lighting Project

GLPKT44860					
001-5-3050-53100	Drainage	(13,652.00)	001-5-3050-31800	Equipment Rent	1,505.00
			001-5-3050-41100	Vehicle Maintenance	12,147.00
					<u>13,652.00</u>

For rental of a pneumatic wheel roller and cover equipment repairs

GLPKT44985					
054-5-6001-71700	Water Lines & Fixtures	(42,300.00)	054-5-7003-54300	Utility Plant	42,300.00

Emergency Repair to 18" sewer main

GLPKT45106					
001-5-1030-31800	Equipment Rent	(2,500.00)	001-5-1030-59100	Grounds & Perm Fixtures	6,113.00
001-5-1030-34200	CC Discount Fees	<u>(3,613.00)</u>			
		(6,113.00)			

HVAC replacement in server closet

GLPKT45179					
054-5-6001-71700	Water Lines & Fixtures	(40,000.00)	054-5-6002-31400	Professional Services	1,200.00
			054-5-6002-54300	Utility Plant	38,800.00
					<u>40,000.00</u>

Relocate generator from well #20 to Well #25 and cover expenses for lead, copper, sampling & pulling of well #21

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT45198					
054-5-6001-71700	Water Lines & Fixtures	(60,000.00)	054-5-6002-54300	Utility Plant	60,000.00
Emergency repairs for water well #21					
GLPKT45268					
051-5-6002-32300	Utilities	(15,000.00)	051-5-6001-33501	Insurance Liability	1,040.00
			051-5-6002-21400	Chemicals	5,000.00
			051-5-6002-21500	Motor Gas & Oil	2,500.00
			051-5-6002-31300	Postage & Freight	7.00
			051-5-6002-33501	Insurance Liability	4,881.00
			051-5-6002-54300	Utility Plant	1,572.00
					<u>15,000.00</u>
To cover negative line items					
GLPKT45290					
001-5-1701-11200	Overtime	(12,000.00)	001-5-1702-11100	Salaries	8,439.16
001-5-1702-11301	Longevity	(1,166.70)	001-5-1702-11200	Overtime	3,972.81
001-5-1702-11500	FICA	(1,010.26)	001-5-1702-11400	Retirement	666.95
001-5-1702-12300	Life Insurance	(167.22)	001-5-1702-11800	Unemployment	1,218.50
		<u>(14,344.18)</u>	001-5-1702-12200	Certification Pay	46.76
					<u>14,344.18</u>
To cover negative line items and estimated shortages					
GLPKT45291					
001-5-1703-11100	Salaries	(6,035.54)	001-5-1703-11200	Overtime	6,035.54
To cover negative line item.					
GLPKT45292					
001-5-1801-31427	Prof Services-Actuarial	(4,750.00)	001-5-1805-31102	Communications-MB	1,716.10
001-5-1801-31470	Prof Services-Audit	(14,749.31)	001-5-1805-31103	Communications-CH	16,090.22
001-5-1801-64100	Operating Lease	(2,400.89)	001-5-1805-32302	Utilities-MB	1,200.00
		<u>(21,900.20)</u>	001-5-1805-32303	Utilities-CH	535.00
			001-5-1805-41100	Vehicle Maintenance	270.00
			001-5-1805-51100	Building Maintenance	1,957.88
			001-5-1805-51102	Bldg Maintenance-MB	131.00
					<u>21,900.20</u>
To cover negative line items and estimated shortages					
GLPKT45308					
001-5-2101-11300	Longevity	(156.84)	001-5-2101-11100	Salaries	14,882.97
001-5-2101-11400	Retirement	(302.11)	001-5-2101-11206	Overtime-SWAT	277.44
001-5-2101-12100	Clothing Allowance	(898.40)	001-5-2101-11300	Longevity	209.90
001-5-2101-12300	Life Insurance	(12.36)	001-5-2101-11500	FICA	679.04
001-5-2102-11100	Salaries	(15,225.47)	001-5-2101-11700	Workers Comp	111.60
		<u>(16,595.18)</u>	001-5-2101-11800	Unemployment	431.03
			001-5-2101-12200	Certification Pay	3.20
					<u>16,595.18</u>
To cover estimated shortages					
GLPKT45311					
001-5-2103-11600	Group Health Insurance	(7,710.00)	001-5-2101-11600	Group Health Insurance	7,710.00
001-5-2103-11500	FICA	(820.00)	001-5-2103-11800	Unemployment	820.00
		<u>(8,530.00)</u>			<u>8,530.00</u>
To cover negative line items					

