



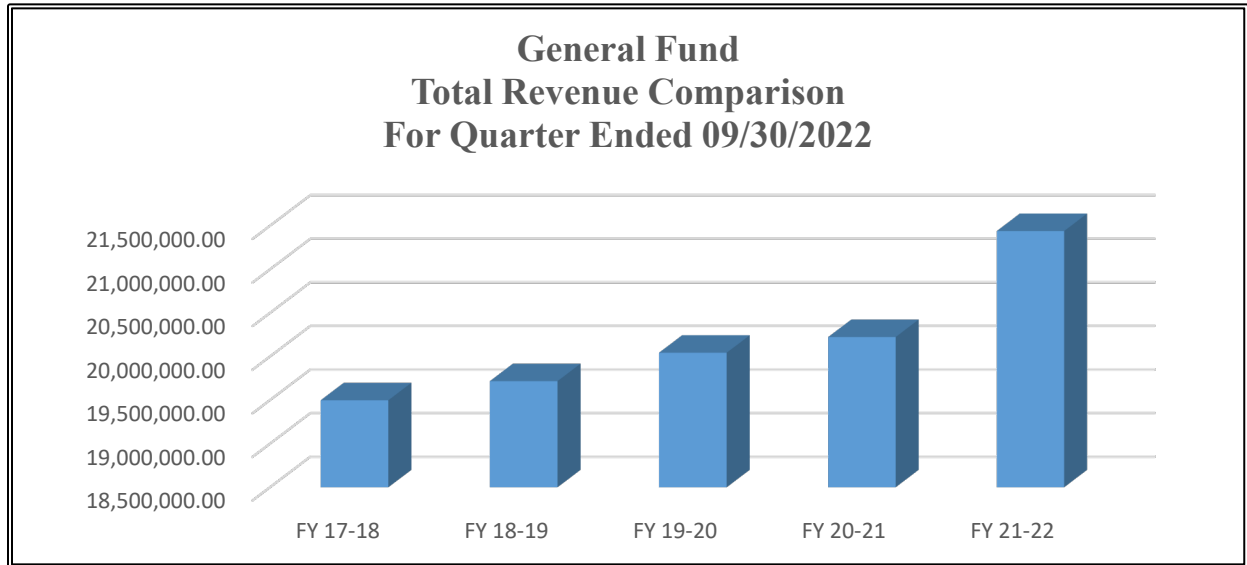
**FY 2021-2022**  
**QUARTERLY BUDGET**  
**REPORT**

**FOR QUARTER ENDED**  
**SEPTEMBER 30, 2022**

**4TH QUARTER FY 21-22 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 approximately one hundred percent (100%) of the FY 21-22 budget. Sales and Franchise taxes are presented based on when funds are received and is adjusted to a modified accrual basis during year end. Totals include \$1,035,476.72 in sales taxes accrued back to the prior fiscal year but received in the current fiscal year and \$169,951.65 in franchise taxes accrued back.

The audit is not completed for FY 21-22. All beginning balances and prior year numbers have been audited and are no longer subject to change.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$19,296,907.89	\$19,260,511.00	\$19,911,814.61	\$20,182,092.98	\$20,835,608.00
Actuals	\$19,498,725.89	\$19,718,147.04	\$20,043,701.20	\$20,224,074.61	\$21,439,737.29
Actuals vs Budget	101.05%	102.38%	100.66%	100.21%	102.90%

Overall, fourth quarter General Fund revenues are trending higher than expected at 102.90% and running ahead of last year by \$1,215,662.68.

<b>Prior FY 20-21 Year End</b>	
Original Budget	\$20,521,907.98
Adjusted Budget	\$20,182,092.98
Actuals	\$20,224,074.61
Additional Revenues	\$41,981.63
Percentage of Budget	100.21%

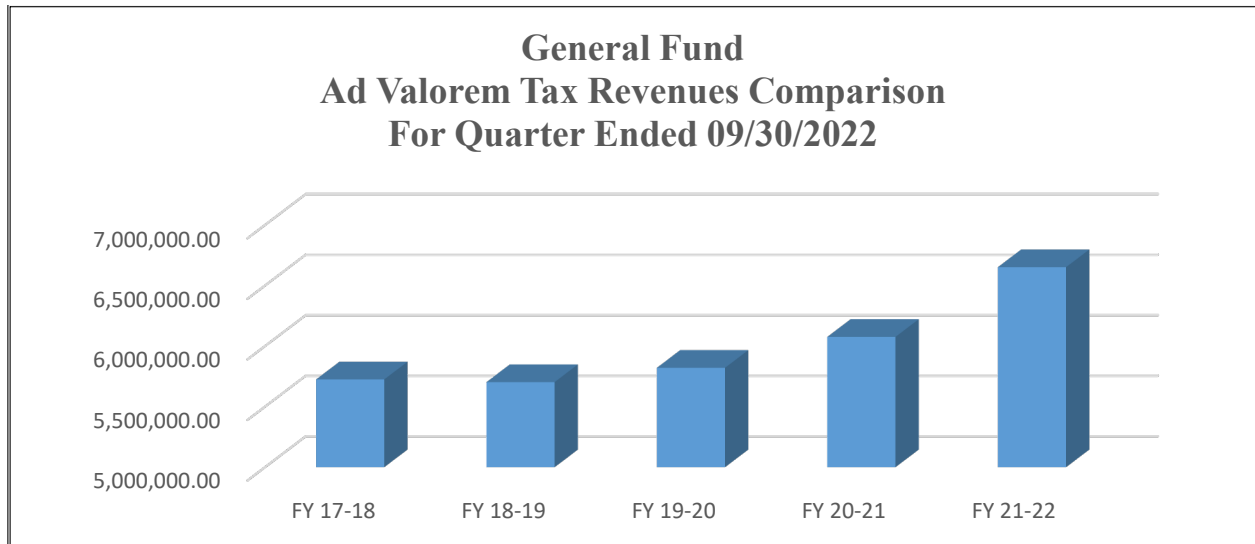
**General Fund Revenues**

**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 \$.85208 to \$.84000. The decrease was due to the legislative reduction in the max percentage between the No New Revenue Tax Rate and the Voter Approved Tax Rate. The Voter Approved Tax Rate was \$.84961.

Fourth quarter revenues are higher than prior years by \$575,687.66 or 9.47%. Collections are trending higher than expected at 101.10% as most of taxes are collected in the first two quarters of the year.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$5,761,672.00	\$5,747,927.00	\$5,904,696.00	\$6,283,322.00	\$6,579,598.00
Actuals	\$5,725,126.07	\$5,702,981.84	\$5,821,106.92	\$6,076,375.49	\$6,652,063.15
Actuals vs Budget	99.37%	99.22%	98.58%	96.71%	101.10%

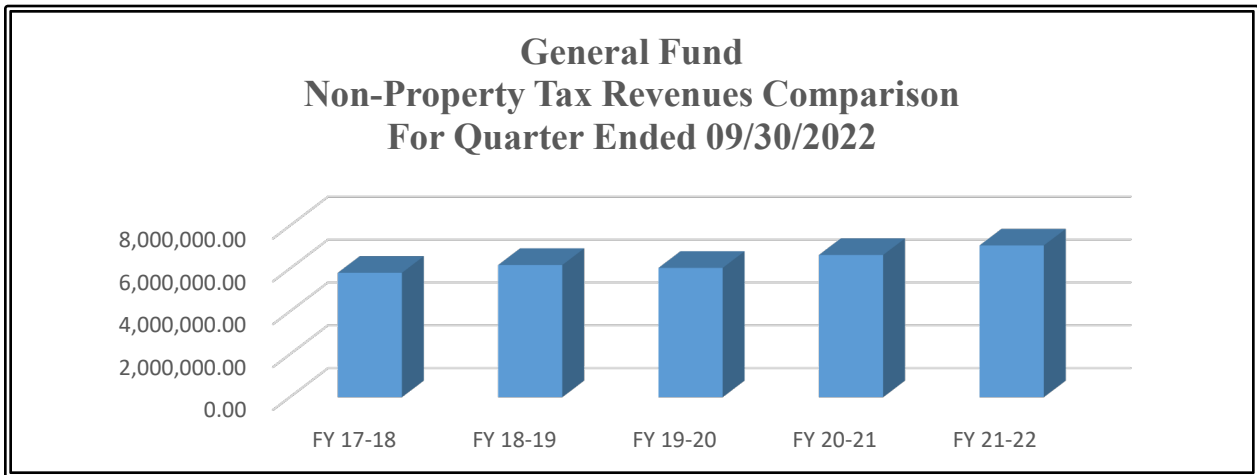
<b>Prior FY 20-21 Year End</b>	
Original Budget	\$6,283,322.00
Actuals	\$6,076,375.49
Revenue Shortage	(\$206,946.51)
Percentage of Budget	96.71%

**Non-Property Taxes**

This category contains sales tax, mixed drink, and franchise taxes. Only City sales taxes are received on a monthly basis while all other taxes are received on a quarterly or semi-annual basis. Sales tax revenues are presented based on when revenues are received and adjusted to the modified accrual basis at year end. Sales taxes accrued back are \$1,035,476.72 and franchise taxes accrued back are \$169,951.65.

Revenues in this category are trending higher than expected at 110.22% due to better receipts than anticipated. At 100% of budget, revenues should be \$6,427,935 which indicates an increase in anticipated receipts of \$656,891.51.

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.



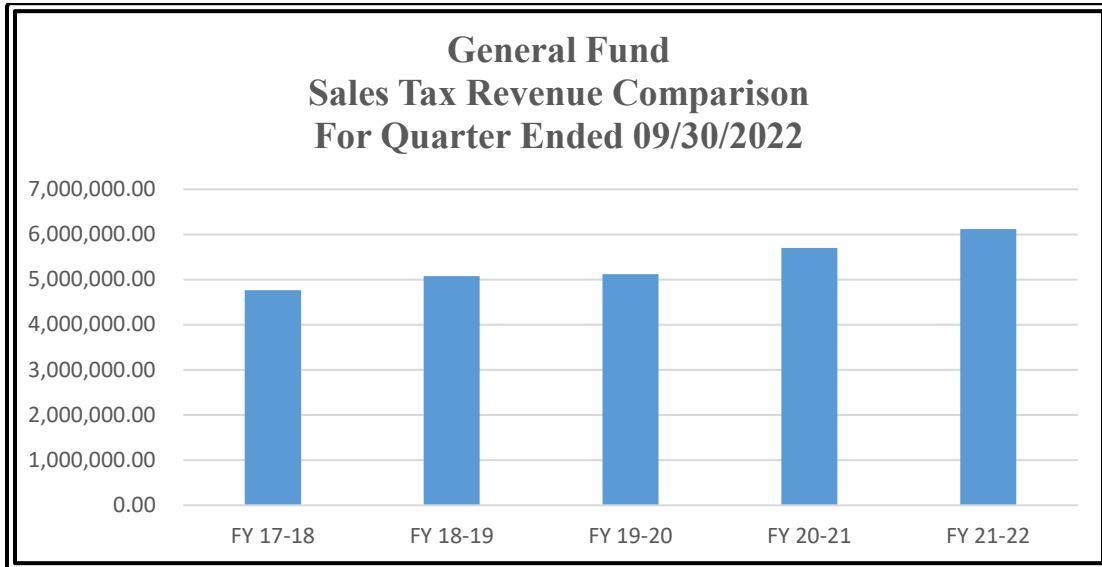
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$5,702,000.00	\$5,930,000.00	\$5,731,800.00	\$5,970,890.00	\$6,427,935.00
Actuals	\$5,808,158.81	\$6,171,561.05	\$6,037,110.74	\$6,639,673.67	\$7,084,826.51
Actuals vs Budget	101.86%	104.07%	105.33%	111.20%	110.22%

Prior FY 20-21 Year End	
Original Budget	\$5,970,890.00
Actuals	\$6,639,673.67
Additional Revenues	\$668,783.67
Percentage of Budget	111.20%

**Sales Tax**

City sales tax revenue is trending higher than expected at 111.26% and better than last FY at this time by \$415,307.64. At 100% of budget, revenues would be \$5,500,000 which indicates a \$619,307 increase in anticipated revenues.

