

CITY OF CHANDLER

BUDGET WATCH

APRIL 2018



City of Chandler March 2017 Budget Watch

Target 58%

<u>General Fund Summary</u>				<u>Capital Improvement Fund Summary</u>			
	FY 18 Amended Budget	YTD Actuals	%		FY 18 Amended Budget	YTD Actuals	%
Revenue	2,814,235	1,810,307	64%	Revenue	36,936	12,856	35%
Expenditures	2,812,435	1,420,525	51%	Fund Balance (PY Insurance Proceeds)	9,792	9,792	100%
				Total CIP Resources Available	46,728	22,648	48%
<u>Utility Fund Summary</u>				Expenditures	46,728	53,518	115%
				<u>Special Revenue Funds Summary</u>			
	FY 18 Amended Budget	YTD Actuals	%		FY 18 Amended Budget	YTD Actuals	%
Revenue	1,208,050	677,925	56%				
Fund Balance PY Bond (Well #7)	960,327	960,327	100%				
Fund Balance Supplemental - Clarifier	61,620	61,620	100%				
Total Resources	2,229,997	1,638,252	73%				
Expenditures	2,229,997	910,293	41%	Court Security Fund Revenue	13,694	14,865	109%
				Court Security Fund Expenditures	13,694	-	0%
<u>Chandler Sports Association Summary</u>							
	FY 18 Amended Budget	YTD Actuals	%	Court Technology Fund Revenue	5,288	1,995	38%
Revenue	197,350	71,090	36%	Court Technology Fund Expenditures	5,288	2,228	42%
Expenditures	197,100	70,652	36%				
				Lease Fund Revenue	1,093	1,086	99%
				Lease Fund Expenditures	1,093	1,485	136%
<u>Departmental Expenditures Budget VS. Actual</u>				Donations Fund Revenue	1,000	4,550	455%
	FY 18 Amended Budget	YTD Actuals	%	Donations Fund Expenditures	1,000	3,086	309%
Administration	1,097,276	622,116	57%				
Public Works	613,874	249,699	41%	TIF Revenue	29,634	18,252.30	62%
Community Center	6,200	5,075	82%	Fund Balance	1,165,425	1,165,425	100%
Municipal Court	257,103	144,044	56%	Total TIF Resources Available	1,195,059	1,183,677	99%
Library / Museum	63,508	41,643	66%	TIF Expenditures	1,223,481	459,344	38%
Police	577,374	287,296	50%	<u>Notes</u>			
				Library/Museum has spent 66% of Budget due to one-time expenditures for A/C Unit and Painting and utility expenditures trending higher than anticipated;			
CSA	197,100	70,652	36%	Community Center has spent 82% of budget due to one-time expenditures for an oven, thermostat and floor waxing. Utility expenditures are also trending higher than anticipated;			
				Budget Amendment required to increase Donation Budget for Funds Received			

GENERAL FUND REVENUE

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Taxes						
10-44100-00	City Sales Tax	745,000	52,881	407,617	337,383	55%	
10-44200-00	Municipal Ad Valorem Tax	964,357	3,715	921,881	42,476	96%	
10-49770-00	Mixed Beverage Tax	780	267	1,013	- 233	130%	
	Sub-Total Taxes	1,710,137	56,863	1,330,511	379,626	78%	
	Franchise Fees						
10-45100-00	Oncor Franchise	90,000	272	272	89,728	0%	
10-45200-00	Atmos Energy	19,000	0	0	19,000	0%	
10-45300-00	Telephone Franchise	11,000	8	3,853	7,147	35%	
10-49590-00	Sanitation Solution Franchise	0	125	376	(376)	N/A	
10-45400-00	SuddenLink Cable Franchise	17,500	12,037	24,577	- 7,077	140%	
	Sub-Total Franchise Fees	137,500	12,442.31	29,078	108,422	21%	
	Licenses and Permits						
10-42300-00	Building Permits	28,000	2,200	20,475	7,525	73%	
10-42310-00	Zoning & Platting Fee's	600	0	2,685	(2,085)	448%	
	Sub-Total Licenses and Permits	28,600	2,200	23,160	5,440	81%	
	Charges for Services						
10-49110-00	Notary Fees	350	20	184	166	53%	
10-49120-00	Copies	50	0	22	28	43%	
10-49140-00	Police Report	600	16	183	417	31%	
10-49660-00	Animal Control Fee	500	77	252	249	50%	
	Sub-Total Charges for Services	1,500	113	640	860	43%	
	Fines						
10-42350-00	Citations	333,833	22,017	144,156	189,677	43%	
	Sub-Total Fines	333,833	22,017	144,156	189,677	43%	
	Contributions						
10-49700-00	Henderson County Library Income	18,276	0	18,276	0	100%	
	Sub-Total Contributions	18,276	0	18,276	0	100%	

