

# 2<sup>nd</sup> Quarter Budget Report (Unaudited) As of March 31, 2020



**The City of Sachse Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting.**

**The Quarterly Budget Report complies with the City Charter's quarterly financial reporting requirement and is aimed at providing our users (internal and external), with a general awareness of the City's financial position.**



## Finance Department

**TO:** GINA NASH, CITY MANAGER  
**FROM:** TERESA SAVAGE, FINANCE DIRECTOR *TS*  
**SUBJ:** QUARTERLY BUDGET REPORT FOR 2<sup>ND</sup> QUARTER ENDING MARCH 31, 2020  
**DATE:** MAY 18, 2020  
**CC:** MAYOR AND CITY COUNCIL

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Attached is the 2nd Quarter Budget Report for the 2019-2020 fiscal year. The fiscal year for the City of Sachse is October 1<sup>st</sup> through September 30<sup>th</sup>. 50% of the fiscal year was complete as of the end of March 2020.

Overall, the City has received \$30.8 million through the 2nd quarter, representing 77% of budgeted revenues.

| CITY-WIDE REVENUES |                      |                      |                    |
|--------------------|----------------------|----------------------|--------------------|
| <i>Fund</i>        | <i>Budget</i>        | <i>YTD</i>           | <i>% Collected</i> |
| General Fund       | \$ 19,587,487        | \$ 17,681,419        | 90.27%             |
| Utility Fund       | 13,308,042           | 6,656,161            | 50.02%             |
| Debt Service       | 4,721,027            | 4,756,302            | 100.75%            |
| Special Revenue    | 80,500               | 120,212              | 149.33%            |
| Impact Fee         | 550,000              | 536,494              | 97.54%             |
| Street Maint. Tax  | 388,500              | 247,934              | 63.82%             |
| Health Insurance   | 1,642,433            | 821,166              | 50.00%             |
| <b>Total</b>       | <b>\$ 40,277,989</b> | <b>\$ 30,819,687</b> | <b>76.52%</b>      |

Year-to-date expenditures totaled \$22.4 million through the 2nd quarter, representing 56% of budgeted expenditures.

| CITY-WIDE OPERATING EXPENDITURES |                     |                     |                   |
|----------------------------------|---------------------|---------------------|-------------------|
| <i>Fund</i>                      | <i>Budget</i>       | <i>YTD</i>          | <i>% Expended</i> |
| General Fund                     | \$ 19,563,143       | \$10,054,735        | 51.40%            |
| Utility Fund                     | 11,669,916          | 5,333,595           | 45.70%            |
| Debt Service                     | 4,816,070           | 4,143,534           | 86.04%            |
| Special Revenue                  | 47,000              | 10,577              | 22.51%            |
| Impact Fee                       | 1,810,108           | 1,867,332           | 103.16%           |
| Street Maint. Tax                | 305,000             | 253,692             | 83.18%            |
| Health Insurance                 | 1,624,280           | 714,159             | 43.97%            |
| <b>Total</b>                     | <b>\$39,835,517</b> | <b>\$22,377,625</b> | <b>56.18%</b>     |

## Revenue

- Through March, total General Fund revenues were \$17,681,419 or 90% of expected collections. Total revenues increased \$2,188,024 compared to the same period last fiscal year.
- Sales tax revenues through March are 62% of expected collections, at \$1,006,745 collected.
- Franchise fees are at \$904,814 or 50% of budget; an increase from last year of \$8,881.
- General Fund current ad valorem tax revenues are 102% collected at \$12,844,039, a \$803,223 increase over last fiscal year. The overage will be reduced in April when the TIF allocation is posted, reducing General Fund current year collections as budgeted.
- Through March, collections for Licenses & Permits are a total of \$262,810 or 45% of expected collections.
- Fees and Service Charges year-to-date as of March are \$821,048 or 98% of budget. This is an increase of \$354,068 compared to the same period last fiscal year. The line items for Developer Fees and Plan Review Fees have already exceeded the projected total for the year.
- Court fine revenues finished March at \$121,627 or 49% of anticipated collections.
- Through March, Utility Fund revenues totaled \$6,656,161 or 50% of budget.
- Sales tax revenue in the Street Maintenance Tax Fund is \$247,933 or 64% of expected collections for the current fiscal year.