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT45313					
001-5-2103-11100	Salaries	(22,388.57)	001-5-2104-11100	Salaries	11,658.65
001-5-2103-11600	Group Health Insurance	(12,053.43)	001-5-2104-11600	Group Health	12,053.43
		<u>(34,442.00)</u>	001-5-2104-11200	Overtime	194.32
			001-5-2104-11300	Longevity	2,146.65
			001-5-2104-11400	Retirement	6,128.32
			001-5-2104-11700	Workers Comp	1,248.10
			001-5-2104-11800	Unemployment	577.20
			001-5-2104-11900	Educational Incentive	17.84
			001-5-2104-12200	Certification Pay	381.15
			001-5-2104-12300	Life Insurance	36.34
					<u>34,442.00</u>

To cover estimated shortages

GLPKT45323					
001-5-3030-11200	Overtime	(18,193.17)	001-5-3030-11100	Salaries	18,193.17
001-5-3030-11700	Workers Comp	(319.67)	001-5-3030-11800	Unemployment	319.37
		<u>(18,512.84)</u>			<u>18,512.54</u>

To cover estimated shortages

GLPKT45450					
054-5-6001-71700	Water Lines & Fixtures	(130,000.00)	054-5-6002-54300	Utility Plant	130,000.00
Emergency Repairs to water well #21					

GLPKT45501					
001-5-3050-11100	Salaries	(13,131.00)	001-5-3050-21100	Supplies	195.00
			001-5-3050-21700	Minor Equipment	218.00
			001-5-3050-31800	Equipment Rent	7,938.00
			001-5-3050-32400	Laundry	300.00
			001-5-3050-41100	Vehicle Maintenance	2,000.00
			001-5-3050-52100	Street & Bridge	1,959.00
			001-5-3050-53100	Drainage	521.00
					<u>13,131.00</u>

To cover negative line items

GLPKT45522					
051-5-7001-31400	Professional Services	(5,000.00)	051-5-7001-11200	Overtime	6,907.00
051-5-7001-32300	Utilities	(3,591.00)	051-5-7001-11800	Unemployment	712.00
051-5-7001-41100	Vehicle Maintenance	(1,000.00)	051-5-7001-12200	Certification Pay	765.00
		<u>(9,591.00)</u>	051-5-7001-21700	Minor Equipment	241.00
			051-5-7001-31600	Training & Travel	111.00
			051-5-7001-41400	Equipment Maintenance	855.00
					<u>9,591.00</u>

To cover negative line items

GLPKT45524					
051-5-7003-31400	Professional Services	(1,700.00)	051-5-7003-11200	Overtime	9,500.00
051-5-7003-31800	Equipment Rent	(1,129.00)	051-5-7003-11800	Unemployment	600.00
051-5-7003-32300	Utilities	(2,700.00)	051-5-7003-21200	Uniforms	69.00
051-5-7003-54300	Utility Plant	(6,000.00)	051-5-7003-21500	Motor Gas & Oil	900.00
		<u>(11,529.00)</u>	051-5-7003-32400	Laundry	460.00
					<u>11,529.00</u>

