



FY 2019-2020

QUARTERLY BUDGET

REPORT

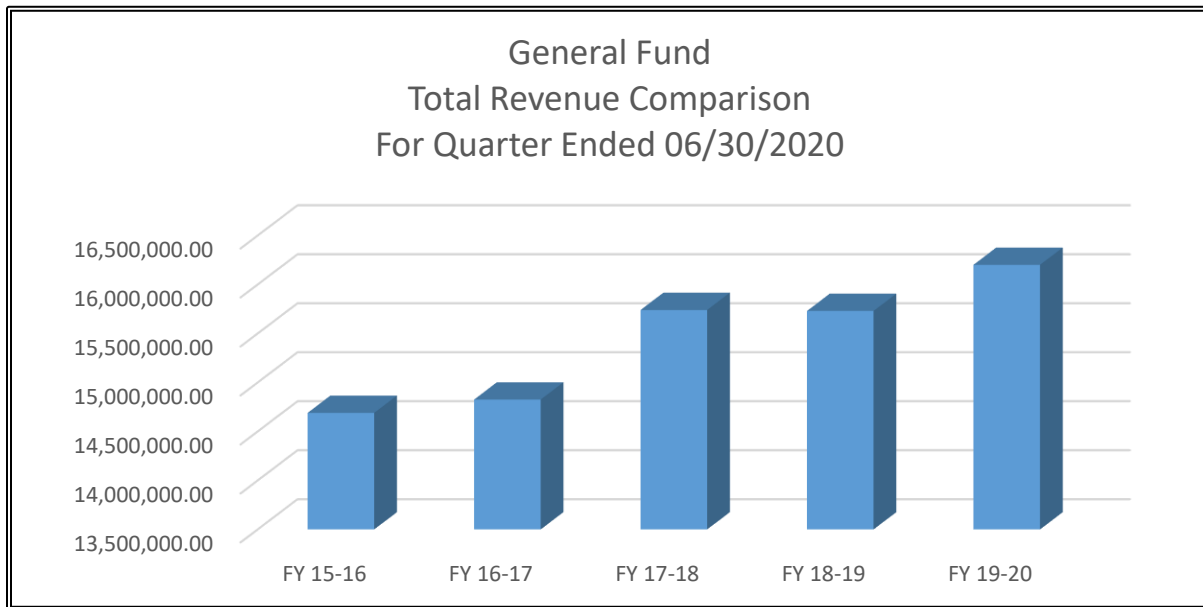
FOR QUARTER ENDED

JUNE 30, 2020

3RD QUARTER FY 2020 BUDGET REPORT

At the end of the third quarter of the fiscal year, there were nineteen (19) payroll periods out of twenty-six (26), which indicates that total expenditures for salaries and benefits should be at seventy-three percent (73%). Being nine months into the fiscal year, revenue and other expenditure items should be at approximately seventy-five percent (75%) of the FY 19-20 budget. Sales tax is presented based on when funds are received and is adjusted to a modified accrual basis during year end.

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



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$18,882,127.00	\$18,440,450.00	\$19,964,646.00	19,242,811.00	19,888,994.00
Actuals	14,689,864.95	\$14,825,389.77	\$15,739,652.90	\$15,729,978.00	16,200,538.06
Actuals vs Budget	77.80%	80.40%	78.84%	81.74%	81.45%

Overall second quarter General Fund revenues are trending higher than expected at 81.45%.

Prior FY 18-19 Year End	
Original Budget	19,219,911.00
Adjusted Budget	19,311,625.21
Actuals	19,718,147.04
Additional Revenues	406,521.83
Percentage of Budget	102.11%

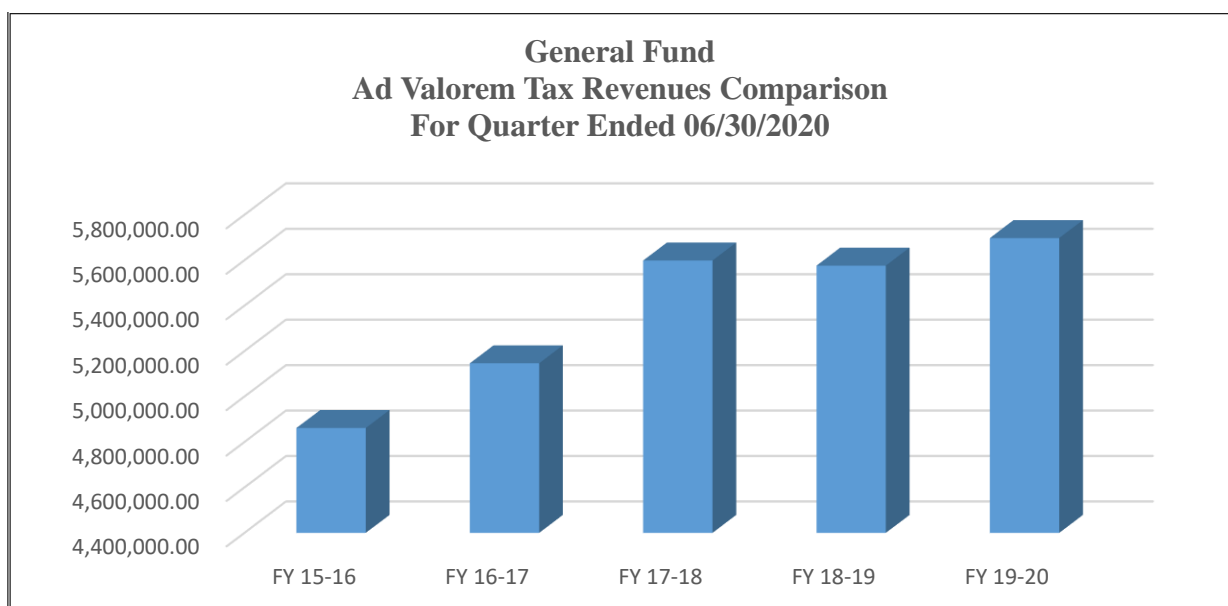
I. General Fund Revenues

A. Ad Valorem Taxes

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

The tax rate for this fiscal year was increased from \$.83000 to \$.85304. A portion of the increased revenues (\$197,842 estimated) are set aside in a separate fund for emergency purposes. Use of these funds can only be appropriated by City Commission.

Second quarter revenues are higher than the prior year by \$121,296.76 or 2.18%.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$5,187,728.00	\$5,338,940.00	\$5,761,672.00	\$5,747,927.00	\$5,904,696.00
Actuals	\$4,861,524.98	\$5,146,271.38	\$5,598,645.23	\$5,576,252.18	\$5,697,548.94
Actuals vs Budget	93.71%	96.39%	97.17%	97.01%	96.49%

Prior FY 18-19 Year End

Original Budget	5,747,927.00
Actuals	5,702,981.84
Revenue Shortage	(44,945.16)
Percentage of Budget	99.22%

B. 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.

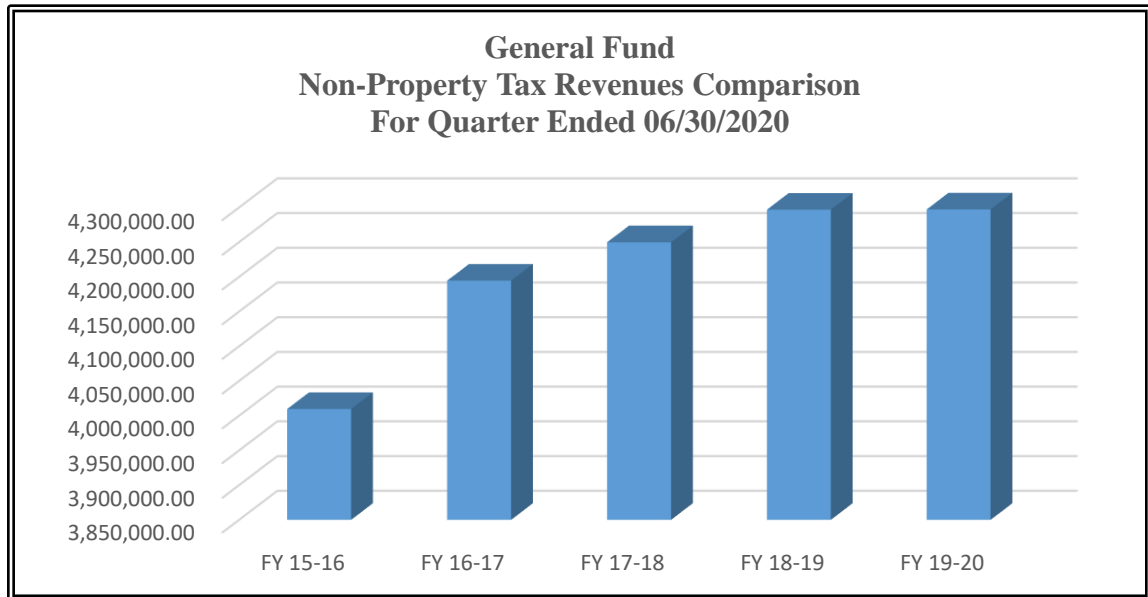
Revenues in this category are trending right on track at 74.97% due to the reasons stated above. As we do not receive all franchise fees on a quarterly basis and we are still trending at 74.97%, this indicates that sales taxes are higher than anticipated. This may be attributed to the 380 agreements for Neessen Polaris and Marshalls which have both opened and are generating sales taxes. We have not received any validation reports to know how much to transfer for payments according to the agreements.

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. It was discovered that Neessen Polaris was not submitting City Sales Tax due to a mix-up at the State Comptroller's office thinking that this business was not inside the City limits. This discrepancy has been corrected and they began paying City sales taxes in June.

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.

The City Commission also approved an incentive agreement with two provisions for Starbucks which opened in 2020. The first provision incentive of \$30,000 pertained to costs associated with the initial development. The second provision pertains to the M&O portion of the tax valuation not to exceed \$30,000 for a total combined incentive of \$60,000.

The City Commission also conditionally approved an incentive agreement with Chick-Fil-A that is now pending the company's approval. Full details of the agreement will be available once approved by both parties. Ground has not been broken yet, but indications are that the business will open within the next 12 months.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$5,615,500.00	\$5,577,000.00	\$5,702,000.00	\$5,930,000.00	\$5,731,800.00
Actuals	\$4,009,602.48	\$4,194,503.27	\$4,249,798.47	\$4,296,802.03	\$4,297,149.35
Actuals vs Budget	71.40%	75.21%	74.53%	72.46%	74.97%

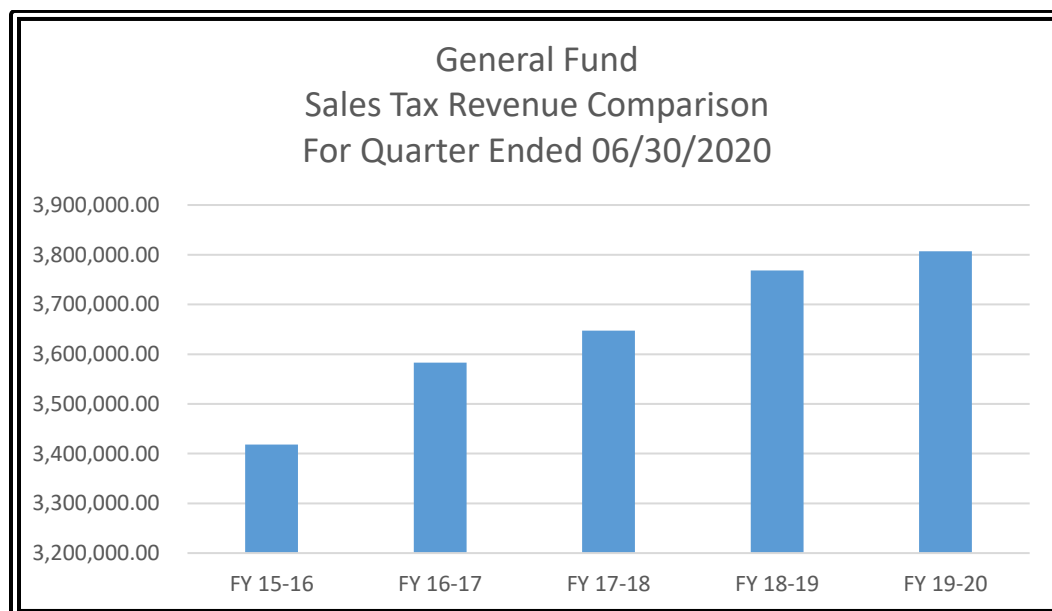
Prior FY 18-19 Year End	
Original Budget	5,930,000.00
Actuals	6,171,561.05
Additional Revenues	241,561.05
Percentage of Budget	104.07%

C. Sales Tax

City sales tax revenue is trending as expected at 76.52% and better than last FY at this time,

Revenues reflected are based on when received. 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.