GENERAL FUND REVENUE

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Rental and Lease Revenue</u>						
10-49270-00	American Tower Lease Agreement	10,129	0	10,130	(1)	100%	
10-49450-00	God's Open Hands	3,600	300	1,800	1,800	50%	
10-49950-00	Ballfield light rental	0	0	25	NA	NA	
10-49690-00	Rent-802 Martin St.	12,000	500	4,700	7,300	39%	
10-49750-00	Meals on Wheels/Rental	1,800	150	1,050	750	58%	
10-49800-00	Pavilion Rental	500	500	800	- 300	160%	
10-49830-00	Community Center Rental	7,000	1,950	6,100	900	87%	
	Sub-Total Rental and Lease Revenue	35,029	3,400	24,605	10,424	70%	
	<u>Miscellaneous Revenue</u>						
10-41400-00	Interest-City Operating Fund	400	33	249	151	62%	
10-49991-00	Insurance Proceeds	0	1,187	4,383	(4,383)	N/A	Claim from a previous year
10-49100-00	NSF Charges	100	0	0	100	0%	
10-49500-00	EDC Admin Fee	4,800	0	4,800	0	100%	
10-47770-00	Surcharge Fees	0	239	525	N/A	N/A	
10-49300-00	Miscellaneous Income	250	0	3,066	(2,816)	1227%	Refund for a police physical and a vehicle recall expenditure and Christmas in Park reimbursements from KCB
10-49570-00	Scholarship/Sanitation Soluti	500	0	0	500	0%	
	Sub-Total Rental and Lease Revenue	6,050	1,460	13,024	(6,974)	215%	
	<u>CSA Concession Revenue</u>			0			
10-49970-00	Concession Revenue	70,000	8,702	18,219	51,781	26%	
	Sub-Total CSA Concession Revenue	70,000	8,702	18,219	51,781	26%	
	<u>CSA Registration Revenue</u>						
10-49900-00	Baseball/Softball Registration	52,250	155	31,364	20,886	60%	
10-49910-00	Soccer Registration	14,150	940	8,677	5,473	61%	
10-49920-00	Camp Registration	1,450	0	0	1,450	0%	
	Sub-Total CSA Registration Revenue	67,850	1,095.00	40,041	27,809	59%	
	<u>CSA Tournament Revenue</u>						
10-49930-00	Tournament Revenue (CSA)	16,000	6,305	9,620	6,380	60%	
10-49940-00	IBT Tournament Revenue	17,500	0	360	17,140	2%	
10-49960-00	Advertising	20,000	950	2,850	17,150	14%	
10-49980-00	Special Events	6,000	0	0	6,000	0%	