To cover negative line items

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT45527					
101-5-1604-59100	Grounds & Perm Fixtures	(22,450.00)	101-5-1604-31400	Professional Services	22,450.00
To cover negative line item					
GLPKT45536					
001-5-4503-21700	Minor Equipment	(2,015.00)	001-5-4503-11200	Overtime	4,505.00
001-5-4503-31800	Equipment Rent	(5,600.00)	001-5-4503-21400	Chemicals	73.00
001-5-4503-59113	Dick Kleberg Park	(1,000.00)	001-5-4503-21401	Pool Chemicals	40.00
		<u>(8,615.00)</u>	001-5-4503-21500	Motor Gas & Oil	800.00
			001-5-4503-41100	Vehicle Maintenance	2,500.00
			001-5-4503-41400	Equipment Maint	105.00
			001-5-4503-59100	Grounds & Perm Fixtures	312.00
			001-5-4503-64100	Operating Lease	280.00
					<u>8,615.00</u>
To cover negative line items					
GLPKT45537					
001-5-4513-31498	Adult Softball League	(1,936.00)	001-5-4513-11200	Overtime	4,045.00
001-5-4513-31499	Recreation Programs	(6,000.00)	001-5-4513-21100	Supplies	368.00
		<u>(7,936.00)</u>	001-5-4513-31500	Printing & Publishing	50.00
			001-5-4513-31600	Training & Travel	2,385.00
			001-5-4513-34200	CC Discount Fees	1,088.00
					<u>7,936.00</u>
To cover negative line items					
GLPKT45538					
001-5-4514-21200	Uniforms	(13,169.30)	001-5-4514-21114	Concession Supplies	7,491.31
			001-5-4514-31400	Professional Services	5,553.99
			001-5-4514-31700	Membership	124.00
					<u>13,169.30</u>
To cover negative line items					
GLPKT45608					
001-5-1701-11100	Salaries	(3,971.01)	001-5-1703-11200	Overtime	5,962.00
001-5-1701-11200	Overtime	(2,000.00)	001-5-1703-11800	Unemployment	0.01
		<u>(5,971.01)</u>	001-5-1703-12200	Certification Pay	9.00
					<u>5,971.01</u>
To cover negative line items					
GLPKT45636					
012-5-5100-61200	Interest	(46,692.55)	012-5-5100-61100	Principle	46,692.55
To reallocate budget to cover amount differences due to refunding.					
GLPKT45637					
011-5-5100-61100	Principle	(33,194.58)	011-5-5100-61200	Interest	33,194.58
To reallocate budget to cover amount differences due to refunding.					
GLPKT45650					
051-5-6202-31400	Professional Services	(44,000.00)	051-5-6201-34200	CC Discount Fees	44,000.00
To cover estimated shortage					
GLPKT45672					
002-5-1071-31441	Special Events & Fest	(8,939.64)	002-5-1071-41100	Vehicle Maintenance	39.64
			002-5-1071-59100	Grounds & Perm Fixtures	8,900.00
					<u>8,939.64</u>
To cover negative line item, purchase surveillance cameras and replace A/C system at train depot.					

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT45689					
001-5-4502-31800	Equipment Rental	(1,000.00)	001-5-4502-21176	Irrigation Supplies	1,500.00
001-5-4502-59100	Grounds & Perm Fixtures	(8,000.00)	001-5-4502-32100	State Fees	1,500.00
		(9,000.00)	001-5-4502-41400	Equipment Maintenance	6,000.00
					9,000.00

To cover negative line items

GLPKT45746					
051-5-7003-11100	Salaries	(5,775.00)	051-5-7003-11200	Overtime	2,040.00
			051-5-7003-11800	Unemployment	35.00
			051-5-7003-21500	Motor Gas & Oil	3,700.00
					5,775.00

To cover estimated shortages

GLPKT45781					
001-5-4513-11100	Salaries	(6,000.00)	001-5-4513-31499	Recreation Programs	6,000.00

To cover negative line item.

GLPKT45969					
001-5-4503-22400	Medical Supplies	(270.00)	001-5-4503-59100	Grounds & Perm Fixtures	5,450.00
001-5-4503-22401	Safety First Aid	(780.00)			
001-5-4513-31400	Professional Services	(1,200.00)			
001-5-4513-31499	Adult Softball League	(3,200.00)			
		(5,450.00)			

To cover estimated shortages

GLPKT45983					
069-4-0000-75001	Transfer from Fund 001	(10,000.00)	001-5-6900-80069	Transfer to Fund 069	10,000.00