Increased revenues are partly due to Neessen Polaris and Marshalls that opened and are generating sales tax revenues. Once validation reports are received, the City has incentive agreement obligations as stated in the prior section. It is currently unknown to what extent revenues will be impacted for these agreements for this fiscal year. We budgeted \$46,800 for the Neessen Polaris agreement, but this is not included in the budgeted number shown below in the table.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$4,550,000.00	\$4,575,000.00	\$4,700,000.00	\$4,978,000.00	\$4,975,000.00
Actuals	\$3,418,541.42	\$3,582,879.72	\$3,647,104.55	\$3,768,414.64	\$3,807,001.27
Actuals vs Budget	75.13%	78.31%	77.60%	75.70%	76.52%

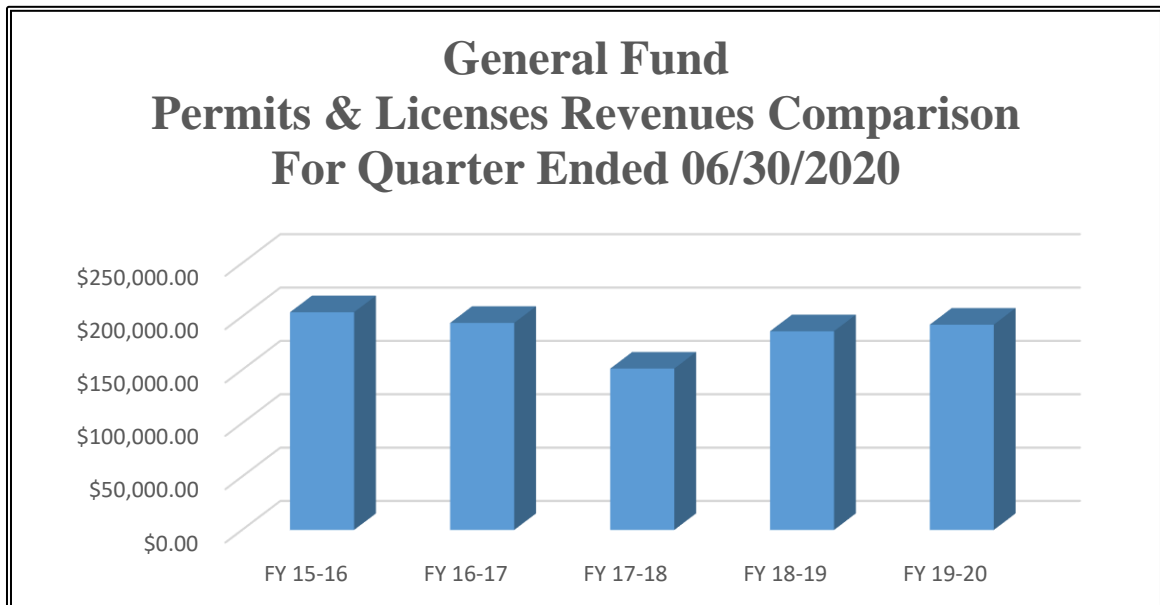
Prior FY 18-19 Year End

Original Budget	4,975,000.00
Actuals	5,080,331.75
Additional Revenues	105,331.75
Percentage of Budget	102.12%

D. 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 \$6,166.44, and higher than what was projected at 88.33%.

We were able to slightly increase the budget for FY 19-20 due to several new business developments.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$277,975.00	\$275,225.00	\$256,625.00	\$213,000.00	\$217,845.00
Actuals	\$204,060.51	\$194,061.39	\$151,237.44	\$186,246.21	\$192,412.65
Actuals vs Budget	73.41%	70.51%	58.93%	87.44%	88.33%

Prior FY 18-19 Year End	
Original Budget	213,000.00
Actuals	219,638.79
Additional Revenues	6,638.79
Percentage of Budget	103.12%

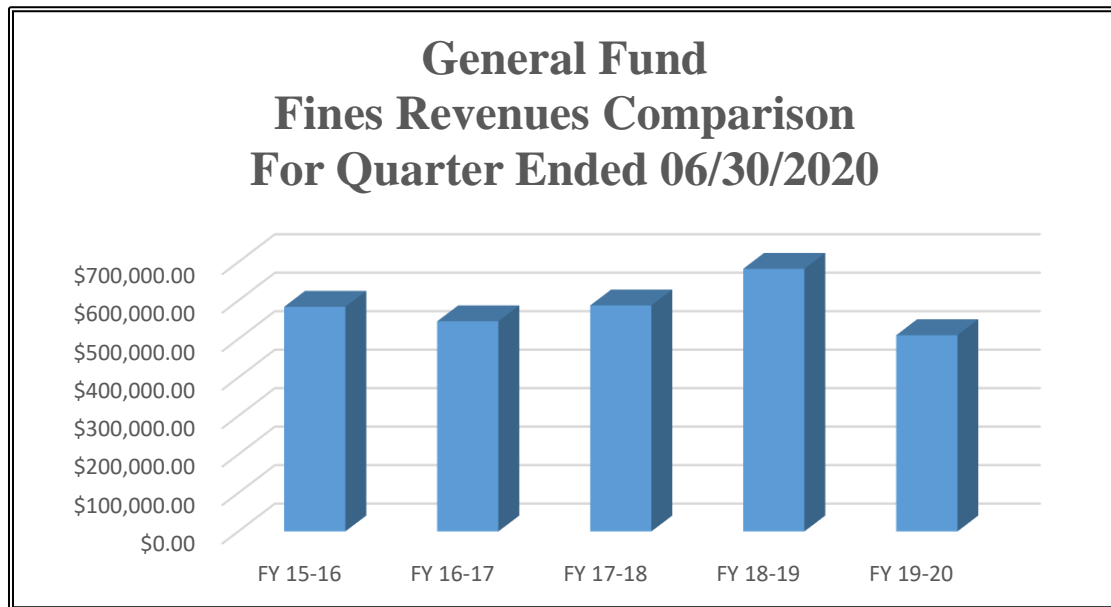
Waiting on information from Uche

FY 19-20 - 2nd Quarter notable permits issued:

- El Tapatio - \$740.00
- Kingsville Laundry Company - \$740.00
- Casa Del Rey - \$215.00
- Klendefelder Office - \$510.00

Fines

Municipal Court revenues are trending lower than expected at 62.56% and lower than this time last FY. This reduction in revenues are the result of the COVID19 pandemic as court proceedings had to be put on hold for the 3rd quarter. Court has resumed in limited number of cases on the dockets and defendants are being seen on a virtual basis.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$960,200.00	\$835,000.00	\$760,500.00	\$741,100.00	\$815,100.00
Actuals	\$583,933.63	\$546,041.85	\$587,287.62	\$682,519.24	\$509,959.18
Actuals vs Budget	60.81%	65.39%	77.22%	92.10%	62.56%

Prior FY 18-19 Year End

Original Budget	741,100.00
Actuals	866,626.69
Additional Revenues	125,526.69
Percentage of Budget	116.94%

General Service Fees

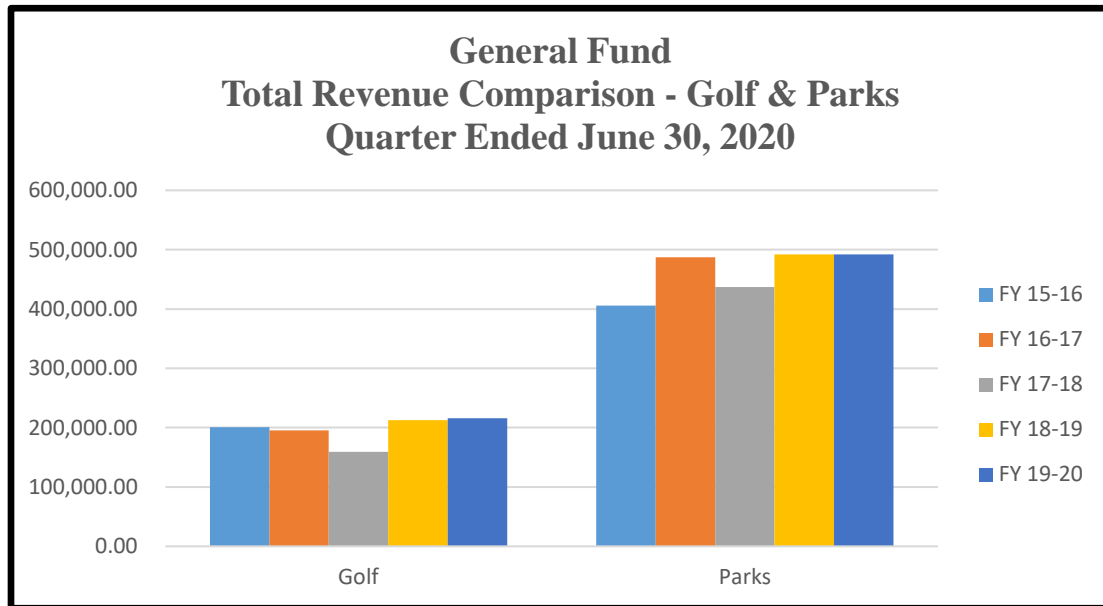
This category contains the revenues for two divisions that were assumed by the City from the County in FY 14-15. The County contributes \$35,000 annually for the L.E. Ramey Golf Course. Golf Course budgeted revenues represents 65.13% of the FY 19-20 budget versus 64.38% last year. Actual revenues increased \$3,610 over the same period last fiscal year.

Parks and Recreation revenues are slightly lower than expected at 71.94%, but slightly higher by \$186, than the same period last fiscal year. Park revenues are seasonal and are expected to catch up once the summer months occur. However, due to the COVID-19 virus, it is yet unknown the effect on revenues for both the Golf Course and Parks as both operations are affected. The Golf Course was ordered closed in April and was able to open back up at the end of May. Parks are limited on the type of event while the state is practicing social distancing as required by the Texas Governor's order and adopted by the City of Kingsville. The softball league has cancelled their season and the pool has yet to open, so revenues are expected to decline for the remainder of this fiscal year.

The County contributes \$550,000 annually of which the City is transferring \$25,000 to the Tourism fund to help fund the JK Northway at the request of the County. The full amount of the County contribution is reflected in the revenues as the contribution is handled as an expenditure transfer.

The City and County are working on finalizing changes to the current interlocal agreements covering the Parks and Golf Course. In October, the JK Northway will return to the County and contributions for the Park system will be reduced from \$550,000 to \$465,000. The City Commission approved the 120-day cancellation notice on the interlocal agreements for Library and Health. Intentions are to take over 100% of the Health Department operations and to give back the Library to the County. The change to these interlocal agreements is believed to not increase costs to the City, but it offers a better efficiency in managing the operations.

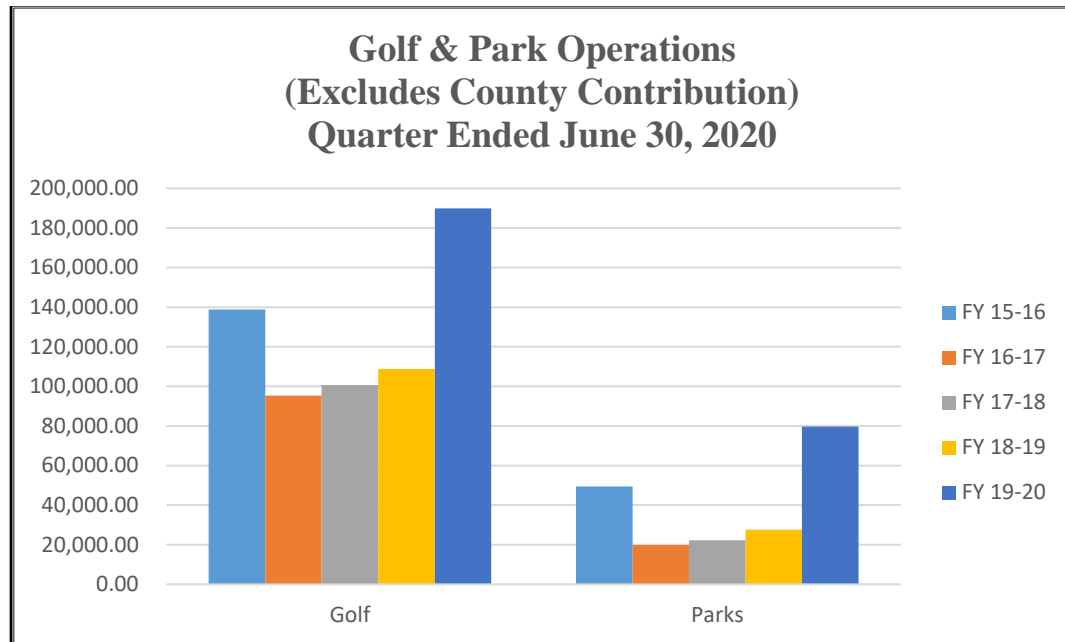
Contributions from the County are up to date at the end of June 2020.



Golf	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$278,025.00	\$247,200.00	\$277,500.00	\$330,000.00	\$331,729.00
Actuals	\$201,056.15	\$195,427.71	\$159,478.21	\$212,439.81	\$216,049.42
Actuals vs Budget	72.32%	79.06%	57.47%	64.38%	65.13%

Parks & Recreation	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$650,680.00	\$610,890.00	\$646,150.00	\$631,050.00	\$684,010.00
Actuals	\$405,530.63	\$487,217.76	\$436,875.28	\$491,887.38	\$492,073.62
Actuals vs Budget	62.32%	79.76%	67.61%	77.95%	71.94%

Operating budgeted revenues for FY19-20 for the Golf and Parks are \$296,729 and \$134,010 respectively. Operating revenues for Golf are trending lower than anticipated at 63.96% and Parks revenues are trending lower than anticipated at 59.38%.



The table below represents operating revenues by excluding the County's contribution of \$26,250.03 for the golf course and \$412,499.97 for the parks which represents the contribution amount for the first nine months of this fiscal year.

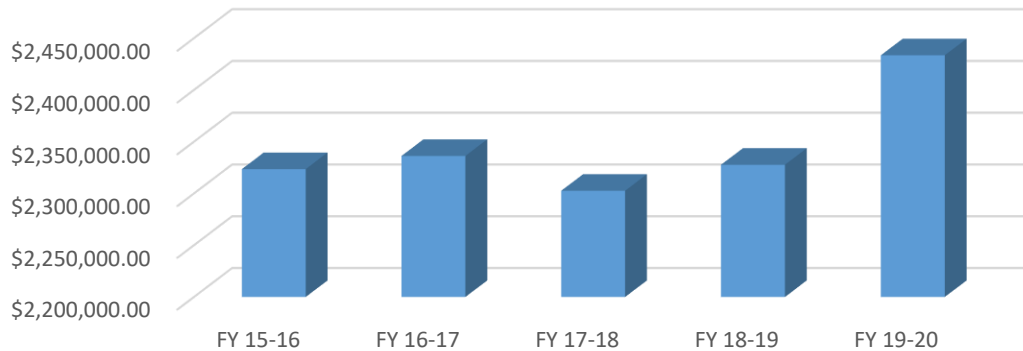
Division	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Golf	138,794.63	95,279.26	100,612.37	108,730.30	189,799.39	(\$216,049.42-\$26,250.03)
Parks	49,498.80	19,878.98	22,303.88	27,622.78	79,573.65	(\$492,073.62-\$412,499.97)

	Operating Budget	Operating Revenues	% Received
Golf	296,729.00	189,799.39	63.96%
Parks	134,010.00	79,573.65	59.38%

E. Solid Waste

In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year have increased from last fiscal by \$80,340 and is trending as expected at 50.16%.

