



# CITY COUNCIL AGENDA REPORT

DATE: April 20, 2023

**AGENDA OF:** April 25, 2023

**DEPARTMENT:** Finance

**SUBJECT:** Quarterly Financial Report for the Period Ending March 31, 2023

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**RECOMMENDATION:**

Accept FY 2023 Second Quarter Financial Reports

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**BACKGROUND:**

The City's Financial Policy requires that City Council receive a financial report on a quarterly basis comparing expenditures and revenues to current budget, for the quarter and fiscal year-to-date, projecting expenditures, and revenues through the end of the fiscal year.

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**DISCUSSION:**

The Second Quarter FY 2023 Financial Report is from January 1<sup>st</sup> thru March 31, 2023 and represents 50% of the fiscal year.

<u>2<sup>nd</sup> Quarter Revenue</u>	
General Fund	58.45%
Utility Fund	46.21%
Airport Fund	49.16%

<u>2<sup>nd</sup> Quarter Expenditures</u>	
General Fund	45.10%
Utility Fund	40.87%
Airport Fund	37.32%

Revenues and expenditures should be at 50% at the end of the second quarter. For this period, the revenues in the General Fund are higher than expected due to property taxes collected with this quarter. Sales tax collections are approximately 66% collected. Revenues in the Utility Fund are on target with Utility sales over 44%. Revenues for the Airport Fund are steady. Fuel sales are increasing at 42% collected.

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**FISCAL IMPACT/SOURCE OF FUNDING:**

Fiscal Year Budget

Submitted and Approved by:

Leroy Vidales Finance Director

**ATTACHMENTS/ADDITIONAL INFORMATION:**

FY 2023 2<sup>nd</sup> Quarter Financial Report

**General Fund Revenue Expense Report**  
**As of March 31, 2023**  
**Portion of the Year Expired 50%**

	<b>FY 2023 Budget</b>	<b>FY 2023 YTD</b>	<b>% of Budget</b>
<b>REVENUES</b>			
Sales Tax	\$ 1,291,387	\$ 852,129	65.99%
Property Tax	1,463,400	1,205,999	82.41%
Municipal Court	187,330	75,116	40.10%
Parks & Recreation	264,700	137,582	51.98%
Other Revenue	611,617	200,316	32.75%
Transfer In	385,580	184,388	47.82%
Use of Fund Balance	338,957	-	0.00%
	<b>\$ 4,542,971</b>	<b>\$ 2,655,529</b>	<b>58.45%</b>
<b>EXPENDITURES</b>			
<b>City Administration</b>			
Personnel Services	\$ 55,630	\$ 26,996	48.53%
Supplies	2,500	454	18.16%
Contracted Services	221,400	62,990	28.45%
Education & Training	6,000	2,145	35.75%
Repairs & Maintenance	5,200	1,064	20.46%
Miscellaneous	5,100	1,053	20.65%
	<b>\$ 295,830</b>	<b>\$ 94,702</b>	<b>32.01%</b>
<b>Library</b>			
Personnel Services	\$ 213,115	\$ 91,594	42.98%
Supplies	48,700	22,649	46.51%
Purchased Services	13,800	6,047	43.82%
Contracted Services	9,000	3,399	37.77%
Education & Training	1,500	2,074	138.23%
Technology	4,200	2,499	59.49%
Repairs & Maintenance	3,400	3,834	112.75%
Miscellaneous	3,000	1,428	47.59%
	<b>\$ 296,715</b>	<b>\$ 133,522</b>	<b>45.00%</b>
<b>Police</b>			
Personnel Services	\$ 941,046	\$ 467,332	49.66%
Supplies	52,950	17,393	32.85%
Purchased Services	41,500	11,595	27.94%
Contracted Services	69,079	64,288	93.06%
Education & Training	12,000	5,502	45.85%
Technology	12,700	7,306	57.53%
Repairs & Maintenance	44,825	29,911	66.73%
Miscellaneous	12,750	3,556	27.89%
	<b>\$ 1,186,850</b>	<b>\$ 606,885</b>	<b>51.13%</b>

