

**CITY OF FAIR OAKS RANCH**  
**CITY COUNCIL REGULAR MEETING**

Thursday, May 02, 2024 at 6:30 PM

Public Safety Training Room, Police Station, 7286 Dietz Elkhorn, Fair Oaks Ranch

Live Stream: <https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live>

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## **AGENDA**

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### **OPEN MEETING**

1. Roll Call - Declaration of a Quorum
2. Pledge of Allegiance

### **CITIZENS and GUEST FORUM**

*To address the Council, please sign the Attendance Roster located on the table at the entrance in the foyer of the Public Safety Training Room. In accordance with the Open Meetings Act, Council may not discuss or take action on any item which has not been posted on the agenda. Speakers shall limit their comments to five (5) minutes each.*

3. Citizens to be heard.

### **PRESENTATIONS**

4. Municipal Clerks Week Proclamation.

Gregory C. Maxton, Mayor

5. Police Week and Peace Officers Memorial Day Proclamation.

Gregory C. Maxton, Mayor

6. Presentation of a 5-Year Service Award to: Clifford McClendon, Custodian-Maintenance Worker; Eddie Merrill, Police Officer.

Joanna Merrill, IPMA-SCP, Director of HR and Communications

### **CONSENT AGENDA**

*All of the following items are considered to be routine by the City Council, there will be no separate discussion on these items and will be enacted with one motion. Items may be removed by any Council Member by making such request prior to a motion and vote.*

7. Approval of the April 18, 2024 Regular City Council meeting minutes.

Christina Picioccio, TRMC, City Secretary

### **CONSIDERATION/DISCUSSION ITEMS**

8. Consideration and possible action approving a resolution authorizing the establishment of a Tree Mitigation Fund and the creation of an Oak Wilt Program.

Kelsey Delgado, Environmental Program Manager

9. Consideration and possible action to approve the first reading of an ordinance amending Ordinance 2018-03 by removing the real property ownership requirement in Section 1 Planning and Zoning Commission, Item #3; and providing an effective date.

Christina Picioccio, TRMC, City Secretary

## WORKSHOP

10. Traffic Safety Committee.

Laura Koerner, Council Member Place 4

## REPORTS FROM STAFF AND COMMITTEES

11. Quarterly Financial and Investment Report for the Quarter Ended March 31, 2024

Summer Fleming, Director of Finance

## REQUESTS AND ANNOUNCEMENTS

12. Announcements and reports by Mayor and Council Members.  
13. Announcements by the City Manager.  
14. Requests by Mayor and Council Members that items be placed on a future City Council agenda.

## CONVENE INTO EXECUTIVE SESSION

*Pursuant to Section 551.101 of the Open Meetings Act, Texas Gov't Code, a quorum of the governing body hereby convenes into closed session:*

**Sec. 551.071 (Consultation with Attorney)** the City Council will meet in private consultation with legal counsel to seek the advice of its attorneys about pending or contemplated litigation, a settlement offer, and/or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Government Code; to wit:

15. To receive legal advice from Special Counsel and the City Attorney regarding the City's ground water rights.  
16. Case No. 22-090-451; Vincent A. Caldarola, MD vs. City of Fair Oaks Ranch, Texas.  
17. Discussion related to possible terms and conditions necessary to resolve disputes that have been the subject of ongoing litigation with the development commonly known as Boerne Ranch Estates, LLC, aka Fair Oaks Meadows.

## **Sec. 551.072 (Deliberation regarding real property)**

18. The City Council will meet in closed session to deliberate the purchase, exchange, lease, or value of real property that may be considered for future location of water and wastewater system improvements.

## RECONVENE INTO OPEN SESSION

*Discussion and possible action on items discussed in Executive Session.*

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**ADJOURNMENT**

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**Signature of Agenda Approval:** s/Gregory C. Maxton

Gregory C. Maxton, Mayor

I, Christina Picioccio, TRMC, City Secretary, certify that the above Notice of Meeting was posted on the outside bulletin board at the Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, Texas, and on the City's website [www.fairoaksranchtx.org](http://www.fairoaksranchtx.org), both places being convenient and readily accessible to the general public at all times.

As per Texas Government Code 551.045, said Notice was posted by 6:30 PM, April 29, 2024 and remained so posted continuously for at least 72 hours before said meeting was convened. A quorum of various boards, committees, and commissions may attend the City Council meeting.

The Fair Oaks Ranch Police Station is wheelchair accessible at the front main entrance of the building from the parking lot. Requests for special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary's office at (210) 698-0900. Braille is not available. The City Council reserves the right to convene into Executive Session at any time regarding an issue on the agenda for which it is legally permissible; pursuant to Texas Government Code Chapter 551. Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

# PROCLAMATION

## *City of Fair Oaks Ranch 55th Annual Professional Municipal Clerks Week May 5, 2024 - May 11, 2024*

**WHEREAS,** The Office of the Professional Municipal Clerk is the oldest among public servants, and a vital part of local government; and,

**WHEREAS,** The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies, and agencies of government at other levels; and,

**WHEREAS,** Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all; and,

**WHEREAS,** Professional Municipal Clerks serve as the information center for local government and community, managing, preserving, and providing city records to its citizens, thus ensuring a transparent open government; and,

**WHEREAS,** Professional Municipal Clerks prepare, post, and advertise notices of the agenda for all official public meetings of City Council, Boards and Commissions; and,

**WHEREAS,** Professional Municipal Clerks administer municipal elections according to established election schedules in accordance with all laws, the City Charter, Texas Election Code, regulations, and standards; and,

**WHEREAS,** Professional Municipal Clerks maintain the seal of the City and affix the seal to all appropriate documents; and,

**WHEREAS,** it is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.

**NOW THEREFORE, I,** Gregory C. Maxton, Mayor of the City of Fair Oaks Ranch, do recognize the week of May 5 through May 11, 2024, as Professional Municipal Clerks Week, and further extend appreciation to our Professional Municipal Clerks, Christina Picioccio and Amanda Valdez and to all Professional Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

**WITNESS MY HAND AND SEAL THIS 2nd DAY OF May, 2024**

\_\_\_\_\_  
Gregory C. Maxton, Mayor

\_\_\_\_\_  
Christina Picioccio, TRMC  
City Secretary

***PROCLAMATION***  
***The City of Fair Oaks Ranch***  
***Office of the Mayor***

**WHEREAS**, the Congress and President of the United States have designated May 15, 2024 as Peace Officers Memorial Day, and the week in which it falls as Police Week; and,

**WHEREAS**, the members of the Fair Oaks Ranch Police Department play an essential role in safeguarding the rights and freedoms of the citizens of the City of Fair Oaks Ranch; and,

**WHEREAS**, it is important that all citizens know and understand the problems, duties and responsibilities of their police department, and that members of our police department recognize their duty to serve the people by safeguarding life and property, by protecting them against violence or disorder, and by protecting the innocent against deception and the weak against oppression or intimidation; and,

**WHEREAS**, the police department of the City of Fair Oaks Ranch has grown to be modern and scientific law enforcement agency which unceasingly provides a vital public service.

**NOW, THEREFORE**, I, Mayor Gregory C. Maxton call upon all citizens of the City of Fair Oaks Ranch and upon all patriotic, civil and educational organizations to observe the week of May 12<sup>th</sup> – May 18<sup>th</sup>, 2024 as Police Week with appropriate ceremonies in which all of our people may join in commemorating police officers, past and present, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to their communities and, in doing so, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.

**I FURTHER** call upon all citizens of Fair Oaks Ranch to observe May 15th, as Peace Officers Memorial Day to honor those peace officers who, through their courageous deeds, have lost their lives or have become disabled in the performance of duty.

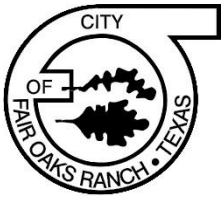
**WITNESS MY HAND AND SEAL THIS 2nd DAY OF MAY, 2024**

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Gregory C. Maxton, Mayor

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Christina Picioccio, TMCA  
City Secretary



**CITY OF FAIR OAKS RANCH**  
**CITY COUNCIL REGULAR MEETING**

Thursday, April 18, 2024 at 6:30 PM

Public Safety Training Room, Police Station, 7286 Dietz Elkhorn, Fair Oaks Ranch

Live Stream: <https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live>

**MINUTES**

**OPEN MEETING**

**1. Roll Call - Declaration of a Quorum**

Council Present: Mayor Maxton and Council Members: Rhoden, Olvera, Koerner, Parker, and Muenchow

Council Absent: Council Member Stroup

With a quorum present, the meeting was called to order at 6:30 PM.

**2. Pledge of Allegiance** – The Pledge of Allegiance was recited in unison.

*Laura Koerner arrived at 6:32 PM.*

**CITIZENS and GUEST FORUM**

**3. Citizens to be heard.**

Cynthia Sanchez, Chartwell resident, expressed safety and noise concerns with the new proposed community center and asked Council to provide details on how the City will address each of them.

Carol Willoughby, Chartwell resident and HOA President, asked Council to ensure that they follow the UDC portion that states “It is the intent of this Code that parking facilities are constructed to provide adequate capacity and functionality to the uses they serve while preserving the health, safety, and welfare of the residents of the adjacent areas and the City overall.”

Ben Annotti, Chartwell resident, asked Council to consider children in his neighborhood and how a community center would affect their already busy area and their ability to walk to school.

Bill Blanton, Chartwell resident and direct neighbor to the City campus, reminded Council that there were already issues during the construction of City Hall. He explained that the City and Chartwell were able to address those issues and asked Council to consider ordinances that would limit the times of operation and noise levels.

Sam Altimore, Chartwell resident, explained that he already has problems with people parking in front of his driveway and mailbox. Mr. Altimore also expressed concern that the City is holding a bond election during a time when interest rates are the highest they’ve been in 25 years.

**PRESENTATIONS**

**4. Presentation of a 5-Year Service Award to: Brian LeJeune, Information Technology Manager.**

Joanna Merrill, IPMA-SCP, Director of HR and Communications, presented a 5-Year Service Award to Brian LeJeune, Information Technology Manager.

**5. Tree City USA Recognition, National Arbor Day, and Arbor Day Proclamation.**

Kelsey Delgado, Environmental Program Manager, announced to Council that Fair Oaks Ranch has been designated as a "Tree City USA" by the National Arbor Foundation. Ms. Delgado invited Council and the public to attend an Arbor Day Celebration be held at the City campus' butterfly garden on April 26, 2024 at 10:00 AM to commemorate the City's inaugural year.

**CONSENT AGENDA**

**6. Approval of the April 4, 2024 Regular City Council meeting minutes.**

**7. Approval of a resolution authorizing the execution of a purchase order with Chastang Ford for one Ford F-250, expenditure of the required funds, and execution of all applicable documents by the City Manager.**

MOTION: Made by Council Member Koerner, seconded by Council Member Muenchow, to approve the Consent Agenda.

VOTE: 6-0; Motion Passed.

**CONSIDERATION/DISCUSSION ITEMS**

**8. Consideration and possible action to cancel the July 4, 2024 City Council meeting.**

MOTION: Made by Mayor Maxton, seconded by Council Member Koerner, to approve canceling the July 4, 2024 City Council meeting.

VOTE: 6-0; Motion Passed.

**9. Consideration and possible action approving a resolution authorizing the City Manager to proceed with the City Council's selection of a Community Center Design.**

MOTION: Made by Council Member Rhoden, seconded by Council Member Parker, to approve a resolution authorizing the City Manager to proceed with the City Council's selection of the Community Center design known as the "Gable Roof" option.

VOTE: 6-0; Motion Passed.

**WORKSHOP**

**10. FY 2024-25 Budget Calendar.**

Summer Fleming, Director of Finance, led a workshop regarding the FY 2024-25 Budget Calendar. Council directed staff to schedule a special meeting to consider the Strategic Action Plan.

**11. Mixed-Use Village Zoning District - Residential Component.**

Eric Beilstein, Planning and Zoning Commissioner, led a workshop with Council on the residential component of the Mixed-Use Village Zoning District. Council directed the Planning & Zoning Commission to provide a supportable reason for limitations to residential uses in said zone.

**12. Request for Proposals for Municipal Solid Waste Collection, Disposal and Recycling Service.**

Clayton Hoelscher, Procurement Manager, led a workshop with Council regarding the request for Proposals for Municipal Solid Waste Collection, Disposal and Recycling Service. Council directed staff to ensure that the frequency of services would not change.

**REPORTS FROM STAFF AND COMMITTEES**

**13. Website Redesign Update.**

Joanna Merrill, IPMA-SCP, Director of HR & Communications, displayed the City’s new website design and explained that the City’s goal is to go live at the end of May.

**REQUESTS AND ANNOUNCEMENTS**

**14. Announcements and reports by Mayor and Council Members.**

Council Member Koerner acknowledged that State Representative, Mark Dorazio, was in the audience and thanked him for attending.

Mayor Maxton reminded everyone that the PD Training Room would be a poll location for the upcoming May 4, 2024 Special City Elections. Early voting runs from Monday, April 22-30, 2024, excluding Sunday, April 28, 2024. He explained that regardless of the County residents live in, the City’s election along with the BISD Board Member election, would be at the same site.

**15. Announcements by the City Manager.**

None.

**16. Requests by Mayor and Council Members that items be placed on a future City Council agenda.**

None.