**General Fund
Utility Services (Solid Waste)
Revenues Comparison
For Quarter Ended 06/30/2020**



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$3,284,900.00	\$3,284,700.00	\$3,205,500.00	\$3,206,500.00	\$3,196,500.00
Actuals	\$2,323,501.70	\$2,336,264.00	\$2,302,619.89	\$2,327,710.00	\$2,433,444.58
Actuals vs Budget	70.73%	71.13%	71.83%	72.59%	76.13%

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

Landfill	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Landfill-Commercial	\$205,452.30	\$256,651.64	\$245,571.78	\$245,822.26	\$366,236.28
Landfill-Scale House	\$22,554.55	\$17,480.65	\$11,600.90	\$39,541.05	\$19,383.75

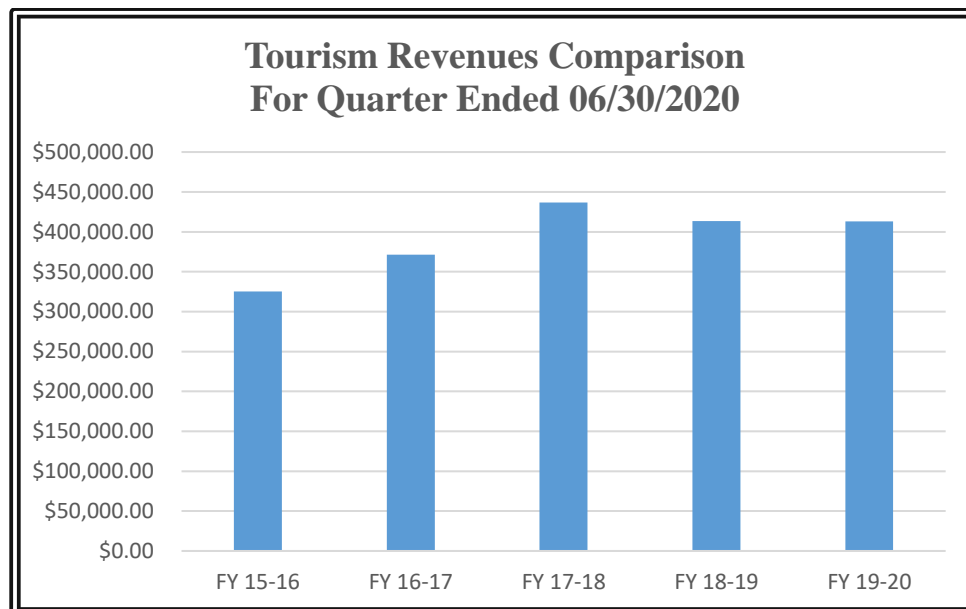
Prior FY 18-19 Year End

Original Budget	3,206,500.00
Actuals	3,048,058.59
Revenue Shortage	(158,441.41)
Percentage of Budget	95.06%

II. 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 19-20 are slightly less than what was received for last year and trending lower than expected at 59.17%. Historically, annual revenues are made up in the 4th quarter and we normally would end the year with our expected revenue projections. However, with the COVID-19 virus, hotels are being hit extremely hard and we anticipate HOT revenues to come in at \$418,000 versus the \$620,000 that was budgeted. Time will tell where we eventually end up, but efforts have begun to reduce expenditures and hotels have been offered deferral plans for their tax payments to offer some relief.

The table below represents total revenues for the Tourism fund and includes the \$25,000 transfer from General Fund for the JK Northway.



Tourism

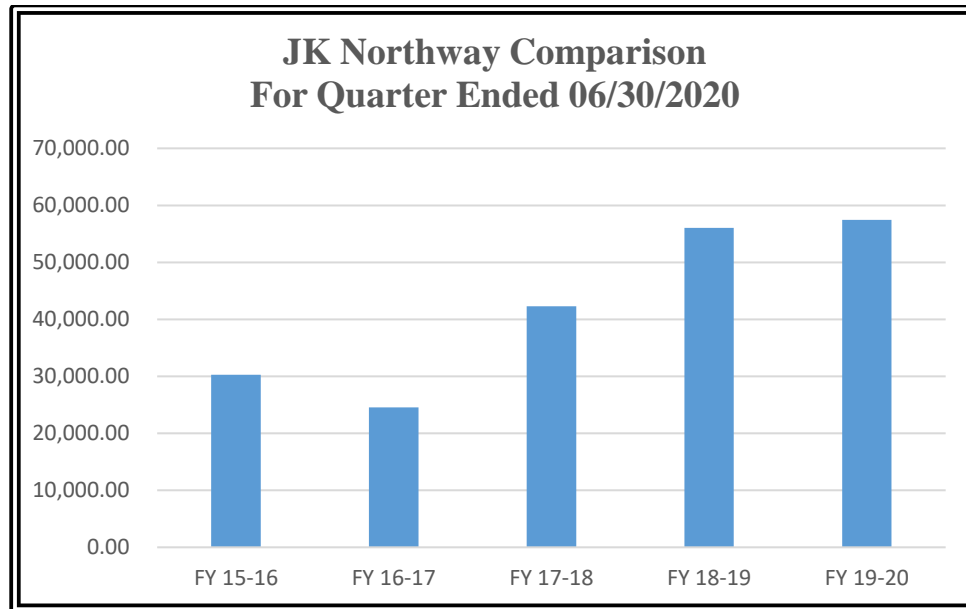
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$502,300.00	\$490,700.00	\$554,780.00	\$624,221.00	\$698,011.00
Actuals	\$325,068.82	\$371,145.88	\$436,612.66	\$413,498.45	\$412,984.55
Actuals vs Budget	64.72%	75.64%	78.70%	66.24%	59.17%

Prior FY 18-19 Year End

Original Budget	604,221.00
Adjusted Budget	624,221.00
Actuals	738,004.94
Additional Revenues	113,783.94
Percentage of Budget	118.23%

The JK Northway was moved from the Parks Division to the Tourism Department in FY 16-17. In FY 17-18, the City began transferring \$25,000 from the County's Park contribution to offset expenditures for the JK Northway. Revenues are trending higher than last FY at this time and higher than expected at 81.48%. Ranch Hand weekend held in November was highly successful this fiscal year.

The table below includes the \$25,000 transfer from the General Fund. Budget for FY 15-16 and 16-17 are quite a bit lower due to the transfer not starting till FY 17-18.



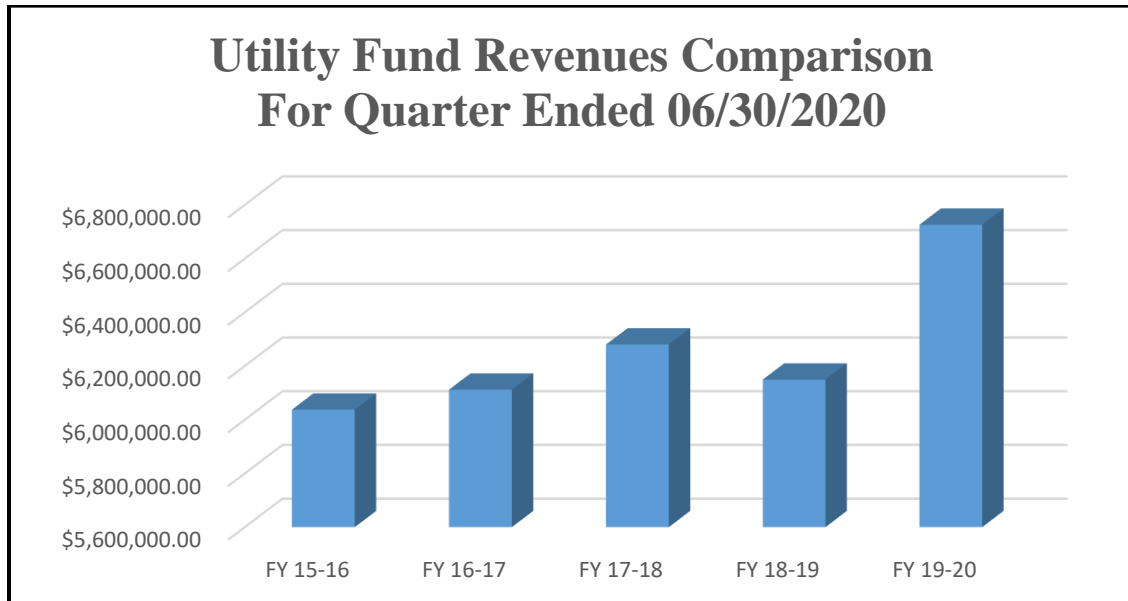
JK Northway

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$38,475.00	\$36,375.00	\$61,375.00	\$74,500.00	\$70,500.00
Actuals	\$30,283.45	\$24,550.35	\$42,312.22	\$56,029.63	\$57,446.25
Actuals vs Budget	78.71%	67.49%	68.94%	75.21%	81.48%

III. 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, but trending slightly less than expected at 73.54%.

In looking at the utility rate study done in FY 17-18, the City Commission approved a 1% increase in water and 8% increase in sewer rates for FY 19-20. Last fiscal year ended with a shortage in revenues due to lower consumption.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$8,570,884.00	\$7,953,785.00	\$7,988,321.00	\$9,117,606.00	\$9,146,452.00
Actuals	\$6,037,356.00	\$6,111,797.10	\$6,279,900.45	\$6,149,317.15	\$6,726,048.31
Actuals vs Budget	70.44%	76.84%	78.61%	67.44%	73.54%

There still continues to be issues with failing endpoints on the water meters. Conversations will need to occur to discuss how to best deal with the replacement costs of equipment and added personnel costs to install the replacement end points. At the end of this quarter, there were 171 end points that are needed to be replaced, but delays will continue as replacement parts have not been received. Once stock is received, DIA Utilities has been hired to assist in replacing the failed end points.

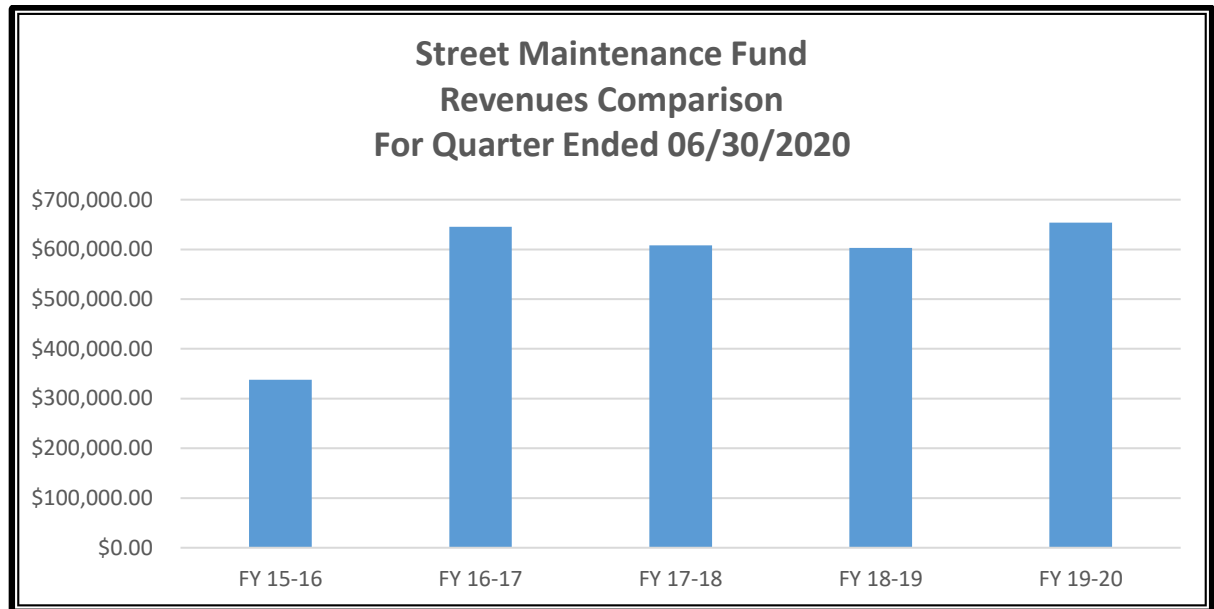
Prior FY 18-19 Year End

Original Budget	9,117,606.00
Actuals	9,846,659.78
Additioanl Revenues	729,053.78
Percentage of Budget	108.00%

IV. Street Maintenance Fund

Revenues for this new 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 foot of their space x a discounted trip generator x \$5.00 a month. Once the calculation is done, there are several different tiers with a \$150.00 per month cap.

Revenues are trending higher than last fiscal year and higher than expected at 80.55%.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Adjusted Annual Budget	\$536,000.00	\$937,229.38	\$812,000.00	\$812,000.00	\$812,000.00
Actuals	\$337,606.87	\$645,693.99	\$607,909.77	\$603,299.68	\$654,073.37
Actuals vs Budget	62.99%	68.89%	74.87%	74.30%	80.55%

FY 19-20

Total Amount Budgeted For Street Maintenance

Fund 001-General Fund-52100	Regular Budget	\$59,388.22
Fund 067-CO Series 2016	Street Projects	\$30,000.00
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	\$791,471.00
Fund 100-TASA Grant	Street Projects	\$850,170.00
	Total	<u>\$1,781,029.22</u>

Prior FY 18-19 Year End

Original Budget	812,000.00
Actuals	795,782.96
Revenues Shortage	(16,217.04)
Percentage of Budget	98.00%

Last Six Years
Total Amount Expended For Street Maintenance
FY 19-20 Is Based On Budget

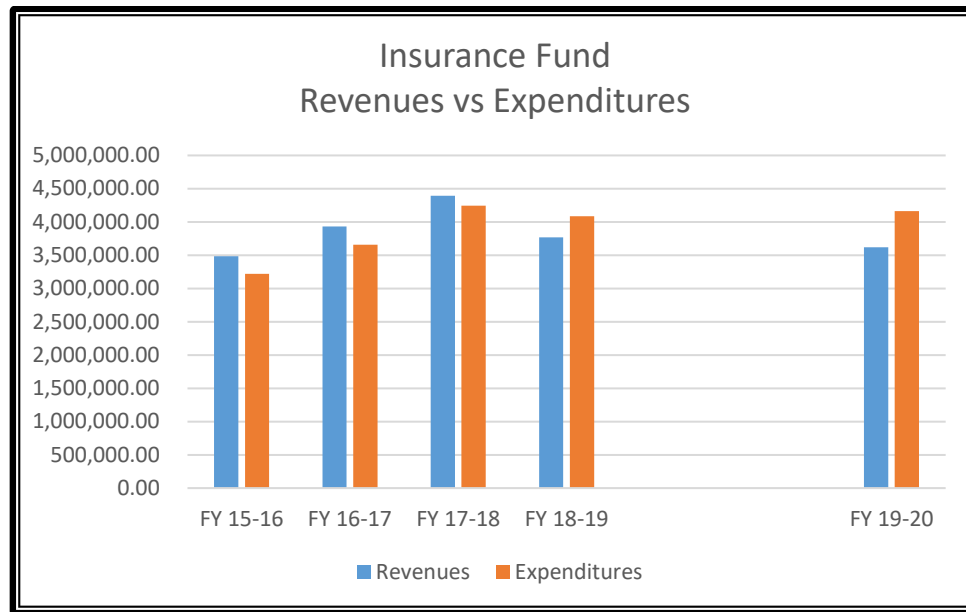
Fund	Actuals FY 14-15	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Actuals FY 18-19	Budgeted FY 19-20
Fund 001-General Fund	\$21,029.30	\$87,886.77	\$48.65	\$64,151.92	\$65,698.20	\$59,388.22
Fund 033-CO Series 2016	0.00	0.00	944,597.48	522,057.40	0.00	0.00
Fund 065-CO Series 2011	208,913.75	94,415.53	0.00	0.00	0.00	0.00
Fund 067-CO Series 2013	228,068.68	294,855.95	380.86	0.00	0.00	30,000.00
Fund 068-CO Series 2013	0.00	0.00	0.00	22,399.45	0.00	0.00
Fund 071-FEMA Assistance	0.00	0.00	0.00	0.00	0.00	0.00
Fund 087-SW Capital Projects	0.00	0.00	19,316.03	4,565.27	28,705.73	50,000.00
Fund 091-GF Capital Projects	23,300.00	0.00	0.00	0.00	0.00	0.00
Fund 092-Street Maintenance	0.00	131,253.38	396,239.95	409,707.41	432,129.51	791,471.00
Fund 100 - TASA Grant	0.00	0.00	0.00	0.00	0.00	850,170.00
Total Street Expenditures	\$481,311.73	\$608,411.63	\$1,360,582.97	\$1,022,881.45	\$526,533.44	\$1,781,029.22

V. 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 19-20, the City chose to increase health care premiums for employees by 15% and made plan changes which resulted changes to the network and an increase in the monthly deductible. Due to anticipated reductions to the fund balance, City Commission approved additional transfers of \$145,372 from General Fund, \$1,125 from Tourism Fund, \$33,922 from Utility Fund and \$980 from Economic Development Fund for a total of \$181,399.