## Expenditures

- Through December, total General Fund expenditures are \$10,054,735 or 51% expended; an increase of \$697,000 from the prior fiscal year.
- Utility Fund expenditures are \$5,333,595 or 46% of budget; a decrease of \$29,330 from prior fiscal year.
- Capital Project expenditures total \$3,908,614 year-to-date, made up of \$1,266,356 from the Utility Fund and \$2,642,258 in the Capital Projects Fund.

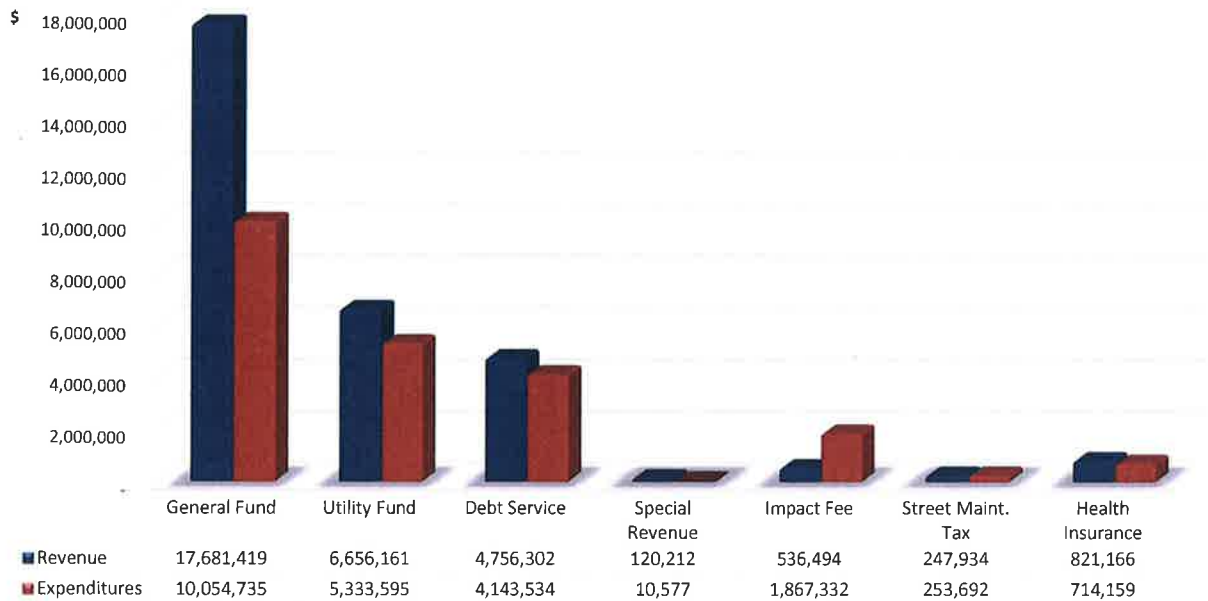
## Component Units

- Sales tax revenue in the Municipal Development District Fund is \$232,491 or 65% of budget, an increase of \$42,599 over the previous fiscal year.
- Sachse Economic Development Corporation had expenditures totaling \$382,005 or 47% of budget; an increase of \$92,751 over the prior year.