To re-establish grant budget approved by commission in FY 19-20

GLPKT46372					
051-5-6001-11100	Salaries	(32,174.00)	051-5-6900-80054	Transfer to Fund 054	190,946.31
051-5-6001-11200	Overtime	(14,976.00)			
051-5-6001-11400	Retirement	(3,929.00)			
051-5-6001-11500	FICA	(5,641.00)			
051-5-6001-41100	Vehicle Maintenance	(4,538.00)			
051-5-6002-31400	Professional Services	(4,238.00)			
051-5-6002-32300	Utilities	(14,912.00)			
051-5-6101-11100	Salaries	(5,741.00)			
051-5-6101-31800	Equipment Rent	(5,000.00)			
051-5-6201-31500	Printing & Publishing	(3,000.00)			
051-5-6202-22800	Water Meters	(6,287.00)			
051-5-6202-54200	Water Meter Parts	(24,875.00)			
051-5-7001-31400	Professional Services	(23,760.00)			
051-5-7001-32300	Utilities	(8,071.31)			
051-5-7001-54300	Utility Plant	(5,833.00)			
051-5-7002-54300	Utility Plant	(27,971.00)			
		(190,946.31)			

To cover transfer for emergency repairs and overstatement of beginning fund balance.

Budget Transfers Over \$5,000 - July through September

Transfer From			Transfer To		
Account No.	Account Name	Amount	Account No.	Account Name	Amount
GLPKT47108					
001-5-2101-11200	Overtime	(173.94)	001-5-2101-11500	FICA	37.35
001-5-2102-31600	Training & Travel	<u>(5,382.33)</u>	001-5-2101-11700	Workers Comp	136.59
		(5,556.27)	001-5-2102-11700	Workers Comp	920.18
			001-5-2102-41100	Vehicle Maintenance	<u>4,462.15</u>
					5,556.27

End of year cleanup of negative line items

GLPKT47112					
001-5-2200-31100	Communications	(4,971.57)	001-5-2200-11800	Unemployment	74.03
001-5-2200-31400	Professional Services	<u>(1,495.08)</u>	001-5-2200-12200	Certification Pay	46.98
		(6,466.65)	001-5-2200-21500	Motor Gas & Oil	1,396.14
			001-5-2200-21700	Minor Equipment	149.54
			001-5-2200-31451	Prof Serv Intermedix	4,525.11
			001-5-2200-64100	Operating Lease	<u>274.85</u>
					6,466.65

End of year cleanup of negative line items

GLPKT47114					
001-5-3050-11100	Salaries	(26,987.20)	001-5-3050-11700	Workers Comp	590.26
			001-5-3050-21500	Motor Gas & Oil	25,559.03
			001-5-3050-31500	Printing & Publishing	10.86
			001-5-3050-31800	Equipment Rental	15.50
			001-5-3050-31900	Catering	236.13
			001-5-3050-32400	Laundry	<u>575.42</u>
					26,987.20

End of year cleanup of negative line items

GLPKT47116					
001-5-4501-31600	Training & Travel	(3,216.00)	001-5-4502-23500	Merchandise COGS	14,678.62
001-5-4501-32300	Utilities	(49.07)			
001-5-4502-41100	Vehicle Maintenance	(1,367.70)			
001-5-4502-41400	Equipment Maintenance	(5,640.92)			
001-5-4502-64100	Operating Lease	(2,504.20)			
001-5-4502-64200	Capital Lease-Principle	<u>(1,900.73)</u>			
		(14,678.62)			

End of year cleanup of negative line items

GLPKT47123					
051-5-6900-80054	Transfer to Fund 054	(87,563.00)	051-5-6900-80012	Transfer to Fund 012	87,563.00

End of year cleanup of negative line items

GLPKT47125					
051-5-7003-41100	Vehicle Maintenance	(6,194.91)	051-5-7003-55104	Sewer Lines & Manh	345.62
			051-5-7003-33501	Insurance Property	5,402.90
			051-5-7003-21200	Uniforms	69.30
			051-5-7002-33501	Insurance Property	<u>377.09</u>
					6,194.91

End of year cleanup of negative line items

Estimated Fund Balances

The schedule below represents the estimated Fund Balance for each fund. The Beginning Fund Balance for FY 20-21 has been audited, but the estimated ending fund balances have not. This report is for the last quarter of the fiscal year and the estimated ending fund balance is based on actuals instead of the budgeted numbers.