**CONVENE INTO EXECUTIVE SESSION**

City Council did not convene into closed session regarding:

**Sec. 551.071 (Consultation with Attorney)** the City Council will meet in private consultation with legal counsel to seek the advice of its attorneys about pending or contemplated litigation, a settlement offer, and/or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Government Code; to wit:

- 17. To receive legal advice from Special Counsel and the City Attorney regarding the City’s ground water rights.
- 18. Case No. 22-090-451; Vincent A. Caldarola, MD vs. City of Fair Oaks Ranch, Texas.
- 19. Discussion related to possible terms and conditions necessary to resolve disputes that have been the subject of ongoing litigation with the development commonly known as Boerne Ranch Estates, LLC, aka Fair Oaks Meadows.



**RECONVENE INTO OPEN SESSION**

N/A

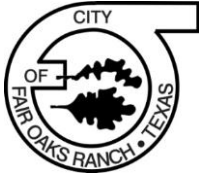
**ADJOURNMENT**

Mayor Maxton adjourned the meeting at 9:14 PM.

ATTEST:

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Gregory C. Maxton, Mayor

\_\_\_\_\_  
Christina Picioccio, TRMC, City Secretary




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## CITY COUNCIL CONSIDERATION ITEM

### CITY OF FAIR OAKS RANCH, TEXAS

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AGENDA TOPIC: Consideration and possible action approving a resolution authorizing the establishment of a Tree Mitigation Fund and the creation of an Oak Wilt Program.

DATE: May 2, 2024

DEPARTMENT: Public Works

PRESENTED BY: Kelsey Delgado, Environmental Program Manager

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#### **INTRODUCTION/BACKGROUND:**

The City Council held a workshop on April 4, 2024, to review and provide feedback on the draft Tree Mitigation Fund Policy (**Exhibit A**) and Oak Wilt Program (**Exhibit B**). Other than a spelling correction, both documents are the same as previously presented. By approving this resolution, the Tree Mitigation Fund and Oak Wilt Program will be established.

Through the Tree Mitigation Fund Policy, fee-in-lieu of mitigation funds will be placed in a reserve fund balance line item to be allocated to expense line items during the City's annual budget process. The funds will be reserved for an Oak Wilt Program, tree and landscape protection, city-approved events and other programs or projects as recommended by staff with City Council approval.

An Oak Wilt Program will be established and funded from the Tree Mitigation Fund annually to incentivize and aid in oak wilt treatment within the city limits through a reimbursement process. Program applicants may be eligible for reimbursement of up to 50% of the total cost of eligible services, with a maximum reimbursement amount of \$1,500 per fiscal year per property.

#### **POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:**

- Supports Priority 2.5 Develop, Implement and Update Environmental Sustainability Programs of the Strategic Action Plan.
- Provides financial assistance directly to residents for oak wilt mitigation and treatment.
- Enables use of fee-in-lieu of mitigation funds for the protection and preservation of existing trees, reforestation, beautification of the City and other events or projects to improve the quality of life and support the hill country aesthetic of Fair Oaks Ranch.

#### **LONGTERM FINANCIAL & BUDGETARY IMPACT:**

By establishing a Tree Mitigation Fund, any fees collected from development projects in lieu of mitigation may be used towards an Oak Wilt Program, tree and landscape protection, City-approved events and other programs or projects.

**LEGAL ANALYSIS:**

Legal has reviewed the resolution and approved it as to form.

**RECOMMENDATION/PROPOSED MOTION:**

I move to approve a resolution authorizing the establishment of a Tree Mitigation Fund and the creation of an Oak Wilt Program.

**A RESOLUTION**

**A RESOLUTION OF THE CITY OF FAIR OAKS RANCH, TEXAS AUTHORIZING THE ESTABLISHMENT OF A TREE MITIGATION FUND AND THE CREATION OF AN OAK WILT PROGRAM.**

**WHEREAS**, the City may collect fees paid by development and re-development projects for the removal of trees through the Fee-In-Lieu of Mitigation fee schedule; and,

**WHEREAS**, the City may reserve such fees, through the establishment of a Tree Mitigation Fund, for specific purposes including, but not limited to, tree and landscaping, oak wilt treatment, city-hosted events, and other city projects or programs; and,

**WHEREAS**, on April 4, 2024, City Council held a workshop discussing the establishment of a Tree Mitigation Fund and the creation of an Oak Wilt Program; and,

**WHEREAS**, funds from the Tree Mitigation Fund may be annually allocated to the Oak Wilt Program to incentivize and aid in oak wilt management throughout the city limits; and,

**WHEREAS**, the City Council deems it appropriate to establish a Tree Mitigation Fund and create an Oak Wilt Program.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS THAT:**

- Section 1.** The City Council hereby establishes a Tree Mitigation Fund (Exhibit A) where said funds are reserved.
- Section 2.** The City Council hereby creates the City of Fair Oaks Ranch Oak Wilt Program (Exhibit B) and authorizes the expenditure of the program funds.
- Section 3.** The City Council may allocate funds from the Tree Mitigation Fund to the Oak Wilt Program and other authorized uses subject to the availability of funds.
- Section 4.** The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.
- Section 5.** All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this resolution are hereby repealed to the extent of such conflict, and the provision of this resolution shall be and remain controlling as to the matters resolved herein.
- Section 6.** This resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.
- Section 7.** If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this resolution and the application of such provision to other persons and circumstances shall nevertheless

be valid, and the City Council hereby declares that this resolution would have been enacted without such invalid provision.

**Section 8.** It is officially found, determined, and declared that the meeting at which this resolution is adopted was open to the public and that public notice of the time, place and subject matter of the public business to be considered at such meeting, including this resolution, was given, all as required Chapter 551, Texas Government Code, as amended.

**Section 9.** This resolution shall be in force and effect beginning May 2, 2024.

**PASSED, APPROVED, and ADOPTED on the 2nd day of May 2024.**

\_\_\_\_\_  
Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Christina Picioccio, TRMC, City Secretary

\_\_\_\_\_  
Denton Navarro Rodriguez Bernal Santee & Zech, P.C, City Attorney

## Exhibit A

### **CITY OF FAIR OAKS RANCH TREE MITIGATION FUND POLICY**

Per the Unified Development Code, a fee-in-lieu of mitigation for trees removed on development and redevelopment projects has been established for situations in which meeting mitigation requirements is not feasible. The City of Fair Oaks Ranch is committed to being good stewards of these funds by implementing this policy so that the funds may be dedicated to certain goals, projects or initiatives.

The Tree Mitigation Fund (hereafter referred to as the FUND) Policy seeks to use the funds collected by development and redevelopment projects for public use. This includes tree and habitat mitigation and remediation, public improvements, citywide beautification, and public events. It is the City's goal to responsibly use collected fees-in-lieu of mitigation for the improvement of residents' quality of life by following the policy set forth below. The fulfillment of this policy shall be the joint responsibility of the City's governing body, employees, and its citizens.

#### **Purpose**

The purpose of this policy is to appropriately use funds provided to the City through the fee-in-lieu of mitigation for tree removal as defined in the Unified Development Code (UDC).

#### **Goals**

The goals of the FUND are to:

- ❖ Support an Oak Wilt Program, including education, mitigation and financial assistance.
- ❖ Provide funding for landscaping, planting, and maintenance to public land.
- ❖ Provide free plant giveaways as part of Arbor Day activities or other City events.
- ❖ Assist in funding various City projects including, but not limited to, capital improvements, drainage improvements, and storm or brush clean-up.

#### **Organization Structure**

A successful FUND requires the commitment and involvement of all City employees. The specific responsibilities of key individuals/groups are outlined below:

➤ *City Manager*

The City Manager is responsible for approving the FUND, reviewing the recommendations of the Manager of Engineering Services in coordination with the Environmental Program Manager, allocating funding, and providing support staff as needed. The City Manager is also responsible for the final review and approvals of all proposed policy directives, funding requests, and requests for line and support staff associated with FUND.

➤ *Manager of Engineering Services*

The Manager of Engineering Services is responsible for the promotion and implementation of the City’s Tree Mitigation Fund objectives in the operation and maintenance of current and future programs and funded projects in coordination with the Environmental Program Manager. They will oversee the initiation of actions and budgeted resources as necessary to achieve the goal as presented in the FUND. While coordinating activities with the Environmental Program Manager, the Manager of Engineering Services will report directly to the City Manager.

➤ *Environmental Program Manager*

The Environmental Program Manager will be responsible for the implementation and day-to-day management of the FUND and programs within this policy. The Environmental Program Manager will function as the Project Manager and will:

- ❖ Develop and implement an Oak Wilt Program.
- ❖ Organize and coordinate funded events and projects.
- ❖ Track and manage current and future monetary contributions to the FUND.
- ❖ Manage the day-to-day administration, implementation, and monitoring of the FUND.
- ❖ Create plans and search for additional initiatives that support the goals of the Tree Mitigation Fund.

➤ *Employees and Staff*

All employees and staff are responsible for assisting the FUND by providing input to the Environmental Program Manager to help with the implementation of the FUND programs and to help promote program initiatives and events to the public.

**Identification of Funding Projects/ Programs**

- A. Tree Mitigation Fund – A reserve fund shall be established for the collection and deposit of fee-in-lieu of mitigation payments. Such funds are subject to appropriation during the normal budget cycle or by budget amendment for out of cycle requests. Budget line items may be created to allocate funds and capture expenses related to each FUND program or initiative.
  - a. Oak Wilt Program – Tree Mitigation Fund expense line item should annually allocate funds to be used exclusively on Oak Wilt management.
  - b. Tree and Landscaping Protection – Tree Mitigation Fund expense line item should annually allocate funds to be used for tree and landscape maintenance.
  - c. City Approved Events - Tree Mitigation Fund expense line item should annually allocate funds for City events such as an Arbor Day Celebration, free plant giveaways, etc.
  - d. Additional line items may be created and allocated from the Tree Mitigation Fund for specific projects or programs as determined by staff with City Council approval.

*The City will maintain accurate records of the FUND programs and initiatives and the associated costs on a regular basis. Guidelines and procedures will be reviewed and approved by the City Manager periodically. Information will be furnished to the City Manager on the goals and progress of the Tree Mitigation Fund.*

*Policy guidelines and procedures were reviewed and approved by the City Manager  
this \_\_\_\_ day of \_\_\_\_\_, 2024.*

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*City Manager*



## Exhibit B

### **CITY OF FAIR OAKS RANCH OAK WILT PROGRAM**

The City of Fair Oaks Ranch is making funds available to its citizens to incentivize and assist in oak wilt treatment within its city limits. Reimbursement from approved applications is on a first-come, first-served basis and will only be processed when funds are available. Specific guidelines must be followed to be eligible for reimbursement through this program.

#### *Guidelines*

To be eligible for reimbursement, a property must have a confirmed diagnosis of oak wilt or be at risk of getting oak wilt due to its proximity to an infected property as determined by a certified arborist. All treatment must be completed by a certified arborist. To receive reimbursement, an invoice from an approved City of Fair Oaks Ranch registered tree contractor and treatment plan must be provided to the City alongside the application no later than 30 days after treatment has been completed.

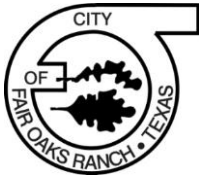
#### Services Eligible for Reimbursement:

- 1) Injectable Therapeutic and/or Preventative Treatment
- 2) Removal of Diseased Red Oak Trees
- 3) Trenching to contain an Oak Wilt center

Applicants are eligible for reimbursement of up to 50% of the total cost of eligible services, with a maximum payout of \$1,500 per fiscal year per property.

#### *Reimbursement Process*

The Environmental Program Manager will gather the application, invoice and treatment plan from the property owner, ensure all requirements are met, and will determine the eligible reimbursement amount. A determination of the request shall be approved by the Manager of Engineering Services. Reimbursement to the applicant will be made within 30 days of application approval. Any applications for ineligible services or incomplete applications will not be processed until a corrected or complete application is received.



**CITY COUNCIL CONSIDERATION ITEM  
CITY OF FAIR OAKS RANCH, TEXAS**

AGENDA TOPIC: Consideration and possible action to approve the first reading of an ordinance amending Ordinance 2018-03 by removing the real property ownership requirement in Section 1 Planning and Zoning Commission, Item #3; and providing an effective date.

DATE: May 2, 2024

DEPARTMENT: City Secretary

PRESENTED BY: Christina Picioccio, TRMC, City Secretary

**INTRODUCTION/BACKGROUND:**

At the March 21, 2024 City Council meeting, City Council approved the Planning & Zoning Commission’s recommended changes to modify the language in its Rules of Procedure. Specifically, the Council changed Rule 2.2 by removing the staggered start up terms language necessary at the creation of the Commission and Rule 10.3 by removing the requirement for City Council ratification of changing commission meeting dates or times. During that discussion Council Member Koerner requested additional background information regarding Rule 2.2 language which requires that commission members be real property owners.

At the April 4, 2024 City Council meeting, staff confirmed Ordinance 2018-03 establishing the P&Z Commission and Resolution 2024-15 amending the P&Z Rules of Procedure contained the same language. Staff further:

- 1. Noted that no record was found explaining why there is a requirement to be a “real property owner.”
- 2. Noted that research found such a condition is not a requirement under the City’s Charter nor in Local Government Code 211.007.
- 3. Provided City Council with a report of P&Z membership requirements from various cities.

To allow non-property-owning city residents the ability to participate on the P&Z Commission, City Council directed staff to amend Ordinance 2018-03 (attached **Exhibit A.**)

**POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:**

To allow all city residents the ability to participate on the P&Z Commission.

**LONGTERM FINANCIAL & BUDGETARY IMPACT:**

N/A

**LEGAL ANALYSIS:**

Ordinance approved as to form.

**RECOMMENDATION/PROPOSED MOTION:**

I move to approve the first reading of an ordinance amending Ordinance 2018-03 by removing the real property ownership requirement in Section 1 Planning and Zoning Commission, Item #3; and providing an effective date.