**CITY OF SACHSE  
REVENUE AND EXPENDITURE SUMMARY  
AND CHANGES IN FUND BALANCE RESERVES  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                         | General Fund  | Utility Fund  | Debt Service Fund | Special Revenue Fund | Impact Fee Fund | Street Maintenance Tax Fund | Health Insurance Fund | Total         |
|-------------------------|---------------|---------------|-------------------|----------------------|-----------------|-----------------------------|-----------------------|---------------|
| <b>Revenues</b>         |               |               |                   |                      |                 |                             |                       |               |
| <b>Budget</b>           | \$ 19,587,487 | \$ 13,308,042 | \$ 4,721,027      | \$ 80,500            | \$ 550,000      | \$ 388,500                  | \$ 1,642,433          | \$ 40,277,989 |
| <b>YTD Actual</b>       | 17,681,419    | 6,656,161     | 4,756,302         | 120,212              | 536,494         | 247,934                     | 821,166               | 30,819,687    |
| <b>Budget Remaining</b> | \$ 1,906,069  | \$ 6,651,881  | \$ (35,275)       | \$ (39,712)          | \$ 13,506       | \$ 140,566                  | \$ 821,267            | \$ 9,458,302  |
| <b>% of Budget</b>      | 90.27%        | 50.02%        | 100.75%           | 149.33%              | 97.54%          | 63.82%                      | 50.00%                | 76.52%        |
| <b>Expenditures</b>     |               |               |                   |                      |                 |                             |                       |               |
| <b>Budget</b>           | \$ 19,563,143 | \$ 11,669,916 | \$ 4,816,070      | \$ 47,000            | \$ 1,810,108    | \$ 305,000                  | \$ 1,624,280          | \$ 39,835,517 |
| <b>YTD Actual</b>       | 10,054,735    | 5,333,595     | 4,143,534         | 10,577               | 1,867,332       | 253,692                     | 714,159               | 22,377,625    |
| <b>Budget Remaining</b> | \$ 9,508,408  | \$ 6,336,321  | \$ 672,536        | \$ 36,423            | \$ (57,224)     | \$ 51,308                   | \$ 910,121            | \$ 17,457,892 |
| <b>% of Budget</b>      | 51.40%        | 45.70%        | 86.04%            | 22.51%               | 103.16%         | 83.18%                      | 43.97%                | 56.18%        |
| <b>Net Over/under</b>   | \$ 7,626,683  | \$ 1,322,566  | \$ 612,768        | \$ 109,634           | \$ (1,330,838)  | \$ (5,758)                  | \$ 107,007            | \$ 8,442,063  |