Revenues reflected are based on when received but includes \$1,035,476.72 that has been accrued back to the prior fiscal year. During the last quarter of the fiscal year, sales taxes are adjusted to reflect when revenues are earned rather than when received for audit purposes.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$4,700,000.00	\$4,978,000.00	\$5,021,800.00	\$5,152,890.00	\$5,500,000.00
Actuals	\$4,764,200.26	\$5,080,331.75	\$5,116,413.66	\$5,704,000.16	\$6,119,307.80
Actuals vs Budget	101.37%	102.06%	101.88%	110.70%	111.26%

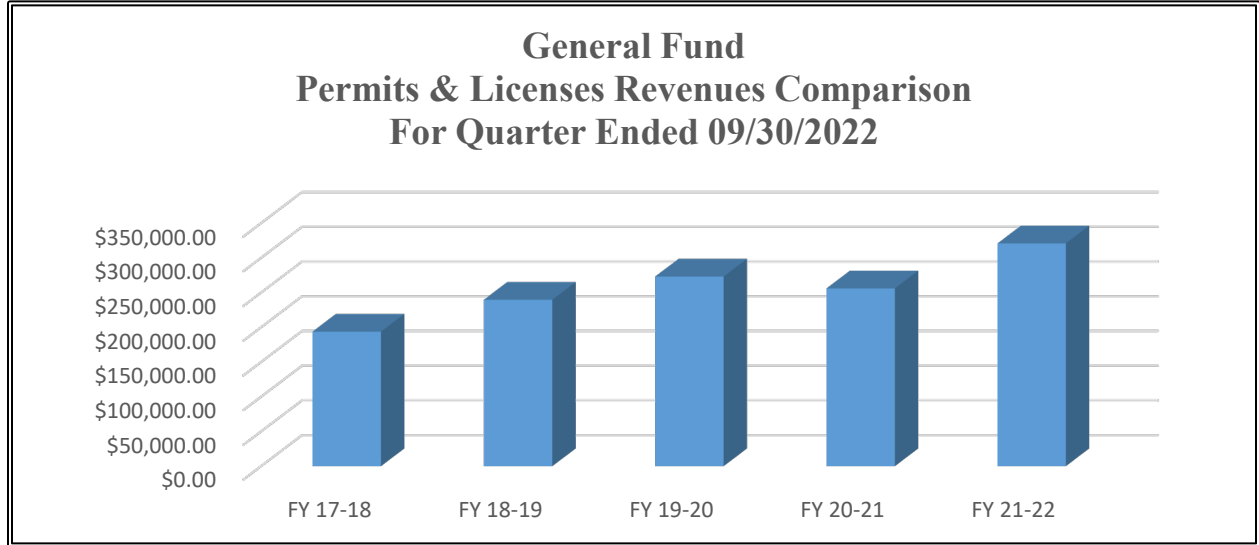
**Prior FY 20-21 Year End**

Original Budget	\$5,152,890.00
Actuals	\$5,704,000.16
Additional Revenues	\$551,110.16
Percentage of Budget	110.70%

**Permits & Licenses**

This revenue category consists of all permits and licensing revenue generated by the Planning Department. Revenues in this category are higher than the prior year by \$64,793 and higher than projected at 113.01%. At 100% of budget, revenues would be \$283,850 which indicates a \$36,937 increase in anticipated revenues.

We were able to slightly increase the budget for FY 21-22 due to several new business developments.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$231,625.00	\$193,000.00	\$217,845.00	\$262,645.00	\$283,850.00
Actuals	\$193,755.07	\$239,638.79	\$273,085.36	\$255,993.37	\$320,786.76
Actuals vs Budget	83.65%	124.17%	125.36%	97.47%	113.01%

**Prior FY 20-21 Year End**

Original Budget	\$262,645.00
Actuals	\$255,993.37
Revenue Shortage	(\$6,651.63)
Percentage of Budget	97.47%

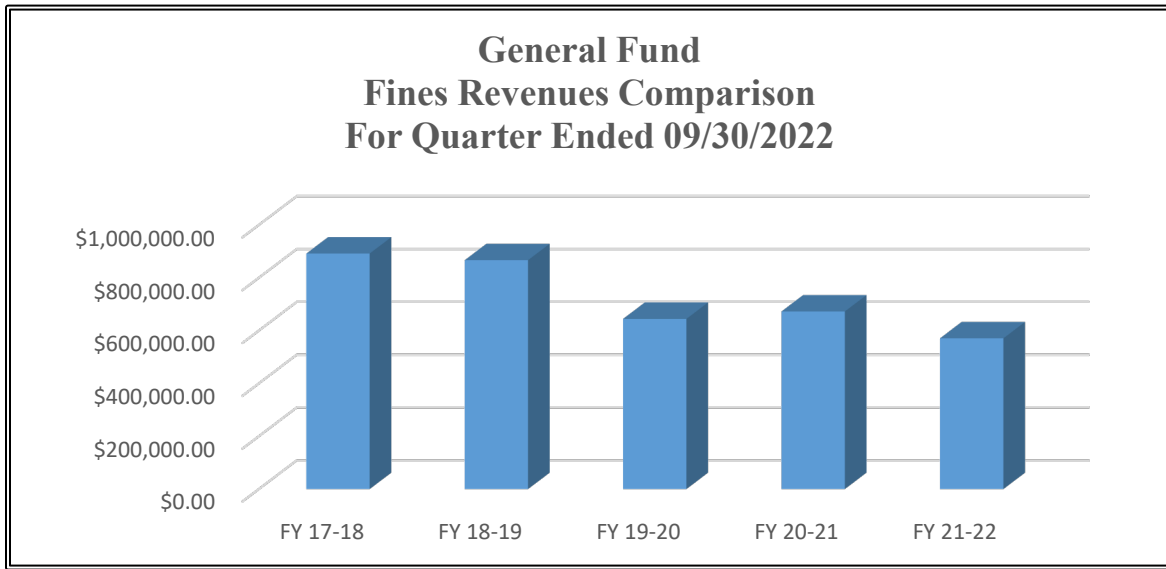
**Notable Fourth Quarter Permits:**

- 1165 La Esmeralda - New Single Family Residential – \$723.10
- 1404 Lewis - New Single Family Residential – \$1,223.20
- 1948 Paraiso - New Single Family Residential – \$1,043.70

**Fines**

Municipal Court revenues are trending lower than expected at 78.42%, and lower than this time last FY by \$101,636. 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, but the warrant roundup did not happen, and officers are not making arrests because the jail is still not accepting municipal court Class C defendants due to covid and staffing shortages.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$760,500.00	\$741,100.00	\$815,100.00	\$776,000.00	\$727,900.00
Actuals	\$891,747.00	\$866,626.69	\$644,364.54	\$672,423.30	\$570,786.93
Actuals vs Budget	117.26%	116.94%	79.05%	86.65%	78.42%

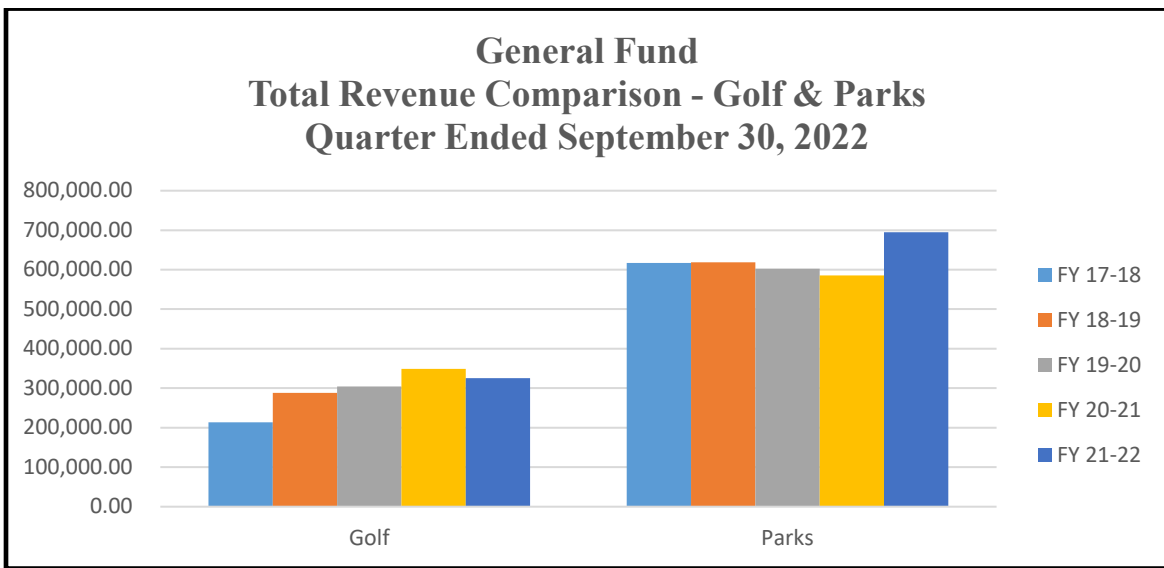
**Prior FY 20-21 Year End**

Original Budget	\$776,000.00
Actuals	\$672,423.30
Revenue Shortage	(\$103,576.70)
Percentage of Budget	86.65%

**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 65.16% of the FY 21-22 budget versus 105.87% last year. The budget increased in FY 21-22 due to the greens project that the County is going to provide partial funding for, but the revenues have not been received as the project has not been completed. This project has been rolled over to FY 22-23. Actual revenues decreased \$23,629 over the same period last fiscal year. Contributions from the County are current through September 2022.

Parks and Recreation revenues are slightly higher than expected at 117.44%, and higher than the same period last fiscal year by \$109,390. Park revenues generally catch up once the summer months occur. The County contributes \$465,000 annually and are current through September 2022.

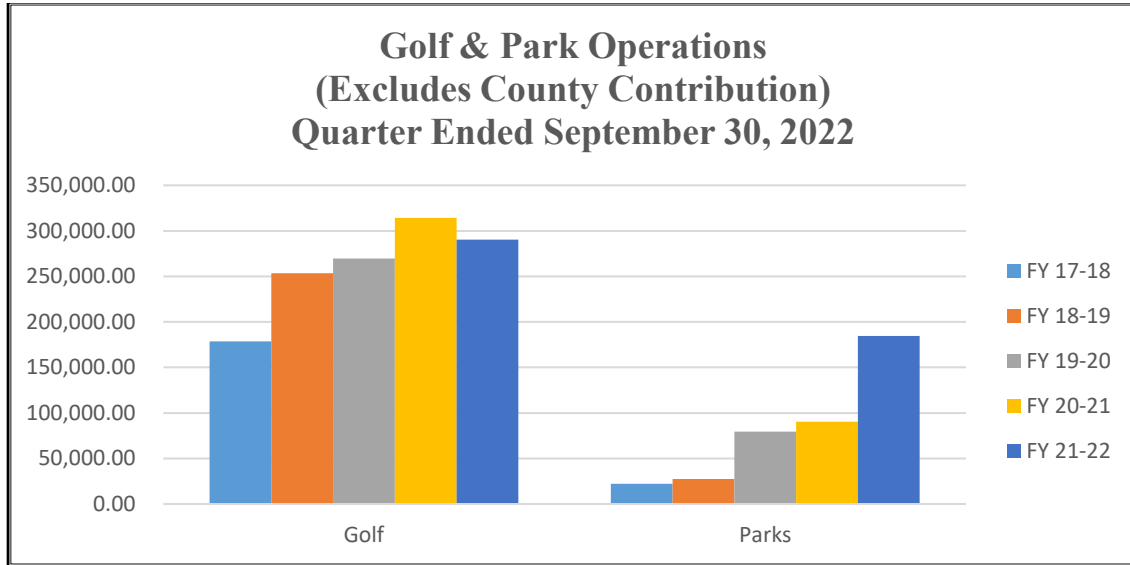


Golf	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$277,500.00	\$330,000.00	\$331,729.00	\$329,750.75	\$499,510.00
Actuals	\$213,742.11	\$288,327.45	\$304,466.36	\$349,114.60	\$325,485.89
Actuals vs Budget	77.02%	87.37%	91.78%	105.87%	65.16%

Parks & Recreation	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$668,255.00	\$658,764.21	\$668,010.00	\$592,000.00	\$681,510.00
Actuals	\$617,211.81	\$618,772.37	\$602,606.75	\$585,839.40	\$695,229.50
Actuals vs Budget	92.36%	93.93%	90.21%	98.96%	117.44%



Operating budgeted revenues for FY 21-22 for the Golf and Parks are \$290,485 and \$230,229.50, respectively. Operating revenues for Golf are trending lower than anticipated at 62.54%, down from last year at this time of 106.57% and Park’s revenues are trending higher than anticipated at 106.34%, up from last year at this time of 95.18%.