**General Fund Revenue Expense Report**  
**As of March 31, 2023**  
**Portion of the Year Expired 50%**

	<b>FY 2023 Budget</b>	<b>FY 2023 YTD</b>	<b>% of Budget</b>	
<b>Municipal Court</b>				
Personnel Services	\$ 94,194	\$ 47,640	50.58%	Salaries and Benefits
Supplies	2,850	201	7.06%	
Purchased Services	800	349	43.61%	
Contracted Services	18,500	5,418	29.28%	
Education & Training	1,000	357	35.71%	
Technology	2,100	-	0.00%	
Repairs & Maintenance	500	-	0.00%	
Miscellaneous	1,000	168	16.80%	
	<b>120,944</b>	<b>54,132</b>	<b>44.76%</b>	
<b>Emergency Management</b>				
Supplies	\$ 6,000	\$ -	0.00%	
	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Community Development</b>				
Personnel Services	\$ 160,894	\$ 80,102	49.79%	
Supplies	2,050	804	39.23%	
Purchased Services	5,800	1,578	27.21%	
Contracted Services	100,000	62,737	62.74%	Bureau of Veritas, City Engineer
Education & Training	2,600	335	12.88%	
Technology	3,000	127	4.24%	
Repairs & Maintenance	100	632	631.72%	Vehicle Repair
Miscellaneous	450	-	0.00%	
	<b>\$ 274,894</b>	<b>\$ 146,315</b>	<b>53.23%</b>	
<b>Public Services</b>				
Personnel Services	\$ 248,157	\$ 89,887	36.22%	
Supplies	137,000	52,455	38.29%	
Purchased Services	3,500	3,000	85.70%	Uniform Expense
Contracted Services	10,000	4,493	44.93%	
Education & Training	1,000	468	46.83%	
Repairs & Maintenance	115,500	72,892	63.11%	Street Repairs & Maint., Incinerator (AACOG Grant)
Miscellaneous	4,000	964	24.09%	
	<b>\$ 519,157</b>	<b>\$ 224,158</b>	<b>43.18%</b>	
<b>Parks and Recreation</b>				
Personnel Services	\$ 247,531	\$ 141,793	57.28%	Salaries and Benefits
Supplies	46,500	18,834	40.50%	
Purchased Services	13,161	6,889	52.34%	Uniform Expense, 1-3 Quarter Payments to MVYBB Field
Contracted Services	6,500	1,755	27.00%	
Education & Training	2,000	802	40.08%	
Technology	1,400	-	0.00%	
Repairs & Maintenance	23,200	14,393	62.04%	Small Tools, Vehicle Repairs, Park Improvements
Miscellaneous	5,000	3,846	76.92%	Park Reimbursements (Cleaning Deposits)
	<b>\$ 345,292</b>	<b>\$ 188,312</b>	<b>54.54%</b>	

**General Fund Revenue Expense Report**  
**As of March 31, 2023**  
**Portion of the Year Expired 50%**

	<b>FY 2023 Budget</b>	<b>FY 2023 YTD</b>	<b>% of Budget</b>	
<b>Animal Control</b>				
Personnel Services	\$ 71,309	\$ 19,375	27.17%	
Supplies	4,400	1,586	36.05%	
Purchased Services	3,355	766	22.83%	
Education & Training	2,000	949	47.43%	
Repairs & Maintenance	5,900	624	10.57%	
Miscellaneous	100	100	100.00%	Employee Drug Testing
	<b>\$ 87,064</b>	<b>\$ 23,399</b>	<b>26.88%</b>	
<b>RV Park</b>				
Supplies	\$ 26,500	14,578	55.01%	Utility Expense
Purchased Services	1,700	906	53.28%	Internet/Fiber - Comm Zoom
Contracted Services	6,314	6,314	100.00%	
Education & Training	1,500	-	0.00%	
Repairs & Maintenance	3,600	991	27.52%	
Miscellaneous	4,000	39,179	979.48%	RV Electric Rough In, Wiring, install 3 ton AC Unit
	<b>\$ 43,614</b>	<b>\$ 61,968</b>	<b>142.08%</b>	
<b>Finance</b>				
Personnel Services	\$ 116,642	\$ 53,264	45.66%	
Supplies	6,300	2,741	43.51%	
Contracted Services	52,005	45,397	87.29%	Medina County Apprs. Dist. - Pro Rata Share (paid in full)
Education & Training	19,000	12,215	64.29%	Prof. Dues, Employee Gift Cards for Thanksgiving/Christmas
Technology	1,000	130	12.99%	
Miscellaneous	1,500	2,500	166.67%	Tuition Reimbursement
	<b>\$ 196,447</b>	<b>\$ 116,246</b>	<b>59.17%</b>	
<b>Swimming Pool</b>				
Personnel Services	\$ 124,267	\$ 16,815	13.53%	
Supplies	58,550	16,824	28.73%	
Purchased Services	900	224	24.90%	
Contracted Services	2,400	82	3.42%	
Education & Training	1,000	-	0.00%	
Technology	1,500	-	0.00%	
Repairs & Maintenance	13,000	4,860	37.38%	
Miscellaneous	1,000	-	0.00%	
Capital Outlay	25,746	22,116	85.90%	Pool Heater (Maintenance and Operations)
	<b>\$ 228,363</b>	<b>\$ 60,921</b>	<b>26.68%</b>	