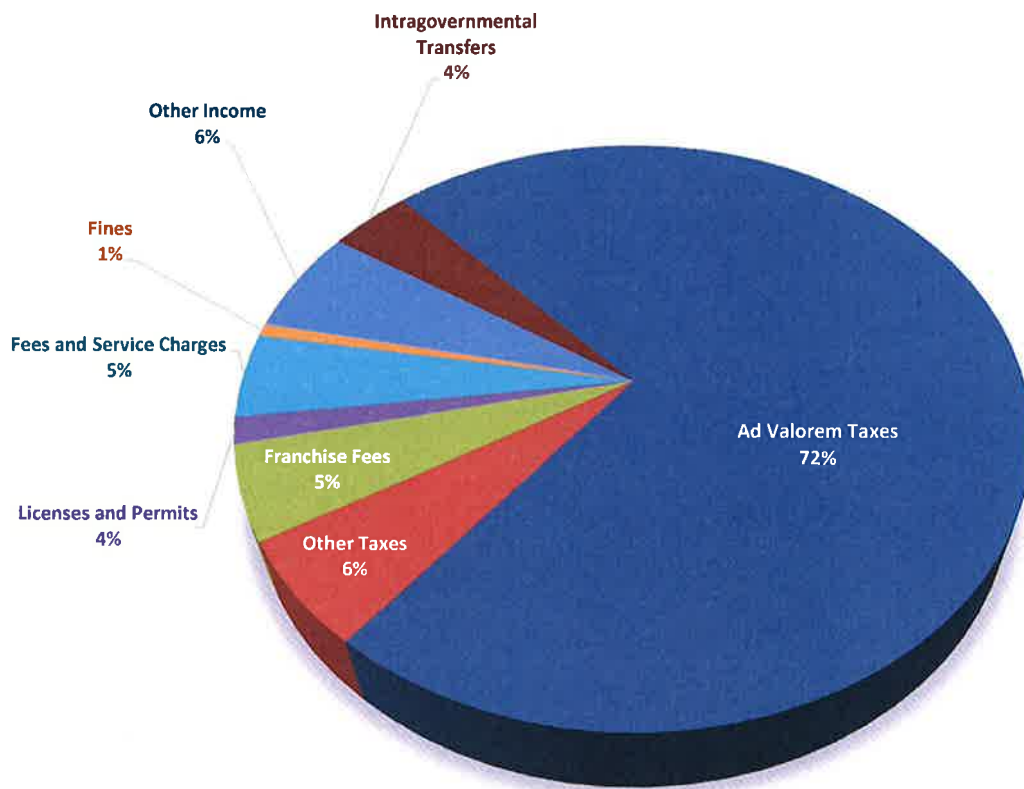
**Revenue and Expenditure Summary**



**CITY OF SACHSE  
GENERAL FUND REVENUES  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

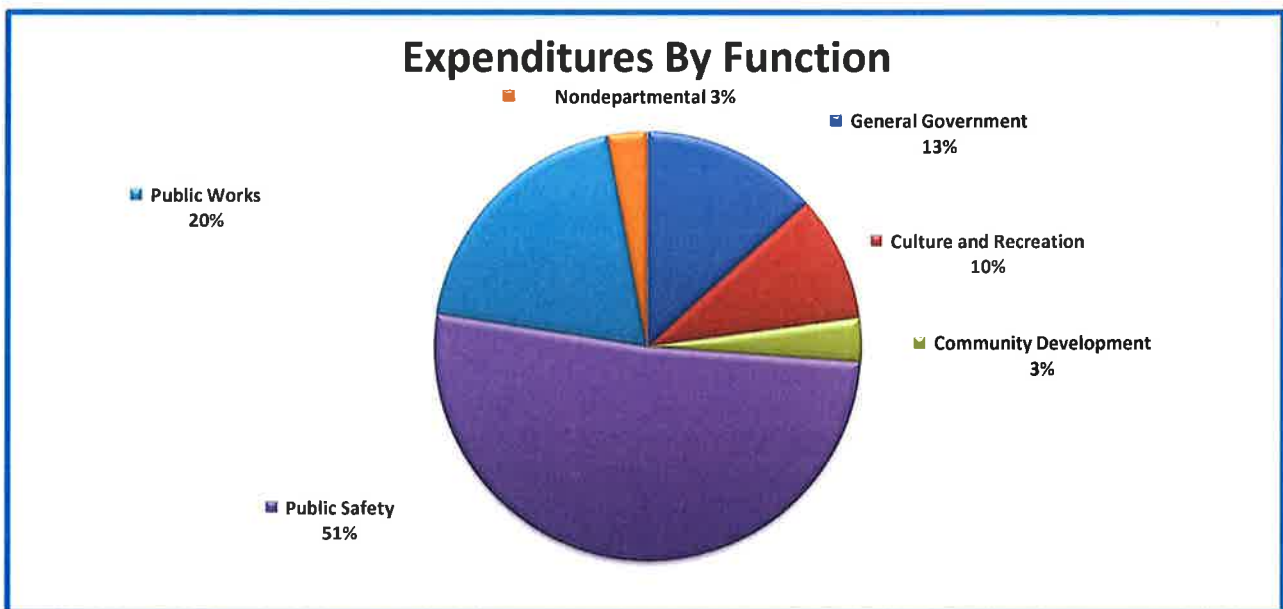
|                             | <u>FY 2019<br/>BUDGET</u> | <u>FY 2019 YEAR-<br/>TO-DATE</u> | <u>FY 2020<br/>BUDGET</u> | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>BUDGET<br/>REMAINING</u> | <u>% OF BUDGET</u> |
|-----------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| Ad Valorem Taxes            | \$ 12,019,803             | \$ 12,040,816                    | \$ 12,586,210             | \$ 12,844,039                    | \$ (257,829)                | 102.05%            |
| Other Taxes                 | 1,508,000                 | 873,891                          | 1,633,000                 | 1,006,745                        | 626,255                     | 61.65%             |
| Franchise Fees              | 1,710,775                 | 895,933                          | 1,809,027                 | 904,814                          | 904,213                     | 50.02%             |
| Licenses and Permits        | 566,500                   | 218,194                          | 579,500                   | 262,810                          | 316,690                     | 45.35%             |
| Fees and Service Charges    | 709,600                   | 466,980                          | 833,000                   | 821,048                          | 20,731                      | 98.57%             |
| Fines                       | 250,000                   | 114,916                          | 250,000                   | 121,627                          | 128,373                     | 48.65%             |
| Other Income                | 376,618                   | 291,562                          | 532,853                   | 1,038,387                        | (505,534)                   | 194.87%            |
| Intragovernmental Transfers | 1,182,205                 | 591,103                          | 1,363,897                 | 681,949                          | 681,948                     | 50.00%             |
| <b>TOTAL REVENUES</b>       | <b>\$ 18,323,501</b>      | <b>\$ 15,493,395</b>             | <b>\$ 19,587,487</b>      | <b>\$ 17,681,419</b>             | <b>\$ 1,914,847</b>         | <b>90.27%</b>      |