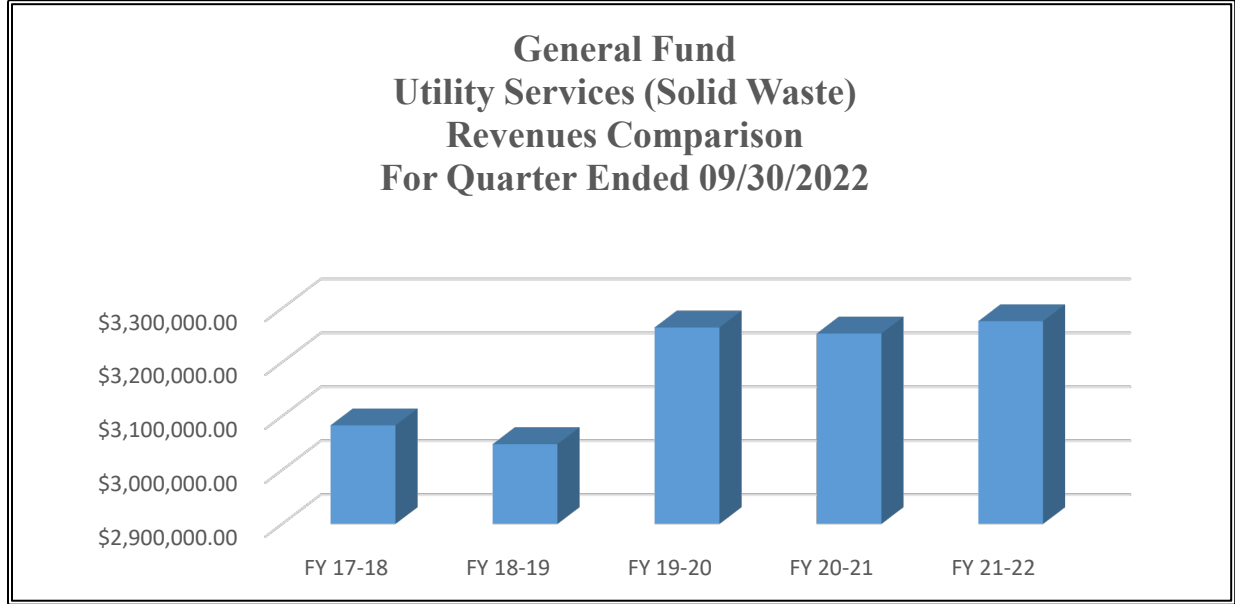
The table below represents operating revenues by excluding the County’s contribution of \$35,000 for the golf course and \$465,000 for the parks which represents the County contribution amount for the fiscal year.

Division	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Golf	\$178,742.11	\$253,327.45	\$269,466.36	\$314,114.60	\$290,485.00 (\$325,485.89-\$35,000)
Parks	\$67,211.81	\$68,772.37	\$52,606.75	\$120,839.40	\$230,229.50 (\$695,229.50-\$465,000)

	Operating Budget	Operating Revenues	% Received
Golf	\$464,510.00	\$290,485.00	62.54%
Parks	\$216,510.00	\$230,229.50	106.34%

**Solid Waste**

In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year increased from last fiscal by \$22,856.88 and is running slightly lower than expected at 99.57%.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$3,205,500.00	\$3,206,500.00	\$3,196,500.00	\$3,314,050.00	\$3,290,500.00
Actuals	\$3,082,974.29	\$3,048,058.59	\$3,264,524.16	\$3,253,335.16	\$3,276,192.04
Actuals vs Budget	96.18%	95.06%	102.13%	98.17%	99.57%

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

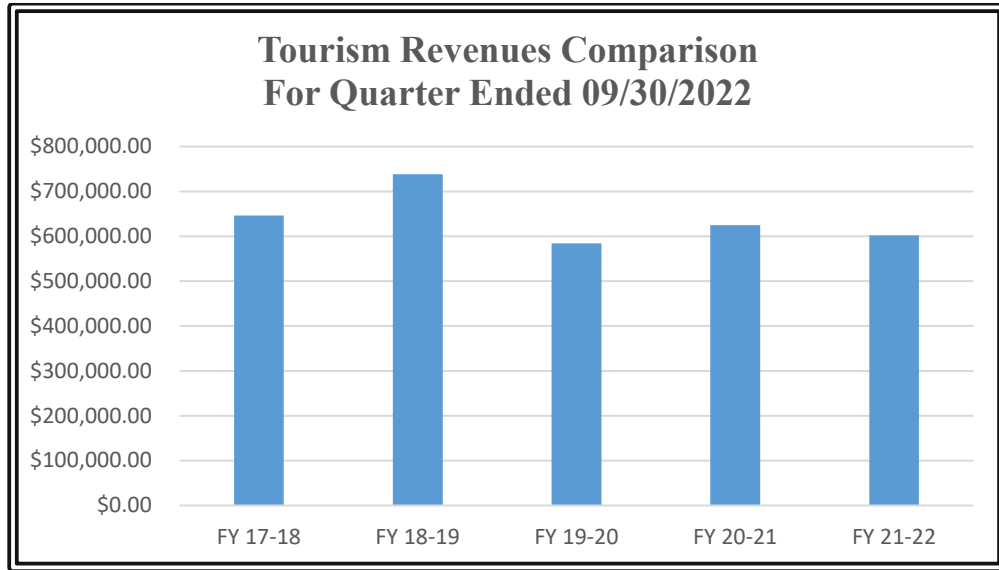
Landfill	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Landfill-Commercial	\$309,657.91	\$347,434.01	\$502,352.43	\$455,955.25	\$444,720.05
Landfill-Scale House	\$15,441.65	\$46,658.40	\$15,609.25	\$37,518.25	\$53,947.70

**Prior FY 20-21 Year End**

Original Budget	\$3,314,050.00
Actuals	\$3,253,335.16
Revenue Shortage	(\$60,714.84)
Percentage of Budget	98.17%

**Tourism Fund Revenues**

The main revenues for the Tourism Fund are Hotel Occupancy Taxes collected by the hotels from overnight hotel guests. Revenues received for FY 21-22 are less than what was received for last year by \$23,002.82 and trending lower than expected at 94.11%. 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.



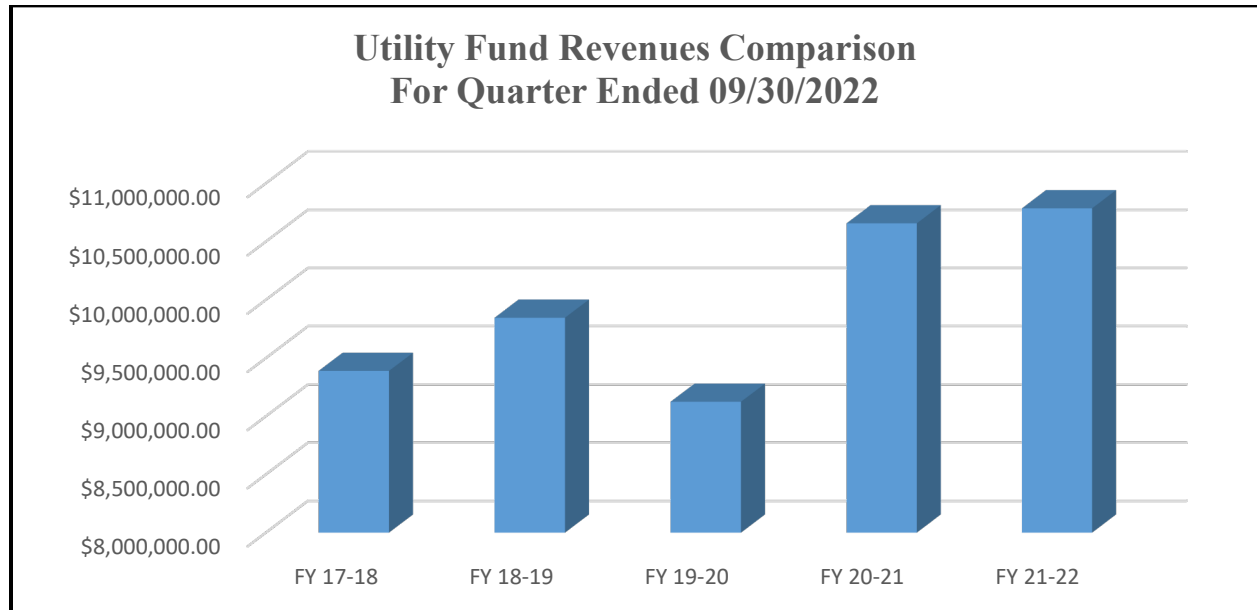
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$554,780.00	\$624,221.00	\$698,011.00	\$567,762.00	\$639,850.00
Actuals	\$646,609.28	\$738,004.94	\$584,060.90	\$625,180.29	\$602,177.47
Actuals vs Budget	116.55%	118.23%	83.68%	110.11%	94.11%

**Prior FY 20-21 Year End**

Original Budget	\$563,075.00
Adjusted Budget	\$567,762.00
Actuals	\$625,180.29
Additional Revenues	\$57,418.29
Percentage of Budget	110.11%

### 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 \$128,904.57 and trending higher than expected at 103.49%. Water rates increased by 1% and sewer rates increased by 7% to stay in line with recommendations of the rate study conducted by HDR. Increased revenues projected at \$350,450 are budgeted to be transferred to Fund 054 for future utility related projects.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$8,023,321.00	\$9,117,606.00	\$9,146,452.00	\$9,828,981.78	\$10,421,558.33
Actuals	\$9,390,028.80	\$9,846,659.78	\$9,124,808.83	\$10,656,743.17	\$10,785,647.74
Actuals vs Budget	117.03%	108.00%	99.76%	108.42%	103.49%

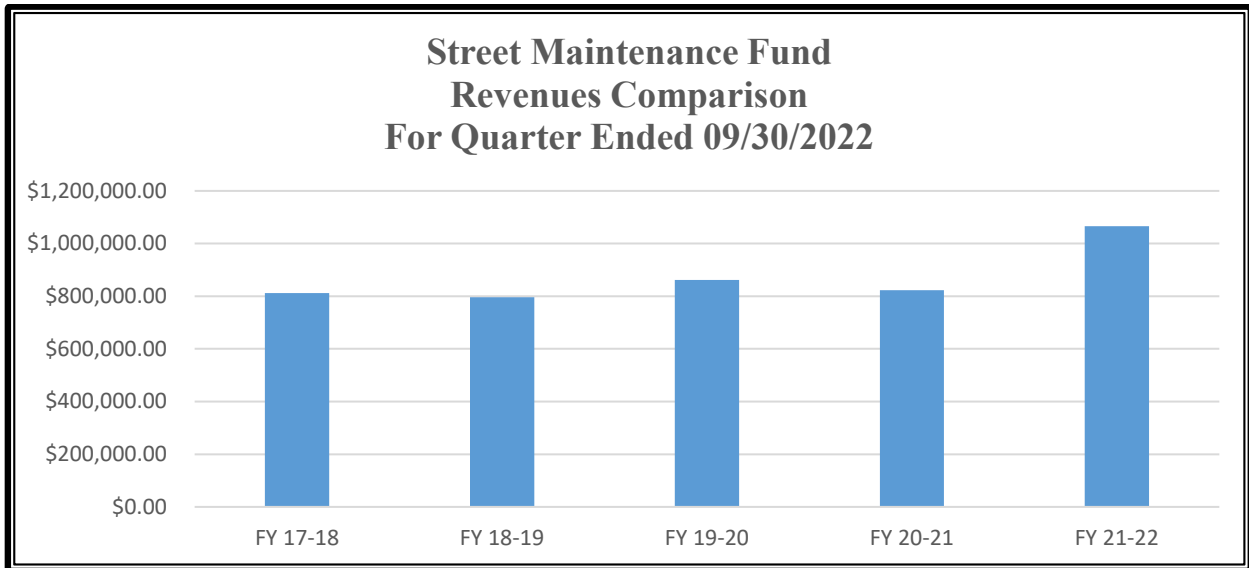
#### Prior FY 20-21 Year End

Original Budget	\$9,812,106.78
Adjusted Budget	\$9,828,881.78
Actuals	\$10,656,743.17
Additional Revenues	\$827,861.39
Percentage of Budget	108.42%

**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.

Approximately 5.706 miles have been paved this fiscal year. Revenues are trending more than last FY by \$243,381.72 and slightly less than expected at 99.12%.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$812,000.00	\$812,000.00	\$866,610.32	\$802,000.00	\$1,075,373.21
Actuals	\$812,278.04	\$795,782.96	\$861,674.56	\$822,553.28	\$1,065,935.00
Actuals vs Budget	100.03%	98.00%	99.43%	102.56%	99.12%

**FY 21-22**

**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 Projects & Equip	\$896,356.00
	<b>Total</b>	<b>\$1,001,356.00</b>

**Prior FY 20-21 Year End**

Original Budget	\$802,000.00
Actuals	\$822,553.28
Revenues Increase	\$20,553.28
Percentage of Budget	102.56%