GENERAL FUND REVENUE

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Sub-Total CSA Tournament Revenue	59,500	7,255	12,830	46,670	22%	
	<u>Transfers</u>						
10-70020-00	Transfer frm Utility Fd - Trash	380,556	(31,088)	153,585	226,971	40%	
10-70050-00	Transfer from EDC	0	0	2,659	N/A	N/A	
10-70060-00	Transfer from Donations Fund	0	0	3,250	N/A	N/A	
10-70022-00	Transfer Out to CIP Fund	(34,596)	0	(3,726)	(30,870)	11%	
	Sub-Total Transfers	345,960	(31,088)	155,768	190,192	45%	
	Total CSA Revenue	197,350	17,052	71,090	126,260	36%	
	Total General Fund Revenue	2,814,235	84,458	1,810,307	1,003,928	64%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
Administration							
Salary and Benefits							
10-50120-01	Salaries	215,751	16,596	116,174	99,577	54%	
10-50300-01	Health Insurance	25,762	2,147	14,991	10,771	58%	
10-50510-01	FICA	21,467	1,222	8,567	12,900	40%	
10-50500-01	Unemployment Insurance	0	1	31	(31)	N/A	Budgeted in different cccount
10-50890-01	Employee Incentive	500	0	549	(49)	110%	Retirements and Reception for Police Chief
10-50941-01	Mayor's Salary	3,850	321	2,246	1,604	58%	
10-51070-01	Retirement Expense	10,561	817	5,684	4,877	54%	
	Sub-Total Salary and Benefits	277,891	21,104	148,242	129,649	53%	
Supplies							
10-50130-01	Office Supplies	8,700	611	6,533	2,167	75%	Ordered supplies for several months in advance
10-50230-01	Postage	3,500	152	1,086	2,414	31%	
	Sub-Total Supplies	12,200	763	7,619	4,581	62%	
Training, Dues and Memberships							
10-50460-01	Dues & Subscriptions	3,500	0	2,306	1,195	66%	Annual Dues and Subscriptions
10-50550-01	Training & Travel	8,000	545	4,684	3,316	59%	
	Sub-Total Training, Dues and Memberships	11,500	545	6,989	4,511	61%	
Professional Services							
10-50180-01	Engineering-Consultant	5,000	0	735	4,265	15%	
10-50290-01	Audit & Accounting	14,000	10,225	15,475	(1,475)	111%	
10-50350-01	Legal	12,000	460	5,643	6,357	47%	
10-50450-01	Public Notices	600	64	358	242	60%	
10-50530-01	Building Inspections	12,000	0	9,325	2,675	78%	
10-50900-01	Chandler Volunteer Fire Dept.	36,000	3,000	21,000	15,000	58%	
10-51550-01	Credit Card / Bank Fees	8,000	269	5,083	2,917	64%	
10-51600-01	Demo of Buildings	5,000	0	0	5,000	0%	
10-65630-01	Ordinance Update & Web Maint.	12,800	0	5,500	7,300	43%	\$5,500 annual service agreement for website
	Sub-Total Professional Services	105,400	14,018	63,118	42,282	60%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Contractual Agreements</u>						
10-50310-01	Property & Liability Insurance	23,200	5,963	18,275	4,925	79%	Quarterly Payments
10-50360-01	Election Expense	6,000	0	1,268	4,732	21%	Election Software Renewal
10-50370-01	Service Agreements	18,000	0	12,301	5,699	68%	STW Annual Fee
10-50680-01	H C A D Appraisal Fee	16,000	0	8,847	7,153	55%	
10-50690-01	Ad Valorem Collection Fee	1,550	0	0	1,550	0%	
10-50860-01	GOH Building Rental	8,000	650	4,550	3,450	57%	
10-51010-01	Ricoh Agreement	6,000	558	2,791	3,209	47%	
10-51540-01	Trash Collection	246,000	20,763	145,042	100,958	59%	
10-51570-01	Code Red System	5,500	0	5,500	0	100%	Annual Payment
10-51660-01	Technology Expense	16,833	0	7,200	9,633	43%	
	Sub-Total Contractual Agreements	347,083	27,934	205,774	141,309	59%	
	<u>Utilities and Gasoline</u>						
10-50170-01	Telephone / Internet	13,500	1,104	6,623	6,877	49%	
10-50730-01	Utilities Expense-Hudson Energy	15,000	1,078	7,671	7,329	51%	
	Sub-Total Utilities and Gasoline	28,500	2,182	14,294	14,206	50%	
	<u>Capital Outlay (\$500 to \$5,000)</u>						
10-51981-01	Computer Equipment and Software	0	0	409	(409)	N/A	
	Sub-Total Capital Outlay	0	0	409	(409)	N/A	
	<u>State Tax</u>						
10-51560-01	Sales tax paid to Comptroller	31,200	0	15,826	15,374	51%	
	Sub-Total State Tax	31,200	-	15,826	15,374	51%	
	<u>Debt Service</u>						
10-51960-01	STW (Principle and Interest)	11,160	0	0	11,160	0%	
10-65751-01	McCurley/Real Estate Payment	52,318	52,318	52,318	0	100%	
	Sub-Total Debt Service	63,478	52,318	52,318	11,160	82%	
	<u>Miscellaneous Expenditures</u>						
10-50720-01	Miscellaneous Expense	500	681	1,723	(1,223)	345%	Maintenance Supples;Christmas in the Park Expenditures; Notary Renewal; Petty Cash replenishment
10-51800-01	Sales Tax payment to EDC	186,250	13,220	101,904	84,346	55%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
10-50471-01	Bond Fee	200	0	200	0	100%	One-Time Expenditure
10-51930-01	Minor Tools	0	33	33	(33)	N/A	
10-51860-01	Reimburse Reserve Acct.	10,000	0	0	10,000	0%	
10-65620-01	Scholarship Award	500	0	0	500	0%	
10-50132-01	Filing Fees	300.00	0	42	258	14%	
	Sub-Total Miscellaneous Expenditures	197,750	13,935	103,902	93,848	53%	
	Repair and Maintenance						
10-50910-01	Building Repair	21,000	291	2,979	18,021	14%	City Hall Parking Lot Repair
10-50070-01	802 Martin St. Expense	1,274	0	644	630	51%	New Stove and Dishwasher
	Sub-Total Repair and Maintenance	22,274	291	3,623	18,651	NA	
	Total Administration Expenditures	1,097,276	133,089	622,116	475,160	57%	
	Police Department						
	Salary and Benefits						
10-50120-04	Salaries	350,773	26,735	179,773	171,000	51%	
10-50300-04	Health Insurance	58,884	4,298	28,555	30,329	48%	
10-50510-04	FICA & Medicare Tax Expense	29,740	2,045	13,753	15,987	46%	
10-50500-04	Unemployment Insurance	0	1	72	(72)	N/A	
10-51070-04	Retirement Expense	17,170	1,315	8,771	8,399	51%	
	Sub-Total Salary and Benefits	456,567	34,395	230,925	225,642	51%	
	Supplies						
10-50130-04	Office Supplies	4,000	283	2,539	1,461	63%	Supplies for new Chief; Ordered supplies for several months in advance
10-50580-04	Uniforms	4,500	296	705	3,795	16%	
	Sub-Total Supplies	8,500	579	3,244	5,256	38%	
	Repair and Maintenance						
10-50210-04	Monthly Vehicle Maintenance	18,000	2,508	8,011	9,989	45%	
	Sub-Total Repair and Maintenance	18,000	2,508	8,011	9,989	44.5%	
	Training, Dues and Memberships						
10-50460-04	Dues & Subscriptions	750	215	2,330	(1,580)	311%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
10-50550-04	Training & Travel	4,000	50	803	3,197	20%	