**General Fund Revenue**



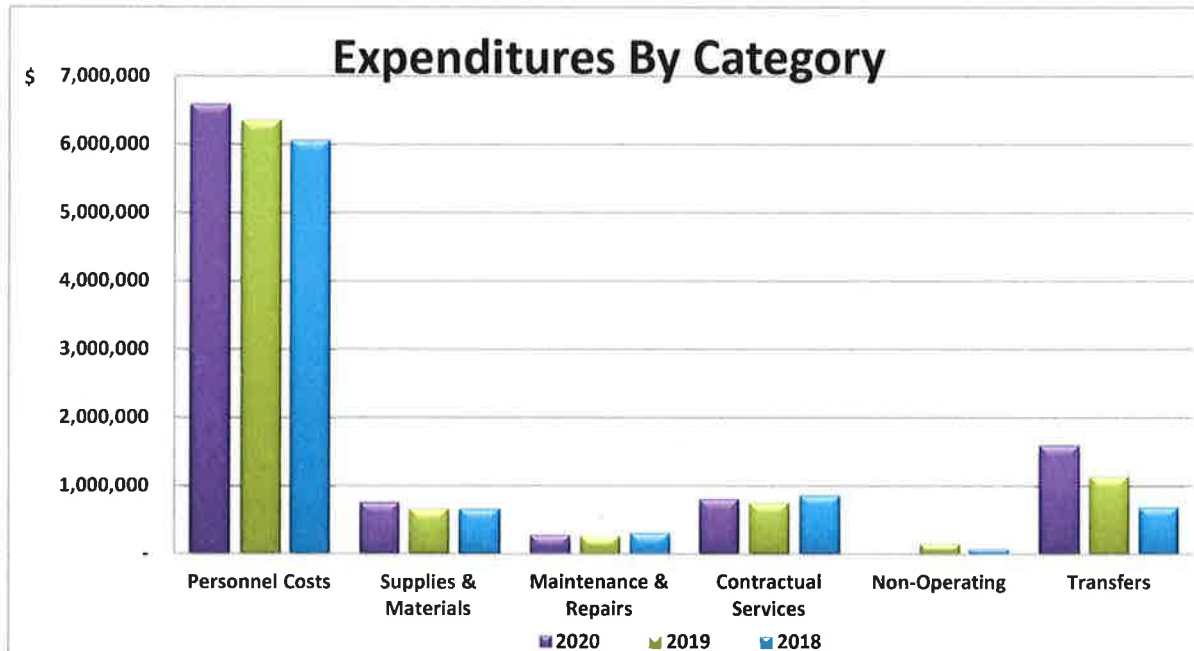
**CITY OF SACHSE**  
**GENERAL FUND EXPENDITURES**  
**QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                               | <u>FY 2019<br/>BUDGET</u>   | <u>FY 2019 YEAR-<br/>TO-DATE</u> | <u>FY 2020<br/>BUDGET</u>   | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>BUDGET<br/>REMAINING</u> | <u>% OF BUDGET</u>   |
|-------------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------|
| <b>General Government</b>     |                             |                                  |                             |                                  |                             |                      |
| City Manager                  | \$ 426,258                  | \$ 232,671                       | \$ 752,099                  | \$ 324,761                       | \$ 427,338                  | 43.18%               |
| City Secretary                | 193,198                     | 87,862                           | 192,702                     | 141,381                          | 56,636                      | 73.37%               |
| Human Resources               | 374,546                     | 174,474                          | 393,974                     | 173,997                          | 219,977                     | 44.16%               |
| Finance                       | 592,461                     | 302,278                          | 684,177                     | 290,209                          | 393,968                     | 42.42%               |
| Municipal Court               | 236,104                     | 103,767                          | 242,307                     | 103,768                          | 138,539                     | 42.82%               |
| Information Technology        | 753,684                     | 339,891                          | 741,473                     | 309,170                          | 432,303                     | 41.70%               |
|                               | <u>2,576,251</u>            | <u>1,240,943</u>                 | <u>3,006,732</u>            | <u>1,343,286</u>                 | <u>1,663,446</u>            | <u>44.68%</u>        |
| <b>Culture and Recreation</b> |                             |                                  |                             |                                  |                             |                      |
| Parks                         | 1,224,007                   | 552,717                          | 889,139                     | 475,282                          | 413,857                     | 53.45%               |
| Senior Center Programs        | 167,466                     | 93,686                           | 175,778                     | 91,331                           | 84,447                      | 51.96%               |
| Library Services              | 468,323                     | 233,492                          | 520,532                     | 234,877                          | 280,555                     | 45.12%               |
| Recreation                    |                             |                                  | 433,578                     | 153,243                          | 280,335                     | 35.34%               |