**AN ORDINANCE**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS, AMENDING ORDINANCE 2018-03 BY REMOVING THE REAL PROPERTY OWNERSHIP REQUIREMENT IN SECTION 1 PLANNING AND ZONING COMMISSION, ITEM #3; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, pursuant to the review of recommended amendments to the Planning and Zoning Rules of Procedure at the March 21, 2024 City Council meeting, the City Council requested that staff research Rule 2.2 which states that Commissioners be real property owners, and,

**WHEREAS**, at the April 4, 2024 Council Meeting, staff reported that this requirement was consistent with Ordinance 2018-03, establishing the Planning & Zoning Commission, Sec. 1 (3) which states “Members serve at the will of the City Council and shall be resident citizens, real property owners, and qualified voters of the City of Fair Oaks Ranch”, and,

**WHEREAS**, this condition is not a requirement under Local Government Code Sec. 211.007, the code which establishes the municipal regulatory authority in the creation of a zoning commission, and,

**WHEREAS**, the City Council has determined that it is in the best interest of the City of Fair Oaks Ranch, Texas to remove the requirement of real property ownership.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:**

**Section 1.** Ordinance 2018-03, Section 1 “Planning and Zoning Commission (3) is hereby amended as set forth in the attached Exhibit A.

**Section 2.** That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

**Section 3.** It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance be severable, and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared invalid by judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance and the remainder of this ordinance shall be enforced as written.

**Section 4.** That it is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

**Section 5.** The provisions of this ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

**Section 6.** If any provision of this ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this ordinance would have been enacted without such invalid provision.

**Section 7.** All ordinances, or parts thereof, which are in conflict or inconsistent with any provision of this ordinance are hereby repealed to the extent of such conflict, and the provisions of this ordinance shall be and remain controlling as to the matters ordained herein.

**Section 8.** This ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

**Section 9.** The provisions of this ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

**Section 10.** This ordinance shall take effect immediately from and after its second reading, passage and any publication requirements as may be required by governing law.

**PASSED and APPROVED on first reading by the City Council of the City of Fair Oaks Ranch, Texas, on this 2nd day of May 2024.**

**PASSED, APPROVED, and ADOPTED on second and final reading by the City Council of the City of Fair Oaks Ranch, Texas, on reading this 16<sup>th</sup> day of May 2024.**

\_\_\_\_\_  
Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Christina Picioccio, TRMC  
City Secretary

\_\_\_\_\_  
Denton Navarro Rodriguez Bernal Santee & Zech  
P.C., City Attorney

# EXHIBIT A

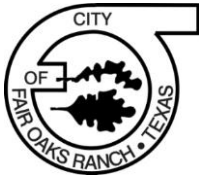
Ordinance 2018-03, Section 1 “Planning and Zoning Commission;” 3 is hereby amended as follows:

[Deletions shown as strikethrough and additions shown as underscore]

## Ordinance 2018-03

### Section 1 - Planning and Zoning Commission

3. Members serve at the will of the City Council and shall be resident citizens, real property  
~~owners~~, and qualified voters of the City of Fair Oaks Ranch.



## CITY COUNCIL REPORT CITY OF FAIR OAKS RANCH, TEXAS

AGENDA TOPIC: Presentation of the Quarterly Financial and Investment Report for the Quarter Ended March 31, 2024  
DATE: May 2, 2024  
DEPARTMENT: Finance  
PRESENTED BY: Summer Fleming, Director of Finance

### **INTRODUCTION/BACKGROUND:**

Best practices in financial transparency and reporting recommend at least quarterly reporting on the financial position of the City relative to the budget. The quarterly report provides a comprehensive update on the implementation of the budget and includes an updated projection of the budget outcome for the fiscal year.

Pursuant to Texas Government Code Section 2256.023 and the City’s Investment Policy Section 12, the Investment Officer is required, on a quarterly basis, to prepare and submit to the City Council a written report of investment transactions that have occurred since the previous report, and the market value of current investments. The attached report is being made to comply with the reporting requirements for the quarter ended March 31, 2024.

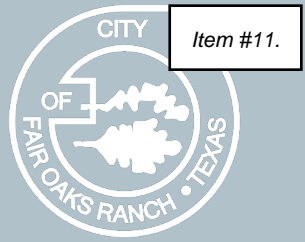
### **POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:**

Priority 1.5 of the Strategic Action Plan is to Ensure continuity and excellence of Financial Reporting Reliability. Frequent review and reporting of the City’s investments is both prudent and necessary to confirm the City’s investment portfolio is being managed according to the Investment Policy. Fiscal transparency informs City Council and citizens how the City spent tax revenues and is a critical element of effective public financial management.

### **LONGTERM FINANCIAL & BUDGETARY IMPACT:**

The Finance Department has updated its FY 2023-24 projections based on financial activity through March 31, 2024. In the General Fund, the department projects an increase in Property Taxes to budget of \$158,000 due to levy adjustments resulting from Appraisal Review Board action. Additionally, the projection for Fees and Services has been increased by \$150,000 for Tree Mitigation Fees collected, and the City is projected to earn \$100,000 more in interest than what was budgeted. Total General Fund revenues are projected to be \$645,989 higher than budget. Based on vacancies through the first half of the fiscal year, personnel costs are projected to be \$420,248 less than budget in the General Fund, and \$84,284 less than budget in the Utility Fund.

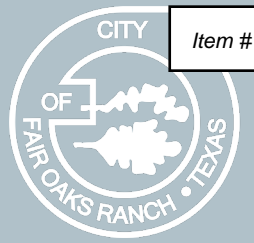
Overall, the General Fund is projected to have a positive variance to budget totaling a little over \$1 million, of which \$159,600 is reserved for Tree Mitigation, and the Utility Fund is projected to have a positive variance to budget totaling \$432,000, of which \$200,000 is for an increase in impact fees collected, and \$100,000 is for increased interest earnings.



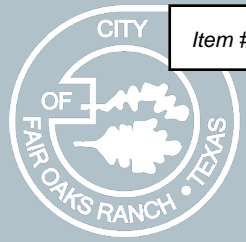
# Quarterly Financial Update

Summer Fleming, Director of Finance  
May 2, 2024





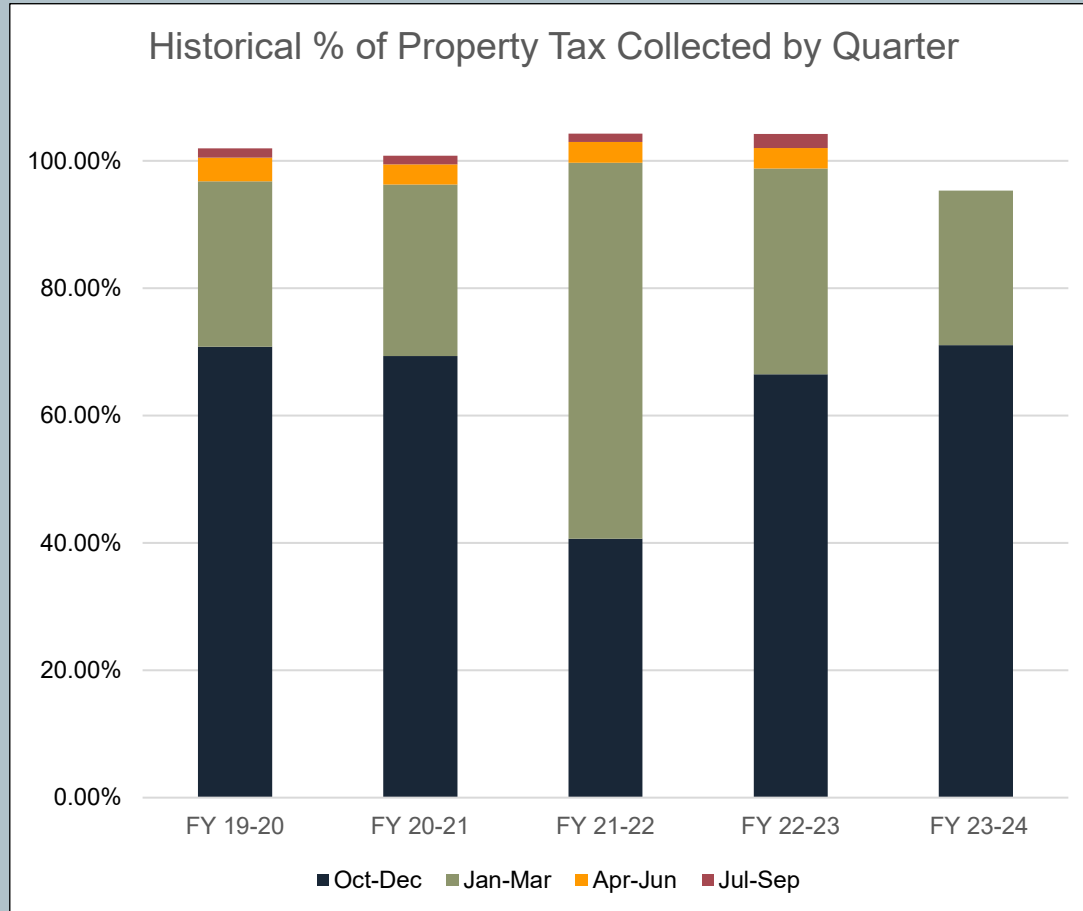
# General Fund



# General Fund Revenues

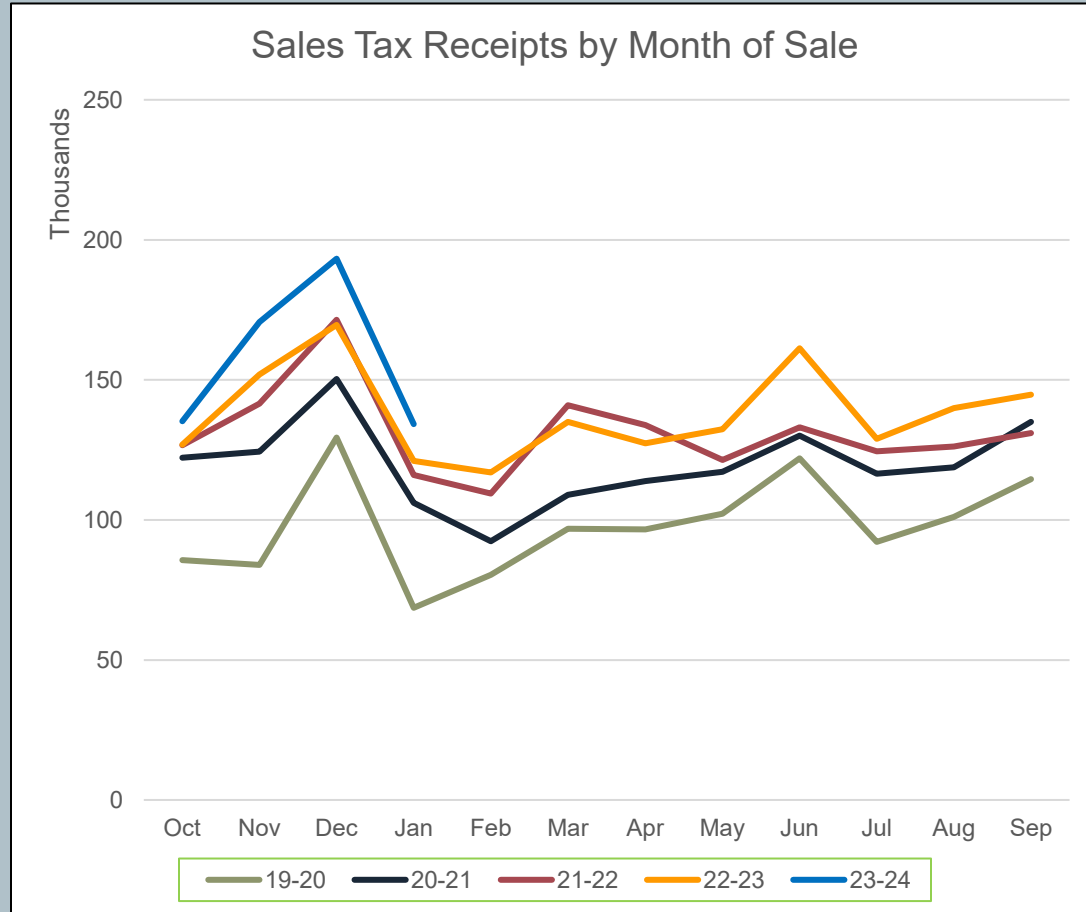
Type	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projection	YTD Actual	% of Budget
Property Tax	\$6,453,154	\$6,600,557	\$6,758,557	\$6,464,910	97.9%
Sales Tax	1,656,136	1,675,071	1,774,246	633,299	37.8%
Franchise Fees	748,401	740,685	755,685	205,657	27.8%
Permits	241,674	209,075	259,355	134,971	64.6%
Fines & Forfeitures	208,035	176,465	196,665	102,910	58.3%
Interest Earnings	577,165	450,000	550,000	350,405	77.9%
Grants & Contributions	310,696	103,600	103,600	60,312	58.2%
Other	849,302	710,614	913,948	615,349	86.6%
<b>Totals</b>	<b>\$11,044,563</b>	<b>\$10,666,067</b>	<b>\$11,312,056</b>	<b>\$8,567,813</b>	<b>80.3%</b>