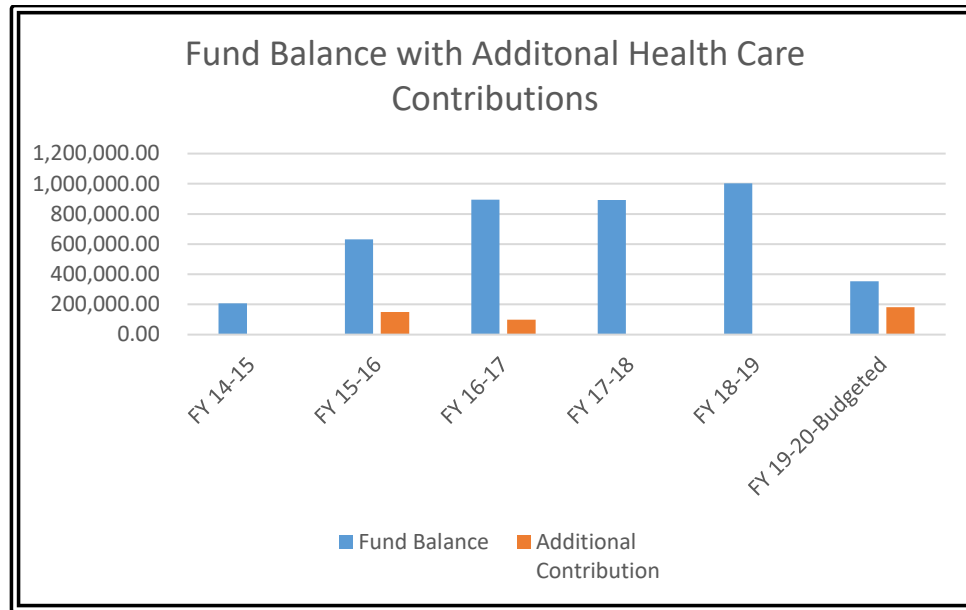
Revenues are set by the City through employer and employee contributions, so the health of the fund depends on keeping claims at levels which can be supported by current contributions. For FY 19-20, expenditures were estimated and budgeted at \$4,163,008. Expenditures through June are \$3,051,369.52. These expenditures equate to 73.30% which is slightly lower than expected. Revenues are coming in at \$2,384,441.13 or 65.69% of budget which is due in part to timing issues. Included in total revenues are Stop Loss reimbursements of \$88,306.76 which are not budgeted.

The chart below compares the actual revenues to the expenditures with the exception of FY 19-20 which compares the budgeted revenues to the budgeted expenditures.



Insurance Fund			
Fiscal Year	Actuals		Effect on
	Revenues	Expenditures	Fund Balance
			Surplus (Deficit)
FY 14-15	3,279,864.17	2,855,051.26	424,812.91
FY 15-16	3,485,717.45	3,222,108.82	263,608.63
FY 16-17	3,930,837.68	3,657,936.14	272,901.54
FY 17-18	4,392,469.48	4,243,947.73	148,521.75
FY 18-19	3,710,255.27	4,084,476.06	(374,220.79)
FY 19-20	3,618,707.00	4,163,008.00	(544,301.00)

The following chart depicts a history of fund balances for prior years. FY 18-19 has been audited and shows more than what was anticipated due in part to \$255,807 in stop loss revenues which are never included in estimates. The fund balance for FY 19-20 depicted below is what is budgeted and expected to be there at year end. The chart also shows the fiscal years where the City made additional contributions to the health insurance fund.



Fund Balance with Additional Contributions

Fiscal Year	Fund Balance	Additional Contribution
FY 14-15	207,187.00	0.00
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	1,003,216.28	0.00
FY 19-20-Budgeted	352,609.10	181,399.00

FY 18-19 ended up with \$255,087.89 in stop loss reimbursements

VI. Overall Revenues & Expenditures

Overall, revenues for FY 19-20 from all sources are trending slightly less than expected at 72.25%. Overall expenditures are trending better than expected at 57.87%

Overall Revenues and Expenditures - All Sources
Quarter Ended June 30, 2020

Fund	Fund Name	Revenues			Expenditures		
		Budget	Revenues	Percentage	Budget	Expenditures	Percentage
001	General Fund	19,888,994.00	15,324,798.53	77.05%	21,032,688.41	14,073,339.03	66.91%
002	Tourism Fund	698,011.00	412,984.55	59.17%	714,353.65	391,245.15	54.77%
005	PD State Seizure Fund	26,000.00	67,395.96	259.22%	265,322.00	152,865.67	57.62%
009	Law Enforce Off Stand-PD	3,349.19	2,369.19	70.74%	3,349.19	0.00	0.00%
011	GO Debt Service	1,572,490.00	1,490,372.69	94.78%	1,534,256.00	293,047.22	19.10%
012	UF Debt Service	1,701,647.00	1,271,226.35	74.71%	1,501,647.00	215,697.78	14.36%
016	PD Stonegarden Grant	433,191.53	44,063.72	10.17%	433,191.53	53,219.69	12.29%
017	PD Borderstar Grant	78,000.00	36,282.73	46.52%	78,000.00	40,331.07	51.71%
025	Building Security Fund	10,000.00	7,508.44	75.08%	10,000.00	6,865.68	68.66%
026	Golf Course Capital Maint	53,331.22	12,330.75	23.12%	70,104.44	43,561.17	62.14%
027	EMS Fund	0.00	3,045.00	0.00%	0.00	0.00	0.00%
028	PD Federal Seizure Fund	100.00	68.12	68.12%	30,000.00	0.00	0.00%
031	Muni Court Technology Fund	13,000.00	8,432.02	64.86%	17,000.00	6,464.04	38.02%
033	CO Series 2016-GF	20,000.00	4,861.94	24.31%	614,747.00	177,224.03	28.83%
039	CO Series 2002-GF	0.00	58.42	0.00%	0.00	0.00	0.00%
051	Utility Fund	9,146,452.00	6,726,048.31	73.54%	8,831,051.41	6,151,481.85	69.66%
054	UF Capital Projects	722,362.00	620,988.48	85.97%	1,878,408.00	880,500.00	46.87%
055	Stormwater Drainage	405,000.00	300,521.52	74.20%	292,900.00	218,850.00	74.72%
059	Homeland Security	54,995.00	54,995.00	0.00%	54,995.00	54,995.00	0.00%
060	Computer Lease Purchase	0.00	0.00	0.00%	47.76	47.76	100.00%
062	CO Series 2005-UF	1,000.00	574.79	57.48%	50,500.00	0.00	0.00%
065	CO Series 2011-GF	0.00	0.00	0.00%	2,288.28	2,288.28	100.00%
066	CO Series 2011-UF	5,000.00	909.45	18.19%	0.00	0.00	0.00%
067	CO Series 2013-GF Streets	2,200.00	82.67	3.76%	30,000.00	0.00	0.00%
068	CO Series 2013-Drainage	2,400.00	685.87	0.00%	809,200.00	0.00	0.00%
069	TX CDBG Main Street	300,000.00	37,500.00	12.50%	300,000.00	1,022.95	0.34%
071	FEMA Assistance	0.00	215,305.77	0.00%	215,305.77	215,305.77	0.00%
078	TX Parks & Wildlife	0.00	0.00	0.00%	3,598.89	3,598.89	100.00%
079	TX Capital Fund Grant	687.50	0.00	0.00%	3,744.01	3,744.01	100.00%
082	TXCDBG Grant	0.00	12.00	0.00%	13,500.00	13,512.00	100.09%
084	DEAAG Grant Fund	0.00	34,078.30	0.00%	0.00	20,346.00	0.00%
086	TX CDBG Grant 7218269	301,000.00	100,722.00	33.46%	301,000.00	137,637.80	45.73%
087	Solid Waste Capital Projects	879,044.00	745,177.75	84.77%	874,374.00	681,402.49	77.93%
090	Landfill Closure	368,227.00	218,102.86	59.23%	252,000.00	172,639.68	68.51%
091	GF Capital Projects	9,000.00	4,503.52	0.00%	9,000.00	0.00	0.00%
092	Street Fund	866,610.32	654,073.37	75.47%	841,471.00	271,831.87	32.30%
093	Park Maintenance	25,000.00	18,750.00	75.00%	27,539.00	16,305.04	59.21%
094	Texas Parks & Wildlife	421,000.00	0.00	0.00%	421,000.00	0.00	0.00%
095	National Trust for Hist Pres	0.00	2,500.00	0.00%	0.00	0.00	0.00%
096	Insurance Claim Recovery	0.00	8,307.33	0.00%	255,198.30	10,063.30	3.94%
097	Vehicle Replacement	250,000.00	68,413.47	27.37%	256,105.00	0.00	0.00%
098	Economic Development	152,800.00	35,100.00	22.97%	157,780.00	55,413.06	35.12%
100	Transportation Set Aside	850,170.00	0.00	0.00%	850,170.00	0.00	0.00%
101	TXCDBG Grant	420,000.00	52,000.00	12.38%	420,000.00	47,550.00	11.32%
103	COVID19 Event	0.00	279,334.00	0.00%	0.00	67,471.15	0.00%
120	Property Tax Reserve	197,842.00	191,449.79	96.77%	0.00	0.00	0.00%
138	Self Insurance	3,618,707.00	2,384,441.13	65.89%	4,163,008.00	3,051,369.52	73.30%
202	Tourism - Façade Grant	50,000.00	22,000.00	44.00%	50,000.00	37,369.45	74.74%
203	JK Northway EDA Grant	0.00	0.00	0.00%	43,000.00	43,000.00	0.00%
Revenue Fund Totals		43,547,610.76	31,462,375.79	72.25%	47,711,843.64	27,611,606.40	57.87%

VII. Revenue Budget Amendments

REVENUE BUDGET AMENDMENTS

Revenues:	
Original Budget	42,558,442.40
Current Budget	43,547,610.76
Budget Amendment	<u>989,168.36</u>

Ord. No.	Amendment Description		Amount
<u>General Fund - 001</u>			
2019-56	Park Donation-Recreational Programs	4513-58003	\$ 10,000.00
2019-57	Donation-Downtown Holiday Decorations	1604-72030	\$ 3,716.00
2019-59	Donations-Recreational Programs	4513-58003	\$ 6,000.00
2020-01	Youth Baseball/Softball League	4514-58058	\$ 14,060.00
2020-01	Youth Baseball/Softball League	4514-58003	\$ 15,000.00
2020-01	Youth Baseball/Softball League	4514-58056	\$ 3,500.00
2020-16	Donations-Bullet Proof Armor-K9s	2102-72030	\$ 2,156.45
2020-18	Donatons-Pony League-Uniforms & Umpires	4514-58003	\$ 3,900.00
2020-25	FEMA Reimbursements	0000-75071	\$ 160,695.45
2020-25	Insurance Claim Recovery	0000-75096	\$ 10,063.30
2020-27	Dept of Health & Human Services-Medl Sup	2200-59945	\$ 12,992.95
2020-31	Kleberg Bank Donation-Welcome Sign	1604-72030	\$ 115.95
	Total General Fund 001		<u>\$ 242,200.10</u>
<u>Law Enforcement Off Stand - 009</u>			
2020-15	State Grant Funding-Training	2100-72010	\$ 3,349.19
	Total Law Enforce Off Stand Fund 009		<u>\$ 3,349.19</u>
<u>PD Stonegarden - 016</u>			
2020-24	Stonegarden Grant For 2019-2020	2100-72005	\$ 178,191.53
	Total PD Stonegarden Fund 016		<u>\$ 178,191.53</u>
<u>Gof Course Capital Maintenance - 026</u>			
2020-32	Contribution-County-Pumphouse Motor Partial	4502-58002	\$ 2,890.22
	Total Golf Course Cap Maint Fund 026		<u>\$ 2,890.22</u>
<u>UF Capital Projects - 054</u>			
2020-23	Transfer-TXDOT Utili Line Relocation	0000-75010	\$ 23,932.00
	Total UF Capital Projects Fund 054		<u>\$ 23,932.00</u>
<u>Homeland Security Grant - 059</u>			
2020-30	Homeland Security Grant-Equipment	0000-72005	\$ 54,995.00
	Total Homeland Security Grant Fund 059		<u>\$ 54,995.00</u>
<u>GF Capital Projects Fund - 091</u>			
2020-26	ADA Sidewalk Project-EI Pastel Bakery	0000-75001	\$ 9,000.00
	Total GF Capital Projects Fund 091		<u>\$ 9,000.00</u>
<u>Street Maintenance Fund - 092</u>			
2020-25	FEMA Reimbursement	000-75071	\$ 54,610.32
	Total Street Maintenance Fund 092		<u>\$ 54,610.32</u>
<u>TXCDBG Gran #7219192 - Fund 101</u>			
2020-13	State Grant Funding	0000-72010	\$ 350,000.00
2020-13	Cash Match	0000-75033	\$ 34,000.00
2020-28	In-Kind Engineering Services	0000-75001	\$ 18,000.00
2020-28	In-Kind Engineering Services	0000-75010	\$ 18,000.00
	Total TXCDBG Grant Fund 101		<u>\$ 420,000.00</u>
	Total Revenue Budget Amendments		<u>\$ 989,168.36</u>