|                               | <u>1,859,796</u>            | <u>879,894</u>                   | <u>2,019,027</u>            | <u>954,733</u>                   | <u>1,059,194</u>            | <u>47.29%</u>        |
| <b>Public Safety</b>          |                             |                                  |                             |                                  |                             |                      |
| Police                        | 5,238,314                   | 2,686,317                        | 5,436,091                   | 2,697,295                        | 2,739,151                   | 49.62%               |
| Animal Services               | 232,199                     | 117,370                          | 236,067                     | 120,610                          | 115,457                     | 51.09%               |
| Fire and Ambulance            | 4,254,812                   | 2,190,527                        | 4,541,005                   | 2,339,498                        | 2,201,828                   | 51.52%               |
|                               | <u>9,725,325</u>            | <u>4,994,214</u>                 | <u>10,213,163</u>           | <u>5,157,404</u>                 | <u>5,055,759</u>            | <u>50.50%</u>        |
| <b>Public Works</b>           |                             |                                  |                             |                                  |                             |                      |
| Streets and Drainage          | 1,970,121                   | 1,196,009                        | 2,279,892                   | 1,550,392                        | 729,500                     | 68.00%               |
| Facilities Maintenance        | 522,749                     | 284,204                          | 568,276                     | 288,341                          | 279,935                     | 50.74%               |
| Engineering                   | 253,981                     | 86,069                           | 347,000                     | 126,089                          | 220,726                     | 36.34%               |
|                               | <u>2,783,207</u>            | <u>1,566,282</u>                 | <u>3,195,168</u>            | <u>1,964,822</u>                 | <u>1,230,346</u>            | <u>61.49%</u>        |
| <b>Development Services</b>   |                             |                                  |                             |                                  |                             |                      |
|                               | 908,890                     | 400,317                          | 721,743                     | 329,621                          | 392,122                     | 45.67%               |
| <b>Non-Departmental</b>       |                             |                                  |                             |                                  |                             |                      |
|                               | 390,630                     | 276,085                          | 407,310                     | 304,869                          | 102,441                     | 74.85%               |
| <b>TOTAL EXPENDITURES</b>     | <u><b>\$ 18,244,099</b></u> | <u><b>\$ 9,357,735</b></u>       | <u><b>\$ 19,563,143</b></u> | <u><b>\$ 10,054,735</b></u>      | <u><b>\$ 9,508,408</b></u>  | <u><b>51.40%</b></u> |