**General Fund Revenue Expense Report**  
**As of March 31, 2023**  
**Portion of the Year Expired 50%**

	<b>FY 2023 Budget</b>	<b>FY 2023 YTD</b>	<b>% of Budget</b>
<b>City Council</b>			
Personnel Services	\$ 10,430	\$ 2,987	28.64%
Supplies	1,700	30	1.76%
Contracted Services	6,000	1,946	32.43%
Education & Training	11,000	4,004	36.40%
Miscellaneous	25,000	7,036	28.15%
	<b>\$ 54,130</b>	<b>\$ 16,004</b>	<b>29.57%</b>
<b>City Secretary</b>			
Personnel Services	74,167	36,882	49.73%
Supplies	20,900	3,417	16.35%
Purchased Services	12,900	5,470	42.40%
Education & Training	3,300	1,181	35.79%
Repairs & Maintenance	200	-	0.00%
Miscellaneous	200	-	0.00%
	<b>\$ 111,667</b>	<b>\$ 46,950</b>	<b>42.04%</b>
<b>Information Technology</b>			
Purchased Services	\$ 12,000	\$ 5,954	49.62%
Contracted Services	95,909	74,744	77.93%
Technology	76,140	47,237	62.04%
	<b>\$ 184,049</b>	<b>\$ 127,935</b>	<b>69.51%</b>
<b>Non-Departmental</b>			
Personnel Services	\$ 3,000	\$ 1,310	43.66%
Supplies	16,000	4,087	25.54%
Purchased Services	122,509	69,535	56.76%
Contracted Services	-	103	
Miscellaneous	24,223	2,441	10.08%
	<b>\$ 165,732</b>	<b>\$ 77,475</b>	<b>46.75%</b>
<b>Transfer Out</b>			
Transfer Out	\$ 426,223	\$ 70,000	16.42%
	<b>\$ 426,223</b>	<b>\$ 70,000</b>	<b>16.42%</b>
<b>Total Expenditures</b>	<b>\$ 4,542,971</b>	<b>\$ 2,048,927</b>	<b>45.10%</b>
<b>REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 606,603</b>	