VIII. Expenditure Budget Amendments**EXPENDITURES BUDGET AMENDMENTS**

Expenditures:	
Original Budget	46,533,961.00
Current Budget	47,711,843.64
Budget Amendment	<u>1,177,882.64</u>

Ord. No.	Amendment Description	Amount
<u>General Fund - 001</u>		
2019-56	Donations-Recreation Programs 4513-31441	\$ 7,500.00
2019-56	Donations-Recreation Programs 4513-31499	\$ 2,500.00
2019-57	Donations-Downtown Holiday Decorations 1604-31400	\$ 3,716.00
2019-58	Rollover Projects & Purchases 4503-21700	\$ 4,620.99
2019-58	Rollover Projects & Purchases 4501-21700	\$ 1,625.00
2019-58	Rollover Projects & Purchases 4513-21700	\$ 4,845.00
2019-58	Rollover Projects & Purchases 2200-21200	\$ 11,740.05
2019-58	Rollover Projects & Purchases 1601-31400	\$ 5,760.88
2019-58	Rollover Projects & Purchases 4502-71200	\$ 9,150.00
2019-58	Rollover Projects & Purchases 3050-31400	\$ 2,500.00
2019-58	Rollover Projects & Purchases 2200-22400	\$ 69.36
2019-58	Rollover Projects & Purchases 2200-41100	\$ 830.78
2019-58	Rollover Projects & Purchases 4503-71309	\$ 23,250.00
2019-58	Rollover Projects & Purchases 6900-80095	\$ 5,000.00
2019-59	Donations-Recreational Programs 4513-31441	\$ 3,500.00
2019-59	Donations-Recreational Programs 4513-31499	\$ 2,500.00
2020-01	New City Youth Baseball/Softball League 4514-21700	\$ 6,900.00
2020-01	New City Youth Baseball/Softball League 4514-21200	\$ 20,160.00
2020-01	New City Youth Baseball/Softball League 4514-31400	\$ 5,000.00
2020-01	New City Youth Baseball/Softball League 4514-31700	\$ 3,000.00
2020-01	New City Youth Baseball/Softball League 4514-33500	\$ 2,000.00
2020-16	Donation-K9 Body Armor 2102-21200	\$ 2,156.45
2020-18	Donation-Pony League Uniforms & Unpires 4514-21200	\$ 3,900.00
2020-26	ADA Sidewalk Project - El Pastel Bakery 6900-80091	\$ 9,000.00
2020-27	Dept of Health & HS-Medical Supplies 2200-22400	\$ 12,992.95
2020-28	In Kind Engineering Services 6900-80101	\$ 18,000.00
2020-31	Donation - Welcome Sign 1604-59100	\$ 115.95
	Total General Fund 001	<u>\$ 172,333.41</u>
<u>Law Enforcement Off Stand - 009</u>		
2020-15	Grant Funding-Training 2100-31600	\$ 3,349.19
	Total Law Enforcement Off Stand Fund 009	<u>\$ 3,349.19</u>

Ord. No.	Amendment Description		Amount
<u>PD Stone Garden Grant Fund - 016</u>			
2020-24	Overtime-2019	2100-11223	\$ 92,404.71
2020-24	FICA-2019	2100-11524	\$ 6,761.07
2020-24	TMRS-2019	2100-11424	\$ 7,679.41
2020-24	Mileage-2019	2100-21518	\$ 13,000.00
2020-24	Vehicles-2019	2100-71116	\$ 58,346.34
	Total PD Stone Garden Grt Fund 016		<u>\$ 178,191.53</u>
<u>Golf Course Capital Maintenance Fund - 026</u>			
2020-32	Contribution-County Partial Pump Motor	4502-71200	\$ 5,780.44
	Total Golf Course Capital Maint Fund 026		<u>\$ 5,780.44</u>
<u>CO Series 2016 Fund - 033</u>			
2020-13	Transfer-Cash Match on CDBG Grant	1030-71216	\$ (34,000.00)
2020-13	Transfer-Cash Match on CDBG Grant	6900-80101	\$ 34,000.00
	Total CO Series 2016 Fund 033		<u>\$ -</u>
<u>Utility Fund - 051</u>			
2020-23	Transfer-TXDOT Utility Line Relocation	6900-80054	\$ 23,932.00
2020-28	Transfer-In Kind Engineering Svcs	6900-80101	\$ 18,000.00
	Total Utility Fund 051		<u>\$ 41,932.00</u>
<u>Utility Fund Capital Projects - 054</u>			
2020-23	TXDOT Utility Line Relocation	6001-71700	\$ 23,932.00
	Total Utility Fund Capital Projects Fund 054		<u>\$ 23,932.00</u>
<u>Homeland Security Grant - 059</u>			
2020-30	Grant - Equipment	2100-71200	\$ 54,995.00
	Total Homeland Security Grant Fund 059		<u>\$ 54,995.00</u>
<u>FEMA - 071</u>			
2020-25	FEMA Reimbursements	6900-80001	\$ 160,695.45
2020-25	FEMA Reimbursements	6900-80092	\$ 54,610.32
	Total FEMA Fund 071		<u>\$ 215,305.77</u>
<u>GF Capital Projects Fund - 091</u>			
2020-26	ADA Sidewalk Project-El Pastel Bakery	1603-59100	\$ 9,000.00
	Total GF Capital Projects Fund 091		<u>\$ 9,000.00</u>

Ord. No.	Amendment Description		Amount
<u>Insurance Recovery Fund - 096</u>			
2020-25	Insurance Recovery Claim	6900-80001	\$ 10,063.30
	Total Insurance Recovery Fund 096		<u>\$ 10,063.30</u>
<u>TX CDBG Main Street Grant #7219192 - Fund 101</u>			
2020-13	Sidewalk Projects	1604-59100	\$ 384,000.00
2020-28	Professional Services	1604-31400	\$ 36,000.00
	Total TXCDBG Grant #7219192 Fund 101		<u>\$ 420,000.00</u>
<u>JK Northway EDA Grant - 203</u>			
2020-29	Professional Services - Grant Admin	1076-31400	\$ 43,000.00
	Total JK Northway EDA Grant Fund 203		<u>\$ 43,000.00</u>
	Total Expenditure Budget Amendments		<u>\$ 1,177,882.64</u>

IX. 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 third quarter, June 30, 2020, delinquent property taxes were \$751,242.96. There is a corresponding allowance for uncollectible accounts in the amount of \$306,200.42 leaving an anticipated collection of \$445,042.54. Linebarger is the collection agency that collects on this receivable. The allowance account is adjusted during the year end process.
- 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 June 30, 2020, the receivable was \$5,324,952.63. There is a corresponding \$5,271,415.32 allowance for uncollectible accounts leaving an anticipated collection amount of \$53,537.31. Allowance accounts are always adjusted during the year end process. 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 June 30, 2020, this receivable was \$374,255.81. There is a corresponding allowance for uncollectible accounts in the amount of \$373,360.15 leaving an anticipated collection amount of \$895.66. 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 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 June 30, 2020, the following balances existed:
 - Demolition Liens \$172,771.41

- Paving Liens \$1,317.80
- Abatement of Noxious Matter \$123,824.85
- Weed Liens \$440,404.30
- Water Accounts – this is for water service for both residential and commercial customers. As of June 30, 2020, this receivable was \$738,814.39.
- Sewer Accounts – this is for sewer service for both residential and commercial customers. As of March 31, 2020, this receivable was \$344,315.57. There is a corresponding allowance for uncollectible accounts of \$653,938.96 for both water and sewer accounts receivable leaving an anticipated collection of \$429,191.00.

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

X. Budgeted Capital Outlay Status

Department	Description	Approved Budget	Actual Costs	Status
General Fund 001				
Downtown	AEP Light Pole Pigtails 001-5-1604-59100	\$8,000	\$7,872	Completed
Sanitation	Move Recycling to Public Works 001-5-1702-71300	\$60,000	\$54,841	In Process – waiting on the slab to be installed.
Facilities	(4) Portacool Fans for Garage 001-5-1805-51100	\$5,196	\$3,945	Completed 1/23 Only had enough for (3)
Police	(5) Police Vehicles – Lease 001-5-2102-64200	\$70,655		Being Outfitted Capital Lease 1 st pymt begins next FY
Engineering	New Truck – Split with UF 001-5-3000-71100	\$17,500		Completed
Garage	Post Lift 001-5-3030-71200	\$8,899	\$8,899	Completed
Garage	Robinair Recovery System 001-5-3030-71200	\$5,528	\$5,528	Completed
Health	(2) Stainless Stacked Cages 001-5-4400-71200	\$5,413		Completed
Parks	(10) SS Wall Mount Toilets 001-5-4503-59100	\$8,700		Outstanding

Department	Description	Approved Budget	Actual Costs	Status
Parks	Dump Trailer 001-5-4503-71200	\$7,500	\$7,425	Completed
Tourism Fund 002				
JK Northway	Livestock Pens 002-5-1076-59100	\$15,000		Completed
PD Seizure Fund 005				
Admin	Steel Building (Using money for building remodel) 005-5-2100-71300	\$120,000	\$50,706	Working on locker room. SWAT is already working out of the building
Golf Course Maintenance Fund 026				
Golf	John Deere Trak Mower 026-5-4502-59100	\$8,925	\$8,926	Completed
Golf	TURFCO Top Dresser 026-5-4502-59100	\$17,399	\$18,467	Completed
Utility Fund 051				
Wastewater	Trailer Mounted Sewer Cleaner 051-5-7003-71200	\$62,385	\$62,385	Completed
Engineering	New Truck – Split with GF 001-5-3000-71100	\$17,500		Completed
CO Series 2005 Fund 062				
Wastewater	Sewer Line Repair 14 th & King 062-5-7003-55104	\$37,040		Outstanding
Solid Waste Capital Projects Fund 087				
Landfill	Articulated Dump Truck 087-5-1702-64200	\$40,504		Completed – 1 st lease pymt next year.
Vehicle Replacement Fund 097				
Fire	Command Vehicle 097-5-2200-71100	\$82,000		Program revenues will be greatly reduced. Will affect purchase.
Fire	Skeet Brush Truck 097-5-2200-71100	\$174,105		Program revenues will be greatly reduced. Will affect purchase.

XI. 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. Currently there are no transfers that meet the 10% notification requirement.

XII. 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.

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Fund 001 - General Fund				
BA0002860 - To transfer adult softball league professional services to the new division setup for the softball league				
Professional Services	4513-31498	(\$10,000.00)		
Professional Services			4514-31400	\$10,000.00
-				
BA0002935 - Create budget for new Capital Projects Manager-split between GF & UF				
Salaries & Wages-IT	1806-11100	(\$8,000.00)		
Salaries & Wages-Planning	1601-11100	(\$23,689.00)		
Salaries & Wages-Engineer Admin			3000-11100	\$20,000.00
Retirement			3000-11400	\$1,770.00
FICA			3000-11500	\$1,530.00
Workers Comp			3000-11700	\$43.00
Group Health			3000-11600	\$8,188.00
Unemployment			3000-11800	\$113.00
Life Insurance			3000-12300	\$45.00
BA0002939 - To cover negative professional services due to outside inspector during time without a building official and to transfer back funds to Planning/Building Division				
Salaries & Wages	1703-11100	(\$7,500.00)		
Salaries & Wages	3050-11100	(\$7,500.00)		
Professional Services			1602-31400	\$15,000.00
BA0002959 - To cover negative line items				
Utilities - Municipal Building	1805-32302	(\$8,598.00)		
Utilities - City Hall	1805-32303	(\$6,505.00)		
Communications-Muni Building			1805-31102	\$8,598.00
Communications-City Hall			1805-31103	\$6,505.00

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To		
	Account	Amount	Account	Amount	
BA0002982 - To reduce current budget to cover estimated sales tax revenue reductions					
Supplies	1601-21100	(\$800.00)			
Minor Equipment	1601-21700	(\$94.11)			
Communications	1601-31100	(\$1,435.00)			
Professional Services	1601-31400	(\$1,000.00)			
Training & Travel	1601-31600	(\$2,000.00)			
Memberships & Dues	1601-31700	(\$500.00)			
Catering	1601-31900	(\$55.00)			
Equipment Maintenance	1601-41400	(\$1,492.73)			
Operating Lease	1601-64100	(\$522.00)			
Dept YE Reduction			1601-85000	\$7,898.84	
BA0002983 - To reduce current budget to cover estimated sales tax revenue reductions					
Communications	1400-31100	(\$937.00)			
Printing & Publishing	1400-31500	(\$300.00)			
Training & Travel	1400-31600	(\$3,000.00)			
Catering	1400-31900	(\$22.00)			
Subscriptions	1400-33100	(\$1,000.00)			
Professional Services	1400-31400	(\$11,075.62)			
Dept YE Reduction			1400-85000	\$16,334.62	
BA0002984 - To reduce current budget to cover estimated sales tax revenue reductions					
Employee Recognition Sup	1100-21110	(\$1,000.00)			
Supplies-Safety Incentive	1100-21130	(\$888.69)			
Uniforms	1100-21200	(\$500.00)			
Minor Equipment	1100-21700	(\$300.00)			
Communications	1100-31100	(\$711.78)			
Professional Services	1100-31400	(\$1,000.00)			
Prof Services Health & Wellness	1100-31448	(\$9,640.00)			
Printing & Publishing	1100-31500	(\$1,169.95)			
Training & Travel-HR	1100-31652	(\$1,000.00)			
Training & Travel-Risk	1100-31652	(\$857.14)			
Catering	1100-31900	(\$4,111.14)			
Dept YE Reduction			1100-85000	\$21,178.70	
BA0002985 - To reduce current budget to cover estimated sales tax revenues reduction					
Supplies	1010-21100	(\$961.29)			
Communications	1010-31100	(\$206.00)			
Professional Services	1010-31400	(\$5,000.00)			
CM Training & Travel	1010-31606	(\$2,935.53)			
CS Training & Travel	1010-31607	(\$4,216.34)			
Dept YE Reduction			1010-85000	\$13,319.16	