	Sub-Total Training, Dues and Memberships	4,750	265	3,133	1,617	66%	
	<u>Professional Services</u>						
10-51650-04	Drug, Physycological & Medica	500	0	0	500	0%	
	Sub-Total Professional Services	500	0	0	500	0%	
	<u>Contractual Agreements</u>						
10-50610-04	Jail	1,500	30	300	1,200	20%	
	Sub-Total Contractual Agreements	1,500	30	300	1,200	20%	
	<u>Utiltiies and Gasoline</u>						
10-50560-04	Gasoline	20,000	1,565	8,557	11,443	43%	
10-50930-04	Mobile Phone	8,600	653	3,821	4,779	44%	
	Sub-Total Utilities and Gasoline	28,600	2,218	12,378	16,222	43%	
	<u>Capital Outlay (\$500 to \$5,000)</u>						
10-51101-04	Computer Equipment	6,304	258	4,715	1,589	75%	Computer and Monitor for Kalon Rollins
	Sub-Total Capital Outlay (\$500 to \$5,000)	6,304	258	4,715	1,589	75%	
	<u>Debt Service</u>						
10-51970-04	CopSync Software (Principle and Interest)	24,300	0	0	24,300	0%	
10-51990-04	New PD Vehicle/Principle	19,925	19,925	19,925	0	100%	
10-51991-04	New PD Vehicle/Interest	2,032	2,032	2,032	0	100%	
	Sub-Total Debt Service	46,257	21,958	21,958	24,299	47%	
	<u>Miscellaneous Expenditures</u>						
10-50720-04	Miscellaneous Expense	500	115	1,171	(671)	234%	\$1,000 Assault Exam; Reimbursed by Texas Comptroller
	Sub-Total Miscellaneous Expenditures	500	115	1,171	(671)	234%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Equipment</u>						
10-51100-04	Equipment Purchases	5,896	544	1,461	\$4,435	25%	Batteries for Walkie Talkies
	Sub-Total Equipment	5,896	544	1,461	\$4,435	N/A	
	Total Police Department	577,374	62,871	287,296	290,078	50%	
	Public Works Department						
	<u>Salary and Benefits</u>						
10-50120-03	Salaries	174,013	13,229	94,640	79,373	54%	
10-50125-03	Overtime	1,000	0	0	1,000	0%	
10-50300-03	Health Insurance	36,803	3,067	21,468	15,335	58%	
10-50510-03	FICA & Medicare Tax Expense	17,314	1,012	7,191	10,123	42%	
10-50500-03	Unemployment Expenditures	0	6	45	(45)	N/A	
10-51070-03	Retirement Expense	8,518	651	4,615	3,903	54%	
	Sub-Total Salary and Benefits	237,648	17,965	127,960	109,689	54%	
	<u>Supplies</u>						
10-50130-03	Parts and Supplies	13,000	1,406	6,429	6,571	49%	
10-50580-03	Uniforms	1,500	0	0	1,500	0%	
10-50850-03	Signs (Street, Etc.)	5,500	2,940	3,067	2,433	56%	
10-51340-03	Equipment/Chemicals	1,000	0	0	1,000	0%	
10-51930-03	Minor Tools	1,000	22	157	843	16%	
	Sub-Total Supplies	22,000	4,368	9,653	12,347	44%	
	<u>Contractual Agreements</u>						
10-50370-03	Service Agreements	4,000	467	3,621	379	91%	Annual Fee - Work Order Software - \$2,675; Ant Bait - \$479
10-50860-03	Rental Expense	3,500	160	2,070	1,430	59%	Portable Pots for River Park
	Sub-Total Contractual Agreements	7,500	627	5,691	1,809	76%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Repair and Maintenance</u>						
10-50210-03	Monthly Vehicle Maintenance	8,000	2,080	7,320	680	92%	Brake Supples - \$1,066.64; Routine maintenance cost trending higher than budgeted
10-50660-03	Material Street Repair	140,000	1,808	7,442	132,558	5%	
10-51890-03	Building & Grounds Maint.	10,000	3,955	16,066	(6,066)	161%	
	Sub-Total Repair and Maintenance	158,000	7,843	30,828	127,172	20%	
	<u>Utilties and Gasoline</u>						
10-50170-03	Telephone	1,500	112	786	714	52%	
10-50560-03	Gasoline	7,000	997	3,322	3,678	47%	
10-50640-03	Street Lights	40,000	3,741	25,928	14,072	65%	
10-50730-03	Utilities Expense-Hudson Energ	35,000	3,343	14,568	20,432	42%	
10-50930-03	Mobile Phone	2,400	166	962	1,438	40%	
	Sub-Total Utilties and Gasoline	85,900	8,359	45,566	40,334	53%	
	<u>Training, Dues and Memberships</u>						
10-50550-03	Training & Travel	500	0	0	500	0%	
10-51910-03	TX Parks & Rec Foundation/Ann	300	0	300	0	100%	
	Sub-Total Training, Dues and Memberships	800	0	300	500	38%	
	<u>Professional Services</u>						
10-51130-03	Animal Control	1,000	0	322	678	32%	
10-51880-03	Drainage & Right of Way Expense	29,130	8,552	27,680	1,450	95%	
10-51900-03	Contract Labor/Professional F	1,000	0	855	145	85%	Stump revoval at City Hall \$600; One-Time Animal Shelter Inspection - \$235
	Sub-Total Professional Services	31,130	8,552	28,857	2,273	93%	
	<u>Capital Outlay (\$500 to \$5000)</u>						
10-51660-03	Technology Expense	2,500	0	0	2,500	0%	
	Sub-Total Capital Outlay (\$500 to \$5,000)	2,500	0	0	2,500	0%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Miscellaneous Expenditures</u>						
10-51100-03	Equipment Purchases	48,196	0	0	48,196	0%	
10-50340-03	Parks Projects	20,000	36	821	19,179	4%	
10-50720-03	Miscellaneous Expense	200	0	22	178	11%	
	Sub-Total Miscellaneous Expenditures	68,396	36	843	67,553	1%	
	Total Public Works Department	613,874	47,750	249,699	364,175	41%	
	<u>Community Center</u>						
	<u>Supplies</u>						
10-50980-07	Supplies & Equipment	1,000	89	647	353	65%	
	Sub-Total Supplies	1,000	89	647	353	65%	
	<u>Repair and Maintenance</u>						
10-50960-07	Building Repair & Maintenance	4,000	85	3,466	534	87%	Oven and Thermostat \$682.15 Waxing for Community Center Floors \$915 and Cleaning of Offices
	Sub-Total Repair and Maintenance	4,000	85	3,466	534	87%	
	<u>Utilities and Gasoline</u>						
10-50970-07	Building Utilities	1,200	72	963	237	80%	Utility Cost trending a little higher than budgeted
	Sub-Total Utilities and Gasoline	1,200	72	963	237	80%	
	Total Community Center	6,200	246	5,075	1,125	82%	
	<u>Municipal Court</u>						
	<u>Salary and Benefits</u>						
10-50120-05	Salaries	69,226	5,105	36,745	32,481	53%	
10-50300-05	Health Insurance	14,721	1,227	8,587	6,134	58%	
10-50510-05	FICA & Medicare Tax Expense	6,888	390	2,811	4,077	41%	
10-50500-05	Unemployment Insurance	0	5	21	(21)	N/A	
10-51070-05	Retirement Expense	2,768	203	1,459	1,309	53%	
	Sub-Total Salary and Benefits	93,603	6,930	49,623	43,980	53%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Supplies</u>						
10-50130-05	Office Supplies	4,000	43	2,259	1,742	56%	Court File Folders
	Sub-Total Supplies	4,000	43	2,259	1,742	56%	
	<u>Contractual Agreements</u>						
10-50370-05	Service Agreements	0	0	563	(563)	N/A	Web Payment Module Software