**Last Six Years  
Total Amount Expended For Street Maintenance  
FY 21-22 Is Based On Budget**

Fund	Actuals FY 16-17	Actuals FY 17-18	Actuals FY 18-19	Actuals FY 19-20	Actuals FY 20-21	Budgeted FY 21-22
Fund 001-General Fund	\$13,048.65	\$64,151.92	\$52,213.25	\$64,988.58	\$67,717.17	\$55,000.00
Fund 033-CO Series 2016	85,026.25	506,408.00	0.00	0.00	0.00	0.00
Fund 087-SW Capital Project	26,539.08	11,531.41	3,815.00	10,732.79	15,621.51	50,000.00
Fund 092-Street Maintenance	449,584.18	503,085.13	1,006,313.14	564,678.15	1,302,763.78	896,356.00
<b>Total Street Expenditures</b>	<b>\$574,198.16</b>	<b>\$1,085,176.46</b>	<b>\$1,062,341.39</b>	<b>\$640,399.52</b>	<b>\$1,386,102.46</b>	<b>\$1,001,356.00</b>

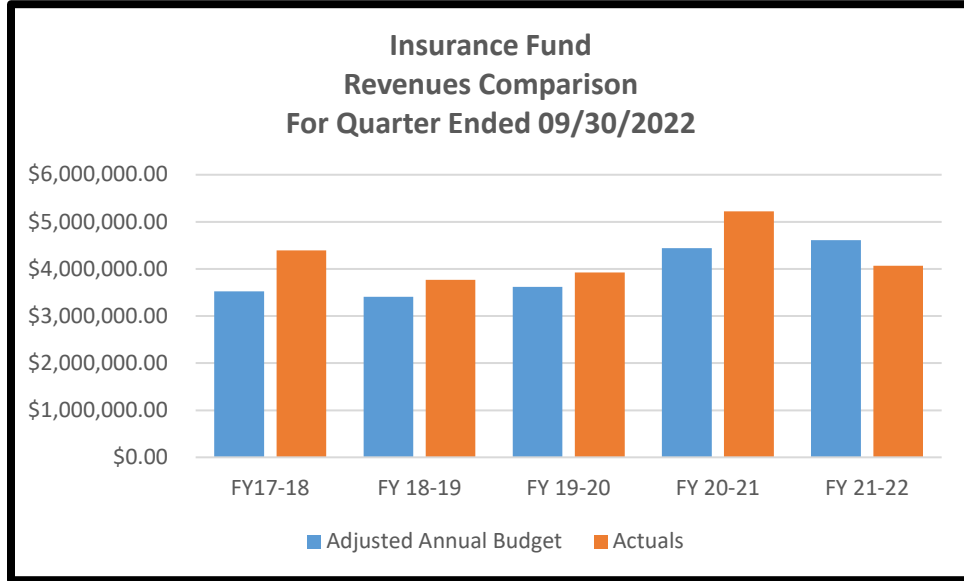
**Insurance Fund**

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 21-22, there were slight increases in employer premiums, but these increases were not passed on to the employees. Due to the estimated fund balance, no additional contributions were budgeted.

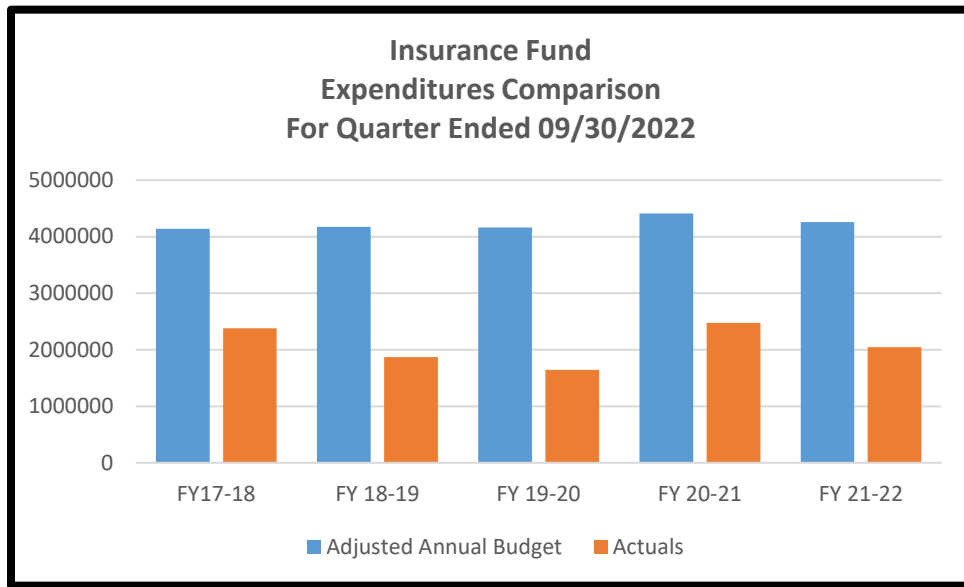
This fund has not been worked on yet for year-end numbers.

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 21-22, revenues were estimated and budgeted at \$4,609,628 and expenditures were estimated and budgeted at \$4,261,441. Revenues are \$4,066,537 and trending lower than expected at 88.22%. Revenues are received by the Insurance Fund based on actual employees employed with the city and the employer contributions not sent throughout the year are then sent over at the end of the fiscal year. The fund normally ends with higher revenues than budgeted due to stop loss reimbursements not budgeted due to unknown revenues for this item. Prescription rebates are now included in the revenues rather than as a reduction to expenditures to allow for better tracking of this program.

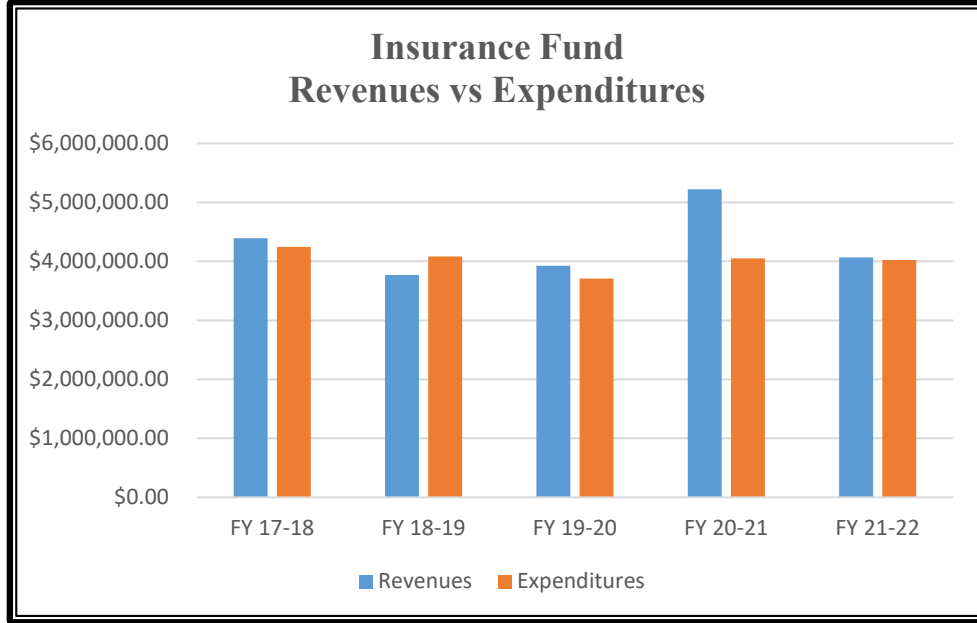
Expenditures currently are \$4,025,390.03 and trending slightly less than expected at 94.46%.



Revenues	FY17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$3,526,496.00	\$3,406,489.00	\$3,618,707.00	\$4,441,302.00	\$4,609,628.00
Actuals	\$4,392,469.48	\$3,770,660.21	\$3,925,944.21	\$5,221,319.50	\$4,066,537.00
Actuals vs Budget	124.56%	110.69%	108.49%	117.56%	88.22%



Expenditures	FY17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Adjusted Annual Budget	\$4,142,026.00	\$4,172,075.00	\$4,163,008.00	\$4,414,503.00	\$4,261,441.00
Actuals	\$4,243,947.73	\$4,084,476.06	\$3,709,893.55	\$4,051,101.16	\$4,025,390.03
Actuals vs Budget	102.46%	97.90%	89.12%	91.77%	94.46%

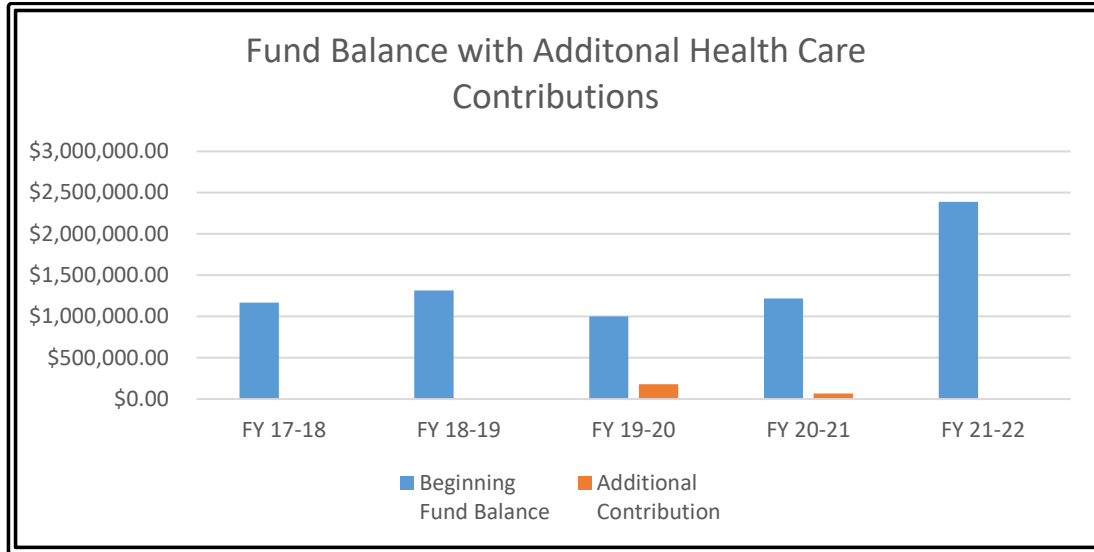


Insurance Fund

Fiscal Year	Actuals	
	Revenues	Expenditures
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
FY 20-21	\$5,221,319.50	\$4,051,151.26
FY 21-22	\$4,066,537.00	\$4,025,390.03



The following chart depicts the beginning fund balances and the additional contributions that were made for the corresponding fiscal year.



Fund Balance with Additional Contributions

Fiscal Year	Beginning Fund Balance	Additional Contribution
FY 17-18	\$1,168,510.38	\$0.00
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	\$2,389,485.28	\$0.00

### Overall Revenues

Overall, revenues for FY 21-22 from all sources are trending less than expected at 51.72%, due to grant funds not received as they are based on spending reimbursements. The total revenues include \$1,205,428.37 for the taxes accrued back to FY 20-21 but received in FY 21-22.

Overall, expenditures for FY 21-22 from all sources are trending better than expected at 46.51%. The total expenditures do not include encumbrances.

Overall, revenues over expenditures are positive at \$3,235,838.13. Finance is still working on year-end reconciliations and work related. All final budget amendments have not been posted.