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
BA0002986 – To reduce current budget to cover estimated sales tax revenue reductions				
Supplies-Open Records	1030-21150	(\$400.00)		
Prof Serv-Kleberg County Airport	1030-31463	(\$10,000.00)		
Printing & Publishing	1030-31500	(\$1,000.00)		
Equipment Rent	1030-31800	(\$2,500.00)		
Catering	1030-31900	(\$4,568.06)		
Election	1030-32600	(\$23,000.00)		
Insurance Property	1030-33501	(\$24,401.00)		
CC Discount Fees	1030-34200	(\$13,000.00)		
Dept YE Reduction			1030-85000	\$78,869.06
BA0002987 - To reduce current budget to cover estimated Sales Tax revenues reduction				
Supplies	1000-21100	(\$1,000.00)		
Printing & Publishing	1000-31500	(\$2,000.00)		
Training-Mayor	1000-31601	(\$4,392.26)		
Training-Comm Lopez	1000-31603	(\$3,899.63)		
Training-Comm Pecos	1000-31604	(\$1,257.13)		
Training-Comm Hinojosa	1000-31600	(\$2,026.55)		
Training-Comm Leaubert	1000-31610	(\$3,125.55)		
Travel Mileage Reimbursement	1000-31610	(\$4,000.00)		
Training & Travel Special Event	1000-31625	(\$799.46)		
Department YE Reduction			1000-85000	\$22,500.58
BA0002988 - To reduce current budget to cover estimated sales tax revenue reductions				
Chemicals	1702-21400	(\$420.00)		
Motor Gas & Oil	1702-21500	(\$10,500.00)		
Medical Supplies	1702-22400	(\$50.00)		
Training & Travel	1702-31600	(\$1,556.00)		
Vehicle Maintenance	1702-41100	(\$2,000.00)		
Maint-Rollouts & Dumpsters	1702-41600	(\$1,000.00)		
Grounds & Perm Fixtures	1702-59100	(\$1,000.00)		
Dept YE Reductions			1702-85000	\$16,526.00
BA0002989 - To reduce current budget to cover estimated sales tax revenue reductions				
Motor Gas & Oil	1703-21500	(\$20,000.00)		
Medical Supplies	1703-22400	(\$60.00)		
Communications	1703-31100	(\$378.92)		
Professional Services	1703-31400	(\$20,000.00)		
Training & Travel	1703-31600	(\$1,500.00)		
Equipment Rent	1703-31800	(\$10,000.00)		
State Fees	1703-32100	(\$5,000.00)		
Vehicle Maintenance	1703-41100	(\$4,209.07)		
Equipment Maintenance	1703-41400	(\$3,000.00)		
Dept YE Reductions			1703-85000	\$64,147.99

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
BA0002992 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	1603-21100	(\$300.00)		
Motor Gas & Oil	1603-21500	(\$2,000.00)		
Minor Equipment	1603-21700	(\$5,000.00)		
Communications	1603-31100	(\$1,434.00)		
Professional Services	1603-31400	(\$3,475.00)		
Liens & Ads	1603-31501	(\$763.00)		
Memberships & Dues	1603-31700	(\$62.00)		
Laundry	1603-32400	(\$695.28)		
Vehicle Maintenance	1603-41100	(\$621.96)		
Operating Lease	1603-64100	(\$209.13)		
Dept YE Reduction			1603-85000	\$14,560.37
BA0002994 - To reduce current budget to cover estimated sales tax revenue reductions				
Computers	1806-22600	(\$10,000.00)		
Professional Services	1806-31400	(\$500.00)		
Printing & Publishing	1806-31500	(\$94.73)		
Training & Travel	1806-31600	(\$4,718.48)		
Depart YE Reduction			1806-85000	\$15,313.21
BA0002995 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	1805-21100	(\$4,000.00)		
Uniforms	1805-21200	(\$2,935.00)		
Motor Gas & Oil	1805-21500	(\$567.58)		
Minor Equipment	1805-21700	(\$1,227.36)		
Professional Services	1805-31400	(\$7,700.00)		
Equipment Rent	1805-31800	(\$200.00)		
Dept YE Reduction			1805-85000	\$16,629.94
BA00002997 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	1801-21100	(\$1,500.00)		
Communications	1801-31100	(\$2,400.00)		
Prof Services-Actuarial	1801-31427	(\$7,000.00)		
Printing & Publishing	1801-31500	(\$2,000.00)		
Training & Travel-Finance Ad	1801-31640	(\$15,652.00)		
Training & Travel-Purchasing	1801-31641	(\$4,223.34)		
Dept YE Reduction			1801-85000	\$32,775.34
BA0002998 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	2250-21100	(\$2,000.00)		
Uniforms	2250-21200	(\$3,000.00)		
Minor Equipment	2250-21700	(\$2,000.00)		
Computers	2250-22600	(\$1,000.00)		
Communications	2250-31100	(\$2,817.00)		

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Training & Travel	2250-31600	(\$3,806.06)		
Dept YE Reduction			2250-85000	\$14,623.06
BA0002999 - To reduce current budget to cover estimated sales tax revenue reductions				
Uniforms	2200-21200	(\$6,000.00)		
Minor Equipment	2200-21700	(\$10,000.00)		
Professional Services	2200-31400	(\$15,000.00)		
Catering	2200-31900	(\$1,500.00)		
Utilities	2200-32300	(\$4,000.00)		
Vehicle Maintenance	2200-41100	(\$8,000.00)		
Equipment Maintenance	2200-41400	(\$2,000.00)		
Printing & Publishing	2200-31500	(\$500.00)		
Training & Travel-Chief	2200-31620	(\$3,995.00)		
Training & Travel-Civil Svc	2200-31621	(\$3,995.00)		
Memberships & Dues	2200-31700	(\$7,000.00)		
Chemicals	2200-21400	(\$10.00)		
Dept YE Reduction			2200-85000	\$62,000.00
BA0003001 - To reduce current budget to cover estimated sales tax revenue reductions				
Uniforms	2105-21200	(\$150.00)		
Motor Gas & Oil	2105-21500	(\$52.00)		
Guns & Ammunition	2105-21800	(\$3,372.00)		
Training & Travel	2105-31600	(\$1,470.00)		
Utilities	2105-32300	(\$3,000.00)		
Vehicle Maintenance	2105-41100	(\$1,000.00)		
Supplies	2105-21100	(\$135.00)		
Dept YE Reduction			2105-85000	\$9,179.00
BA0003002 - To reduce current budget to cover estimated sales tax revenue reductions				
Uniforms	2104-21200	(\$1,170.00)		
Minor Equipment	2104-21700	(\$0.29)		
Animal Care	2104-21900	(\$198.34)		
Computers	2104-22600	(\$43.10)		
Training & Travel	2104-31600	(\$10,222.05)		
Medical Treatment	2104-32500	(\$2,500.00)		
Vehicle Maintenance	2104-41100	(\$10,000.00)		
Dept YE Reduction			2104-85000	\$24,133.78
BA0003003 - To reduce current budget to cover estimated sales tax revenue reductions				
Uniforms	2103-21200	(\$1,300.00)		
Motor Gas & Oil	2103-21500	(\$374.80)		
Minor Equipment	2103-21700	(\$1,600.00)		
Computers	2103-22600	(\$550.00)		
Communications	2103-31100	(\$3,800.00)		

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Professional Services	2103-31400	(\$13,190.00)		
Printing & Publishing	2103-31500	(\$300.00)		
Training & Travel	2103-31600	(\$1,500.00)		
Memberships & Dues	2103-31700	(\$23.00)		
Equipment Rent	2103-31800	(\$22.00)		
Medical Treatment	2103-32500	(\$1,000.00)		
Subscription	2103-33100	(\$360.00)		
Vehicle Maintenance	2103-41100	(\$850.00)		
Equipment Maintenance	2103-41400	(\$1,000.00)		
Operating Lease	2103-64100	(\$1,400.00)		
Dept YE Reduction			2103-85000	\$27,269.80
BA0003004 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	2102-21100	(\$500.00)		
Uniforms	2102-21200	(\$8,000.00)		
Motor Gas & Oil	2102-21500	(\$14,000.00)		
Minor Equipment	2102-21700	(\$5,000.00)		
Computers	2102-22600	(\$350.00)		
Professional Services	2102-31400	(\$400.00)		
Printing & Publishing	2102-31500	(\$1,000.00)		
Training & Travel	2102-31600	(\$5,000.00)		
Jail Contract	2102-34000	(\$9,090.00)		
Equipment Maintenance	2102-41400	(\$2,000.00)		
Capital Lease Principal	2102-64200	(\$70,655.00)		
Vehicle	2102-71100	(\$18,332.98)		
Dept YE Reduction			2102-85000	\$134,327.98
BA0003005 - To reduce current budget to cover estimated sales tax revenue reductions				
Motor Gas & Oil	2101-21500	(\$30.15)		
Training & Travel	2101-31600	(\$3,771.40)		
Training & Travel-PC	2101-31630	(\$3,241.51)		
Catering	2101-31900	(\$345.78)		
Dept YE Reductions			2101-85000	\$7,388.84
BA0003006 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	4400-21100	(\$1,600.00)		
Uniforms	4400-21200	(\$1,000.00)		
Chemicals	4400-21400	(\$4,000.00)		
Motor Gas & Oil	4400-21500	(\$1,000.00)		
Minor Equipment	4400-21700	(\$1,000.00)		
Computers	4400-22600	(\$1,000.00)		
Training & Travel	4400-31600	(\$3,750.00)		
Equipment Rent	4400-31800	(\$1,000.00)		
Dept YE Reduction			4400-85000	\$14,350.00

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
BA0003007 - To reduce current budget to cover estimated sales tax revenue reductions				
Medical Supplies	3050-22400	(\$119.00)		
Communications	3050-31100	(\$400.00)		
Training & Travel	3050-31600	(\$1,302.15)		
Catering	3050-31900	(\$417.17)		
Utilities	3050-32300	(\$8,000.00)		
Laundry	3050-32400	(\$500.00)		
Dept YE Reduction			3050-85000	\$10,738.32
BA0003010 - To reduce current budget to cover estimated sales tax revenue reductions				
Uniforms	3000-21200	(\$100.00)		
Medical Supplies	3000-22400	(\$30.00)		
Educational Materials	3000-22500	(\$50.00)		
Communications	3000-31100	(\$794.00)		
Prof Services-Software Maint	3000-31410	(\$1,857.00)		
Training & Travel	3000-31600	(\$216.58)		
Training & Travel-PW	3000-31661	(\$363.53)		
Catering	3000-31900	(\$318.32)		
Operating Lease	3000-64100	(\$1,077.00)		
Vehicle	3000-71100	(\$3,286.56)		
Dept YE Reduction			3000-85000	\$8,092.99
BA0003011 - To reduce current budget to cover estimated sales tax revenue reductions				
Minor Equipment	4600-21700	(\$3,000.00)		
Education -Library	4600-22500	(\$3,385.00)		
Computers	4600-22600	(\$1,509.00)		
Training & Travel	4600-31600	(\$20.00)		
Memberships & Dues	4600-31700	(\$95.00)		
Dept YE Reductions			4600-85000	\$8,009.00
BA0003012 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	4513-21100	(\$200.00)		
Special Events	4513-31441	(\$180.98)		
5K Event	4513-31495	(\$569.66)		
Track Team	4513-31496	(\$400.00)		
Swim Team	4513-31497	(\$400.00)		
Recreational Program	4513-31499	(\$2,000.00)		
Printing & Publishing	4513-31500	(\$700.00)		
Advertising	4513-34001	(\$839.66)		
Dept YE Reduction			4513-85000	\$5,290.30
BA0003013 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	4503-21100	(\$3,000.00)		
Uniforms	4503-21200	(\$1,000.00)		

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Motor Gas & Oil	4503-21500	(\$3,000.00)		
Medical Supplies	4503-22400	(\$2,000.00)		
Training & Travel	4503-31600	(\$691.00)		
Vehicle Maintenance	4503-41100	(\$2,000.00)		
Bandstand Relocation	4503-59105	(\$500.00)		
Corral Park	4503-59112	(\$500.00)		
Dick Kleberg Park	4503-59113	(\$1,500.00)		
Flato Park	4503-59114	(\$500.00)		
Thompson Park	4503-59116	(\$500.00)		
Flores Park	4503-59115	(\$300.00)		
Dept YE Reduction			4503-85000	\$15,491.00
BA0003014 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	4502-21100	(\$1,000.00)		
Irrigation Supplies	4502-21176	(\$1,000.00)		
Pro Shop Supplies	4502-21177	(\$3,000.00)		
Golf Course Accessories	4502-211979	(\$1,000.00)		
Aggregates	4502-21181	(\$2,800.00)		
Uniforms	4502-21200	(\$673.00)		
Minor Equipment	4502-21700	(\$3,000.00)		
Training & Travel	4502-31600	(\$1,761.63)		
Equipment Rent	4502-31800	(\$1,800.00)		
Catering	4502-31900	(\$121.00)		
Utilities	4502-32300	(\$20,000.00)		
Laundry	4502-32400	(\$500.00)		
CC Discount Fees	4502-34200	(\$2,000.00)		
Equipment Maintenance	4502-41400	(\$1,000.00)		
Dept YE Reduction			4502-85000	\$39,655.63
BA0003015 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	4501-21100	(\$500.00)		
Uniforms	4501-21200	(\$200.00)		
Communications	4501-31100	(\$1,500.00)		
Professional Services	4501-31400	(\$1,500.00)		
Catering	4501-31900	(\$121.00)		
Utilities	4501-32300	(\$5,000.00)		
Dept YE Reduction			4501-85000	\$8,821.00
BA0003047 - To cover negative line item				
Signs & Signals	3050-52200	(\$20,000.00)		
Vehicle Maintenance			3050-41100	\$20,000.00
BA0003052 - To cover additional electric services				

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Dept YE Reductions	1702-85000	(\$13,000.00)		
Building			1702-71300	\$13,000.00
BA0003063 - To cover negative line item				
Professional Services	4514-31400	(\$10,000.00)		
Professional Services			4513-31400	\$10,000.00
BA0003068 - To cover health care shortage				
Group Health Insurance	1010-11600	(\$8,462.79)		
Group Health Insurance			1100-11600	\$3,675.64
Group Health Insurance			1400-11600	\$1,044.44
Group Health Insurance			1601-11600	\$2,616.15
Group Health Insurance			1603-11600	\$1,126.56
BA0003069 - To cover health care shortages				
Group Health Insurance	1604-11600	(\$261.45)		
Group Health Insurance	1701-11600	(\$5,570.60)		
Group Health Insurance	1702-11600	(\$1,885.93)		
Group Health Insurance			1602-11600	\$7,717.98
BA0003070 - To cover health care shortages				
Salaries & Wages	1703-11100	(\$20,355.80)		
Group Health Insurance			1703-11600	\$20,355.80
BA0003072 - To cover health care shortages				
Group Health Insurance	2102-11600	(\$7,295.65)		
Group Health Insurance	2103-11600	(\$6,000.00)		
Group Health Insurance			2101-11600	\$488.00
Group Health Insurance			2104-11600	\$12,807.65
BA0003074 - To cover health care shortages				
Group Health Insurance	4501-11600	(\$5,000.00)		
Group Health Insurance	4503-11600	(\$11,974.44)		
Group Health Insurance			4502-11600	\$16,974.44
BA0003075 - To cover health care shortages				
Group Health Insurance	4600-11100	(\$6,706.72)		
Group Health Insurance			4600-11600	\$6,706.72
BA0003087 - To cover COVID19 expenditures				
Computer	1806-22600	(\$8,691.21)		
COVID19 Event			1806-21194	\$8,691.21
BA0003111 - To cover negative line item				