# Property Taxes



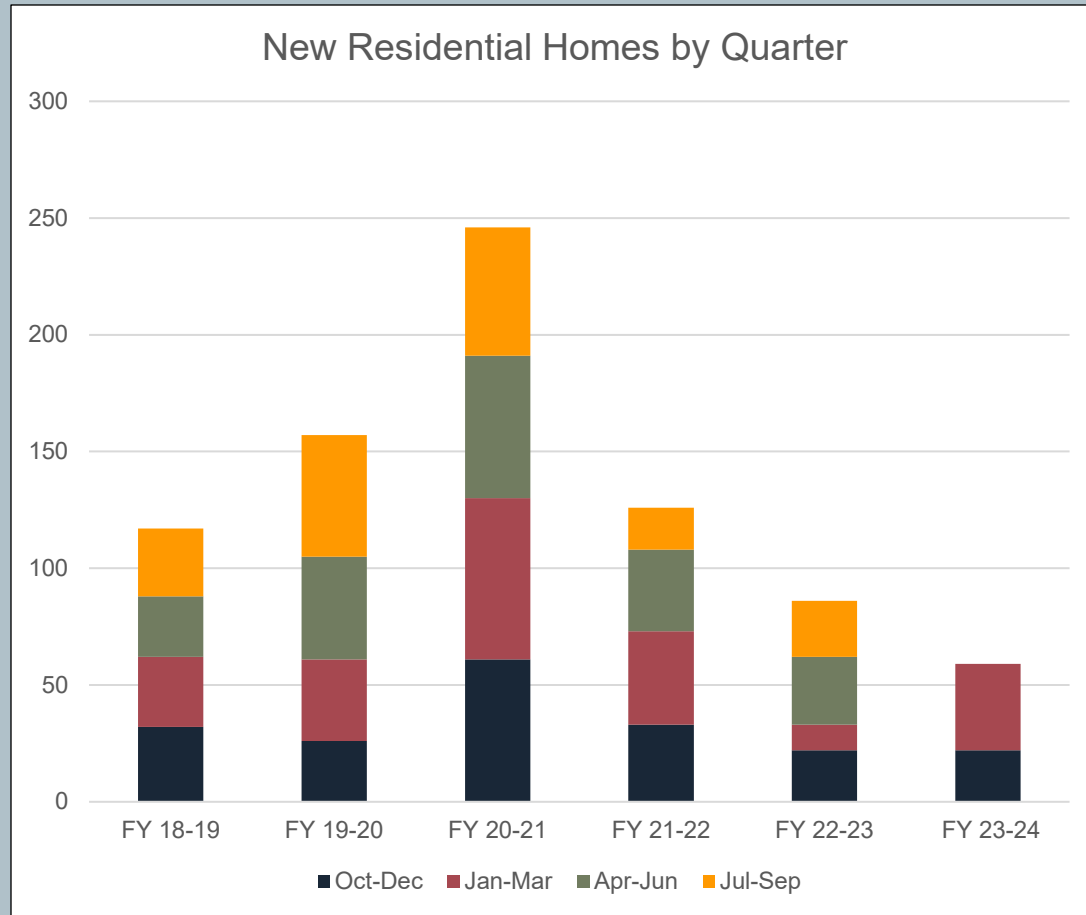
- 94.6% Ad Valorem Tax levy collected.
- Projecting surplus to budget of \$158,000 due to levy adjustments.

# Sales Tax



- Sales taxes are collected two months in arrears.
- Sales tax collected to date is averaging approx. 10% higher than same time last year.

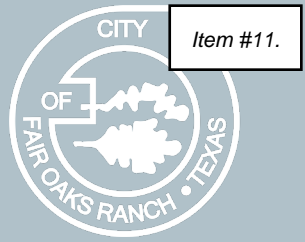
# Residential Permits



- 59 New Residential Home permits issued through the second quarter, 26 higher than the same time last year.

# General Fund Expenditures

Type	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	YTD Actual	% of Budget
Personnel	\$5,502,505	\$6,036,514	\$5,616,266	\$2,692,367	44.6%
Supplies, Maint., & Ops	1,631,694	1,275,366	1,275,366	299,149	23.5%
Prof. Services	1,737,733	2,076,153	2,099,277	887,453	42.7%
Shared Services	203,278	306,243	321,243	145,172	47.4%
Capital Outlay	326,808	716,258	723,832	494,356	69.0%
Transfers	3,797,490	1,115,471	1,115,471	1,115,471	100.0%
<b>Totals</b>	<b>\$13,199,509</b>	<b>\$11,526,005</b>	<b>\$11,151,455</b>	<b>\$5,633,969</b>	<b>48.9%</b>



# Strategic & Capital Projects Fund

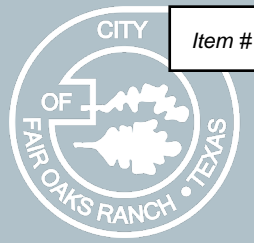
# Reliable & Sustainable Infrastructure

Project Description	FY 2023-24 Budget	FY 2023-24 Projection	YTD Actual
City Civic Center	\$395,067	\$395,067	\$45,528
City Hall Renovation	\$340,416	\$340,416	\$59,522
Rolling Acres Trail CIP #5	\$222,905	\$222,905	-
Tivoli Way CIP #34	\$1,111,253	\$1,111,253	\$5,158
Post Oak Trail	\$210,494	\$210,494	\$13,173
Dietz Elkhorn Reconstruction	\$509,429	\$509,429	\$74,742
Dietz Elkhorn Sidewalk	\$435,230	\$435,230	\$28,079
Chartwell Lane CIP #35	\$64,829	\$64,829	\$238
Delta Dawn CIP #15	\$245,000	\$245,000	\$238
Bond Development Program	\$147,969	\$147,969	\$5,629



# Public Safety & Operational Excellence

Project Description	FY 2023-24 Budget	FY 2023-24 Projection	YTD Actual
Fire & EMS Study	\$73,775	\$73,775	\$36,888
Fire Station #3 Upgrades	\$150,000	\$150,000	\$22,400
Communications & Marketing	\$40,071	\$40,071	\$14,458
City Fleet Fuel Station	\$82,163	\$82,163	-
3 <sup>rd</sup> Party Scanning	\$40,000	\$40,000	-

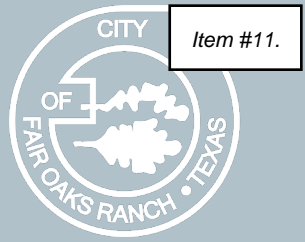


# Utility Fund

# Utility Fund Revenues

Type	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	YTD Actual	% of Budget
Water Revenues	\$5,176,544	\$4,219,544	\$4,539,544	\$2,270,271	53.8%
Wastewater Revenues	1,355,479	2,143,652	2,172,652	1,086,813	50.7%
<b>Totals</b>	<b>\$6,532,023</b>	<b>\$6,363,196</b>	<b>\$6,712,196</b>	<b>\$3,357,084</b>	<b>52.8%</b>

# Utility Fund Expenses and Non-Cash Adjustments

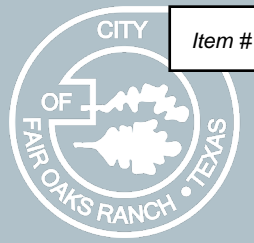


Type	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Projected	YTD Actual	% of Budget
Personnel	\$1,796,473	\$2,061,404	\$1,977,120	\$983,785	47.7%
Supplies, Maint., & Ops	3,026,438	3,096,761	3,097,638	1,636,149	52.5%
Services	246,221	184,734	185,140	100,071	54.2%
<b>Total Expenses</b>	<b>\$5,069,131</b>	<b>\$5,342,899</b>	<b>\$5,259,899</b>	<b>\$2,720,006</b>	<b>50.9%</b>
<b>Total Capital &amp; Non-Cash Adjust</b>	<b>\$989,777</b>	<b>\$1,171,395</b>	<b>\$1,171,395</b>	<b>\$1,133,965</b>	<b>96.8%</b>

# Investment Update

# Investment Inventory

Investment	Beginning Balance	Deposits/ (Withdrawals)	Interest Earned	Ending Balance	Avg. Yield	Weighted Avg. Maturity
TexPool	\$4,407,748	(\$3,848,291)	\$30,559	\$590,016	5.33%	36 days
TexPool Prime	1,883,241	4,118,501	58,374	6,060,116	5.51%	40 days
Texas CLASS	15,244,702	-	209,745	15,454,447	5.50%	46 days
<b>Total Investments</b>	<b>\$21,535,691</b>	<b>\$270,210</b>	<b>\$298,678</b>	<b>\$22,104,579</b>		



# Questions?



# **Quarterly Financial and Investment Report**

**For the Six Months Ended  
March 31, 2024**



City of Fair Oaks Ranch  
 General Fund  
 Statement of Revenues & Expenditures  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Beginning Fund Balance	6,625,229	6,625,229	6,625,229		
<u>Revenue</u>					
Taxes	8,300,628	8,557,803	7,104,166	85.6%	(1,196,462)
Franchise Fees	740,685	755,685	205,657	27.8%	(535,028)
Permits	209,075	259,355	134,971	64.6%	(74,104)
Fines & Fees	176,465	196,665	102,910	58.3%	(73,555)
Fees & Services	279,188	476,909	320,096	114.7%	40,908
Interest Earnings	450,000	550,000	350,405	77.9%	(99,595)
Grants & Contributions	103,600	103,600	60,312	58.2%	(43,288)
Other Revenues	133,926	139,540	70,493	52.6%	(63,433)
Transfers from other funds	272,500	272,500	218,804	80.3%	(53,696)
Total Revenue	<u>10,666,067</u>	<u>11,312,056</u>	<u>8,567,813</u>	80.3%	<u>(2,098,254)</u>
<u>Expenditures</u>					
Personnel	6,036,514	5,616,266	2,692,367	44.6%	3,344,147
Supplies, Maintenance & Operations	1,275,366	1,275,366	299,149	23.5%	976,217
Services	2,076,153	2,099,277	887,453	42.7%	1,188,700
Shared Services	306,243	321,243	145,172	47.4%	161,071
Capital Outlay	716,258	723,832	494,356	69.0%	221,902
Transfers to other funds	1,115,471	1,115,471	1,115,471	100.0%	-
Total Expenditures	<u>11,526,005</u>	<u>11,151,455</u>	<u>5,633,969</u>	48.9%	<u>5,892,036</u>
Ending Fund Balance	5,765,291	6,785,830	9,559,072		

City of Fair Oaks Ranch  
General Fund  
Statement of Revenues  
For the six months ended March 31, 2024

	<b>Amended Budget</b>	<b>Projected</b>	<b>Actual</b>	<b>Percent of Budget</b>	<b>Variance from Budget</b>
<b>Taxes</b>					
General Property	6,545,557	6,698,557	6,430,228	98.2%	(115,329)
Delinquent Property	30,000	35,000	26,155	87.2%	(3,845)
Penalty & Interest	25,000	25,000	8,527	34.1%	(16,473)
Mixed Beverage	25,000	25,000	5,957	23.8%	(19,043)
Local Sales	1,116,715	1,182,835	422,199	37.8%	(694,516)
Street Maintenance	279,178	295,706	105,550	37.8%	(173,628)
Property Reduction	279,178	295,706	105,550	37.8%	(173,628)
<b>Total Taxes</b>	<b>8,300,628</b>	<b>8,557,803</b>	<b>7,104,166</b>	<b>85.6%</b>	<b>(1,196,462)</b>
<b>Franchise Fees</b>					
Time Warner Cable	60,900	60,900	14,871	24.4%	(46,029)
GVTC Cable/Telephone	70,035	65,035	15,427	22.0%	(54,608)
AT&T Cable/Television	2,750	2,000	452	16.4%	(2,298)
Miscellaneous Telecom	1,000	500	70	7.0%	(930)
City Public Service	457,000	467,000	134,327	29.4%	(322,673)
Pedernales Electric	93,000	101,000	24,118	25.9%	(68,882)
Grey Forest Utility	23,500	23,500	7,355	31.3%	(16,145)
Garbage	31,000	35,000	9,035	29.1%	(21,965)
Recycling	1,500	750	-	0.0%	(1,500)
<b>Total Franchise Fees</b>	<b>740,685</b>	<b>755,685</b>	<b>205,657</b>	<b>27.8%</b>	<b>(535,028)</b>
<b>Interest Earnings</b>					
Bank/Investment Interest	450,000	550,000	350,405	77.9%	(99,595)
<b>Total Interest Earnings</b>	<b>450,000</b>	<b>550,000</b>	<b>350,405</b>	<b>77.9%</b>	<b>(99,595)</b>
<b>Permits</b>					
New Residential	100,000	150,000	89,921	89.9%	(10,079)
New Commercial	5,000	5,000	-	0.0%	(5,000)
Remodeling/Additions	30,000	30,000	12,884	42.9%	(17,116)
Other	61,000	61,000	23,211	38.1%	(37,789)
Contacto Registration	9,200	9,200	4,800	52.2%	(4,400)
Food/Health	3,875	4,155	4,155	107.2%	280
<b>Total Permits</b>	<b>209,075</b>	<b>259,355</b>	<b>134,971</b>	<b>64.6%</b>	<b>(74,104)</b>