**FY 21-22 4TH QUARTER BUDGET REPORT**

**Overall Revenues and Expenditures - All Sources  
Quarter Ended September 30, 2022**

Fund	Fund Name	Revenues			Expenditures		
		Current Budget	Actuals	Percentage	Current Budget	Actuals	Percentage
001	General Fund	\$20,835,608.00	\$21,439,737.29	102.90%	\$23,260,049.60	\$21,392,050.66	91.97%
002	Tourism Fund	639,850.00	602,177.47	94.11%	860,086.85	532,108.47	61.87%
005	PD State Seizure Fund	1,200.00	320,043.08	26670.26%	364,817.09	140,568.75	38.53%
009	Law Enforcement-PD	5,609.73	2,609.73	46.52%	5,609.73	5,324.05	94.91%
010	Law Enforcement Fire	2,656.00	0.00	0.00%	2,656.00	0.00	0.00%
011	GO Debt Service	1,705,625.04	1,689,249.82	99.04%	1,602,249.00	1,601,885.42	99.98%
012	UF Debt Service	1,730,093.00	1,734,342.11	100.25%	1,534,993.00	1,535,452.08	100.03%
016	PD Stonegarden Grant	249,900.00	177,693.31	71.11%	249,900.00	176,987.13	70.82%
017	PD Borderstar Grant	0.00	36,383.31	0.00%	0.00	41,348.07	0.00%
025	Building Security Fund	14,500.00	11,784.00	81.27%	0.00	0.00	0.00%
026	Golf Course Capital Maint	11,092.50	11,092.52	100.00%	20,000.00	19,960.00	99.80%
027	EMS Fund	14,504.00	6,141.00	42.34%	14,504.00	9,453.09	65.18%
028	PD Federal Seizure Fund	75.00	79.49	105.99%	30,000.00	5,000.00	16.67%
031	Muni Court Technology Fund	13,000.00	10,265.04	78.96%	8,900.00	10,291.50	115.63%
033	CO Series 2016-GF	100.00	16.42	16.42%	23,428.49	7,507.12	32.04%
051	Utility Fund	10,421,558.33	10,785,647.74	103.49%	10,481,076.72	10,072,399.64	96.10%
054	UF Capital Projects	492,991.80	495,438.45	100.50%	259,361.80	119,902.73	46.23%
055	Stormwater Drainage	401,000.00	410,940.87	102.48%	112,200.00	111,000.00	98.93%
059	Homeland Security Grant	0.00	235,500.65	0.00%	248,696.03	235,998.65	94.89%
062	CO Series 2005-UF	0.00	0.00	0.00%	50,468.89	0.00	0.00%
066	CO Series 2011-UF	21,790.47	21,766.00	99.89%	175,185.00	138,218.84	78.90%
067	CO Series 2013-GF Streets	0.00	0.00	0.00%	29,017.21	29,017.20	100.00%
068	CO Series 2013-Drainage	2,100.00	7,134.15	339.72%	1,176,109.00	1,041,105.50	88.52%
084	DEAAG Grant	0.00	0.00	0.00%	400,000.00	400,000.00	100.00%
086	TX CDBG Grant 7218269	2,534.20	2,534.20	100.00%	4,470.33	4,470.33	100.00%
087	Solid Waste Capital Projects	575,200.00	584,155.04	101.56%	908,660.16	707,648.51	77.88%
090	Landfill Closure	369,164.12	367,683.26	99.60%	200,000.00	41,695.84	20.85%
091	GF Capital Projects	1,228.49	307.12	25.00%	0.00	0.00	0.00%
092	Street Fund	1,075,373.21	1,065,935.00	99.12%	1,046,356.00	811,323.95	77.54%
093	Park Maintenance	50,000.00	25,000.00	50.00%	79,174.00	41,291.15	52.15%
094	Texas Parks & Wildlife	265,968.00	1,000.00	0.38%	272,041.56	30,306.60	11.14%
095	National Trust for Hist Pres	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
098	Economic Development	376,000.00	374,761.08	99.67%	360,000.00	297,947.93	82.76%
100	Transportation Set Aside	774,520.00	0.00	0.00%	852,122.00	0.00	0.00%
101	TX CDBG Main St Grant	350,000.00	213,172.30	60.91%	350,000.00	227,437.55	64.98%
105	Vehicle Replacement-PD	10,000.00	10,000.00	100.00%	0.00	0.00	0.00%
106	Vehicle Replacement PW	10,000.00	10,000.00	100.00%	0.00	0.00	0.00%
108	Patrick Leahy Bulletproof	19,170.00	9,585.00	50.00%	19,170.00	0.00	0.00%
110	KV PD Enhancement	0.00	20,655.54	0.00%	41,311.08	41,311.08	100.00%
113	Citywide WW Coll System	7,366,778.00	514,137.30	6.98%	7,366,778.00	440,469.36	5.98%
114	SWB Rural & Tribal Grant	61,075.93	0.00	0.00%	61,075.93	0.00	0.00%
115	Tax Notes Series 2021	0.00	0.00	0.00%	1,043,281.20	552,265.00	52.94%
116	Drainage MP Loc 7-#40135	1,356,000.00	38,315.13	2.83%	1,384,103.00	24,668.85	1.78%
117	Drainage MP Loc 1-#40142	1,356,000.00	38,314.94	2.83%	1,384,103.00	20,311.55	1.47%
118	Drainage MP Loc 3-#40143	1,456,000.00	43,913.81	3.02%	1,483,567.00	21,841.90	1.47%
119	Drainage MP Loc 4-#40144	1,856,000.00	66,839.64	3.60%	1,877,998.00	25,704.80	1.37%
120	Property Tax Reserve	79,885.00	80,715.45	101.04%	0.00	0.00	0.00%
121	GF ARP SL Fiscal Recovery	2,776,000.00	842,800.59	30.36%	1,694,283.80	1,143,592.45	67.50%
122	GLO Hurr Harvey Mitigation	36,678,716.00	2,370,401.80	6.46%	36,678,716.00	2,003,614.80	5.46%
123	EDC Grant Program	500,000.00	500,000.00	100.00%	500,000.00	0.00	0.00%
124	Ed Rachal Foundation Grant	21,000.00	21,000.00	100.00%	21,000.00	18,667.15	88.89%
125	UF ARP SL Fiscal Recovery	2,776,000.00	2,132,402.89	76.82%	2,697,479.00	576,572.53	21.37%
126	GF Tax Notes Series 2022	1,477,722.00	1,397,768.00	94.59%	1,477,722.00	1,104,738.62	74.76%
127	UF Tax Notes Series 2022	713,304.00	712,098.00	99.83%	713,304.00	529,742.82	74.27%
138	Self Insurance	4,609,628.00	4,066,537.00	88.22%	4,261,441.00	4,025,390.03	94.46%
202	Tourism - Façade Grant	0.00	0.00	0.00%	55,380.00	10,965.19	19.80%
203	JK Northway EDA Fund	0.00	0.00	0.00%	557,000.00	0.00	0.00%
205	Tourism ARP S&L Fis Rec	173,544.00	173,544.00	100.00%	89,946.00	21,275.00	23.65%
207	CJD BWC Grant	163,706.66	41,107.30	25.11%	163,706.66	133,056.82	81.28%
	Revenue Fund Totals	\$103,863,771.48	\$53,722,726.84	51.72%	\$108,558,498.13	\$50,486,888.71	46.51%

Note: Revenues include taxes accrued back of \$1,205,428.37 & correction to Fund 205

Note: Actuals do not include encumbrances

Revenue Budget Amendments

REVENUES BUDGET AMENDMENTS	
Expenditures:	
Original Budget	102,610,459.72
Current Budget	103,863,771.48
Budget Amendment	<u>1,253,311.76</u>

Ord. No.	Amendment Description	Amount
<b>General Fund - 001</b>		
2021-82	Park Donations-Rec Prog & Special Events	4513-58003 \$ 9,900.00
2022-13	Park Donations-Scoreboard Sponsorship	4513-58003 \$ 20,000.00
2022-15	Softball League Donations	4514-58003 \$ 11,600.00
2022-19	Softball League Donations for Supplies	4514-58003 \$ 1,700.00
2022-34	Donation for Rec Prog & League Sponsor	4513-58003 \$ 3,700.00
2022-34	Donation for Rec Prog & League Sponsor	4514-58003 \$ 400.00
2022-37	Donation from Other's First-FF Equip	2200-72030 \$ 500.00
2022-39	Donation-Task Force-Health Fam Events	4513-58003 \$ 2,500.00
2022-46	Donation-County-GC Greens Renovation	4502-58002 \$ 129,760.00
2022-54	Donation-Brookshire-Youth Camp/Lighting	4513-58003 \$ 8,450.00
2022-61	Donations-Pony League Travel	4514-58003 \$ 6,750.00
	Total General Fund 001	<u>\$ 195,260.00</u>
<b>Tourism Fund - 002</b>		
2022-14	Donations-Promotional Items	1070-72030 \$ 1,200.00
	Total Tourism Fund 002	<u>\$ 1,200.00</u>
<b>Law Enforcement Off Stand - 009</b>		
2022-17	Grant-Training	2100-72010 \$ 2,609.73
	Total Law Enforce Off Stand Fund 009	<u>\$ 2,609.73</u>
<b>GO Debt Service Fund - 011</b>		
2022-45	Transfer From Fund 087	0000-75050 \$ 38,529.04
	Total GO Debt Service Fund 011	<u>\$ 38,529.04</u>
<b>PD Stonegarden - 016</b>		
2022-16	Grant-Overtime, Minor Equip & Fues	2022-16 \$ 159,900.00
	Total PD Stonegarden Fund 016	<u>\$ 159,900.00</u>
<b>EMS Fund - 027</b>		
2022-08	Grant-Medical Equip & Supplies	2200-72010 \$ 8,363.00
2022-25	Grant-Medical Equip & Supplies	2200-72010 \$ 6,141.00
	Total EMS Fund 027	<u>\$ 14,504.00</u>

Revenue Budget Amendments – (cont’d)

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Utility Fund - 051</u></b>			
2021-80	Fund Shortage Transfer	0000-75084	\$ 400,000.00
2022-57	Close Out Fund 086	0000-75086	\$ 645.33
	Total Utility Fund 051		<u>\$ 400,645.33</u>
<b><u>Utility Fund Capital Projects - 054</u></b>			
2021-80	Fund Shortage Transfer	0000-75051	\$ 40,478.80
2022-02	Emergency WW Line Repair	0000-75010	\$ 10,575.00
2022-57	Close Out Fund 086	0000-75086	\$ 3,825.00
	Total Utility Fund Capital Projects Fund 054		<u>\$ 54,878.80</u>
<b><u>TX CDBG Grant #7218269 - 086</u></b>			
2022-57	Close out Fund 086	7000-72010	\$ 2,534.20
	Total TX CDBG Grant #7218269 Fund 086		<u>\$ 2,534.20</u>
<b><u>Park Maintenance Fund - 093</u></b>			
2022-54	Donation-Brookshire-Youth Camp/Lighting	4503-58003	\$ 25,000.00
	Total Park Maintenance Fund 093		<u>\$ 25,000.00</u>
<b><u>Ed Rachal Foundation - 124</u></b>			
2022-59	Foundation Grant	0000-72037	\$ 21,000.00
	Total Ed Rachal Foundation Fund 124		<u>\$ 21,000.00</u>
<b><u>Tourism ARP Funding - 205</u></b>			
2022-05	Tourism Revenue Replacement	2022-05	\$ 173,544.00
	Total Tourism ARP Funding Fund 205		<u>\$ 173,544.00</u>
<b><u>PD Body Worn Camera Grant - 207</u></b>			
2022-05	State Grant	2022-23	\$ 122,599.36
2022-05	Transfer From ARP Funds	0000-75121	\$ 30,649.84
2022-36	Transfer From ARP Funds	0000-75121	\$ 10,457.46
	Total Tourism ARP Funding Fund 205		<u>\$ 163,706.66</u>
	Total Revenues Budget Amendments		<u>\$ 1,253,311.76</u>

Expenditure Budget Amendments

**EXPENDITURES BUDGET AMENDMENTS**

Expenditures:	
Original Budget	103,196,539.96
Current Budget	108,558,498.13
Budget Amendment	<u>5,361,958.17</u>

Ord. No.	Amendment Description	Amount
<b>General Fund - 001</b>		
2021-78	Purchase Order Carry Over 1000-31400	\$ 43,000.00
2021-78	Purchase Order Carry Over 1030-21700	\$ 10,350.00
2021-78	Purchase Order Carry Over 1030-31400	\$ 4,000.00
2021-78	Purchase Order Carry Over 1703-21700	\$ 991.00
2021-78	Purchase Order Carry Over 1801-22600	\$ 1,076.71
2021-78	Purchase Order Carry Over 1801-31410	\$ 2,430.03
2021-78	Purchase Order Carry Over 2102-21100	\$ 729.95
2021-78	Purchase Order Carry Over 2102-41100	\$ 900.00
2021-78	Purchase Order Carry Over 2102-41400	\$ 240.00
2021-78	Purchase Order Carry Over 2104-31400	\$ 630.00
2021-78	Purchase Order Carry Over 2106-21200	\$ 460.95
2021-78	Purchase Order Carry Over 2200-21700	\$ 231.16
2021-78	Purchase Order Carry Over 4400-21700	\$ 1,982.00
2021-78	Purchase Order Carry Over 4501-21700	\$ 991.00
2021-78	Purchase Order Carry Over 4503-59100	\$ 14,690.00
2021-78	Purchase Order Carry Over 4513-31499	\$ 3,084.74
2021-82	Donations-Recreational Programs 4513-31499	\$ 4,900.00
2021-82	Donations-Special Events 4513-31441	\$ 5,500.00
2022-15	League Donations-Uniforms 4514-21200	\$ 6,000.00
2022-15	League Donations-Minor Equipment 4514-21700	\$ 5,600.00
2022-18	Demo Costs 1603-34502	\$ 38,000.00
2022-19	League Donations-Supplies 4514-2100	\$ 1,700.00
2022-32	Scoreboard Sponsorship 4513-59121	\$ 20,000.00
2022-34	Recreational Programs 4513-31499	\$ 3,700.00
2022-34	League Uniforms 4514-21200	\$ 400.00
2022-37	Donation-FFEquipment 2200-21700	\$ 500.00
2022-38	Increase in Motor Gas & Oil 4503-21500	\$ 8,500.00
2022-39	Donation-Task Force-Healthy Family Events 4513-31499	\$ 2,500.00
2022-46	Golf Course Greens Project 4502-71215	\$ 259,520.00
2022-47	Increase in Motor Gas & Oil 4502-21500	\$ 6,000.00
2022-50	Increase in SW Division Costs 1702-11200	\$ 45,137.00
2022-50	Increase in SW Division Costs 1702-21500	\$ 38,948.00
2022-50	Increase in SW Division Costs 1702-31400	\$ 8,000.00
2022-50	Increase in SW Division Costs 1702-41100	\$ 43,000.00
2022-50	Increase in SW Division Costs 1703-11200	\$ 14,902.00
2022-50	Increase in SW Division Costs 1703-21500	\$ 33,781.00
2022-51	Increase in PD Divison Costs 2102-11200	\$ 88,196.57
2022-51	Increase in PD Divison Costs 2103-11200	\$ 25,443.42
2022-51	Increase in PD Divison Costs 2104-11200	\$ 7,608.89
2022-51	Increase in PD Divison Costs 2102-41100	\$ 15,889.68
2022-54	Donation-Youth Camps & Ballfield Lighting 4513-31499	\$ 8,450.00
2022-56	Cost Overruns-Planning Department 1601-64100	\$ 5,981.00
2022-56	Cost Overruns-Planning Department 1602-21500	\$ 1,300.00
2022-56	Cost Overruns-Planning Department 1602-64100	\$ 1,426.00
2022-58	Cost Overruns-Fire Department 2200-21500	\$ 10,500.00
2022-60	Cost Overruns-Police Department 2102-21500	\$ 43,000.00
2022-60	Cost Overruns-Police Department 2102-11206	\$ 6,000.00
2022-61	Donation-Pony League Travel 4514-31400	\$ 6,750.00
2022-62	Additional Funding-Utilities at Golf Course 4502-32300	\$ 28,000.00
Total General Fund 001		<u>\$ 880,921.10</u>