# Utility Fund Revenue Expense Report

As of March 31, 2023

Portion of the Year Expired 50%

	FY 2023 Budget	FY 2023 YTD	% of Budget
<b>REVENUES</b>			
Utility Sales	\$ 7,625,757	\$ 3,412,792	44.75%
Utility Services	84,000	78,365	93.29%
Other Services	(130,951)	11,010	-8.41%
	<b>\$ 7,578,806</b>	<b>\$ 3,502,167</b>	<b>46.21%</b>
<b>EXPENDITURES</b>			
<b>Utility Administration</b>			
Employee Distribution	\$ 1,104,109	\$ 545,517	49.41%
Supplies	39,100	15,965	40.83%
Purchased Services	108,519	43,729	40.30%
Contracted Services	45,200	29,577	65.44%
Education & Training	9,700	4,180	43.09%
Technology	35,000	15,330	43.80%
Repairs & Maintenance	11,600	2,616	22.55%
Miscellaneous	24,209	253	1.05%
Transfers Out	141,960	980	0.69%
	<b>\$ 1,519,397</b>	<b>\$ 658,147</b>	<b>43.32%</b>
<b>Gas</b>			
Supplies	\$ 384,500	\$ 160,799	41.82%
Contracted Services	125,282	91,215	72.81%
Education and Training	1,500	4,226	281.77%
Repairs & Maintenance	700	-	0.00%
Transfer Out	94,895	45,347	47.79%
	<b>\$ 606,877</b>	<b>\$ 301,587</b>	<b>49.69%</b>
<b>Sewer</b>			
Employee Distribution	\$ 237,040	\$ 119,197	50.29%
Supplies	166,750	59,652	35.77%
Purchased Services	4,500	1,351	30.03%
Contracted Services	132,000	56,830	43.05%
Education & Training	3,000	843	0.00%
Repairs & Maintenance	86,500	31,651	36.59%
Transfer Out	738,302	152,002	20.59%
	<b>\$ 1,368,092</b>	<b>\$ 421,528</b>	<b>30.81%</b>
<b>Electric</b>			
Employee Distribution	\$ 334,642	\$ 176,346	52.70%
Supplies	1,772,500	746,438	42.11%
Purchased Services	7,800	4,008	51.39%
Contracted Services	52,000	43,852	84.33%
Education & Training	3,500	2,800	80.00%
Repairs & Maintenance	65,500	46,456	70.92%
Transfer Out	94,895	45,347	47.79%
	<b>\$ 2,330,837</b>	<b>\$ 1,065,247</b>	<b>45.70%</b>

# Utility Fund Revenue Expense Report

As of March 31, 2023

Portion of the Year Expired 50%

	FY 2023 Budget	FY 2023 YTD	% of Budget	
<b>Water</b>				
Employee Distribution	\$ 329,028	\$ 175,345	53.29%	Salaries and Benefits
Supplies	160,500	71,445	44.51%	
Purchased Services	17,614	11,156	63.33%	Water Lease
Contracted Services	166,000	116,564	70.22%	City Engineer, Water Testing/Sampling
Education & Training	7,300	2,645	36.24%	
Repairs & Maintenance	90,500	29,394	32.48%	
Capital Outlay	700	175	25.00%	
Transfer Out	338,341	97,176	28.72%	
	<b>\$ 1,109,983</b>	<b>\$ 503,901</b>	<b>45.40%</b>	
<b>Refuse</b>				
Contracted Services	\$ 679,193	\$ 161,443	23.77%	
	<b>\$ 679,193</b>	<b>\$ 161,443</b>	<b>23.77%</b>	
<b>Total Expenditures</b>	<b>\$ 7,614,379</b>	<b>\$ 3,111,853</b>	<b>40.87%</b>	
<b>REVENUE OVER EXPENDITURES</b>	<b>\$ (35,573)</b>	<b>\$ 390,314</b>		

**Airport Fund Revenue Expense Report**  
**As of March 31, 2023**  
**Portion of the Year Expired 50%**

	<b>FY 2023</b>	<b>FY 2023</b>	<b>% of</b>	<b>Explanation of</b>
	<b>Budget</b>	<b>YTD</b>	<b>Budget</b>	<b>Overages</b>
<b>REVENUES</b>				
Facility Rentals	\$ 335,275	\$ 199,986	59.65%	
Fuel Sales	436,600	186,864	42.80%	
Other Revenue	55,300	19,801	35.81%	
	<b>\$ 827,175</b>	<b>\$ 406,651</b>	<b>49.16%</b>	
<b>EXPENDITURES</b>				
Personnel Services	\$ 104,784	\$ 52,006	49.63%	
Supplies	422,300	157,710	37.35%	
Purchased Services	23,050	12,980	56.31%	
Contracted Services	54,315	37,677	69.37%	
Education & Training	4,000	735	18.38%	
Technology	2,000	250	12.50%	
Repairs & Maintenance	134,500	33,539	24.94%	
Transfer Out	45,325	3	0.01%	
	<b>\$ 790,274</b>	<b>\$ 294,900</b>	<b>37.32%</b>	
<b>REVENUE OVER EXPENDITURES</b>	<b>\$ 36,901</b>	<b>\$ 111,751</b>		