City of Fair Oaks Ranch  
 General Fund  
 Statement of Revenues  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Fines &amp; Fees</b>					
Municipal Court Fines	160,000	180,000	93,933	58.7%	(66,067)
Municipal Court Security	6,000	6,000	3,030	50.5%	(2,970)
Municipal Court Technology	5,000	5,000	2,486	49.7%	(2,514)
Municipal Court Efficiency	315	515	333	105.6%	18
Municipal Court Truancy Prevention	5,000	5,000	3,067	61.3%	(1,933)
Municipal Court Jury	150	150	61	40.9%	(89)
<b>Total Fines &amp; Fees</b>	<b>176,465</b>	<b>196,665</b>	<b>102,910</b>	<b>58.3%</b>	<b>(73,555)</b>
<b>Fees &amp; Services</b>					
FORU Management Fee	210,003	257,474	122,051	58.1%	(87,952)
Special Fees	25,000	175,000	161,529	646.1%	136,529
FORMDD Management Fee	30,150	30,150	30,150	100.0%	-
Credit Card Service Fee	12,900	12,900	5,326	41.3%	(7,574)
Pet Licenses	640	640	560	87.5%	(80)
Pet Impound	495	745	480	97.0%	(15)
<b>Total Fees &amp; Services</b>	<b>279,188</b>	<b>476,909</b>	<b>320,096</b>	<b>114.7%</b>	<b>40,908</b>
<b>Other</b>					
Miscellaneous	120,661	120,661	57,484	47.6%	(63,177)
City Event Sponsorship	750	1,480	1,480	197.3%	730
Sale of Assets	-	-	-	0.0%	-
School Guard Crossing Fund	10,665	13,165	7,295	68.4%	(3,370)
LEOSE Proceeds	1,850	4,234	4,234	228.8%	2,384
Police Seized Proceeds	-	-	-	0.0%	-
<b>Total Other</b>	<b>133,926</b>	<b>139,540</b>	<b>70,493</b>	<b>52.6%</b>	<b>(63,433)</b>
<b>Grants &amp; Contributions</b>					
Donations/Grants	103,600	103,600	60,312	58.2%	(43,288)
<b>Total Grants &amp; Contributions</b>	<b>103,600</b>	<b>103,600</b>	<b>60,312</b>	<b>58.2%</b>	<b>(43,288)</b>
<b>Transfers</b>					
Capital Replacement Fund	272,500	272,500	218,804	80.3%	(53,696)
<b>Total Transfers</b>	<b>272,500</b>	<b>272,500</b>	<b>218,804</b>	<b>80.3%</b>	<b>(53,696)</b>
<b>Total Revenue</b>	<b>10,666,067</b>	<b>11,312,056</b>	<b>8,567,813</b>	<b>80.3%</b>	<b>(2,098,254)</b>

General Fund Expenditures by Department  
Mayor & Council  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	-	-	-	0%	-
Overtime	-	-	-	0%	-
Taxes - Social Security	-	-	-	0%	-
Taxes - Medicare	-	-	-	0%	-
Taxes SUTA/FUTA	-	-	-	0%	-
Workers' Compensation Insurance	-	-	-	0%	-
Retirement	-	-	-	0%	-
Health Insurance	-	-	-	0%	-
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
Allowance for Vacancies	-	-	-	0%	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Supplies, Maintenance & Operations					
Supplies and Consumables	-	-	-	0%	-
Minor Equipment and Furniture	-	-	-	0%	-
Fuel	-	-	-	0%	-
Uniforms	350	350	-	0%	350
Committee - Branding	500	500	-	0%	500
Committee - Planning & Zoning	500	500	58	12%	442
Committee - Board of Adj	500	500	-	0%	500
Committee - Audit	500	500	-	0%	500
Committee - Urban Wildlife	500	500	-	0%	500
Donations & Grants	-	-	-	0%	-
<b>Total Supplies, Maintenance &amp; Operations</b>	<b>2,850</b>	<b>2,850</b>	<b>58</b>	<b>2.0%</b>	<b>2,792</b>
Services					
Professional Services	-	-	-	0%	-
Dues/Subscriptions	3,200	3,200	2,048	64%	1,152
Training/Seminars & Related Travel	7,000	7,000	-	0%	7,000
Meetings and Related Travel	11,800	11,800	1,638	14%	10,162
Public Relations	5,250	5,250	-	0%	5,250
Employee Appreciation	-	-	-	0%	-
Recording/Reporting/History	-	-	-	0%	-
<b>Total Services</b>	<b>27,250</b>	<b>27,250</b>	<b>3,687</b>	<b>13.5%</b>	<b>23,564</b>
<b>Total Mayor &amp; Council</b>	<b>30,100</b>	<b>30,100</b>	<b>3,744</b>	<b>12.4%</b>	<b>26,356</b>

General Fund Expenditures by Department  
Administration  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	472,019	328,806	133,114	28%	338,905
Overtime	119	261	142	119%	(23)
Taxes - Social Security	26,986	19,658	7,880	29%	19,106
Taxes - Medicare	6,846	4,788	2,048	30%	4,798
Taxes SUTA/FUTA	306	306	1	0%	305
Workers' Compensation Insurance	1,424	1,260	1,260	88%	164
Retirement	58,274	41,396	17,468	30%	40,806
Health Insurance	33,807	21,670	10,557	31%	23,250
Uniform Allowance	-	-	-	0%	-
Car Allowance	7,200	7,200	3,600	50%	3,600
Relocation Allowance	-	-	-	0%	-
Allowance for Vacancies	(2,918)	-	-	0%	(2,918)
<b>Total Personnel</b>	<b><u>604,063</u></b>	<b><u>425,344</u></b>	<b><u>176,070</u></b>	<b><u>29.1%</u></b>	<b><u>427,993</u></b>
Supplies, Maintenance & Operations					
Supplies and Consumables	650	650	324	50%	326
Minor Equipment and Furniture	1,789	1,789	619	35%	1,170
Fuel	100	100	30	30%	70
Uniforms	250	250	17	7%	233
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>2,789</u></b>	<b><u>2,789</u></b>	<b><u>991</u></b>	<b><u>35.5%</u></b>	<b><u>1,798</u></b>
Services					
Professional Services	85,040	110,040	60,888	72%	24,152
Dues/Subscriptions	3,995	3,995	1,647	41%	2,348
Training/Seminars & Related Travel	17,220	17,220	2,906	17%	14,314
Meetings and Related Travel	5,300	5,300	579	11%	4,721
Employee Appreciation	250	250	-	0%	250
Tech/Internet/Software	-	-	-	0%	-
<b>Total Services</b>	<b><u>111,805</u></b>	<b><u>136,805</u></b>	<b><u>66,020</u></b>	<b><u>59.0%</u></b>	<b><u>45,785</u></b>
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay Costs</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>-</u></b>
<b>Total Administration</b>	<b><u>718,657</u></b>	<b><u>564,938</u></b>	<b><u>243,080</u></b>	<b><u>33.8%</u></b>	<b><u>475,577</u></b>

General Fund Expenditures by Department  
City Secretary  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Personnel</b>					
Salaries	160,347	160,788	77,090	48%	83,257
Overtime	-	-	-	0%	-
Taxes - Social Security	9,942	9,622	4,811	48%	5,131
Taxes - Medicare	2,325	2,250	1,125	48%	1,200
Taxes SUTA/FUTA	180	180	-	0%	180
Workers' Compensation Insurance	484	428	428	88%	56
Retirement	19,791	19,398	9,809	50%	9,982
Health Insurance	21,360	15,263	7,794	36%	13,566
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b><u>214,429</u></b>	<b><u>207,929</u></b>	<b><u>101,058</u></b>	<b><u>47.1%</u></b>	<b><u>113,371</u></b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,200	1,200	527	44%	673
Minor Equipment and Furniture	1,164	1,164	914	79%	249
Fuel	-	-	-	0%	-
Uniforms	100	100	-	0%	100
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>2,464</u></b>	<b><u>2,464</u></b>	<b><u>1,441</u></b>	<b><u>58.5%</u></b>	<b><u>1,022</u></b>
<b>Services</b>					
Professional Services	10,889	10,889	3,096	28%	7,793
Dues/Subscriptions	960	960	524	55%	436
Training/Seminars & Related Travel	6,180	6,180	3,685	60%	2,495
Meetings and Related Travel	1,500	1,500	169	11%	1,331
Elections	32,000	32,000	-	0%	32,000
Employee Appreciation	100	100	-	0%	100
Recording/Reporting/History	10,000	10,000	4,342	43%	5,658
Tech/Internet/Software	10,930	10,930	8,589	79%	2,341
<b>Total Services</b>	<b><u>72,559</u></b>	<b><u>72,559</u></b>	<b><u>20,405</u></b>	<b><u>28.1%</u></b>	<b><u>52,154</u></b>
<b>Capital Outlay</b>					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay Costs</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>-</u></b>
<b>Total City Secretary</b>	<b><u>289,452</u></b>	<b><u>282,952</u></b>	<b><u>122,904</u></b>	<b><u>42.5%</u></b>	<b><u>166,548</u></b>

General Fund Expenditures by Department  
Human Resources and Communications  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	129,503	132,621	65,024	50%	64,479
Overtime	-	-	-	0%	-
Taxes - Social Security	8,029	7,869	4,020	50%	4,009
Taxes - Medicare	1,878	1,841	940	50%	938
Taxes SUTA/FUTA	135	135	-	0%	135
Workers' Compensation Insurance	391	346	346	88%	45
Retirement	15,984	15,997	8,253	52%	7,731
Health Insurance	10,927	10,341	4,996	46%	5,931
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b>166,847</b>	<b>169,149</b>	<b>83,580</b>	<b>50.1%</b>	<b>83,267</b>
Supplies, Maintenance & Operations					
Supplies and Consumables	1,600	1,600	1,262	79%	338
Minor Equipment and Furniture	1,600	1,600	383	24%	1,217
Fuel	-	-	-	0%	-
Uniforms	150	150	-	0%	150
<b>Total Supplies, Maintenance &amp; Operations</b>	<b>3,350</b>	<b>3,350</b>	<b>1,645</b>	<b>49.1%</b>	<b>1,705</b>
Services					
Professional Services	550	550	540	98%	10
Dues/Subscriptions	2,280	4,880	3,558	156%	(1,278)
Training/Seminars & Related Travel	8,875	8,875	3,281	37%	5,594
Meetings and Related Travel	950	950	254	27%	696
Public Relations	50,750	51,441	8,691	17%	42,059
Employee Appreciation	12,040	12,040	5,572	46%	6,468
Employment Costs	2,675	2,675	1,046	39%	1,629
Recording/Reporting/History	-	-	-	0%	-
Tech/Internet/Software	31,915	34,470	11,451	36%	20,464
<b>Total Services Costs</b>	<b>110,035</b>	<b>115,881</b>	<b>34,392</b>	<b>31.3%</b>	<b>75,643</b>
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Total Human Resources &amp; Communications</b>	<b>280,232</b>	<b>288,380</b>	<b>119,617</b>	<b>42.7%</b>	<b>160,615</b>

General Fund Expenditures by Department  
Finance  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	217,514	190,478	83,562	38%	133,952
Overtime	157	150	-	0%	157
Taxes - Social Security	13,496	10,906	5,008	37%	8,488
Taxes - Medicare	3,156	2,551	1,171	37%	1,985
Taxes SUTA/FUTA	225	225	-	0%	225
Workers' Compensation Insurance	656	580	580	88%	76
Retirement	26,866	22,879	10,625	40%	16,241
Health Insurance	37,043	27,649	13,743	37%	23,300
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
Allowance for Vacancies	(4,025)	-	-	0%	(4,025)
<b>Total Personnel</b>	<b><u>295,088</u></b>	<b><u>255,418</u></b>	<b><u>114,689</u></b>	<b><u>38.9%</u></b>	<b><u>180,399</u></b>
Supplies, Maintenance & Operations					
Supplies and Consumables	1,300	1,300	704	54%	596
Minor Equipment and Furniture	500	500	85	17%	415
Fuel	-	-	-	0%	-
Uniforms	250	250	-	0%	250
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>2,050</u></b>	<b><u>2,050</u></b>	<b><u>788</u></b>	<b><u>38.5%</u></b>	<b><u>1,262</u></b>
Services					
Professional Services	75,735	78,905	63,663	84%	12,072
Dues/Subscriptions	410	410	363	88%	48
Training/Seminars & Related Travel	6,100	6,600	2,564	42%	3,536
Meetings and Related Travel	400	400	-	0%	400
Employee Appreciation	250	250	-	0%	250
Tech/Internet/Software	9,740	9,440	9,440	97%	300
<b>Total Services</b>	<b><u>92,635</u></b>	<b><u>96,005</u></b>	<b><u>76,029</u></b>	<b><u>82.1%</u></b>	<b><u>16,606</u></b>
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay Costs</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>-</u></b>
<b>Total Finance</b>	<b><u>389,773</u></b>	<b><u>353,473</u></b>	<b><u>191,507</u></b>	<b><u>49.1%</u></b>	<b><u>198,266</u></b>



General Fund Expenditures by Department  
Information Technology  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	91,101	91,354	43,800	48%	47,301
Overtime	-	-	-	0%	-
Taxes - Social Security	5,648	5,249	2,625	46%	3,023
Taxes - Medicare	1,321	1,228	614	46%	707
Taxes SUTA/FUTA	90	90	-	0%	90
Workers' Compensation Insurance	275	243	243	88%	32
Retirement	11,244	11,021	5,573	50%	5,671
Health Insurance	13,187	14,313	6,939	53%	6,248
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b><u>122,866</u></b>	<b><u>123,499</u></b>	<b><u>59,794</u></b>	<b><u>48.7%</u></b>	<b><u>63,072</u></b>
Supplies, Maintenance & Operations					
Supplies and Consumables	200	200	-	0%	200
Minor Equipment and Furniture	578	578	363	63%	214
Fuel	-	-	-	0%	-
Uniforms	100	100	-	0%	100
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>878</u></b>	<b><u>878</u></b>	<b><u>363</u></b>	<b><u>41.4%</u></b>	<b><u>514</u></b>
Services					
Professional Services	114,000	114,000	-	0%	114,000
Dues/Subscriptions	175	175	175	100%	-
Training/Seminars & Related Travel	4,750	4,750	502	11%	4,248
Meetings and Related Travel	350	350	-	0%	350
Employee Appreciation	100	100	-	0%	100
Tech/Internet/Software	184,728	184,728	149,101	81%	35,627
<b>Total Services</b>	<b><u>304,103</u></b>	<b><u>304,103</u></b>	<b><u>149,779</u></b>	<b><u>49.3%</u></b>	<b><u>154,324</u></b>
Shared Services					
Facility Contracts & Services	17,461	17,461	8,260	47%	9,201
Phone/Cable/Alarms	41,648	41,648	20,352	49%	21,296
<b>Total Shared Services</b>	<b><u>59,109</u></b>	<b><u>59,109</u></b>	<b><u>28,612</u></b>	<b><u>48.4%</u></b>	<b><u>30,497</u></b>
Capital Outlay					
Furniture, Equipment & Vehicles	20,626	20,048	20,048	97%	578
<b>Total Capital Outlay</b>	<b><u>20,626</u></b>	<b><u>20,048</u></b>	<b><u>20,048</u></b>	<b><u>97.2%</u></b>	<b><u>578</u></b>
<b>Total Information Technology</b>	<b><u>507,582</u></b>	<b><u>507,637</u></b>	<b><u>258,597</u></b>	<b><u>50.9%</u></b>	<b><u>248,985</u></b>