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Salaries	2103-11100	(\$7,034.05)		
Overtime			2103-11200	\$7,034.05
BA0003115 - To cover negative line item				
Drainage	3050-53100	(\$8,915.75)		
Street & Bridge			3050-52100	\$8,915.75
BA0003120 - To transfer Engineering In-Kind services				
Salaries	3000-11100	(\$18,000.00)		
Transfers to Fund 101			6900-80100	\$18,000.00
BA0003133 - To cover negative line items				
Salaries	2105-11100	(\$39,100.00)		
Overtime			2102-11200	\$30,000.00
Overtime			2103-11200	\$9,100.00
<u>Fund 002 - Tourism</u>				
BA0003045 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	1071-21150	(\$304.28)		
Uniforms	1071-21200	(\$80.00)		
Motor Gas & Oil	1071-21500	(\$500.00)		
Promotional Supplies	1071-23200	(\$1,760.91)		
Special Events	1071-31440	(\$27,850.00)		
Printing & Publishing	1071-31500	(\$2,000.00)		
Catering	1071-31900	(\$586.81)		
Advertising	1071-34000	(\$29,915.41)		
Museum Obligation	1071-35000	(\$20,000.00)		
Training & Travel	1071-31600	(\$1,500.00)		
Operating Lease	1071-64100	(\$1,000.00)		
Dept YE Reduction			1071-85000	\$85,497.41
BA0003046 - To reduce current budget to cover estimated sales tax revenue reductions				
Supplies	1076-21100	(\$2,314.74)		
Professional Services	1076-31400	(\$3,000.00)		
Equipment Maintenance	1076-41400	(\$200.00)		
Building Maintenance	1076-51100	(\$3,000.00)		
Grounds & Perm Fixtures	1076-59100	(\$12,030.34)		
Transfer to Fund 202	6900-80202	(\$10,000.00)		
Dept YE Reduction			1076-85000	\$30,545.08
<u>Fund 016 - PD Stonegarden</u>				

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
BA0002932 - To reallocate the remaining budget for 2018 Stonegarden grant.				
OT 2018 PD Stonegarden	2100-11221	(\$183,666.96)		
TMRS			2100-11421	\$6,331.42
FICA			2100-11521	\$5,678.23
Mileage			2100-21517	\$12,787.53
Professional Services			2100-31400	\$4,046.71
Vehicle			2100-71115	\$865.57
Department YE Reduction			2100-85000	\$153,957.50
Fund 017 - PD Grant Border Star LBSP				
BA0003146 - To cover negative line items				
Overtime	2100-11200	(\$5,195.81)		
Retirement			2100-11400	\$2,761.76
FICA			2100-11500	\$2,434.05
Fund 033 - CO Series 2016 GF				
BA0002865 - To transfer project balances on projects that have been completed and not available for reallocation.				
Machinery & Equipment	1030-71200	(\$17,500.00)		
Parks-City Green	4503-59104	(\$100,000.00)		
Transfers to Fund 094	6900-80094	(\$197,000.00)		
Department YE Reduction			1030-85000	\$314,500.00
BA0002868 - To reallocate funds for the Santa Gertrudis Tree Project				
Parks-City Green Ph1	4503-59104	(\$9,000.00)		
Grounds & Perm Fixtures			4503-59100	\$9,000.00
Fund 051 - Utility Fund				
BA0002936 - To reallocate funding for UF portion of new Capital Projects Manager position				
Salaries & Wages	7003-11100	(\$18,200.00)		
Salaries & Wages	6101-11100	(\$9,035.00)		
Retirement	7003-11400	(\$1,593.00)		
Retirement	6101-11400	(\$796.00)		
FICA	7003-11500	(\$1,377.00)		
FICA	6101-11500	(\$688.00)		
Salaries & Wages			8000-11100	\$20,000.00
Retirement			8000-11400	\$1,770.00
FICA			8000-11500	\$1,530.00
Workers Comp			8000-11700	\$43.00
Group Health			8000-11600	\$8,188.00
Unemployment			8000-11800	\$113.00
Life Insurance			8000-12300	\$45.00
BA0002949 - To cover lab chemicals and professional services line items				

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Utility Plant	7001-54300	(\$20,000.00)		
Utility Plant	7003-54300	(\$9,000.00)		
Utility Plant	7002-54300	(\$3,000.00)		
Professional Services			7002-31400	\$15,000.00
Professional Services			7003-31400	\$10,000.00
Lab Supplies/Chemicals			7001-22100	\$7,000.00
BA0003036 - To reduce current budget to cover revenue reductions due to COVID19				
Medical Supplies	6001-22400	(\$100.00)		
Computers	6001-22600	(\$250.00)		
Communications	6001-31100	(\$702.00)		
Professional Services	6001-31400	(\$5,000.00)		
Training & Travel	6001-31600	(\$2,373.00)		
Equipment Rent	601-31800	(\$2,110.81)		
Catering	6001-31900	(\$443.00)		
Laundry	6001-32400	(\$692.00)		
Dept YE Reduction			6001-85000	\$11,670.81
BA0003037 - To reduce current budget to cover revenue reductions due to COVID19				
Supplies	6002-21100	(\$230.00)		
Uniforms	6002-21200	(\$200.00)		
Motor Gas & Oil	6002-21500	(\$2,000.00)		
Minor Equipment	6002-21700	(\$3,000.00)		
Medical Supplies	6002-22400	(\$40.00)		
Training & Travel	6002-31600	(\$2,624.00)		
Equipment Rent	6002-31800	(\$700.00)		
Catering	6002-31900	(\$44.00)		
Utilities	6002-32300	(\$10,000.00)		
Insurance Property	6002-33501	(\$2,000.00)		
Utility Plant	6002-54300	(\$25,000.00)		
Dept YE Reduction			6002-85000	\$45,838.00
BA0003039 - To reduce current budget to cover revenue reductions due to COVID19				
Supplies	6201-21100	(\$469.00)		
Professional Services - SWR	6201-31475	(\$1,200.00)		
Training & Travel	6201-31600	(\$1,000.00)		
Catering	6201-31900	(\$88.00)		
Insurance Property	6201-33501	(\$1,700.00)		
CC Discount Fees	6201-34200	(\$5,000.00)		
Equipment Maintenance	6201-41400	(\$49.85)		
Dept YE Reduction			6201-85000	\$9,506.85
BA0003040 - To reduce current budget to cover revenue reductions due to COVID19				

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Supplies	6202-21100	(\$200.00)		
Uniforms	6202-21200	(\$300.00)		
Motor Gas & Oil	6202-21500	(\$1,000.00)		
Communications	6202-31100	(\$1,100.00)		
Professional Services	6202-31400	(\$25,000.00)		
Training & Travel	6202-31600	(\$1,000.00)		
Insurance Property	6202-33501	(\$2,000.00)		
Equipment Maintenance	6202-41400	(\$100.00)		
Dept YE Reduction			6202-85000	\$30,700.00
BA0003041 - To reduce current budget to cover revenue reductions due to COVID19				
Uniforms	7001-21200	(\$600.00)		
Motor Gas & Oil	7001-21500	(\$4,000.00)		
Medical Supplies	7001-22400	(\$260.00)		
Communications	7001-31100	(\$1,800.00)		
Postage	7001-31300	(\$200.00)		
Professional Services	7001-31400	(\$5,000.00)		
Prof Services-GPS	700-31425	(\$800.00)		
Laundry	7001-32400	(\$500.00)		
Insurance Property	7001-33501	(\$5,000.00)		
Sewer Line	7001-55100	(\$100.00)		
Dept YE Reduction			7001-85000	\$18,260.00
BA0003042 - To reduce current budget to cover revenue reductions due to COVID19				
Supplies	7002-21100	(\$500.00)		
Uniforms	7002-21200	(\$700.00)		
Chemicals	7002-21400	(\$2,000.00)		
Motor Gas & Oil	7002-21500	(\$2,500.00)		
Minor Equipment	7002-21700	(\$400.00)		
Chemicals	7002-21400	(\$90.00)		
Professional Services	7002-31400	(\$2,511.00)		
Utilities	7002-32300	(\$3,000.00)		
Insurance Property	7002-33500	(\$600.00)		
Dept YE Reduction			7002-85000	\$12,301.00
BA0003043 - To reduce current budget to cover revenue reductions due to COVID19				
Supplies	7003-21100	(\$500.00)		
Uniforms	7003-21200	(\$600.00)		
Motor Gas & Oil	7003-21500	(\$4,000.00)		
Minor Equipment	7003-21700	(\$2,000.00)		
Medical Supplies	7003-22400	(\$100.00)		
Communications	7003-31100	(\$1,300.00)		
Printing & Publishing	7003-31500	(\$300.00)		
Training & Travel	7003-31600	(\$2,349.00)		

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Equipment Rent	7003-31800	(\$500.00)		
Utilities	7003-32300	(\$2,000.00)		
Laundry	7003-32400	(\$1,000.00)		
Insurance Property	7003-33501	(\$8,000.00)		
Utility Plant	7003-54300	(\$3,000.00)		
Dept YE Reduction			7003-85000	\$25,649.00
BA0003044 - To reduce current budget to cover revenue reductions due to COVID19				
Uniforms	8000-21200	(\$100.00)		
Medical Supplies	8000-22400	(\$30.00)		
Educational Materials	8000-22500	(\$50.00)		
Communications	8000-31100	(\$503.00)		
Training & Travel	8000-31600	(\$333.58)		
Operating Lease	8000-64100	(\$1,077.00)		
Vehicle	8000-71100	(\$3,020.56)		
Insurance Property	8000-33501	(\$1,500.00)		
Training & Travel-PW	8000-31661	(\$487.53)		
Dept YE Reduction			8000-85000	\$7,101.67
BA0003079 - To cover group health shortages				
Group Health Insurance	6101-11600	(\$19,536.58)		
Group Health Insurance			6201-11600	\$4,478.80
Group Health Insurance			6202-11600	\$15,057.78
BA0003081 - To cover health insurance shortages				
Group Health Insurance	8000-11600	(\$12,000.00)		
Group Health Insurance	8020-11600	(\$4,578.00)		
Group Health Insurance			8201-11600	\$16,578.00
BA0003103 - To cover negative line item				
Sewer Lines & Maintenance	7003-55100	(\$10,000.00)		
Overtime			7003-11200	\$10,000.00
BA0003119 - To transfer engineering in-kind services				
Salaries	8000-11100	(\$18,000.00)		
Transfer to Fund 101			6900-80101	\$18,000.00
BA0003135 - To cover negative line items				
Minor Equipment	6001-21700	(\$1,000.00)		
Professional Services	6001-31400	(\$4,875.00)		
Membership & Dues	6001-31700	(\$500.00)		
Equipment Rent	6001-41400	(\$500.00)		

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Water Line			6001-54100	\$6,875.00
<u>Fund 054 - UF Capital Projects</u>				
BA0003034 - To cover negative line item				
Utility Plant	6002-72100	(\$12,200.00)		
Capital Lease Principle			7002-64200	\$12,200.00
BA0003058 - To cover negative line item				
Capital Lease Principal	7002-64200	(\$18,000.00)		
Utility Plant			7002-72100	\$18,000.00
<u>Fund 080 - Homeland Security Grant</u>				
BA0003132 - To cover negative line item				
Minor Equipment	2100-21700	(\$55,382.24)		
Machinery & Equipment			2100-71200	\$55,382.24
<u>Fund 090 - Landfill Closure Fund</u>				
BA0003175 - To cover permit compliance				
Grounds & Perm Fixtures	1703-59100	(\$25,000.00)		
Professional Services			1703-31400	\$25,000.00
<u>Fund 094 - Texas Parks & Wildlife Grant</u>				
BA0003136 - To setup grant budget				
Grounds & Perm Fixtures	4503-59100	(\$61,500.00)		
Minor Equipment			4503-21700	\$4,500.00
Machinery & Equipment			4503-71200	\$57,000.00
<u>Fund 202 - Tourism Façade Grant Program Fund</u>				
BA0003088 - To reduce current budget for Façade Grant program				
Façade Grants	1071-34600	(\$5,630.55)		
Dept YE Reduction			1071-85000	\$5,630.55
Total Transfers > \$5,000		(\$2,071,294.86)		\$2,071,294.86

XIII. Estimated Fund Balances

The schedule below represents the estimated Fund Balance for each fund. The Beginning Fund Balance has been audited. Current year fund balance is based on the beginning fund balance plus budgeted revenues, transfers in and revenue budget amendments, less budgeted expenditures, transfers out and expenditures budget amendments. If actual revenues and expenditures differ from what was budgeted, there would be either a positive or negative change to the estimated ending fund balance.