10-50371-05	Service Agreements / UDS	3,500	492	2,863	637	82%	Annual Fees: Software Support - MCRS Munic; UT Data Syst of TX \$1,921; Omnibase Services \$270
	Sub-Total Contractual Agreements	3,500	492	3,426	74	98%	
	<u>Professional Services</u>						
10-50350-05	Legal	7,500	80	503	6,997	7%	
10-51940-05	Court/Credit Card Fee's	1,000	0	0	1,000	0%	
10-65690-05	MVBA Collection Fee	15,000	3,767	6,825	8,175	45%	
	Sub-Total Professional Services	23,500	3,847	7,328	16,172	31%	
	<u>Training, Dues and Memberships</u>						
10-50460-05	Dues & Subscriptions	150	0	60	90	40%	Annual Dues and Memberships
10-50550-05	Training & Travel	2,000	0	2,330	- 330	117%	Mandy, Ronda and Donna - Court Training
	Sub-Total Training, Dues and Memberships	2,150	0	2,390	- 240	111%	
	<u>Miscellaneous Expenditures</u>						
10-51300-05	Juror Expense	350	0	0	350	0%	
	Sub-Total Miscellaneous Expenditures	350	0	0	350	0%	
	<u>State Tax</u>						
10-50600-05	State Tax on Citations	130,000	25,026	79,018	50,982	61%	Citations trending higher than anticipated
	Sub-Total Sales Tax	130,000	25,026	79,018	50,982	61%	
	Total Municipal Court	257,103	36,338	144,044	113,059	56%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
Library / Museum							
Salary and Benefits							
10-50120-11	Salaries	23,215	1,786	12,501	10,714	54%	
10-50510-11	FICA & Medicare Tax Expense	2,310	137	956	1,354	41%	
10-50500-11	Unemployment Insurance	0	2	7	(7)	N/A	
10-51070-11	Retirement Expense	1,137	88	610	527	54%	
	Sub-Total Salary and Benefits	26,662	2,012	14,074	12,588	53%	
Supplies							
10-50130-11	Office Supplies	1,000	13	502	498	50%	Office supplies order several months in advance
10-51010-11	Printing	2,952	0	0	2,952	0%	
10-51700-11	Library Books	10,000	667	3,639	6,361	36%	
	Sub-Total Supplies	13,952	681	4,141	9,811	30%	
Training, Dues and Memberships							
10-50460-11	Dues & Subscriptions	4,850	0	4,015	835	83%	Annual Dues and Memberships
	Sub-Total Training, Dues and Memberships	4,850	0	4,015	835	83%	
Utilities and Gasoline							
10-50170-11	Telephone / Internet	2,460	205	1,230	1,230	50%	
10-50730-11	Utilities Expense	5,000	742	3,802	1,198	76%	
10-51740-11	Museum Utility Expense	4,000	0	2,623	1,377	66%	Utility expenditures trending higher than anticipated
10-51760-11	Museum Internet & Telephone	1,284	112	786	498	61%	
	Sub-Total Utilities and Gasoline	12,744	1,060	8,442	4,302	66%	
Repair and Maintenance							
10-50910-11	Library Building Repair & Maint	2,004	0	2,074	(70)	103%	Air Conditioner Repair - \$2,000
10-51750-11	Museum Building Repair & Maint	1,996	0	8,089	(6,093)	405%	Painting of Museum \$7,500; Budget Amendment required for Donations from EDC and Historic Society
	Sub-Total Repair and Maintenance	4,000	0	10,162	(6,162)	254%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Capital Outlay</u>						
10-51981-11	Computer Hardware & Software	-	0	809	(809)	N/A	Requires Budget Amendment
	Sub-Total Capital Outlay	-	0	809	(809)	N/A	
	<u>Library Programs</u>						
10-50740-11	Library Program Expense/Grant	1,000	0	0	1,000	0%	
	Sub-Total Library Programs	1,000	0	0	1,000	0%	
	<u>Miscellaneous Expenditures</u>						
10-50720-11	Miscellaneous Expense	300	0	0	300	0%	
	Sub-Total Miscellaneous Expenditures	300	0	0	300	0%	
	Total Library / Museum	63,508	3,752	41,643	21,865	66%	
Chandler Sports Association							
	<u>Salary and Benefits</u>						
10-50120-12	Salaries	37,000	5,005	23,114	13,886	62%	
10-50123-12	Part-Time Salaries	11,500	0	0	11,500	0%	
10-50122-12	Overtime	0	0	177	- 177	N/A	
10-50300-12	Health Insurance	7,361	613	4,330	3,031	59%	
10-50510-12	FICA & Medicare Tax Expense	3,682	383	1,782	1,900	48%	
10-51070-12	Retirement Expense	1,810	140	980	830	54%	
	Sub-Total Salary and Benefits	61,353	6,141	30,384	30,969	50%	
	<u>Supplies</u>						
10-50130-12	Office Equipment Supplies	1,000	0	236	764	24%	
10-50131-12	CSA Supplies	3,000	0	29	2,971	1%	
	Sub-Total Supplies	4,000	0	265	3,735	7%	
	<u>Repair and Maintenance</u>						
10-52190-12	Field Maintenance	6,000	4,648	4,648	1,352	77%	
	Sub-Total Repair and Maintenance	6,000	4,648	4,648	1,352	77%	
	<u>Professional Services</u>						
10-50310-12	Prop. & Liab. Insurance	1,800	0	0	1,800	0%	
10-51180-12	Pest Control	600	49	305	295	51%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
10-51430-12	Advertising	1,750	134	347	1,403	20%	
10-51900-12	Contract Labor/Professional F	1,000	0	0	1,000	0%	
10-52120-12	Sports Signup Fee	400	0	299	101	75%	One-Time Charge of \$299
10-52150-12	Background Checks/Badges	1,250	0	0	1,250	0%	
	Sub-Total Professional Services	6,800	183	951	5,849	14%	
	Events						
10-51370-12	Recreational Programming	2,000	45	45	1,955	2%	
10-51920-12	Baseball Expense	6,000	1,279	1,824	4,176	30%	
10-52140-12	League Tournament Expense	10,500	0	760	9,740	7%	
10-52141-12	CSA Tournament Expense	5,100	524	524	4,576	10%	
10-52160-12	League Umpires	23,500	7,370	12,436	11,065	53%	
10-52180-12	CSA Projects	14,703	170	4,860	9,843	33%	
10-52191-12	Soccer Expense	2,000	110	2,842	(842)	142%	Tyler Soccer Association - \$1,560 Fee and Referee Cost
10-52193-12	Special Events Expenditures	1,000	0	46	954	5%	
10-52194-12	League Play Expenditures	3,000	0	280	2,720	9%	
	Sub-Total Events	67,803	9,499	23,618	44,185	35%	
	Concession						
10-51840-12	Concesssions Expense	32,894	5,333	8,488	24,406	26%	
10-52110-12	Concession Alarm	350	39	231	119	66%	
	Sub-Total Cocession	33,244	5,372	8,719	24,525	26%	
	Capital Outlay (\$500 to \$5,000)						
10-51660-12	Computer Hardware & Software	2,500	0	498	2,002	20%	
10-52100-12	Concession Equipment	1,500	0	206	1,294	14%	
10-52130-12	CSA Equipment	7,250	722	797	6,453	11%	
	Sub-Total Capital Outlay (\$500 to \$5,000)	11,250	722	1,501	9,749	13%	
	State Tax						
10-51560-12	Sales tax paid to Comptroller	5,400	0	436	4,964	8%	
	Sub-Total State Tax	5,400	0	436	4,964	8%	
	Equipment						
10-52131-12	Equipment (Non- Capital)	1,250	0	110	1,140	9%	
	Sub-Total Equipment	1,250	0	110	1,140	9%	

General Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Miscellaneous Expenditures						
10-50500-12	Texas Unemployment Insurance	-	3	21	(21)	N/A	
	Sub-Total Miscellaneous Expenditures	-	3	21	(21)	N/A	
	Total Chandler Sports Association	197,100	26,567	70,652	126,448	36%	
	Total General Fund Expenditures	2,812,435	310,614	1,420,525	1,391,910	51%	

Utility Fund Revenue

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Water Sales</u>						
20-42100-00	Water Connection - Tap	19,000	1,600	17,815	1,185	94%	
20-42150-00	Sewer Connections - Tap	9,000	1,300	12,114	(3,114)	135%	
20-42200-00	Initial Turn On	5,650	1,300	6,175	(525)	109%	
20-42250-00	Reconnection	1,200	150	1,600	(400)	133%	
20-42300-00	Customer Service Fees	1,200	150	1,875	(675)	156%	
20-43100-00	Water & Sewer Service	1,171,000	79,075	635,593	535,407	54%	
20-43150-00	Bulk Water Sales	400	-	333	67	83%	
	Sub-Total Water Sales	1,207,450	83,575	675,505	531,945	56%	
	<u>Trash Collection</u>						
20-43110-00	City Trash Collection	339,000	28,570	199,449	139,551	59%	
20-43120-00	City Tax Collection	29,082	2,257	15,953	13,129	55%	
20-43130-00	County Trash Collection	10,973	180	1,691	9,282	15%	
20-43140-00	County Tax Collection	1,501	82	173	1,328	11%	
	Sub-Total Trash Collection	380,556	31,088	217,266	163,290	57%	
	<u>Miscellaneous Revenue</u>						
20-41150-00	Checking Acct Interest Income	400	33	341	59	85%	
20-47770-00	Surcharge Fees	0	193	460	(460)	N/A	
20-49101-00	NSF Revenue	0	-	115	(115)	N/A	
20-49300-00	Misc Income	200	-	-	200	0%	
	Sub-Total Miscellaneous Revenue	600	227	915	(315)	153%	
	<u>Transfers</u>						
20-71111-00	Transfer to GF for Trash Coll	(380,556)	(31,088)	(215,761)	(164,795)	57%	
	Sub-Total Transfers	(380,556)	(31,088)	(215,761)	(164,795)	57%	
	Revenue Bond Proceeds (Well #7)	960,327	0	-	960,327	0%	Revenue Received in Prior FY
	Total Utility Fund Revenue	2,168,377	83,801	677,925	1,490,452	56%	

Utility Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Salary and Benefits						
20-50120-01	Salaries	223,427	17,333	121,069	102,358	54%	
20-50125-01	Overtime	6,000	587	4,425	1,575	74%	Overtime for Utility Staff
20-50300-01	Health Insurance	40,483	3,374	23,615	16,868	58%	
20-50510-01	FICA	22,231	1,334	9,339	12,892	42%	
20-50500-01	Unemployment Insurance	0	6	49	(49)	N/A	
20-51070-01	Retirement Expenses	10,937	882	6,120	4,817	56%	
	Sub-Total Salary and Benefits	303,078	23,515	164,618	138,460	54%	
	Supplies						
20-50130-01	Office Supplies	1,500	28	630	870	42%	
20-50230-01	Postage	5,000	0	3,225	1,775	65%	Prepayment for Postage
20-50580-01	Uniforms	2,000	0	108	1,892	5%	
20-51010-01	Printing	2,500	952	952	1,548	38%	
20-51340-01	Inventory	27,000	4,271	13,207	13,793	49%	
20-51350-01	Chemicals	16,000	3,950	13,476	2,524	84%	Chemicals Inventory for Wells and Sewer Plants
20-51480-01	Coffee Supplies	500	0	127	373	25%	
	Sub-Total Supplies	54,500	9,201	31,725	22,775	58%	
	Training, Dues and Memberships						
20-50550-01	Training/Travel	3,000	0	2,232	768	74%	Training for Bank Reconciliations - \$1,600; Training for Utility Dept Staff - \$521
	Sub-Total Training, Dues and Memberships	3,000	0	2,232	768	74%	
	Repair and Maintenance						
20-50390-01	Inflow & Infiltration Repairs	2,000	0	284	1,717	14%	
20-50410-01	Vehicle & Equipment Repair &	4,000	1,192	3,118	882	78%	Tires, Pipe Fittings, Oil Changes; Auto Parts and Welding
20-51370-01	Street Repair Expense	1,000	0	76	924	8%	
	Sub-Total Repair and Maintenance	7,000	1,192	3,477	3,523	50%	