**Expenditure Budget Amendments – (con’t)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Tourism Fund - 002</u></b>			
2021-78	Purchase Order Carry Over	1071-21700	\$ 991.00
2022-14	Donation-Air Show Promotional Items	1071-23200	\$ 1,200.00
2022-41	JK Northway Parking Lot	1071-59100	\$ 158,998.00
	Total Tourism Fund 002		<u>\$ 161,189.00</u>
<b><u>PD Seizure Fund - 005</u></b>			
2021-78	Purchase Order Carry Over	2100-31400	\$ 8,474.12
	Total PD Seizure Fund 005		<u>\$ 8,474.12</u>
<b><u>Law Enforcement Off Stand - 009</u></b>			
2022-17	Grant-Training Costs	2100-31600	\$ 2,609.73
	Total Law Enforce Off Stand Fund 009		<u>\$ 2,609.73</u>
<b><u>PD Stonegarden - 016</u></b>			
2022-16	Grant-Overtime	2100-11226	\$ 96,295.02
2022-16	Grant-TMRS Benefit	2100-11427	\$ 8,358.00
2022-16	Grant-FICA Benefit	2100-11527	\$ 7,366.98
2022-16	Grant-Minor Equipment	2100-21700	\$ 36,000.00
2022-16	Grant-Fuel	2100-21501	\$ 11,880.00
	Total PD Stonegarden Fund 016		<u>\$ 159,900.00</u>
<b><u>EMS Fund - 027</u></b>			
2022-08	Grant-Medical Equipment & Supplies	2200-22400	\$ 8,363.00
2022-25	Grant-Medical Equipment & Supplies	2200-22400	\$ 6,141.00
	Total EMS Fund 027		<u>\$ 14,504.00</u>
<b><u>CO Series 2016 Fund - 033</u></b>			
2022-52	Landscape Architecture Svc-Chamberlain Park	1030-31400	\$ 7,200.00
2022-55	Downtown Planter Boxes	1030-71216	\$ 15,000.00
	Total CO Series 2016 Fund 033		<u>\$ 22,200.00</u>

**Expenditure Budget Amendments – (con't)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Utility Fund - 051</u></b>			
2021-78	Purchase Order Carry Over	6002-31400	\$ 3,657.66
2021-78	Purchase Order Carry Over	6201-22800	\$ 12,106.50
2021-78	Purchase Order Carry Over	6201-31400	\$ 1,500.00
2021-78	Purchase Order Carry Over	6201-54200	\$ 10,967.44
2021-78	Purchase Order Carry Over	7001-21400	\$ 8,575.00
2021-78	Purchase Order Carry Over	7001-31400	\$ 9,150.00
2021-78	Purchase Order Carry Over	7001-54300	\$ 3,452.00
2021-78	Purchase Order Carry Over	7002-31400	\$ 4,240.00
2021-78	Purchase Order Carry Over	7002-54300	\$ 27,971.32
2021-78	Purchase Order Carry Over	7003-31400	\$ 5,510.00
2021-78	Purchase Order Carry Over	7003-54300	\$ 2,345.00
2021-79	Emergency Repairs to Water Well #21	6002-54300	\$ 191,714.00
2021-80	Transfer to cover Fund 054 shortage	6900-80054	\$ 40,478.80
2022-02	Emergency WW Line Repair	6900-80054	\$ 10,575.00
2022-44	Credit Card Fees	6201-34200	\$ 25,000.00
2022-64	Cost Overruns- Engineering Department	8000-21500	\$ 500.00
2022-64	Cost Overruns- Engineering Department	8000-31500	\$ 500.00
2022-64	Cost Overruns- Engineering Department	8000-41100	\$ 300.00
Total Utility Fund 051			<u>\$ 358,542.72</u>
<b><u>Utility Fund Capital Projects - 054</u></b>			
2021-78	Purchase Order Carry Over	6002-72100	\$ 18,812.80
2022-02	Emergency WW Line Repair	7003-54300	\$ 10,575.00
2022-49	Water Well #23 Repairs	6002-54300	\$ 120,645.00
Total Utility Fund Capital Projects Fund 054			<u>\$ 150,032.80</u>
<b><u>Homeland Security - 059</u></b>			
2022-07	Grant-Police Equipment	2100-71200	\$ 248,696.03
Total Homeland Security Grant Fund 059			<u>\$ 248,696.03</u>
<b><u>CO Series 2013 - 068</u></b>			
2022-43	SW Manhole Rehabilitation	3050-53100	\$ 59,845.00
Total CO Series 2013 Fund 068			<u>\$ 59,845.00</u>
<b><u>DEAAG Grant - 084</u></b>			
2021-80	Transfer uncommitted funds back to org fund	6900-80051	\$ 400,000.00
Total DEAAG Grant Fund 084			<u>\$ 400,000.00</u>
<b><u>TX CDBG Grant #7218269 - 086</u></b>			
2022-57	Close Out Fund 086	6900-80051	\$ 645.33
2022-57	Close Out Fund 086	6900-80054	\$ 3,825.00
Total TX CDBG Grant #7218269 Fund 086			<u>\$ 4,470.33</u>

**Expenditure Budget Amendments – (con’t)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>Solid Waste Capital Projects Fund - 087</u></b>			
2021-78	Purchase Order Carry Over	1702-22000	\$ 21,693.00
2022-45	Transfer to Fund 011-2021 & 2022 Tax Note Pymt	6900-80011	\$ 38,529.04
2022-48	Garbage Trucks Repairs	1702-41100	\$ 55,408.00
Total SW Capital Projects Fund 087			<u>\$ 115,630.04</u>
<b><u>Park Maintenance Fund - 093</u></b>			
2022-54	Donation-Youth Camp & Ballfield Lighting	4503-71228	\$ 25,000.00
Total Park Maintenance Fund 093			<u>\$ 25,000.00</u>
<b><u>Texas Parks &amp; Wildlife Grant Fund - 094</u></b>			
2021-78	Purchase Order Carry Over	4503-59100	\$ 6,073.56
Total TX Parks & Wildlife Grant Fund 094			<u>\$ 6,073.56</u>
<b><u>Kingsville PD Enhancement BWC Fund - 110</u></b>			
2021-78	Purchase Order Carry Over	2100-21700	\$ 41,311.08
Total KV PD Enhancement BWC Fund 110			<u>\$ 41,311.08</u>
<b><u>Tax Notes Series 2021 Fund - 115</u></b>			
2021-78	Purchase Order Carry Over	1702-71200	\$ 754,857.20
2021-78	Purchase Order Carry Over	2102-71100	\$ 218,102.00
2021-78	Purchase Order Carry Over	2200-71100	\$ 70,322.00
Total Tax Notes Series 2021 Fund 115			<u>\$ 1,043,281.20</u>
<b><u>GF ARP SL Fiscal Recovery Fund - 121</u></b>			
2021-83	Broadband Feasibility Study	1030-31400	\$ 49,950.00
2022-03	Tasers	2102-21700	\$ 114,210.06
2022-03	New Dispatch Station	2103-22600	\$ 33,780.72
2022-10	Parks Revenue Replacement Projects	4503-59100	\$ 92,753.00
2022-11	Golf Course Equipment	4502-71200	\$ 224,141.53
2022-21	Roof Replacement-PD	2101-71300	\$ 77,214.19
2022-23	BWC Grant Match	6900-80207	\$ 30,649.84
2022-24	Jet Engine Training Program	1030-31400	\$ 150,000.00
2022-29	Fire Vehicle Maintenance	2200-41100	\$ 67,000.00
2022-31	Golf Course Project	4502-71215	\$ 53,688.00
2022-36	Transfer to Fund 207-Cash Match	6900-80207	\$ 10,457.46
2022-42	DKP Parking Lot Studay and Phase 1 Buildout	4503-59100	\$ 150,000.00
Total GF ARP SL Fiscal Recovery Fund 121			<u>\$ 1,053,844.80</u>
<b><u>Ed Rachal Foundation - 124</u></b>			
2022-59	Donation-Minor PD Equipment	2102-21700	\$ 21,000.00
Total Ed Rachal Foundation Fund 124			<u>\$ 21,000.00</u>



**Expenditure Budget Amendments – (con’t)**

<b>Ord. No.</b>	<b>Amendment Description</b>		<b>Amount</b>
<b><u>UF ARP Funding - 125</u></b>			
2022-20	Emergency Sewer Line Repairs	7001-55100	\$ 275,400.00
	Total UF ARP Funding Fund 125		<u>\$ 275,400.00</u>
<b><u>Façade Grant Fund - 202</u></b>			
2021-81	Façade Grant applications received	2021-81	\$ 55,380.00
	Total Façade Grant Fund 202		<u>\$ 55,380.00</u>
<b><u>Tourism ARP Funding - 205</u></b>			
2022-05	ARP Funding-Air Show	1071-31431	\$ 25,000.00
2022-05	ARP Funding-Wayfinding Signs	1071-52201	\$ 33,000.00
2022-35	Train Depot Painting	1071-51100	\$ 12,500.00
2022-40	Office Furniture	1071-21700	\$ 10,800.00
2022-53	Promotional Items-Photo Frame	1071-23200	\$ 8,646.00
	Total ARP Funding Fund 205		<u>\$ 89,946.00</u>
<b><u>PD Body Worn Camera Grant - 207</u></b>			
2022-23	Grant Exp - Machinery & Equipment	2100-71200	\$ 153,249.20
2022-36	BW Camera Hardware & Software	2100-71200	\$ 10,457.46
	Total BW Camera Grant Fund 207		<u>\$ 163,706.66</u>
	Total Expenditures Budget Amendments		<u>\$ 5,361,958.17</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 fourth quarter, September 30, 2022, delinquent property taxes (20700) were \$870,865.87. There is a corresponding allowance for uncollectible accounts (21920) in the amount of \$425,339.60 leaving an anticipated collection of \$445,526.27. Linebarger is the collection agency that collects on this receivable.
- Ambulance Services – billings sent out go directly to this receivable, while collections are booked to revenue. There are large adjustments to this receivable throughout the year due to medical provider discounts. As of September 30, 2022, the receivable (21200) was \$6,948,026.32. There is a corresponding \$6,857,279.00 allowance (21900) for uncollectible accounts leaving an anticipated collection amount of \$90,747.32. 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 September 30, 2022, this receivable (21301) was \$459,857.59.

There is a corresponding allowance for uncollectible accounts (21910) in the amount of \$430,321.14 leaving an anticipated collection amount of \$29,536.45. 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 September 30, 2022, the following balances existed:
  - Demolition Liens (51001) \$172,962.96
  - Paving Liens (51002) \$1,317.80
  - Abatement of Noxious Matter (51003) \$117,359.65
  - Weed Liens (51004) \$482,948.03
  - Total of Liens \$774,588.44

There is a corresponding allowance for uncollectible accounts (22105) in the amount of \$713,953.76 leaving an anticipated collection amount of \$60,634.68. Allowance accounts will be recalculated during the audit.