General Fund Expenditures by Department  
Municipal Court  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Personnel</b>					
Salaries	107,605	107,894	51,730	48%	55,875
Overtime	344	300	-	0%	344
Taxes - Social Security	6,693	5,932	2,961	44%	3,732
Taxes - Medicare	1,565	1,387	693	44%	872
Taxes SUTA/FUTA	180	180	-	0%	180
Workers' Compensation Insurance	325	288	288	88%	37
Retirement	13,324	13,040	6,582	49%	6,742
Health Insurance	29,433	27,365	13,668	46%	15,765
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b><u>159,469</u></b>	<b><u>156,386</u></b>	<b><u>75,921</u></b>	<b><u>47.6%</u></b>	<b><u>83,548</u></b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,700	1,700	1,120	66%	580
Minor Equipment and Furniture	1,778	1,778	825	46%	953
Fuel	-	-	-	0%	-
Uniforms	150	150	-	0%	150
Court Technology	2,823	2,823	-	0%	2,823
Court Security Building	51,338	51,338	10,283	20%	41,055
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>57,789</u></b>	<b><u>57,789</u></b>	<b><u>12,228</u></b>	<b><u>21.2%</u></b>	<b><u>45,560</u></b>
<b>Services</b>					
Professional Services	74,590	74,590	32,159	43%	42,431
Dues/Subscriptions	800	800	131	16%	669
Training/Seminars & Related Travel	3,550	3,550	984	28%	2,566
Meetings and Related Travel	300	300	137	46%	163
Employee Appreciation	100	100	-	0%	100
Tech/Internet/Software	1,092	-	-	0%	1,092
<b>Total Services</b>	<b><u>80,432</u></b>	<b><u>79,340</u></b>	<b><u>33,410</u></b>	<b><u>41.5%</u></b>	<b><u>47,022</u></b>
<b>Capital Outlay</b>					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>-</u></b>
<b>Total Municipal Court</b>	<b><u>297,690</u></b>	<b><u>293,515</u></b>	<b><u>121,559</u></b>	<b><u>40.8%</u></b>	<b><u>176,131</u></b>

General Fund Expenditures by Department  
Public Safety  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Personnel</b>					
Salaries	2,231,540	2,057,967	973,201	44%	1,258,339
Overtime	36,430	82,647	48,702	134%	(12,272)
Taxes - Social Security	140,614	128,885	64,175	46%	76,439
Taxes - Medicare	32,886	30,143	15,009	46%	17,877
Taxes SUTA/FUTA	2,700	2,700	-	0%	2,700
Workers' Compensation Insurance	82,732	80,098	80,098	97%	2,634
Retirement	279,794	258,155	129,932	46%	149,862
Health Insurance	329,966	259,614	125,500	38%	204,466
Uniform Allowance	27,000	24,000	-	0%	27,000
Allowance for Vacancies	(103,920)	-	-	0%	(103,920)
<b>Total Personnel</b>	<b><u>3,059,742</u></b>	<b><u>2,924,210</u></b>	<b><u>1,436,618</u></b>	<b><u>47.0%</u></b>	<b><u>1,623,124</u></b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	5,000	5,000	2,008	40%	2,992
Minor Equipment and Furniture	27,683	27,683	17,819	64%	9,865
Fuel	43,000	43,000	21,254	49%	21,746
Uniforms	11,550	11,550	3,101	27%	8,449
Vehicle Maintenance/Repairs	20,880	20,880	6,533	31%	14,347
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>108,113</u></b>	<b><u>108,113</u></b>	<b><u>50,715</u></b>	<b><u>46.9%</u></b>	<b><u>57,398</u></b>
<b>Services</b>					
Professional Services	859,771	859,771	358,761	42%	501,010
Dues/Subscriptions	4,275	4,275	3,418	80%	857
Training/Seminars & Related Travel	24,250	24,250	12,604	52%	11,646
Meetings and Related Travel	500	500	-	0%	500
Investigations	7,000	7,000	2,631	38%	4,369
Lease Training	3,000	3,000	-	0%	3,000
Asset Forfeiture	-	-	-	0%	-
Public Relations	8,100	8,100	4,943	61%	3,157
Employee Appreciation	1,500	1,500	276	18%	1,224
Tech/Internet/Software	43,550	43,550	28,618	66%	14,932
<b>Total Services</b>	<b><u>951,946</u></b>	<b><u>951,946</u></b>	<b><u>411,252</u></b>	<b><u>43.2%</u></b>	<b><u>540,694</u></b>
<b>Capital Outlay</b>					
Furniture, Equipment & Vehicles	383,633	384,542	289,025	75%	94,608
<b>Total Capital Outlay</b>	<b><u>383,633</u></b>	<b><u>384,542</u></b>	<b><u>289,025</u></b>	<b><u>75.3%</u></b>	<b><u>94,608</u></b>
<b>Total Public Safety</b>	<b><u>4,503,434</u></b>	<b><u>4,368,811</u></b>	<b><u>2,187,610</u></b>	<b><u>48.6%</u></b>	<b><u>2,315,825</u></b>

General Fund Expenditures by Department  
Maintenance  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	506,851	500,795	227,089	45%	279,762
Overtime	6,004	7,588	4,884	81%	1,120
Taxes - Social Security	32,445	30,023	14,417	44%	18,028
Taxes - Medicare	7,588	7,021	3,372	44%	4,216
Taxes SUTA/FUTA	990	990	6	1%	984
Workers' Compensation Insurance	25,552	21,015	21,015	82%	4,537
Retirement	64,589	61,048	29,424	46%	35,165
Health Insurance	114,337	85,028	44,147	39%	70,190
Allowance for Vacancies	(34,749)	-	-	0%	(34,749)
<b>Total Personnel</b>	<b><u>723,607</u></b>	<b><u>713,508</u></b>	<b><u>344,353</u></b>	<b><u>47.6%</u></b>	<b><u>379,254</u></b>
Supplies, Maintenance & Operations					
Supplies and Consumables	6,000	6,000	4,892	82%	1,108
Minor Equipment and Furniture	13,194	13,194	11,723	89%	1,471
Fuel	15,000	15,000	7,642	51%	7,358
Uniforms	7,900	7,900	4,337	55%	3,563
Vehicle Maintenance/Repairs	15,000	15,000	10,342	69%	4,658
Equipment Maintenance/Repairs	15,500	15,500	11,371	73%	4,129
Building Maintenance/Repairs	48,063	48,063	39,351	82%	8,712
Landscaping & Greenspace Maintenance	15,500	15,500	1,000	6%	14,500
Street Maintenance	30,000	30,000	20,143	67%	9,857
Drainage Work	20,000	20,000	4,459	22%	15,541
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>186,157</u></b>	<b><u>186,157</u></b>	<b><u>115,260</u></b>	<b><u>61.9%</u></b>	<b><u>70,897</u></b>
Services					
Professional Services	10,650	10,650	10,648	100%	2
Dues/Subscriptions	932	932	75	8%	857
Training/Seminars & Related Travel	12,700	12,700	5,764	45%	6,936
Meetings and Related Travel	400	400	247	62%	153
Employee Appreciation	500	500	323	65%	177
Tech/Internet/Software	21,548	21,548	11,033	51%	10,515
<b>Total Services</b>	<b><u>46,730</u></b>	<b><u>46,730</u></b>	<b><u>28,089</u></b>	<b><u>60.1%</u></b>	<b><u>18,641</u></b>
Capital Outlay					
Furniture, Equipment & Vehicles	299,499	306,742	185,283	62%	114,216
<b>Total Capital Outlay</b>	<b><u>299,499</u></b>	<b><u>306,742</u></b>	<b><u>185,283</u></b>	<b><u>61.9%</u></b>	<b><u>114,216</u></b>
<b>Total Maintenance</b>	<b><u>1,255,993</u></b>	<b><u>1,253,137</u></b>	<b><u>672,985</u></b>	<b><u>53.6%</u></b>	<b><u>583,008</u></b>

General Fund Expenditures by Department  
Building Codes  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Personnel</b>					
Salaries	188,147	167,845	76,395	41%	111,752
Overtime	278	278	153	55%	125
Taxes - Social Security	11,682	9,839	4,716	40%	6,966
Taxes - Medicare	2,732	2,301	1,103	40%	1,629
Taxes SUTA/FUTA	270	270	-	0%	270
Workers' Compensation Insurance	1,042	928	928	89%	114
Retirement	23,256	20,259	9,767	42%	13,489
Health Insurance	38,906	33,603	14,642	38%	24,264
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b><u>266,313</u></b>	<b><u>235,322</u></b>	<b><u>107,705</u></b>	<b><u>40.4%</u></b>	<b><u>158,608</u></b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	575	575	62	11%	513
Minor Equipment and Furniture	1,883	1,883	1,154	61%	729
Fuel	3,900	3,900	776	20%	3,124
Uniforms	530	530	278	52%	252
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>6,888</u></b>	<b><u>6,888</u></b>	<b><u>2,270</u></b>	<b><u>32.9%</u></b>	<b><u>4,619</u></b>
<b>Services</b>					
Professional Services	46,000	36,000	19,825	43%	26,175
Dues/Subscriptions	590	590	319	54%	271
Training/Seminars & Related Travel	11,100	11,100	3,177	29%	7,923
Meetings and Related Travel	100	100	-	0%	100
Employee Appreciation	150	150	18	12%	132
Employment Costs	-	-	-	0%	-
Recording/Reporting/History	-	-	-	0%	-
Tech/Internet/Software	144	144	144	100%	-
<b>Total Services</b>	<b><u>58,084</u></b>	<b><u>48,084</u></b>	<b><u>23,483</u></b>	<b><u>40.4%</u></b>	<b><u>34,601</u></b>
<b>Capital Outlay</b>					
Furniture, Equipment & Vehicles	-	-	-	0%	-
<b>Total Capital Outlay</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>-</u></b>
<b>Total Building Codes</b>	<b><u>331,285</u></b>	<b><u>290,295</u></b>	<b><u>133,457</u></b>	<b><u>40.3%</u></b>	<b><u>197,828</u></b>

General Fund Expenditures by Department  
Engineering and Planning  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	320,441	314,217	145,977	46%	174,464
Overtime	249	573	240	96%	9
Taxes - Social Security	19,883	18,918	9,110	46%	10,773
Taxes - Medicare	4,650	4,424	2,131	46%	2,519
Taxes SUTA/FUTA	378	378	3	1%	375
Workers' Compensation Insurance	1,259	1,114	1,114	88%	145
Retirement	39,581	37,858	18,544	47%	21,037
Health Insurance	37,649	28,018	15,463	41%	22,186
Uniform Allowance	-	-	-	0%	-
Car Allowance	-	-	-	0%	-
Relocation Allowance	-	-	-	0%	-
<b>Total Personnel</b>	<b><u>424,090</u></b>	<b><u>405,500</u></b>	<b><u>192,581</u></b>	<b><u>45.4%</u></b>	<b><u>231,509</u></b>
Supplies, Maintenance & Operations					
Supplies and Consumables	11,000	11,000	4,317	39%	6,683
Minor Equipment and Furniture	1,657	1,657	875	53%	781
Fuel	3,450	3,450	2,040	59%	1,410
Uniforms	1,400	1,400	543	39%	857
Street Maintenance	880,431	880,431	103,923	12%	776,508
<b>Total Supplies, Maintenance &amp; Operations</b>	<b><u>897,938</u></b>	<b><u>897,938</u></b>	<b><u>111,699</u></b>	<b><u>12.4%</u></b>	<b><u>786,239</u></b>
Services					
Professional Services	200,000	200,000	26,521	13%	173,479
Dues/Subscriptions	1,379	1,379	526	38%	854
Training/Seminars & Related Travel	12,280	12,280	6,889	56%	5,391
Meetings and Related Travel	400	400	213	53%	187
Employee Appreciation	350	350	22	6%	328
Employment Costs	-	-	-	0%	-
Recording/Reporting/History	-	-	-	0%	-
Tech/Internet/Software	6,165	6,165	6,736	109%	(571)
<b>Total Services</b>	<b><u>220,574</u></b>	<b><u>220,574</u></b>	<b><u>40,907</u></b>	<b><u>18.5%</u></b>	<b><u>179,667</u></b>
Capital Outlay					
Furniture, Equipment & Vehicles	12,500	12,500	-	0%	12,500
<b>Total Capital Outlay</b>	<b><u>12,500</u></b>	<b><u>12,500</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>	<b><u>12,500</u></b>
<b>Total Engineering and Planning</b>	<b><u>1,555,102</u></b>	<b><u>1,536,512</u></b>	<b><u>345,188</u></b>	<b><u>22.2%</u></b>	<b><u>1,209,914</u></b>