Utility Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Professional Services						
20-50140-01	Analysis - Water	13,000	1,114	4,505	8,495	35%	
20-50180-01	Engineering - Consultant	5,000	0	0	5,000	0%	
20-50290-01	Audit & Accounting	12,000	10,225	15,475	- 3,475	129%	
20-50450-01	Public Notices	1,000	0	0	1,000	0%	
20-50750-01	Sludge Treatment	16,000	1,944	12,816	3,184	80%	
20-51900-01	Professional Fees	1,000	0	359	641	36%	
20-51960-01	Credit Card Service Fee	1,000	349	1,123	- 123	112%	
	Sub-Total Professional Services	49,000	13,632	34,278	14,722	70%	
	Utilities and Gasoline						
20-50170-01	Telephone	3,800	259	1,491	2,309	39%	
20-50560-01	Fuel	5,000	320	2,288	2,712	46%	
20-50710-01	Mobile Phones	2,000	117	836	1,165	42%	
20-50730-01	Utilities Expense	80,000	6,134	45,613	34,387	57%	
	Sub-Total Utilities and Gasoline	90,800	6,830	50,228	40,572	55%	
	Equipment						
20-50860-01	Equipment Rental	2,000	0	0	2,000	0%	
20-51930-01	Minor Tools	2,000	0	401	1,599	20%	
	Sub-Total Equipment	4,000	0	401	3,599	10.0%	
	Contractual Agreements						
20-50310-01	Property, WC, Liability	23,000	5,963	18,275	4,725	79%	Quarterly Payments
20-50370-01	Service Agreements	18,000	0	18,591	(591)	103%	Annual Software Agreements Cost: STW, AV Capture, Work Order / Code Enforcment Software and Utility Billing Software
20-50400-01	Technology	15,000	0	7,260	7,740	48%	
20-51460-01	Neches & Trinity Valley Groundwater Conservation	5,000	0	2,172	2,828	43%	Quarterly Ground Water Production Reports
20-51670-01	ETCOG GPS.GIS	2,000	0	1,200	800	60%	Annual GIS Maintenance for the Web
	Sub-Total Contractual Agreements	63,000	5,963	47,498	15,502	75%	

Utility Fund Expenditures

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Permits</u>						
20-51420-01	Permit fee's etc.	6,800	0	6,502	298	96%	TCEQ Permit Fees
	Sub-Total Permits	6,800	0	6,502	298	96%	
	<u>Debt Service</u>						
20-50200-01	2006 GO Ref/CO Bond Principal	140,000	0	140,000	0	100%	
20-50490-01	2006 GO Ref/CO Bond Interest	64,108	0	64,107	1	100%	
20-50600-01	COO Series 2018 (Prin and Int)	12,125	0	0	12,125	0%	
20-51630-01	2014 Refinance Bond Interest	29,447	14,284	29,447	0	100%	
20-51650-01	2014 Refinance Bond Principal	60,000	0	60,000	0	100%	
20-51760-01	2014 Revenue Bond Interest #7	15,962	0	15,781	181	99%	
20-51770-01	2014 Revenue Bond Principle #7	95,000	0	95,000	0	100%	
20-51950-01	Meter System (Principle and Interest)	45,990	0	0	45,990	0%	
	Sub-Total Debt Service	462,632	14,284	404,335	58,297	87%	
	<u>Capital (Over \$5,000)</u>						
20-51390-01	Lift Station Expense	13,000	1,213	3,528	9,472	27%	
20-51520-01	Equipment Purchase	49,880	1,043	42,798	7,082	86%	Dewatering Sludge Box - \$41,350
20-50190-01	Well #7 Construction	960,327	9,424	42,187	918,140	4%	
20-51530-01	Sewer Plant Repair	84,620	793	48,324	36,296	57%	
20-51540-01	Water Well Repair	28,000	0	12,045	15,955	43%	Pump Repair ,Water Well Repair, Tree Removal
20-51550-01	Water & Sewer Projects	38,000	2,907	5,557	32,443	15%	
20-51750-01	Building Repair & Maintenance	12,000	0	10,500	1,500	88%	
	Sub-Total Capital (Over \$5,000)	1,185,827	15,380	164,939	1,020,888	14%	
	<u>Miscellaneous Expenditures</u>						
20-50720-01	Miscellaneous	300	0	0	300	0%	
20-51430-01	NSF Charges	0	0	0	0	N/A	
20-51450-01	Sportsmans Paradise Maint. Fe	60	0	60	0	100%	Annual Dues for Lot
	Sub-Total Miscellaneous Expenditures	360	0	60	300	17%	
	Total Utility Fund Expenditures	2,229,997	89,995	910,293	1,319,704	41%	