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 20-21 Audited Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	Audit Adjustments	FY 20-21 Unaudited Ending Fund Balance
001	General	8,838,657.25	18,579,816.81	1,644,257.80	20,040,383.22	828,431.06	(33,308.52)	8,160,609.06
025	Bldg Security	8,391.67	14,447.00	0.00	130.86	0.00		22,707.81
026	Golf Cap Maint	118,995.48	0.00	9,839.00	45,999.86	5,416.16		77,418.46
087	SW Cap Project	531,053.97	576,918.68	0.00	286,242.56	212,810.00		608,920.09
090	Landfill Closure	1,618,699.71	271,460.98	96,472.00	157,754.51	0.00		1,828,878.18
091	GF Cap Project	1,329.60	0.00	0.00	0.00	64.58		1,265.02
092	Street	948,921.57	822,553.28	0.00	1,304,336.46	150,000.00		317,138.39
093	Park Maintenance	44,088.69	0.00	25,000.00	25,300.00	0.00		43,788.69
096	Insur Recovery	0.00	0.00	0.00	0.00	0.00		0.00
097	Veh Replac-Fire	81,052.12	101,923.81	0.00	0.00	12,348.04		170,627.89
098	Economic Devel	36,579.43	107,959.13	208,980.75	271,197.17	386.00		81,936.14
103	COVID19 Event	0.00	6,515.74	21,748.58	28,264.32	0.00		0.00
105	Veh Replace-PD	0.00	0.00	10,000.00	0.00	0.00		10,000.00
106	Veh Replace-PW	0.00	0.00	15,261.31	0.00	0.00		15,261.31
111	FEMA Covid 19	0.00	0.00	0.00	0.00	0.00		0.00
112	Winter Storm Evt	0.00	4,559.90	0.00	12,882.58	0.00		(8,322.68)
115	Tax Notes 2021	0.00	1,310,000.00	53,470.00	113,334.28	0.00		1,250,135.72
120	Prop Tax Reserve	193,934.79	157,581.25	0.00	0.00	0.00		351,516.04
121	ARP SL Fiscal Rcov	0.00	1,568,175.33	0.00	0.00	0.00		1,568,175.33
123	Economic Dev Prog	0.00	0.00	0.00	0.00	0.00		0.00
126	GF Tax Note 2022	0.00	0.00	0.00	0.00	0.00		0.00
Totals		12,421,704.28	23,521,911.91	2,085,029.44	22,285,825.82	1,209,455.84		14,500,055.45

To verify the ending fund balance for General Fund 001, budgeted expenditures, and budgeted transfers out for FY 20-21 are:

- Budgeted Expenditures, Transfers Out and audit adjustments for FY 20-21 are \$20,902,122.80.
- Minimum required fund balance = actual total expenditures of \$20,902,122.80 x 25% = \$5,225,530.70
- The estimated ending fund balance of \$8,160,609.06 for FY 20-21 has a surplus reserve of \$2,935,078.36 (\$8,160,609.06 less minimum requirement \$5,225,530.70)
- Estimated Ending Fund Balance for FY 20-21 is 39.04% (Est ending fund balance \$8,160,609.06 divided by total expenditures \$20,902,122.80)

- | | |
|--------------------------------------|--|
| Fund 001 – General Fund | Fund 025 – Building Security Fund |
| Fund 026 – Golf Course Capital Maint | Fund 087 – Solid Waste Capital Projects |
| Fund 090 – Landfill Closure Fund | Fund 091 – General Fund Capital Projects |
| Fund 092 – Street Fund | Fund 093 – Park Maintenance Fund |
| Fund 096 – Insurance Claim Recovery | Fund 097 – Vehicle Replacement |
| Fund 098 – Economic Development | Fund 103 – COVID19 Event |
| Fund 105 – Vehicle Replacement PD | Fund 106 – Vehicle Replacement PW |
| Fund 111 – FEMA COVID19 | Fund 112 – Winter Storm Event |
| Fund 115 – Tax Notes 2021 | Fund 120 – Property Tax Reserve |
| Fund 121 – ARP SL Fiscal Recovery | Fund 123 – Economic Development Program |
| Fund 126 – GF Tax Note 2022 | |

Capital Improvement Funds – General Fund

Fund	General Fund Capital Projects	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out		FY 20-21 Unaudited Ending Fund Balance
033	CO 2016	87,200.49	91.68	0.00	35,000.00	0.00		52,292.17
039	CO 2002-2002A	5,261.31	0.00	0.00	0.00	5,261.31		0.00
065	CO 2011	0.00	0.00	0.00	0.00	0.00		0.00
067	CO 2013-Street	29,017.21	0.00	0.00	0.00	0.00		29,017.21
Totals		121,479.01	91.68	0.00	35,000.00	5,261.31		81,309.38