- The General Fund total net accounts receivable for property taxes, ambulance billings, sanitation services and liens are \$626,444.72.
- Water Accounts – this is for water service for both residential and commercial customers. As of September 30, 2022, this receivable (21500 & 21505) was \$769,414.14.
- Sewer Accounts – this is for sewer service for both residential and commercial customers. As of September 30, 2022, this receivable (21601) was \$540,063.68. There is a corresponding allowance for uncollectible accounts (22100) of \$946,689.90 for both water and sewer accounts receivable leaving an anticipated collection of \$362,787.92.

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>				
Planning	Review & Production of Master Plan 001-5-1601-31400	\$25,000		Rolled forward to FY 22-23
Facilities	Police Small Conference 001-5-1805-71300	\$5,000		Completed
Police	License Plate Reader System 001-5-2104-71100	\$10,665		Completed
Tourism	Train Depot Improvements 002-5-1071-59100	\$29,282		Completed
Tourism	Train Depot AC Repairs	\$11,000	\$15,626	Completed

Department	Description	Approved Budget	Actual Costs	Status
Tourism	Visitor Center Parking Lot 002-5-1071-71300	\$150,000		Rolled forward to FY 22-23
<b>Utility Fund 051</b>				
Engineering	R121 Data Receiver 051-5-8000-71200	\$20,663	\$20,412.77	Completed
<b>CO Series 2011 Fund 066</b>				
Water Construction	(3) ½ Ton Trucks 066-5-6001-71100	\$74,497	\$73,733.25	Received
Water Production	Ford F250 Crew Cab 066-5-6002-71100	\$32,474	\$31,232.25	Ordered-Encumbered
Water Production	Ford F150 Crew Cab 066-5-6002-71100	\$29,362	\$29,848.75	Received
WW North Plant	John Deere Skid Steer 066-5-7001-71100	\$38,852	\$34,636.84	Received
<b>Parks Maintenance Fund 093</b>				
Parks	Posts & Cables for all City Parks 093-5-4503-59100	\$12,674		Not started May be used for another project
<b>UF ARP Fund 125</b>				
WW North Plant	Turbo Blower 125-5-7001-54300	\$650,000		Placeholder
WW North Plant	Headworks Grit System 125-5-7001-54300	\$600,000		Placeholder
WW North Plant	Turbo Sulzer Blower 125-5-7001-54300	\$450,000		Placeholder
WW North Plant	Grit System Overflow 125-5-7002-54300	\$634,089		Placeholder
WW North Plant	Centrisys Mobile Centrifuge 125-5-7002-54300	\$69,700	\$69,700	Completed
<b>GF Tax Note Series 2022 Fund 126</b>				
Planning	Ford F250 Reg Cab 126-5-1602-71100	\$25,639	\$29,685.75	Rolled forward to FY 22-23
Landfill	Wheeled Trash Compactor 126-5-1702-71200	\$485,382	\$485,382	Received
Police	(3) Police Vehicles 126-5-2102-71100	\$193,199	\$102,870	Received
Streets	Pneumatic Roller 126-5-3050-71200	\$103,727	\$101,549	Received
Streets	Skid Steer 126-5-3050-71200	\$55,000	\$43,234	Received

Department	Description	Approved Budget	Actual Costs	Status
Streets	Excavator 126-5-3050-71200	\$412,533	\$225,067.24	Received
<b>UF Tax Note Series 2022 Fund 127</b>				
Water Construction	Vacuum Excavator 127-5-6001-71200	\$70,959	\$69,156	Received
Water Construction	Mini Excavator 127-5-6001-71200	\$42,981	\$35,963	Received
Grounds Maintenance	Slope Mower Arm Assembly/Rotary Deck Repair 127-5-6101-71200	\$85,165		Rolled forward to FY 22-23
Sewer Construction	Vactor Truck	\$416,575	\$416,575	Received

**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, or between departments, but requires transfers greater than \$5,000 to be documented and provided to Commissions on a quarterly basis through the Quarterly Budget Report.

<b>Budget Transfers Over \$5,000 - July 1, 2022 through September 30, 2022</b>						
Transfer From			Transfer To			
Account No.	Account Name	Amount	Account No.	Account Name	Amount	
<b>GLPKT50610-BA0004020</b>						
051-5-7003-11100	Salaries	<u>(20,000.00)</u>	051-5-7003-11200	Overtime	<u>20,000.00</u>	
To cover overtime shortage						
<b>GLPKT50618-BA0004025</b>						
101-5-1604-71500	Downtown Improv	<u>(76,937.00)</u>	101-5-1604-59100	Grounds & Perm Fixt	<u>76,937.00</u>	
To reallocate budget.						
<b>GLPKT50636-BA0004028</b>						
127-5-6001-71200	Machinery & Equipment	<u>(7,615.90)</u>	127-5-6101-71200	Machinery & Equip	<u>7,615.90</u>	
To cover negative line item.						
<b>GLPKT50644-BA0004032</b>						
051-5-6001-11100	Salaries	(8,230.00)	051-5-6001-11200	Overtime	8,042.00	
051-5-6001-31400	Professional Services	(757.00)	051-5-6001-12300	Life Insurance	188.00	
051-5-6001-31600	Training & Travel	(410.00)	051-5-6001-31100	Communications	757.00	
			051-5-6001-31425	Prof Svc-GPS	410.00	
		<u>(9,397.00)</u>			<u>9,397.00</u>	
To cover negative line items.						

**FY 21-22 4TH QUARTER BUDGET REPORT**

**GLPKT50747-BA0004039**

002-5-1071-52201	Signs-Wayfinding	<u>(5,624.00)</u>	002-5-1071-32300	Utilities	<u>5,624.00</u>
------------------	------------------	-------------------	------------------	-----------	-----------------

To cover negative line item.

**GLPKT50928-BA0004045**

051-5-6101-11100	Salaries	(15,500.00)	051-5-6101-31400	Professional Services	3,000.00
			051-5-6101-31800	Equipment Rent	5,500.00
			051-5-6101-41100	Vehicle Maintenance	<u>7,000.00</u>
		<u>(15,500.00)</u>			<u>15,500.00</u>

To cover negative line items.

**GLPKT51239-BA0004065**

001-5-2200-11100	Salaries	<u>(60,000.00)</u>	001-5-2200-11200	Overtime	<u>60,000.00</u>
------------------	----------	--------------------	------------------	----------	------------------

To cover overtime shortage

**GLPKT51283-BA0004067**

051-5-7001-31400	Professional Services	(5,000.00)	051-5-7001-21700	Minor Equipment	500.00
051-5-7003-54300	Utility Plant	(5,000.00)	051-5-7001-31800	Equipment Rent	500.00
051-5-7001-11100	Salaries	(19,514.00)	051-5-7001-54300	Utility Plant	50.00
051-5-7003-11100	Salaries	(48,000.00)	051-5-7002-31700	Memberships	350.00
			051-5-7001-21400	Chemicals	71,795.00
			051-5-7003-21100	Supplies	300.00
			051-5-7002-21500	Motor Gas & Oil	500.00
			051-5-7001-11200	Overtime	<u>3,519.00</u>
		<u>(77,514.00)</u>			<u>77,514.00</u>

To cover negative line items.

**GLPKT51524-BA0004088**

087-5-1703-41400	Equipment Maintenance	(36,797.00)	087-5-1702-41100	Vehicle Maintenance	36,401.00
			087-5-1702-22000	Rollouts & Dumpsters	<u>396.00</u>
		<u>(36,797.00)</u>			<u>36,797.00</u>

To cover negative line items.

**GLPKT51720-BA0004100**

1265-3050-71200	Machinery & Equip	(56,149.21)	126-5-1602-71100	Vehicle	4,046.75
			126-5-1702-71200	Machinery & Equipment	<u>52,102.46</u>
		<u>(56,149.21)</u>			<u>56,149.21</u>

To cover negative line items.

**GLPKT51820-BA0004106**

001-5-3050-11100	Salaries	(34,000.00)	001-5-3050-11200	Overtime	6,000.00
001-5-3050-21100	Supplies	(500.00)	001-5-3050-31800	Equipment Rental	1,336.00
001-5-3050-21700	Minor Equipment	(171.00)	001-5-3050-41100	Vehicle Maintenance	23,869.00
			001-5-3050-41400	Equipment Maint	53.00
			001-5-3050-52100	Street & Bridge	3,377.00
			001-5-3050-64201	Capital Lease-Interest	<u>36.00</u>
		<u>(34,671.00)</u>			<u>34,671.00</u>

To cover negative line items.

**GLPKT51822-BA0004107**

051-5-6002-11100	Salaries	(5,000.00)	051-5-6002-21400	Chemicals	6,000.00
051-5-6002-21100	Supplies	(600.00)	051-5-6002-21500	Motor Gas & Oil	8,200.00
051-5-6002-31300	Postage & Freight	(392.00)	051-5-6002-31425	Prof Svc-GPS	197.00
051-5-6002-31500	Printing & Publishing	(569.00)	051-5-6002-41100	Vehicle Maintenance	1,400.00
051-5-6002-31600	Training & Travel	(1,100.00)			
051-5-6002-32100	State Fees	(2,457.00)			
051-5-6002-33101	Subscriptions	(350.00)			
051-5-6002-54300	Utility Plant	<u>(5,329.00)</u>			
		<u>(15,797.00)</u>			<u>15,797.00</u>

To cover negative line items.

**FY 21-22 4TH QUARTER BUDGET REPORT**

**GLPKT51825-BA0004109**

051-5-6001-11100	Salaries	(19,553.00)	051-5-6001-11200	Overtime	13,000.00
051-5-6001-22400	Medical Supplies	(100.00)	051-5-6001-21100	Supplies	250.00
051-5-6001-31400	Professional Services	(3,076.00)	051-5-6001-21500	Motor Gas & Oil	12,000.00
051-5-6001-31500	Printing & Publishing	(126.00)	051-5-6001-31800	Equipment Rent	54.00
051-5-6001-31600	Training & Travel	(1,649.00)			
051-5-6001-31700	Memberships	(300.00)			
051-5-6001-32100	State Fees	(500.00)			
		<u>(25,304.00)</u>			<u>25,304.00</u>

To cover negative line items

**GLPKT51898-BA0004114**

051-5-7002-21200	Uniforms	(1,100.00)	051-5-7002-32400	Laundry	250.00
051-5-7002-22100	Lab Supplies	(361.00)	051-5-7002-54300	Utility Plant	1,599.00
051-5-7002-22400	Medical Supplies	(90.00)	051-5-7003-11100	Salaries	1,000.00
051-5-7002-31500	Printing & Publishing	(800.00)	051-5-7003-21500	Motor Gas & Oil	6,236.00
051-5-7002-31600	Training & Travel	(1,661.00)	051-5-7003-41400	Equipment Maintenance	272.00
051-5-7002-41100	Vehicle Maintenance	(2,700.00)			
051-5-7002-41400	Equipment Maintenance	(1,000.00)			
051-5-7003-31700	Memberships	(645.00)			
051-5-6001-11100	Salaries	(1,000.00)			
		<u>(9,357.00)</u>			<u>9,357.00</u>

To cover negative line items

**GLPKT51901-BA0004116**

001-5-1703-21200	Uniforms	(572.00)	001-5-1703-11200	Overtime	14,435.00
001-5-1703-21700	Minor Equipment	(3,603.00)	001-5-1703-21500	Motor Gas & Oil	22,000.00
001-5-1703-22400	Medical Supplies	(60.00)	001-5-1703-31400	Professional Services	1,463.00
001-5-1703-31425	Prof Services-GPS	(228.00)	001-5-1703-32300	Utilities	150.00
001-5-1703-31500	Printing & Publishing	(150.00)	001-5-1703-41400	Equipment Maint	145.00
001-5-1703-31600	Training & Travel	(264.00)			
001-5-1703-31800	Equipment Rent	(1,628.00)			
001-5-1703-59100	Grounds & Perm Fixt	(3,605.00)			
001-5-3030-11100	Salaries	(28,083.00)			
		<u>(38,193.00)</u>			<u>38,193.00</u>

To cover negative line items

**GLPKT51905-BA0004117**

001-5-1702-11100	Salaries	(13,000.00)	001-5-1702-11200	Overtime	15,000.00
001-5-1702-21200	Uniforms	(884.00)	001-5-1702-21100	Supplie	135.00
001-5-1702-21400	Chemicals	(355.00)	001-5-1702-21500	Motor Gas & Oil	21,118.00
001-5-1702-31425	Prof Svc-GPS	(244.00)	001-5-1702-31400	Professional Services	617.00
001-5-1702-31500	Printing & Publishing	(508.00)			
001-5-1702-59100	Grounds & Perm Fixt	(258.00)			
001-5-3030-11100	Salaries	(21,621.00)			
		<u>(36,870.00)</u>			<u>36,870.00</u>

To cover negative line items

**GLPKT51908-BA0004118**

001-5-1801-31640	Training & Tvl-Admin	(5,092.57)	001-5-1801-31410	Prof Svc-Software	10,115.66
001-5-1801-31641	Training & Tvl-Purch	(2,062.09)			
001-5-1801-31600	Training & Tvl-IT	(2,961.00)			
		<u>(10,115.66)</u>			<u>10,115.66</u>

To cover costs of DebtBook Software

**GLPKT52430-BA0004154**

002-5-1071-52201	Signs-Wayfinding	(19,785.19)	002-5-1071-34001	Advertising Services	19,785.19
------------------	------------------	-------------	------------------	----------------------	-----------

## Estimated Fund Balances

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

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

The fund balances presented below are the estimated fund balances using the estimated ending amounts for revenues and expenditures. These estimates are also used as the starting numbers for proposed budget for next fiscal year 2022-2023.