Capital Improvement Fund

Target 58%

Account Number	Budget Category	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	Revenue						
50-70000-00	Transfer In From GF	34,596	-	3,726	30,870	11%	Revenue Tranfer Required
50-42000-00	Insurance Proceeds	2,340	3,122	9,130	(6,790)	390%	
	Fund Balance	9,792	-	-	9,792	0%	Insurance Prior FY
	Total Revenue	46,728	3,122	12,856	33,872	28%	
	Expenditures						
	Administrative Capital (Over \$5,000)						
50-52000-01	802 Martin St. Roof Replacement	15,858	-	15,717	141	99%	No additional expenditures anticipated
50-52100-01	Train Depo Roof Replacement	0	6,931	6,931	- 6,931	N/A	
	Sub-Total Administrative Capital (Over \$5,000)	15,858	6,931	15,717	141	99%	
	Public Works Capital (Over \$5,000)						
50-51880-03	Drainage / Rt-of-way Exp.	30,870	30,870	30,870	0	0%	
	Sub-Total Public Works Capital (Over \$5,000)	30,870	30,870	30,870	0	0%	
	Total Expenditures	46,728	37,801	53,518	(6,790)	115%	

Special Revenue Funds

Target 58%

Account Number	Budget Category	Account Description	FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	Percentage	Notes
	<u>Court Security Fund</u>							
60-42350-00	Fines	Court Security Citations Rev	13,694	1,959	14,865	- 1,171	109%	Citations trending higher than budgeted
60-50491-05	Salary and Benefits	Officer Salary	13,694	0	0	13,694	0%	
	<u>Court Technology Fund</u>							
70-40000-00	Miscellaneous Revenue	Bank Interest Revenue	-	0	1	N/A	N/A	
70-42350-00	Fines	Court Tech Citations Revenue	5,288	201	1,994	3,294	38%	
70-50491-05	Equipment	Court Technology Expenditures	5,288	2,228	2,228	3,060	42%	
	<u>Donations Fund</u>							
90-44000-00	Donations	Library Program Donations	1,000	0	0	1,000	0%	
90-44100-00	Donations	Museum Donation Revenue	3,250	0	3,250	0	100%	
90-41111-00	Donations	CSA Donation Revenue	0	0	2,450	(2,450)	N/A	
90-42111-00	Donations	Kid Fish Donation Revenue	0	900	2,100	(2,100)	N/A	
90-49991-00	Donations	Christmas in the Park Revenue	0	0	0	0	N/A	
90-50740-11	Donations	Library Program Expenditures	1,000	0	0	1,000	0%	
90-51980-01	Donations	Christmas in the Park	0	0	36	(36)	N/A	
90-51111-12	Donations	CSA Donation Expenditures	0	700	3,050	(3,050)	N/A	
90-52111-12	Donations	Kid Fish Donation Expenditures	0	472	472	(472)	N/A	
90-70000-00	Donations	Transfer to General Fund	0	0	(3,250)	(3,250)	N/A	
	<u>Leose Fund</u>							
80-49820-00	Miscellaneous Revenue	Leose Revenue	1,093	0	1,086	7	99%	
80-50550-04	Training, Dues and Memberships	Training	1,093	206	1,485	(392)	136%	
	<u>TIF Fund</u>							
40-44240-00	Bond Proceeds	Bond Proceeds C00 Series 2017	1,165,425	0	0	1,165,425	0%	
40-49300-00	Taxes	Property Tax Revenue Chandler	29,634	0	18,252	11,382	62%	
40-44200-00	Taxes	Property Tax Revenue County	22,138	0	13,129	9,009	59%	
40-44220-00	Taxes	Property Tax Revenue College	6,284	0	3,805	2,478	61%	
40-50010-01	Debt Service	TIF Debt Service	58,056	53,083	53,083	4,973	91%	
40-50015-01	Capital (Over \$5,000)	TIF Capital Expenditures	1,165,425	26,850	406,261	759,164	35%	

Economic Development Corporation April 2018 Budget Watch

Target 58%

		FY 18 Amended Budget	April Actuals	YTD Actuals	Remaining Budget	%	Notes
Revenue							
30-41432-00	1/2 cent sales tax revenue	186,250	13,220	101,904	84,346	55%	
Sales Tax Revenue		186,250	13,220	101,904	84,346	55%	
Transfers							
30-70000-00	Transfer to General Fund	(2,659)	-	(2,659)	(2,659)	N/A	Painting of Museum
Total Transfers		(2,659)		(2,659)	(2,659)	N/A	
Total Revenue		183,591	13,220	99,245	81,687	54%	
Operating Expenditures							
30-50120-01	Salaries	46,900	3,700	28,400	18,500	61%	
30-50130-01	Office Supplies	955	-	155	800	16%	
30-50201-01	Dues & Subscriptions	1,500	-	895	605	60%	
30-50311-01	EDC Risk Pool Insurance	200	-	-	200	0%	
30-50550-01	Training & Travel	3,500	-	1,569	1,931	45%	
30-50941-01	Admin/Mgmt	4,800	-	4,800	-	100%	
30-51401-01	Speaker / Presentation Expend.	500	-	240	260	48%	
30-51411-01	Web Page/Hosting	13,200	-	10,316	2,884	78%	
30-51431-01	Advertising/Marketing PR	25,000	136	1,739	23,261	7%	
30-51441-01	Conference Expense	1,500	-	-	1,500	0%	
30-51481-01	Business Development Exp	13,000	3,434	4,644	8,356	36%	
30-51983-01	Computer Hardware & Software	1,145	-	1,175	(30)	103%	
Total Operating Expenditures		112,200	7,270	53,902	58,298	48%	
Project Expenditures							
30-51982-01	Chandler Hospitality LLC Hotel	200,000	-	-	200,000	0%	
30-51981-01	Business Development Grant	50,000	-	30,000	20,000	60%	
Total Project Expenditures		250,000	0	30,000	220,000	12%	
Total Expenditures		362,200	7,270	83,902	278,298	23%	
Bank Accounts							
	Cash Balances						
Operating Account		284,107					
Project Account		210,670					