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|---------------------------|----------------------------------|
| Fund 033 – CO Series 2016 | Fund 039 – CO Series 2002-2002A |
| Fund 065 – CO Series 2011 | Fund 067 – CO Series 2013 Street |

Police Forfeiture Funds

Fund	Seizure Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out		FY 20-21 Unaudited Ending Fund Balance
005	PD St Seizure	1,059,640.94	3,068.14	0.00	95,268.16	0.00		967,440.92
028	PD Fed Seizure	141,190.96	72.67	0.00	0.00	0.00		141,263.63
031	MC Technology	34,071.44	12,716.20	0.00	6,130.83	0.00		40,656.81
Totals		1,234,903.34	15,857.01	0.00	101,398.99	0.00		1,149,361.36

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|---------------------------------------|-------------------------------|
| Fund 005 – State Forfeiture | Fund 028 – Federal Forfeiture |
| Fund 031 – Municipal Court Technology | |

Debt Service – General Fund

Fund	GO Debt Service	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out		FY 20-21 Unaudited Ending Fund Balance
011	GO Debt Service	618,427.92	2,175,508.41	48,029.00	2,437,695.63	0.00		404,269.70
Totals		618,427.92	2,175,508.41	48,029.00	2,437,695.63	0.00		404,269.70

Tourism Fund

Fund	Tourism Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out		FY 20-21 Unaudited Ending Fund Balance
002	Tourism	353,635.58	624,330.29	850.00	410,840.75	88,296.00		479,679.12
202	Facade Grant	25,380.00	0.00	30,000.00	0.00	0.00		55,380.00
203	JK EDA Grant	557,000.00	0.00	0.00	0.00	0.00		557,000.00
204	JK Venue Tax	0.00	0.00	0.00	0.00	0.00		0.00
205	Tourism ARP	0.00	0.00	0.00	0.00	0.00		0.00
Totals		936,015.58	624,330.29	30,850.00	410,840.75	88,296.00		1,092,059.12

- 002 – Tourism Fund
- 202 – Facade Grant Fund
- 203 – JK Northway EDA Grant Fund
- 204 – Venue Tax Fund

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 96.10% (Estimated Fund Balance \$479,679.12 divided total Expenditures and Transfers Out of \$499,136.75). To keep the same 25%, the required fund balance would need to be \$124,784.19 based on budgeted expenditures and transfers out.

Enterprise – Utility Funds

Fund	Enterprise Utility Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	Audit Adjustments	FY 20-21 Unaudited Ending Fund Balance
012	UF Debt Service	758,435.05	36,104.51	1,688,246.00	360,807.63	0.00	(1,054,762.02)	1,067,215.91
051	Utility	3,432,416.32	9,577,961.39	1,078,781.78	5,920,619.06	4,016,676.32	(743,500.00)	3,408,364.11
054	UF Cap Proj	1,218,843.48	370,964.21	210,136.31	832,551.57	746,336.20	(215,357.50)	5,698.73
055	Stormwater	249,986.25	401,507.40	0.00	1,187.72	292,800.00		357,505.93
062	CO 2005	51,606.47	0.00	0.00	0.00	1,137.58		50,468.89
066	CO 2011	70,464.52	0.01	82,905.01	0.00	0.00		153,369.54
068	CO 2013-Drainage	2,102,369.97	2,736.59	0.00	12,567.38	176,000.00		1,916,539.18
125	UF ARP SL Fiscal	0.00	1,568,175.32	0.00	0.00	0.00		1,568,175.32
127	UF Tax Notes 2022	0.00	0.00	0.00	0.00	0.00		0.00
Totals		7,884,122.06	11,957,449.43	3,060,069.10	7,127,733.36	5,232,950.10		8,527,337.61

To verify the ending fund balance for Utility Fund 051, budgeted expenditures, and budgeted transfers out for FY 20-21 are:

- Budgeted Expenditures, Transfers Out and audit adjustments for FY 20-21 are \$10,680,795.38.
- Minimum required fund balance = actual total expenditures of \$10,680,795.38 x 25% = \$2,670,198.85.
- The estimated ending fund balance of \$3,408,364.11 for FY 20-21 has a surplus reserve of \$738,165.26 (estimated ending fund balance \$3,408,364 less minimum required \$2,670,198.85)
- Estimated Ending Fund Balance for FY 20-21 is 31.91% (estimated ending fund balance \$3,408,364.11 divided total expenditures \$10,680,795.38)

Fund 012 – Debt Service
 Fund 054 – Capital Projects
 Fund 062 – CO Series 2005

Fund 051 – Utility Fund
 Fund 055 – Storm Water Drainage
 Fund 066 – CO Series 2011

Fund 068 – CO Series 2013
Fund 127 – UF Tax Notes 2022

Fund 125 – UF ARP SL Fiscal Recovery

Internal Service Fund – Insurance

Fund	Insurance Fund	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	Audit Adjustments	FY 20-21 Unaudited Ending Fund Balance
138	Insurance	1,219,266.94	5,009,452.96	68,005.00	3,714,686.62	0.00	Not Completed	2,582,038.28
Totals		1,219,266.94	5,009,452.96	68,005.00	3,714,686.62	0.00		2,582,038.28

Note: We are still waiting on reports from Entrust to reconcile this fund for year-end audit.

Grant Funds

Fund	Grant Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out		FY 20-21 Unaudited Ending Fund Balance
009	Law Enforce PD	0.00	3,584.00	0.00	3,584.00	0.00		0.00
010	Law Enforce-Fire	0.00	0.00	0.00	0.00	0.00		0.00
013	TX Historical	56.76	0.00	0.00	0.00	56.76		0.00
016	PD Stonegarden	0.00	65,569.48	0.00	65,569.48	0.00		0.00
017	PD Borderstar	0.00	46,625.83	0.00	46,625.83	0.00		0.00
027	EMS	0.00	21,585.31	0.00	21,585.31	0.00		0.00
030	Red Ribbon	58.26	0.00	0.00	0.00	58.26		0.00
050	DOJ JAG Grant	0.00	0.00	13,325.00	0.00	0.00		13,325.00
059	Homeland Security	0.00	0.00	0.00	0.00	0.00		0.00
069	TXCDBG Main St	35,021.05	214,396.00	42,549.00	292,303.50	0.00	Still Working on	(337.45)
084	DEAAG	0.00	0.00	907,500.00	0.00	0.00		907,500.00
086	TXCDBG 7218269	(15,471.00)	136,322.13	0.00	118,915.00	0.00		1,936.13
094	TX Parks Wildlife	197,000.00	223,575.00	0.00	346,276.33	0.00		74,298.67
095	Natl Trust Preserv	5,000.00	0.00	0.00	0.00	0.00		5,000.00
100	SRTS Grant	0.00	0.00	77,602.00	0.00	0.00		77,602.00
101	TXCDBG 7219192	22,450.00	130,887.45	0.00	138,587.45	0.00		14,750.00
107	Assist to FF Grant	0.00	0.00	1,869.73	0.00	0.00		1,869.73
108	PL Bulletproof Vst	0.00	0.00	4,585.00	0.00	0.00		4,585.00
109	COVID Emer Supp	0.00	0.00	0.00	0.00	0.00		0.00
110	KVPD Enhan BWC	0.00	0.00	20,665.00	0.00	0.00		20,665.00
113	CW WW Coll Syst	0.00	0.00	0.00	0.00	0.00		0.00
114	SWB Rural/Tribal	0.00	83,221.95	0.00	83,221.95	0.00		0.00
116	TWDB Drainage #7	0.00	0.49	44,000.00	15,943.27	0.00		28,057.22
117	TWDB Drainage #1	0.00	0.49	44,000.00	15,943.27	0.00		28,057.22
118	TWDB Drainage #3	0.00	0.48	44,000.00	16,487.26	0.00		27,513.22
119	TWDB Drainage #4	0.00	0.38	44,000.00	22,108.24	0.00		21,892.14
122	GLO Mitigation	0.00	0.00	0.00	0.00	0.00		0.00
124	Ed Rachal Found Gr	0.00	25,000.00	0.00	24,981.23	0.00		18.77
Totals		244,115.07	950,768.99	1,244,095.73	1,212,132.12	115.02		1,226,732.65