**CITY OF SACHSE  
GENERAL FUND EXPENDITURES BY CATEGORY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

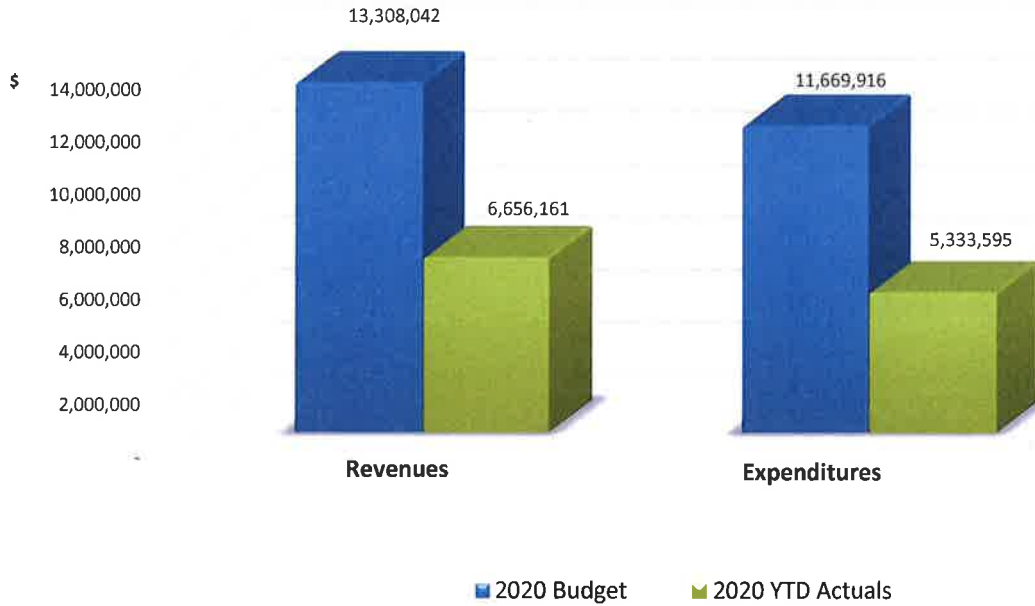
|                                    | <b>FISCAL YEAR</b> | <b>BUDGET</b> | <b>YEAR-TO-DATE</b> | <b>BUDGET REMAINING</b> | <b>% OF BUDGET</b> |
|------------------------------------|--------------------|---------------|---------------------|-------------------------|--------------------|
| <b>Personnel Costs</b>             | 2020               | \$ 14,057,511 | \$ 6,595,465        | \$ 7,462,046            | 46.92%             |
|                                    | 2019               | 13,100,849    | 6,359,834           | 6,741,015               | 48.55%             |
|                                    | 2018               | 12,412,581    | 6,068,384           | 6,344,197               | 48.89%             |
| <b>Supplies and Materials</b>      | 2020               | 1,558,119     | 758,902             | 799,217                 | 48.71%             |
|                                    | 2019               | 1,532,211     | 666,812             | 865,399                 | 43.52%             |
|                                    | 2018               | 1,530,902     | 664,725             | 866,177                 | 43.42%             |
| <b>Maintenance and Repairs</b>     | 2020               | 616,222       | 283,273             | 332,949                 | 45.97%             |
|                                    | 2019               | 610,545       | 271,664             | 338,881                 | 44.50%             |
|                                    | 2018               | 624,770       | 311,521             | 313,249                 | 49.86%             |
| <b>Contractual Services</b>        | 2020               | 1,581,848     | 809,881             | 771,967                 | 51.20%             |
|                                    | 2019               | 1,544,950     | 755,984             | 788,966                 | 48.93%             |
|                                    | 2018               | 1,457,957     | 865,325             | 592,632                 | 59.35%             |
| <b>Non-Operating</b>               | 2020               | 101,603       | 4,264               | 97,339                  | 4.20%              |
|                                    | 2019               | 264,751       | 156,187             | 108,564                 | 58.99%             |
|                                    | 2018               | 145,819       | 78,057              | 67,762                  | 53.53%             |
| <b>Intragovernmental Transfers</b> | 2020               | 1,647,840     | 1,602,950           | 44,890                  | 97.28%             |
|                                    | 2019               | 1,190,793     | 1,147,256           | 43,538                  | 96.34%             |
|                                    | 2018               | 2,703,947     | 693,954             | 2,009,993               | 25.66%             |
| <b>TOTAL EXPENDITURES</b>          | 2020               | 19,563,143    | 10,054,735          | 9,508,408               | 51.40%             |
|                                    | 2019               | 18,244,099    | 9,357,735           | 8,886,364               | 51.29%             |
|                                    | 2018               | 18,875,976    | 8,681,966           | 10,194,010              | 45.99%             |