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

Governmental Funds

Fund	General Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
001	General	7,330,491.06	18,171,790.31	1,717,203.69	20,624,575.41	408,113.00	6,186,796.65
025	Bldg Security	5,552.23	10,000.00	0.00	10,000.00	0.00	5,552.23
026	Golf Cap Maint	20,059.05	36,890.22	16,441.00	70,104.44	0.00	3,285.83
087	SW Cap Project	422,889.46	879,044.00	0.00	659,473.00	214,901.00	427,559.46
090	Landfill Closure	1,489,472.36	271,400.00	96,827.00	252,000.00	0.00	1,605,699.36
091	GF Cap Project	61.06	0.00	9,000.00	9,000.00	0.00	61.06
092	Street	705,709.10	812,000.00	54,610.32	791,471.00	50,000.00	730,848.42
093	Park Maintenance	41,322.66	0.00	25,000.00	27,539.00	0.00	38,783.66
096	Ins Claim Recov	1,755.97	0.00	0.00	245,135.00	10,063.30	(253,442.33)
097	Veh Replac-Fire	12,638.65	250,000.00	0.00	256,105.00	0.00	6,533.65
098	Economic Devel	763.60	106,000.00	46,800.00	156,800.00	980.00	(4,216.40)
103	COVID19 Event	0.00	0.00	0.00	0.00	0.00	0.00
105	Veh Replace-PD	0.00	0.00	0.00	0.00	0.00	0.00
106	Veh Replace-PW	0.00	0.00	0.00	0.00	0.00	0.00
120	Prop Tax Reserve	0.00	197,842.00	0.00	0.00	0.00	197,842.00
Totals		10,030,715.20	20,734,966.53	1,965,882.01	23,102,202.85	684,057.30	8,945,303.59

To verify the ending fund balance for General Fund 001, budgeted expenditures, and budgeted transfers out for FY 19-20 are used:

- Budgeted Expenditures and Transfers Out for FY 19-20 are \$1,032,688.41 less the capital lease recordation of \$320,000 (Police Vehicles Capital Lease) = \$20,712,688.41
- Minimum required fund balance = actual total expenditures of \$20,712,688.41 x 25% = \$5,178,172.10
- The estimated ending fund balance of \$6,186,796.65 for FY 19-20 has a surplus reserve of \$1,008,624.55
- Estimated Ending Fund Balance for FY 19-20 is 29.87% (Est ending fund balance \$6,186,796.65 divided by total expenditures less capital lease recordation \$20,712,688.41)

Fund 096 budget will be moved to the YE reduction line item so this fund will not be overspent. We anticipated receiving insurance proceeds and have since learned that the claim was denied. For Fund 098, after the audit was completed, this fund ended up with less beginning fund balance than was anticipated resulting in a negative estimated ending fund balance for FY 19-20. Expenditures will be adjusted to prevent fund balance ending in a negative. The incentive agreement for Neessen has been adjusted as we do not anticipate paying what was budgeted this FY due to sales tax verification issues. No payments will be due in this fiscal year.

Fund 001 – General Fund
Fund 026 – Golf Course Capital Maint
Fund 090 – Landfill Closure Fund

Fund 025 – Building Security Fund
Fund 087 – Solid Waste Capital Projects
Fund 091 – General Fund Capital Projects

Fund 092 – Street Fund
Fund 096 – Insurance Claim Recovery
Fund 098 – Economic Development
Fund 120 – Property Tax Reserve
Fund 093 – Park Maintenance Fund
Fund 097 – Vehicle Replacement
Fund 099 – Disaster Response Recovery

As we work through the budget process, the following table represents the estimated ending fund balances of the General Governmental Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
General Funds		
001	General Fund	\$6,996,781.42
025	Building Security	\$5,552.23
026	Golf Course Capital Maintenance	\$3,285.83
087	Solid Waste Capital Project Fund	\$427,558.87
090	Landfill Closure Fund	\$1,605,699.36
091	General Fund Capital Projects	\$9,064.58
092	Street Maintenance	\$970,319.42
093	Park Maintenance	\$38,783.66
096	Insurance Claim Recovery	\$136.97
097	Vehicle Replacement-Fire	\$137,638.65
098	Economic Development	\$42,579.93
103	COVID19	\$172,456.25
105	Vehicle Replacement-PD	\$0.00
106	Vehicle Replacement-PW	\$0.00
120	Property Tax Reserve	\$197,842.00

Capital Improvement Funds – General Fund

Fund	GF Capital Projects	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
033	CO 2016	332,793.99	20,000.00	0.00	580,747.00	34,000.00	(261,953.01)
039	CO 2002-2002A	5,198.37	0.00	0.00	0.00	0.00	5,198.37
065	CO 2011	2,288.28	0.00	0.00	0.00	2,288.28	0.00
067	CO 2013 Street	28,927.11	2,200.00	0.00	30,000.00	0.00	1,127.11
Totals		369,207.75	22,200.00	0.00	610,747.00	36,288.28	(255,627.53)

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

Note: Fund 033 expenditures budget is currently \$614,747 due to how the estimated projects were anticipated to finish up for FY 18-19. A budget transfer of \$314,500 into the reduction line item for division 1030 has been made so that this fund is not overspent, and all project balances have been updated.

The following table represents the estimated ending fund balances of the General Fund Capital Project Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
General Fund Capital Project Funds		
033	CO Series 2016	\$124,918.99
039	CO Series 2002-2002A	\$5,266.37
065	CO Series 2011	\$0.00
067	CO Series 2013 Street	\$1,127.11

Police Forfeiture Funds

Fund	Seizure Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
005	PD St Seizure	1,125,870.56	26,000.00	0.00	265,322.00	0.00	886,548.56
028	PD Fed Seizure	146,103.51	100.00	0.00	30,000.00	0.00	116,203.51
031	MC Technology	31,474.10	13,000.00	0.00	17,000.00	0.00	27,474.10
Totals		1,303,448.17	39,100.00	0.00	312,322.00	0.00	1,030,226.17

Fund 005 – State Forfeiture

Fund 028 – Federal Forfeiture

Fund 031 – Municipal Court Technology

The following table represents the estimated ending fund balances of the Seizure Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
Seizure Funds		
005	Police State Seizure Funds	\$937,056.16
028	Police Federal Seizure Funds	\$116,203.51
031	Municipal Court Technology Fund	\$27,474.10

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 19-20 Estimated Ending Fund Balance
011	GO Debt Service	612,097.90	1,522,725.00	49,765.00	1,534,256.00	0.00	650,331.90
Totals		612,097.90	1,522,725.00	49,765.00	1,534,256.00	0.00	650,331.90

The following table represents the estimated ending fund balance of the General Fund Debt Service Fund that is available to be appropriated for next fiscal year. The ending fund balance is based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
GO Debt Service Fund		
011	GO Debt Service	\$644,331.90

Tourism Fund

Fund	Tourism	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
002	Tourism	331,927.35	673,011.00	25,000.00	622,771.65	91,582.00	315,584.70
202	Facade Grant	25,380.00	28,000.00	22,000.00	50,000.00	0.00	25,380.00
203	JK EDA Grant	600,000.00	0.00	0.00	43,000.00	0.00	557,000.00
204	JK Venue Tax	0.00	0.00	0.00	0.00	0.00	0.00
Totals		957,307.35	701,011.00	47,000.00	715,771.65	91,582.00	897,964.70

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

At the time the budget was created, we did not budget any expenditures for Fund 203 as we did not know what our obligations would be for disbursement to the County. As we make expenditures, we will have to present budget amendments.

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 44.18% (Estimated Fund Balance \$315,585 divided total Expenditures and Transfers Out of \$714,354). To keep the same 25%, the required fund balance would need to be \$178,588 based on budgeted expenditures and transfers out. In FY 18-19, a new Fund 202 Facade Grants was created to manage the facade grant allocation from the Tourism Fund. By creating this fund, unused allocations can be rolled forward.

Discussions have taken place on whether to continue facade grants from the Tourism Fund. Due to the state of estimated reduction in HOT revenues, the full \$50,000 will not be transferred from Fund 002. Only the amount needed to cover the current approved awards will be transferred over to Fund 203.

The following table represents the estimated ending fund balances of the Tourism Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
Tourism Funds		
002	Tourism Fund	\$317,076.25
202	Façade Grants	\$10,010.55
203	JK EDA Grant	\$557,000.00
204	JK Venue Tax Fund	\$0.00

Enterprise – Utility Funds

Fund	Enterprise - UF	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
012	UF Debt Service	516,088.72	8,000.00	1,693,647.00	1,501,647.00	0.00	716,088.72
051	Utility	2,760,286.09	9,109,600.00	36,852.00	5,879,466.41	2,951,585.00	3,075,686.68
054	UF Cap Proj	1,280,252.20	603,000.00	119,362.00	1,878,408.00	0.00	124,206.20
055	Stormwater	138,160.56	405,000.00	0.00	1,100.00	291,800.00	250,260.56
062	CO 2005	50,987.58	1,000.00	0.00	50,500.00	0.00	1,487.58
066	CO 2011	69,469.99	5,000.00	0.00	0.00	0.00	74,469.99
068	CO 2013-Drainage	2,060,304.39	2,400.00	0.00	809,200.00	0.00	1,253,504.39
Totals		6,875,549.53	10,134,000.00	1,849,861.00	10,120,321.41	3,243,385.00	5,495,704.12

To verify the ending fund balance for Utility Fund 051, budgeted expenditures, and budgeted transfers out for FY 19-20 are used:

- Budgeted Expenditures and Transfers Out for FY 18-19 are \$9,831,051.41
- Minimum required fund balance = actual total expenditures of \$9,831,051.41 x 25% = \$2,457,762.85.
- The estimated ending fund balance of \$3,075,686.68 for FY 19-20 has a surplus reserve of \$527,923.83 (estimated ending fund balance \$3,075,686.68 less minimum required \$2,457,762.85)
- Estimated Ending Fund Balance for FY 19-20 is 31.32% (estimated ending fund balance \$3,075,686.68 divided total expenditures \$9,831,051.41)

Fund 012 – Debt Service
 Fund 054 – Capital Projects
 Fund 062 – CO Series 2005
 Fund 068 – CO Series 2013

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

The following table represents the estimated ending fund balances of the Utility Enterprise Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
Utility Enterprise Funds		
012	Utility Fund Debt Service	\$710,588.72
051	Utility Fund	\$3,098,412.88
054	Utility Fund Capital Projects	\$713,436.20
055	Stormwater	\$250,260.56
062	CO Series 2005	\$1,487.58
066	CO Series 2011	\$71,469.99
068	CO Series 2013-Drainage	\$1,911,317.90

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 contributed additional reserves to shore up the fund balance.

In FY 14-15, the City decided to start charging employees a small portion of the cost of health insurance. In FY 19-20, the City made plan changes and changes to employee premiums. The main reason why the beginning balance is high in comparison to the estimated ending fund balance is due to stop loss reimbursements received that are not budgeted due to the uncertainty of this revenue. Stop Loss reimbursements for FY 19-20 are \$88,306.76.

Fund	Insurance	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
138	Insurance	1,003,216.28	3,437,308.00	181,399.00	4,163,008.00	0.00	458,915.28
Totals		1,003,216.28	3,437,308.00	181,399.00	4,163,008.00	0.00	458,915.28

The following table represents the estimated ending fund balance of the Insurance Funds that is available to be appropriated for next fiscal year. The ending fund balance is based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
Insurance Fund		
138	Insurance Fund	\$547,227.86

Grant Funds

Fund	Grant Funds	FY 19-20 Audited Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	FY 19-20 Estimated Ending Fund Balance
009	Law Enforce PD	19,403.57	3,349.19	0.00	3,349.19	0.00	19,403.57
010	Law Enforce-Fire	2,656.69	0.00	0.00	0.00	0.00	2,656.69
013	TX Historical	56.76	0.00	0.00	0.00	0.00	56.76
016	PD Stonegarden	2,429.38	433,191.53	0.00	433,191.53	0.00	2,429.38
017	PD Borderstar	0.00	78,000.00	0.00	78,000.00	0.00	0.00
027	EMS	4,417.38	0.00	0.00	0.00	0.00	4,417.38
030	Red Ribbon	58.26	0.00	0.00	0.00	0.00	58.26
059	Homeland Secur	0.00	54,995.00	0.00	54,995.00	0.00	0.00
060	Computer Lease	47.76	0.00	0.00	0.00	47.76	0.00
069	TXCDBG Main St	0.00	250,000.00	50,000.00	300,000.00	0.00	0.00
071	FEMA	0.00	0.00	0.00	0.00	215,305.77	(215,305.77)
078	TX Parks Wildlife	3,598.89	0.00	0.00	0.00	3,598.89	0.00
079	TX Capital	3,056.51	687.50	0.00	0.00	3,744.01	0.00
082	TXCDBG 7215270	13,500.00	0.00	0.00	0.00	13,500.00	0.00
086	TXCDBG 7218269	19,351.20	301,000.00	0.00	301,000.00	0.00	19,351.20
094	TX Parks Wildlife	197,000.00	421,000.00	0.00	421,000.00	0.00	197,000.00
095	Natl Trust Preserv	3,161.38	0.00	0.00	0.00	0.00	3,161.38
100	TASA Grant	0.00	772,568.00	77,602.00	850,170.00	0.00	0.00
101	TXCDBG 7219192	0.00	350,000.00	70,000.00	420,000.00	0.00	0.00
Totals		268,737.78	2,664,791.22	197,602.00	2,861,705.72	236,196.43	33,228.85

Fund 009 – Law Enf Off Stand-PD

Fund 013 - Texas Historical

Fund 017 – PD Borderstar

Fund 030 – Red Ribbon Awareness

Fund 060 – Computer Lease

Fund 071 – FEMA

Fund 079 – TX Capital Main Street

Fund 086 – TX CDBG Grant

Fund 095 – National Trust For Hist Preservation

Fund 101 – TXCDBG Grant #7219192

Fund 010 – Law Enf Off Stand-Fire

Fund 016 – PD Stonegarden

Fund 027 – EMS Fund

Fund 059 – Homeland Security

Fund 069 – TX CDBG Main St Grant

Fund 078 – Texas Parks & Wildlife

Fund 082 – Texas CDBG Grant

Fund 094 – Texas Parks & Wildlife

Fund 100-Fed Trans Alt Set Aside

The following table represents the estimated ending fund balances of the Grant Funds that are available to be appropriated for next fiscal year. The ending fund balances are based on estimated actual revenues and estimated actual expenditures.

Fund	Fund Name	FY 19-20 Estimated Ending Fund Balance
Grant Funds		
009	Law Enforcement PD	\$22,752.76
010	Law Enforcement Fire	\$2,656.69
013	Texas Historical	\$56.76
016	PD Stonegarden	\$2,429.38
027	EMS	\$7,462.38
030	Red Ribbon	\$58.26
084	DEAAG Grant	13,732.30
086	TXCDBG Grant #7218269	44,258.20
094	Texas Parks & Wildlife	359,500.00
095	National Trust Preservation	8,161.38

XIV. 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 in an effort to deter and facilitate directed actions to interdict criminal activity.

Fund 060 – Computer Lease Purchase

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

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 078 – Texas Parks & Wildlife Grant

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

Fund 079 – TX Capital Main Street

This fund is used to account for a Texas Capital Fund, Texas CDBG Grant to expand or enhance public infrastructure in historic Main Street districts to aid in eliminating handicapped barriers and deteriorated conditions in the downtown area. Approved through Resolution 2019-23.

Fund 082 – Texas CDBG Grant

This fund is used to account for a Texas CDBG Grant to replace one broken fire hydrant assembly, the installation of 400 linear feet of 6” PVC waterline and the installation of two fire hydrant assemblies in the vicinity of the project area.

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, girl’s softball field improvements and other miscellaneous items. Approved through Resolution 2019-91

Fund 100-Fed Trans Alt Set Aside

This fund is used to account for the Transportation Alternative Set Aside program that includes improvements of sidewalks, ADA accessibility and school safety.