Fund 009 – Law Enf Off Stand-PD	Fund 010 – Law Enf Off Stand-Fire
Fund 013 - Texas Historical	Fund 016 – PD Stonegarden
Fund 017 – PD Borderstar	Fund 027 – EMS Fund
Fund 030 – Red Ribbon Awareness	Fund 050 – DOJ JAG Grant
Fund 059 – Homeland Security	Fund 069 – TX CDBG Main St Grant
Fund 084 – DEAG Grant	Fund 086 – TX CDBG Grant
Fund 094 – Texas Parks & Wildlife	Fund 095 – Natl Trust for Hist Presv
Fund 100- Safe Routes to School	Fund 101 – TXCDB #7219192
Fund 102 – Certified Local	Fund 107 – Assistance to FF
Fund 108 – PL Bulletproof Vest	Fund 109 – COVID Emerg Suppl
Fund 110 – KV PD Enhance BWC	Fund 111 – FEMA COVID19
Fund 112 – Winter Storm Event	Fund 113 – CW WW Coll System
Fund 114 – SWB Rural Tribal	Fund 116 – TWDB Drainage #7
Fund 117 – TWDB Drainage #1	Fund 118 – TWDB Drainage #3
Fund 119 – TWDB #4	Fund 122 – GLO Mitigation

Finance is still working on some the above grant funds for the year-end audit.

II. Grant Information

Fund 009 – Law Enforcement Off Stand-PD

Used to record the annual allocation payment from the Law Enforcement Officer Standards and Education (LEOSE). This payment must be used as necessary, to ensure the continuing education of law enforcement personnel, or to provide necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

Fund 010 – Law Enforcement Off Stand-Fire

Used to record the annual allocation payment from the Law Enforcement Officer Standards and Education (LEOSE). This payment must be used as necessary, to ensure the continuing education of law enforcement personnel (Fire), or to provide necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

Fund 013 - Texas Historical

This is an old grant that needs to close out the left-over funds.

Fund 016 – PD Stonegarden

This fund is used to account for the Operation Stonegarden (OPSG) grant. The OPSG Program fund investments in joint efforts to secure the United States' borders along routes of ingress from international borders to include travel corridors in states bordering Mexico and Canada, as well as states and territories with international water borders.

Fund 017 – PD Borderstar

This fund accounts for the Borderstar – LBSP Grant. The purpose of the grant is to sustain interagency law enforcement operations and enhance local law enforcement patrols to deter and facilitate directed actions to interdict criminal activity.

Fund 027 – EMS Fund

This is a grant for emergency medical supplies.

Fund 030 – Red Ribbon

This is an old grant that will be closed.

Fund 050 – DOJ Jag Grant

This is a new grant

Fund 069 – TX CDBG Main St Grant #7219012

This fund is used to account for a Community Development Block Grant for Main Street Development. It includes 600 linear feet of sidewalk and curb improvements, 12 ADA accessible curb ramps, 8 concrete sidewalk bulb-outs on Kleberg Avenue from 7th Street to 8th Street. Approved through Resolution 2019-45.

Fund 084 – DEAAAG Grant

This is possible grant for a project with the naval air station on wastewater reroute.

Fund 086 – TX CDBG Grant #7218269

This fund is used to account for a Texas CDBG Grant for sewer system improvements for a manhole rehabilitation project. Approved November 2018.

Fund 094 – Texas Parks & Wildlife

This fund is used to account for a Texas Parks & Wildlife Grant for improvements at the Dick Kleberg Park. The grant includes playground equipment shade, structures, handicap access surfacing, 10 picnic tables with grills, exercise equipment, shelters, baseball field improvements, multi-purpose field improvements, girls’ softball field improvements and other miscellaneous items. Approved through Resolution 2019-91.

Fund 095 – National Historic Preservation

This is an old grant that needs to be close out.

Fund 100-Safe Routes to School

This fund is used to account for the Safe Routes to School program that includes improvements of sidewalks, ADA accessibility and school safety.

Fund 108 – Patrick Leahy Bulletproof Vest Partnership Grant

This grant provides for the purchase of bulletproof vests

Fund 109 – COVID Emergency Supplemental Grant

This grant provides for overtime for COVID related activities

Fund 110 – Kingsville PD Enhancement BWC Grant

This grant provides for the purchase of cameras