General Fund Expenditures by Department  
Non-departmental  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Personnel					
Salaries	-	-	-	0%	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Supplies, Maintenance & Operations					
Supplies and Consumables	3,600	3,600	1,690	47%	1,910
Miscellaneous	-	-	-	0%	-
Emergency Response	500	500	-	0%	500
Total Supplies, Maintenance & Operations	<u>4,100</u>	<u>4,100</u>	<u>1,690</u>	<u>41.2%</u>	<u>2,410</u>
Shared Services					
Facility Contracts & Services	132,509	126,131	11,765	9%	120,744
Tech/Internet/Software Maintenance	-	-	-	0%	-
Postage	5,625	5,625	1,833	33%	3,792
General Liability Insurance	65,000	86,378	86,378	133%	(21,378)
Electricity	44,000	44,000	16,584	38%	27,416
Phone/Cable/Alarms	-	-	-	0%	-
Total Shared Services	<u>247,134</u>	<u>262,134</u>	<u>116,560</u>	<u>47.2%</u>	<u>130,574</u>
Transfers & Non-Cash Adjustments					
Transfer to Cap Improv Fund 02	813,526	813,526	813,526	100%	-
Transfer to GF Veh/Equip Fund 31	301,945	301,945	301,945	100%	-
Total Transfers & Non-Cash Adjustments	<u>1,115,471</u>	<u>1,115,471</u>	<u>1,115,471</u>	<u>100.0%</u>	<u>-</u>
<b>Total Non-departmental</b>	<b>1,366,705</b>	<b>1,381,705</b>	<b>1,233,721</b>	<b>90.3%</b>	<b>132,984</b>

City of Fair Oaks Ranch  
Strategic and Capital Projects Fund  
Statement of Revenues and Expenditures  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Beginning Fund Balance	3,269,573	3,269,573	3,269,573		
Revenue					
Transfer from General Fund	813,526	813,526	813,526	100%	-
Total Revenue	<u>813,526</u>	<u>813,526</u>	<u>813,526</u>	<u>100.0%</u>	<u>-</u>
Reliable & Sustainable Infrastructure					
Community Center	395,067	395,067	45,528	12%	349,539
City Hall Renovation	340,416	340,416	59,522	17%	280,894
Rolling Acres Trail Project #5	222,905	222,905	-	0%	222,905
Tivoli Way Project #34	1,111,253	1,111,253	5,158	0%	1,106,095
Bond Development Program	147,969	147,969	5,629	4%	142,340
Post Oak Trail Widening	210,494	210,494	13,173	6%	197,322
Dietz Elkhorn Reconstruction	509,429	509,429	74,742	15%	434,687
Dietz Elkhorn Sidewalk	435,230	435,230	28,079	6%	407,151
Chartwell Lane Project #35	64,829	64,829	238	0%	64,592
Delta Dawn Project #15	245,000	245,000	238	0%	244,763
Total Reliable & Sustainable Infrastructure	<u>3,682,592</u>	<u>3,682,592</u>	<u>232,305</u>	<u>6.3%</u>	<u>3,450,287</u>
Public Health, Safety and Welfare					
Fire & EMS Services Program Review	73,775	73,775	36,888	50%	36,888
Fire Station #3 Upgrades	150,000	150,000	22,400	15%	127,600
Total Public Health, Safety and Welfare	<u>223,775</u>	<u>223,775</u>	<u>59,288</u>	<u>26.5%</u>	<u>164,488</u>
Operational Excellence					
Communications & Mktg Strategy	40,071	40,071	14,458	36%	25,613
City Fleet Fuel Station	82,163	82,163	-	0%	82,163
3rd Party Scanning	40,000	40,000	-	0%	40,000
Total Operational Excellence	<u>162,234</u>	<u>162,234</u>	<u>14,458</u>	<u>8.9%</u>	<u>147,776</u>
Total Expenditures	<u>4,068,601</u>	<u>4,068,601</u>	<u>306,051</u>	<u>7.5%</u>	<u>3,762,550</u>
Ending Fund Balance	14,498	14,498	3,777,048		



City of Fair Oaks Ranch  
Capital Replacement Fund  
Statement of Revenues and Expenditures  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Beginning Fund Balance	1,140,475	1,140,475	1,140,475		
Revenue					
Transfer from General Fund	301,945	301,945	301,945	100%	-
Total Revenue	<u>301,945</u>	<u>301,945</u>	<u>301,945</u>	<u>100%</u>	<u>-</u>
Expenditures					
Transfer to General Fund	260,000	260,000	218,804	84%	41,196
Total Expenditures	<u>260,000</u>	<u>260,000</u>	<u>218,804</u>	<u>84%</u>	<u>41,196</u>
Ending Fund Balance	1,182,420	1,182,420	1,223,616		

City of Fair Oaks Ranch  
Debt Service Fund  
Statement of Revenues and Expenditures  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Beginning Fund Balance	77,128	77,128	77,128		
Revenue					
General Property - I&S	539,997	552,579	530,448	98%	9,549
Delinquent Property - I&S	3,500	3,500	2,421	69%	1,079
Penalty & Interest - I&S	2,500	2,500	992	40%	1,508
Bank/Investment Interest	3,500	4,500	4,147	118%	(647)
Total Revenue	<u>549,497</u>	<u>563,079</u>	<u>538,009</u>	<u>97.9%</u>	<u>11,488</u>
Expenditures					
Bond Principal	470,000	470,000	470,000	100%	-
Bond Interest Payable	83,163	83,163	44,225	53%	38,938
Bond Agent Fees	400	400	200	50%	200
Total Expenditures	<u>553,563</u>	<u>553,563</u>	<u>514,425</u>	<u>92.9%</u>	<u>39,138</u>
Ending Fund Balance	73,062	86,644	100,712		

City of Fair Oaks Ranch  
 Combined Utilities  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Revenues	6,363,196	6,712,196	3,357,084	52.8%	(3,006,112)
Operating Expenses	-				
Personnel	2,061,404	1,977,120	983,785	47.7%	1,077,619
Supplies, Maintenance & Operations Services	3,096,761	3,097,638	1,636,149	52.8%	1,460,612
	184,734	185,140	100,071	54.2%	84,663
Total Operating Expenses	<u>5,342,899</u>	<u>5,259,899</u>	<u>2,720,006</u>	50.9%	2,622,893
Operating Income	<u>1,020,297</u>	<u>1,452,297</u>	<u>637,079</u>	62.4%	(383,218)
Capital, Debt & Non-Cash Adjustments					
Capital Outlay	3,242,338	3,277,756	735,562	22.7%	2,506,776
Depreciation	778,675	778,675	389,338	50.0%	389,337
Asset transfer for GAAP	(2,866,132)	(2,901,550)	-	0.0%	(2,866,132)
Debt Service Expense	16,515	16,515	9,065	54.9%	7,450
Total Capital, Debt & Non-Cash Adjustments	<u>1,171,395</u>	<u>1,171,395</u>	<u>1,133,965</u>	96.8%	37,430
<b>Net Income/(Loss)</b>	<b>(151,098)</b>	<b>280,902</b>	<b>(496,886)</b>	<b>328.8%</b>	<b>(345,788)</b>

City of Fair Oaks Ranch  
 Water Utility  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Water Revenues	4,219,544	4,539,544	2,270,271	53.8%	(1,949,273)
Water Operating Expenses					
Personnel	1,039,193	984,179	488,353	47.0%	550,840
Supplies, Maintenance & Operations	2,496,800	2,501,013	1,294,916	51.9%	1,201,884
Services	117,142	117,348	68,295	58.3%	48,847
Total Water Operating Expenses	<u>3,653,135</u>	<u>3,602,541</u>	<u>1,851,564</u>	<u>50.7%</u>	<u>1,801,571</u>
Operating Income	<u>566,409</u>	<u>937,003</u>	<u>418,707</u>	<u>73.9%</u>	<u>(147,702)</u>
Water Capital, Debt & Non-Cash Adjustments					
Capital Outlay	1,906,987	1,942,405	406,668	21.3%	1,500,319
Depreciation	508,075	508,075	254,038	50.0%	254,037
Asset Transfer for GAAP	(1,530,781)	(1,566,199)	-	0.0%	(1,530,781)
Debt Service Expense	13,873	13,873	7,614	54.9%	6,258
Transfers Out	383,815	483,815	332,598	86.7%	51,217
Transfers (In)	(530,691)	(630,691)	(368,469)	69.4%	(162,222)
Total Water Capital, Debt & Non-Cash Adjustments	<u>751,277</u>	<u>751,277</u>	<u>632,450</u>	<u>84.2%</u>	<u>118,828</u>
<b>Water Net Income/(Loss)</b>	<b>(184,868)</b>	<b>185,726</b>	<b>(213,743)</b>	<b>115.6%</b>	<b>(28,875)</b>

City of Fair Oaks Ranch  
 Water Utility  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Water Revenues					
Water Revenue Residential	2,928,832	3,078,832	1,512,737	51.6%	(1,416,095)
Water Debt Service	282,791	282,791	141,749	50.1%	(141,042)
Water Capital	283,949	283,949	142,330	50.1%	(141,619)
Water Revenue Commercial	168,665	168,665	63,186	37.5%	(105,479)
Water Contract Commercial	177,354	177,354	88,677	50.0%	(88,677)
Water Revenue Non Potable	77,500	77,500	4,336	5.6%	(73,164)
Water Service Connect Fees	25,000	25,000	15,535	62.1%	(9,465)
Water Penalties	34,753	34,753	29,783	85.7%	(4,970)
Water Impact Fees	50,000	150,000	140,395	280.8%	90,395
Water Interest Income	150,000	200,000	102,556	68.4%	(47,444)
Water-Bad Debts	(500)	(500)	(56)	11.2%	444
Misc./Special Requests	500	500	145	29.0%	(355)
Third Party Reimbursement	8,500	8,500	963	11.3%	(7,537)
Permits/Variances	1,200	1,200	400	33.3%	(800)
Credit Card Service Fee	31,000	51,000	27,535	88.8%	(3,465)
Sale of Assets	-	-	-	0.0%	-
<b>Total Water Revenues</b>	<u>4,219,544</u>	<u>4,539,544</u>	<u>2,270,271</u>	<u>53.8%</u>	<u>(1,949,273)</u>

City of Fair Oaks Ranch  
Water Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Operating Expenses					
Service Salaries	294,770	283,499	136,850	46.4%	157,920
Service Overtime	8,102	7,761	5,204	64.2%	2,898
Service Taxes - FICA	18,778	17,202	8,734	46.5%	10,044
Service Taxes - MEDICARE	4,392	4,029	2,043	46.5%	2,349
Service Workers' Comp	10,082	9,215	9,215	91.4%	867
Service Taxes - SUTA/FUTA	518	518	11	2.2%	507
Service Retirement	37,382	35,102	18,010	48.2%	19,372
Service Insurance	60,093	53,060	26,364	43.9%	33,729
Service Allowance for Vacancies	(14,738)	-	-	0.0%	(14,738)
Administration Salaries	465,943	437,813	212,104	45.5%	253,839
Administration Overtime	186	373	191	102.6%	(5)
Administration Taxes - FICA	28,783	25,875	13,002	45.2%	15,782
Administration Taxes - MEDICARE	6,759	6,054	3,052	45.2%	3,707
Administration Workers' Comp	1,462	1,278	1,278	87.4%	184
Administration Taxes - SUTA/FUTA	504	504	2	0.5%	502
Administration Retirement	57,532	52,829	26,952	46.8%	30,580
Administration Insurance	62,703	49,068	25,339	40.4%	37,364
Administration Allowance for Vacancies	(4,058)	-	-	0.0%	(4,058)
Uniforms	7,110	7,110	3,662	51.5%	3,448
Power	150,000	150,000	43,302	28.9%	106,698
Maintenance of Plants/Lines	120,000	120,000	101,905	84.9%	18,095
Analysis Fees	9,000	9,000	5,463	60.7%	3,537
Chemicals	3,500	3,500	2,326	66.5%	1,174
City Management Fee	167,618	175,118	82,650	49.3%	84,968
Equipment Maintenance	15,900	15,900	6,277	39.5%	9,623
Equipment Gas & Oil	15,000	15,000	7,736	51.6%	7,264
GBRA Water Fees	1,557,453	1,527,453	754,610	48.5%	802,843
Equipment Lease	1,000	1,000	-	0.0%	1,000
Tools & Minor Equipment	11,125	11,125	9,574	86.1%	1,551
Training	24,638	24,638	9,392	38.1%	15,246
Utilities & Radio	27,705	27,705	6,813	24.6%	20,892
Signal & Telemetry	1,536	1,536	-	0.0%	1,536
Water Building Maintenance	11,380	11,380	2,363	20.8%	9,017
Supplies & Consumables	2,200	2,700	2,693	122.4%	(493)
Vehicle Maintenance/Repair	6,500	6,500	4,126	63.5%	2,374
Utilities & Telephone	9,189	9,189	4,218	45.9%	4,971
Dues & Publications	2,281	2,281	495	21.7%	1,786