**Governmental Funds**

**Grouped as they are consolidated in the budget**

Note: Year End Reconciliations have not been completed and the “Actuals” numbers are not finalized or audited. These numbers represent where we currently stand and are subject to change.

Fund	General Funds	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
<b>001</b>	<b>General</b>	<b>8,263,063.53</b>	<b>21,439,737.29</b>	<b>21,392,050.66</b>	<b>8,310,750.16</b>
025	Bldg Security	22,707.81	11,784.00	0.00	34,491.81
026	Golf Cap Maint	77,418.46	11,092.52	19,960.00	68,550.98
087	SW Cap Project	608,920.09	584,155.04	707,648.51	485,426.62
090	Landfill Closure	1,828,878.18	367,683.26	41,695.84	2,154,865.60
091	GF Cap Project	1,265.02	307.12	0.00	1,572.14
092	Street	317,138.39	1,065,935.00	811,323.95	571,749.44
093	Park Maintenance	43,788.69	25,000.00	41,291.15	27,497.54
097	Veh Replac-Fire	170,627.89	0.00	0.00	170,627.89
098	Economic Devel	81,936.14	374,761.08	297,947.93	158,749.29
105	Veh Replace-PD	10,000.00	10,000.00	0.00	20,000.00
115	Tax Notes 2021	1,250,135.72	0.00	552,265.00	697,870.72
120	Prop Tax Reserve	351,516.04	80,715.45	0.00	432,231.49
121	ARP SL Fiscal Rcov	1,568,175.33	842,800.59	1,143,592.45	1,267,383.47
123	Economic Dev Prog	0.00	500,000.00	0.00	500,000.00
126	GF Tax Note 2022	0.00	1,397,768.00	1,104,738.62	293,029.38
139	Veh Replace-PW-GF	0.00	0.00	0.00	0.00
206	Chamberlain Park	0.00	0.00	0.00	0.00
<b>Totals</b>		<b>14,595,571.29</b>	<b>26,711,739.35</b>	<b>26,112,514.11</b>	<b>15,194,796.53</b>

To verify the ending fund balance for General Fund 001, budgeted expenditures, and budgeted transfers out for FY 21-22 are used:

- Estimated Expenditures and Transfers Out for FY 21-22 are \$21,392,050.66
- Minimum required fund balance = total estimated expenditures of \$21,392,050.66 x 25% = \$5,348,012.67
- The estimated ending fund balance of \$8,310,750.16 for FY 21-22 has a surplus reserve of \$2,962,737.49
- Estimated Ending Fund Balance for FY 21-22 is 38.85% (Est ending fund balance \$8,310,750.16 divided by total expenditures \$21,392,050.66)

General Fund was estimated to end with a fund balance of 6,928,643.95 based on the Estimated Actuals that were part of the budget process vs 8,310,750.16. Once everything has been posted and audit is completed, we will see where we end up.



**Capital Improvement Funds – General Fund**

Fund	General Fund Capital Projects	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
033	CO 2016	52,292.17	16.42	7,507.12	44,801.47
067	CO 2013-Street	29,017.21	0.00	29,017.20	0.01
<b>Totals</b>		<b>81,309.38</b>	<b>16.42</b>	<b>36,524.32</b>	<b>44,801.48</b>

**Debt Service – General Fund**

Fund	GO Debt Service	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
011	GO Debt Service	404,269.70	1,689,249.82	1,601,885.42	491,634.10
<b>Totals</b>		<b>404,269.70</b>	<b>1,689,249.82</b>	<b>1,601,885.42</b>	<b>491,634.10</b>

**Tourism Fund**

Fund	Tourism Funds	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
002	Tourism	479,679.12	602,177.47	532,108.47	549,748.12
202	Façade Grant	55,380.00	0.00	10,965.19	44,414.81
203	JK EDA Grant	557,000.00	0.00	0.00	557,000.00
204	JK Venue Tax	0.00	0.00	0.00	0.00
205	Tourism ARP	0.00	173,544.00	21,275.00	152,269.00
<b>Totals</b>		<b>1,092,059.12</b>	<b>775,721.47</b>	<b>564,348.66</b>	<b>1,303,431.93</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 1103.31% (Estimated Fund Balance \$549,748.12 divided total Expenditures and Transfers Out \$532,108.47). To keep the same 25%, the required fund balance would need to be \$133,027 based on budgeted expenditures and transfers out.

Tourism fund balance was estimated to end with \$597,163.54 vs \$549,748.12

**Police Seizure Funds**

Fund	Seizure Funds	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
005	PD St Seizure	967,440.92	320,043.08	140,568.75	1,146,915.25
028	PD Fed Seizure	141,263.63	79.49	5,000.00	136,343.12
031	MC Technology	40,656.81	10,265.04	10,291.50	40,630.35
<b>Totals</b>		<b>1,149,361.36</b>	<b>330,387.61</b>	<b>155,860.25</b>	<b>1,323,888.72</b>

Grant Funds

Fund	Grant Funds	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
<b>Grant Funds</b>					
009	Law Enforce PD	0.00	2,609.73	5,324.05	(2,714.32)
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	177,693.31	176,987.13	706.18
017	PD Local Borderstar	0.00	36,383.31	41,348.07	(4,964.76)
027	EMS Fund-Def Rev	8,363.07	6,141.00	9,453.09	5,050.98
030	Red Ribbon	0.00	0.00	0.00	0.00
050	DOJ JAG Grant	0.00	0.00	0.00	0.00
059	Homeland Security	0.00	235,500.65	235,998.65	(498.00)
069	TXCDBG Main St	0.00	0.00	0.00	0.00
071	FEMA Disaster Rel	0.00	0.00	0.00	0.00
078	TX Parks & WL	0.00	0.00	0.00	0.00
079	Tx Cap FD Main St	0.00	0.00	0.00	0.00
080	Homeland Security	0.00	0.00	0.00	0.00
082	TXCDBG #7215270	0.00	0.00	0.00	0.00
083	CJD of Gov Grant	0.00	0.00	0.00	0.00
084	DEAAG	907,500.00	0.00	400,000.00	507,500.00
086	TXCDBG 7218269	1,936.13	2,534.20	4,470.33	0.00
094	TX Parks Wildlife	59,673.67	1,000.00	30,306.60	30,367.07
095	Nat'l Historic Trust	5,000.00	0.00	5,000.00	0.00
100	SRTS Grant	77,602.00	0.00	0.00	77,602.00
101	TXCDBG 7219192	206.95	213,172.30	227,437.55	(14,058.30)
102	CLG #18-027	0.00	0.00	0.00	0.00
107	Assist to FF Grant	1,869.73	0.00	0.00	1,869.73
108	PL Bulletproof Vst	4,585.00	9,585.00	0.00	14,170.00
109	Coronavirus Suppl	0.00	0.00	0.00	0.00
110	KVPD Enhan BWC	20,665.00	20,655.54	41,311.08	9.46
111	FEMA COVID19	0.00	0.00	0.00	0.00
112	Winter Storm Evt	0.00	0.00	0.00	0.00
113	CW WW Coll Syst	0.00	514,137.30	440,469.36	73,667.94
114	SWB Rural/Tribal	13,325.00	0.00	0.00	13,325.00
116	TWDB Drainage #7	28,057.22	38,315.13	24,668.85	41,703.50
117	TWDB Drainage #1	28,057.22	38,314.94	20,311.55	46,060.61
118	TWDB Drainage #3	27,513.22	43,913.81	21,841.90	49,585.13
119	TWDB Drainage #4	21,892.14	66,839.64	25,704.80	63,026.98
122	GLO Mitigation	0.00	2,370,401.80	2,003,614.80	366,787.00
124	Ed Rachal Found Gr	18.77	21,000.00	18,667.15	2,351.62
128	TWDB Drainage #8	0.00	0.00	0.00	0.00
129	TXSWS Mobile Gen	0.00	0.00	0.00	0.00
130	TXSWS Backup Gen	0.00	0.00	0.00	0.00
131	TASA Grant	0.00	0.00	0.00	0.00
207	CJD BWC Grant	0.00	41,107.30	133,056.82	(91,949.52)
	<b>Totals</b>	<b>1,206,265.12</b>	<b>3,839,304.96</b>	<b>3,865,971.78</b>	<b>1,179,598.30</b>

**Enterprise – Utility Funds**

Fund	Enterprise Utility Funds	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
012	UF Debt Service	1,056,914.98	1,734,342.11	1,535,452.08	1,255,805.01
<b>051</b>	<b>Utility</b>	<b>3,426,985.04</b>	<b>10,785,647.74</b>	<b>10,072,399.64</b>	<b>4,140,233.14</b>
054	UF Cap Proj	(13,114.07)	495,438.45	119,902.73	362,421.65
055	Stormwater	357,505.93	410,940.87	111,000.00	657,446.80
062	CO 2005	50,468.89	0.00	0.00	50,468.89
066	CO 2011	153,369.54	21,766.00	138,218.84	36,916.70
068	CO 2013-Drainage	1,916,539.18	7,134.15	1,041,105.50	882,567.83
106	Veh Replace-PW	15,261.31	10,000.00	0.00	25,261.31
125	UF ARP SL-Def Rev	1,568,175.32	2,132,402.89	576,572.53	3,124,005.68
127	UF Tax Notes 2022	0.00	712,098.00	529,742.82	182,355.18
<b>Totals</b>		<b>8,532,106.12</b>	<b>16,309,770.21</b>	<b>14,124,394.14</b>	<b>10,717,482.19</b>

To verify the ending fund balance for Utility Fund 051, budgeted expenditures, and budgeted transfers out for FY 21-22 are used:

- Actual Expenditures and Transfers Out for FY 21-22 are \$10,072,399.64
- Minimum required fund balance = actual total expenditures of \$10,072,399.64 x 25% = \$2,518,099.91.
- The estimated ending fund balance of \$4,140,233.14 for FY 21-22 has a surplus reserve of \$1,622,133.23 (estimated ending fund balance \$4,140,233.14 less minimum required \$2,518,099.91)
- Estimated Ending Fund Balance for FY 21-22 is 41.10% (estimated ending fund balance \$4,140,233.14 divided total expenditures \$10,072,399.64)

Utility Fund was estimated to end with a fund balance of \$3,782,797.54 based on estimated actuals during the budget process vs \$4,140,233.14. Once everything has been posted and audit is completed, we will see where we end up at.

**Internal Service Fund – Insurance**

The City is self-funded for employee’s health insurance. The insurance fund receives all insurance contributions from the City, current employees and retirees and then pays claims and administrative costs of the health plan from the contributions. The City provides post-retirement medical insurance benefits on behalf of its eligible retirees. Once an employee retires, it pays 50% of their medical premiums until they reach age 65. In years past, the City was contributing additional reserves to shore up the fund balance.

FY 21-22 saw a slight premium increase, but this increase was not passed along to the employee due to the health of the fund balance.

Fund	Insurance Fund	FY 21-22 Audited Beginning Fund Balance	Actuals Revenues	Actuals Expenditures	FY 21-22 Unaudited Estimated EA Fund Balance
138	Insurance	2,389,485.28	4,066,537.00	4,025,390.03	2,430,632.25
<b>Totals</b>		<b>2,389,485.28</b>	<b>4,066,537.00</b>	<b>4,025,390.03</b>	<b>2,430,632.25</b>

**SIGNATURE SECTION**

The following committee members have received a copy of the Quarterly Budget Report for the quarter ended September 30, 2022, on \_\_\_\_\_.

\_\_\_\_\_  
Mark McLaughlin, City Manager

\_\_\_\_\_  
Courtney Alvarez, City Attorney

\_\_\_\_\_  
Hector Hinojosa, City Commissioner

\_\_\_\_\_  
Deborah Balli, Finance Director