City of Fair Oaks Ranch  
 Water Utility  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Water Professional Services	106,581	106,581	62,947	59.1%	43,634
Permit & Licenses	8,883	8,883	8,058	90.7%	825
General Liability Insurance	32,500	34,714	34,714	106.8%	(2,214)
Office Supplies	3,244	3,244	1,234	38.0%	2,010
Travel & Meetings	4,250	4,250	1,077	25.3%	3,173
Software & Computer	260,227	260,227	166,408	63.9%	93,818
Recording/Reporting	500	500	-	0.0%	500
Postage	938	938	374	39.8%	564
Building/Equip Maintenance	150	150	-	0.0%	150
Conservation Ed & Newsletter	1,370	1,370	698	51.0%	672
Billing Statement Charges	3,400	3,400	2,188	64.3%	1,212
Billing Postage	8,500	8,500	5,286	62.2%	3,214
Copier Lease	1,954	1,954	729	37.3%	1,225
Public Relations	4,000	4,206	4,206	105.2%	(206)
Employment Costs	1,330	1,330	210	15.8%	1,120
Employee Appreciation	5,231	5,231	932	17.8%	4,299
Water Miscellaneous	250	250	-	0.0%	250
Credit Card Service Fee	27,500	51,500	26,546	96.5%	954
<b>Total Operating Expenses</b>	<u>3,653,135</u>	<u>3,602,541</u>	<u>1,851,564</u>	<u>50.7%</u>	<u>1,801,571</u>

City of Fair Oaks Ranch  
 Water Utility  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Capital Outlays</b>					
Operational Capital	288,970	324,388	51,888	18.0%	237,082
Water Equipment Purchases	350,272	350,272	132,736	37.9%	217,536
Elevated Storage Tank	161,833	161,833	-	0.0%	161,833
Elmo Davis Upgrades	64,642	64,642	-	0.0%	64,642
Plant 5 Expansion	223,643	223,643	13,601	6.1%	210,042
Willow Wind/Red Bud Hill	34,869	34,869	2,857	8.2%	32,012
Old Fredericksburg Rd	266,063	266,063	-	0.0%	266,063
Rolling Acres Trail	36,783	36,783	2,049	5.6%	34,734
Well 27 Upgrades	60,000	60,000	-	0.0%	60,000
Well 31 Upgrades	60,000	60,000	-	0.0%	60,000
Well 25 Upgrades	60,000	60,000	-	0.0%	60,000
Well 28 Upgrades	60,000	60,000	-	0.0%	60,000
Cibolo Creek Waterline Relocation	239,912	239,912	203,537	84.8%	36,375
<b>Total Capital Outlays</b>	<u>1,906,987</u>	<u>1,942,405</u>	<u>406,668</u>	<u>21.3%</u>	<u>1,500,319</u>
<b>Debt Service</b>					
Bond Water Issuance Fees	-	-	-	0.0%	-
Bond Interest Cost	13,873	13,873	7,614	54.9%	6,258
<b>Total Debt Service</b>	<u>13,873</u>	<u>13,873</u>	<u>7,614</u>	<u>54.9%</u>	<u>6,258</u>
<b>Non-Cash Adjustments</b>					
Transfer to Veh/Equip Replace Fund	49,866	49,866	49,866	100.0%	(0)
Transfer from ERF	(196,742)	(196,742)	(85,737)	43.6%	(111,005)
Water Service Depreciation	508,075	508,075	254,038	50.0%	254,037
Transfer from Utility Fund	(333,949)	(433,949)	(282,732)	84.7%	(51,217)
Transfer to Water Capital Fund	333,949	433,949	282,732	84.7%	51,217
Transfer of Assets to Balance Sheet	(1,530,781)	(1,566,199)	-	0.0%	(1,530,781)
<b>Total Non-Cash Adjustments</b>	<u>(1,169,582)</u>	<u>(1,205,000)</u>	<u>218,167</u>	<u>-18.7%</u>	<u>(1,387,749)</u>



City of Fair Oaks Ranch  
Wastewater Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Wastewater Revenues	2,143,652	2,172,652	1,086,813	50.7%	(1,056,839)
Wastewater Operating Expenses					
Personnel	1,022,211	992,941	495,432	48.5%	526,779
Supplies, Maintenance & Operations	599,961	596,625	341,233	56.9%	258,728
Services	67,592	67,792	31,776	47.0%	35,816
Total Wastewater Operating Expenses	<u>1,689,764</u>	<u>1,657,358</u>	<u>868,442</u>	51.4%	821,322
Operating Income	<u>453,888</u>	<u>515,294</u>	<u>218,372</u>	48.1%	<u>(235,516)</u>
Wastewater Capital, Debt & Non-Cash Adjustments					
Capital Outlay	1,335,351	1,335,351	328,894	24.6%	1,006,457
Depreciation	270,600	270,600	135,300	50.0%	135,300
Asset Transfer for GAAP	(1,335,351)	(1,335,351)	-	0.0%	(1,335,351)
Debt Service Expense	2,642	2,642	1,450	54.9%	1,192
Transfers Out	180,848	280,848	192,201	106.3%	(11,353)
Transfers (In)	(379,857)	(479,857)	(243,514)	64.1%	(136,343)
Total Wastewater Capital, Debt & Non-Cash Adjustments	<u>74,233</u>	<u>74,233</u>	<u>414,331</u>	558.2%	(340,098)
<b>Wastewater Net Income/(Loss)</b>	<b>379,655</b>	<b>441,061</b>	<b>(195,959)</b>	<b>-51.6%</b>	<b>(575,614)</b>

City of Fair Oaks Ranch  
Wastewater Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Wastewater Revenues					
Sewer Revenue Residential	1,709,775	1,609,775	780,225	45.6%	(929,550)
Sewer Debt Service	54,077	54,077	27,143	50.2%	(26,934)
Sewer Capital	107,915	107,915	54,165	50.2%	(53,750)
Sewer Revenue Commercial	58,345	37,345	7,729	13.2%	(50,616)
Sewer Service Connect Fee	23,000	23,000	11,900	51.7%	(11,100)
Sewer Penalties	8,438	8,438	5,960	70.6%	(2,478)
Sewer Impact Fee	32,000	132,000	97,098	303.4%	65,098
Sewer Interest Income	150,000	200,000	102,594	68.4%	(47,406)
Sewer Bad Debt	(250)	(250)	-	0.0%	250
Sewer Grant Revenue	-	-	-	0.0%	-
SECO EECBG	-	-	-	0.0%	-
Misc/Special Requests	352	352	-	0.0%	(352)
Third Party Reimbursement	-	-	-	0.0%	-
Sale of Assets	-	-	-	0.0%	-
<b>Total Wastewater Revenues</b>	<b><u>2,143,652</u></b>	<b><u>2,172,652</u></b>	<b><u>1,086,813</u></b>	<b><u>50.7%</u></b>	<b><u>(1,056,839)</u></b>

City of Fair Oaks Ranch  
Wastewater Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Operating Expenses					
Service Salaries	306,118	310,394	151,572	49.5%	154,546
Service Overtime	8,430	9,488	6,332	75.1%	2,098
Service Taxes - FICA	19,502	19,259	9,897	50.7%	9,605
Service Taxes - Medicare	4,561	4,510	2,314	50.7%	2,247
Service Workers' Comp	10,457	9,543	9,543	91.3%	914
Service Taxes - SUTA/FUTA	518	518	11	2.2%	507
Service Retirement	38,823	38,580	20,023	51.6%	18,800
Service Insurance	51,630	49,385	24,607	47.7%	27,023
Service Allowance for Vacancies	(15,305)	-	-	0.0%	(15,305)
Administration Salaries	447,540	419,361	203,258	45.4%	244,282
Administration Overtime	186	233	191	102.6%	(5)
Administration Taxes - FICA	27,642	24,644	12,430	45.0%	15,212
Administration Taxes - Medicare	6,492	5,784	2,917	44.9%	3,575
Administration Workers' Comp	1,407	1,230	1,230	87.4%	177
Administration Taxes - SUTA/FUTA	477	477	2	0.5%	475
Administration Retirement	55,261	50,585	25,825	46.7%	29,436
Sewer Admin Insurance	62,530	48,949	25,281	40.4%	37,249
Administration Allowance for Vacancies	(4,058)	-	-	0.0%	(4,058)
Uniforms	5,335	5,335	3,791	71.1%	1,544
Power	40,000	40,000	16,640	41.6%	23,360
Maintenance Of Plant/ Lines	131,448	131,448	87,625	66.7%	43,823
Sludge Hauling	-	-	-	0.0%	-
Analysis Fees	27,000	27,000	13,568	50.3%	13,432
Chemicals	32,500	32,500	17,473	53.8%	15,027
City Management Fee	88,406	82,356	39,401	44.6%	49,005
Equipment Maintenance	9,790	9,790	6,737	68.8%	3,053
Equipment Gas & Oil	11,875	11,875	6,347	53.4%	5,528
Equipment Lease	2,500	2,500	-	0.0%	2,500
Tools & Minor Equipment	10,250	10,250	6,030	58.8%	4,220
Training	24,064	24,064	5,090	21.2%	18,974
Utilities & Radios	26,005	26,005	6,837	26.3%	19,168
Signal & Telemetry	1,920	1,920	-	0.0%	1,920
Building Maintenance	15,900	15,900	5,041	31.7%	10,859
Supplies & Consumables	2,500	3,000	2,727	109.1%	(227)
Vehicle Maintenance & Repairs	5,000	5,000	3,927	78.5%	1,073

City of Fair Oaks Ranch  
Wastewater Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
Inventory Adjustment	-	-	-	0.0%	-
Utilities/Telephone	8,130	8,130	3,690	45.4%	4,440
Dues & Publications	2,324	2,324	495	21.3%	1,829
Professional Fees	57,081	57,081	26,610	46.6%	30,471
Permits & Licenses	3,693	3,693	1,583	42.9%	2,110
Liability Insurance	32,500	34,714	34,714	106.8%	(2,214)
Office Supplies	2,244	2,244	1,030	45.9%	1,214
Travel & Meetings	4,250	4,250	681	16.0%	3,569
Software & Computers	97,024	97,024	69,253	71.4%	27,770
Recording/Reporting	350	350	-	0.0%	350
Sewer Postage	600	600	351	58.5%	249
Adm Bldg/Equip. Maintenance	150	150	-	0.0%	150
Billing Statement Charges	3,500	3,500	2,188	62.5%	1,312
Billing Postage	8,500	8,500	5,286	62.2%	3,214
Copier Lease	1,954	1,954	729	37.3%	1,225
Public Relations	4,000	4,200	4,200	105.0%	(200)
Employment Costs	1,330	1,330	210	15.8%	1,120
Employee Appreciation	5,181	5,181	756	14.6%	4,425
Miscellaneous	250	250	-	0.0%	250
<b>Total Operating Expenses</b>	<b><u>1,689,764</u></b>	<b><u>1,657,358</u></b>	<b><u>868,442</u></b>	<b><u>51.4%</u></b>	<b><u>821,322</u></b>

City of Fair Oaks Ranch  
Wastewater Utility  
Statement of Revenues and Expenses  
For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Capital Outlays</b>					
Operational Capital	-	-	-	0.0%	-
Wastewater Equipment Purchases	374,942	374,942	190,143	50.7%	184,799
Solids Handling	43,156	43,156	-	0.0%	43,156
Future WW Treatment Plant	917,253	917,253	137,642	15.0%	779,611
GIS Compatible Work Order System	-	-	-	0.0%	-
Impact Rate Study	-	-	-	0.0%	-
Project Development	-	-	-	0.0%	-
Wastewater Rate Study	-	-	1,109	0.0%	(1,109)
Wastewater System EPA Risk Assessment	-	-	-	0.0%	-
<b>Total Capital Outlays</b>	<u>1,335,351</u>	<u>1,335,351</u>	<u>328,894</u>	<u>24.6%</u>	<u>1,006,457</u>
<b>Debt Service</b>					
Bond Water Issuance Fees	-	-	-	0.0%	-
Bond Interest Cost	2,642	2,642	1,450	54.9%	1,192
<b>Total Debt Service</b>	<u>2,642</u>	<u>2,642</u>	<u>1,450</u>	<u>54.9%</u>	<u>1,192</u>
<b>Non-Cash Adjustments</b>					
Transfer To Vehicle Repl. Fund	40,933	40,933	40,933	100.0%	-
Transfer from ERF	(239,942)	(239,942)	(92,246)	38.4%	(147,696)
Sewer Service Depreciation	270,600	270,600	135,300	50.0%	135,300
Transfer from Utility Fund	(139,915)	(239,915)	(151,268)	108.1%	11,353
Transfer to Wastewater Capital Fund	139,915	239,915	151,268	108.1%	(11,353)
Asset Transfers to Balance Sheet	(1,335,351)	(1,335,351)	-	0.0%	(1,335,351)
<b>Total Non-Cash Adjustments</b>	<u>(1,263,760)</u>	<u>(1,263,760)</u>	<u>83,987</u>	<u>-6.6%</u>	<u>(1,347,747)</u>

City of Fair Oaks Ranch  
 Utility Capital Replacement Fund  
 Statement of Revenues and Expenses  
 For the six months ended March 31, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Percent of Budget</u>	<u>Variance from Budget</u>
<b>Revenue</b>					
Transfer from Water Division	49,866	49,866	49,866	100.0%	-
Transfer from Wastewater Division	40,933	40,933	40,933	100.0%	-
<b>Total Revenue</b>	<u>90,799</u>	<u>90,799</u>	<u>90,799</u>	100.0%	-
<b>Expenses</b>					
Transfer to Water Utility	196,742	196,742	85,737	43.6%	111,005
Transfer to Wastewater Utility	239,942	239,942	92,246	38.4%	147,696
<b>Total Expenses</b>	<u>436,684</u>	<u>436,684</u>	<u>177,983</u>	40.8%	<u>258,701</u>
<b>Net Income/(Loss)</b>	<b>(345,885)</b>	<b>(345,885)</b>	<b>(87,184)</b>	25.2%	<b>(258,701)</b>