**CITY OF SACHSE  
UTILITY FUND SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                           | <u>FY 2019<br/>BUDGET</u> | <u>FY 2019 YEAR-<br/>TO-DATE</u> | <u>FY 2020<br/>BUDGET</u> | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>BUDGET<br/>REMAINING</u> | <u>% OF BUDGET</u> |
|---------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>           |                           |                                  |                           |                                  |                             |                    |
| Water Revenue             | \$ 6,375,324              | \$ 2,824,504                     | \$ 6,919,622              | \$ 2,827,879                     | \$ 4,091,743                | 40.87%             |
| Sewer Revenue             | 4,768,010                 | 2,454,000                        | 4,790,920                 | 2,410,358                        | 2,380,562                   | 50.31%             |
| Drainage Fee Revenue      | 204,000                   | 104,444                          | 210,000                   | 105,166                          | 104,834                     | 50.08%             |
| Fees and Service Charges  | 181,000                   | 100,387                          | 166,000                   | 105,094                          | 60,906                      | 63.31%             |
| Other Gov'ts & Sources    | 24,000                    | 12,647                           | 24,000                    | 12,630                           | 11,370                      | 52.63%             |
| Other Income              | 130,500                   | 276,766                          | 1,197,500                 | 1,195,035                        | 2,465                       | 99.79%             |
| <b>TOTAL REVENUES</b>     | <b>\$ 11,682,834</b>      | <b>\$ 5,772,748</b>              | <b>\$ 13,308,042</b>      | <b>\$ 6,656,161</b>              | <b>\$ 6,651,881</b>         | <b>50.02%</b>      |
| <b>EXPENDITURES</b>       |                           |                                  |                           |                                  |                             |                    |
| Utility Administration    | \$ 428,484                | \$ 180,781                       | \$ 430,387                | \$ 208,735                       | \$ 221,652                  | 48.50%             |
| Water Operations          | 5,951,406                 | 3,001,853                        | 6,734,415                 | 3,176,011                        | 3,558,404                   | 47.16%             |
| Sewer Operations          | 3,902,224                 | 2,224,027                        | 4,405,115                 | 1,948,850                        | 2,456,265                   | 44.24%             |
| Stormwater Drainage       | 255,000                   | 15,375                           | 100,000                   | 62,500                           | 37,500                      | 62.50%             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 10,282,114</b>      | <b>\$ 5,406,661</b>              | <b>\$ 11,669,916</b>      | <b>\$ 5,333,595</b>              | <b>\$ 6,336,321</b>         | <b>45.70%</b>      |

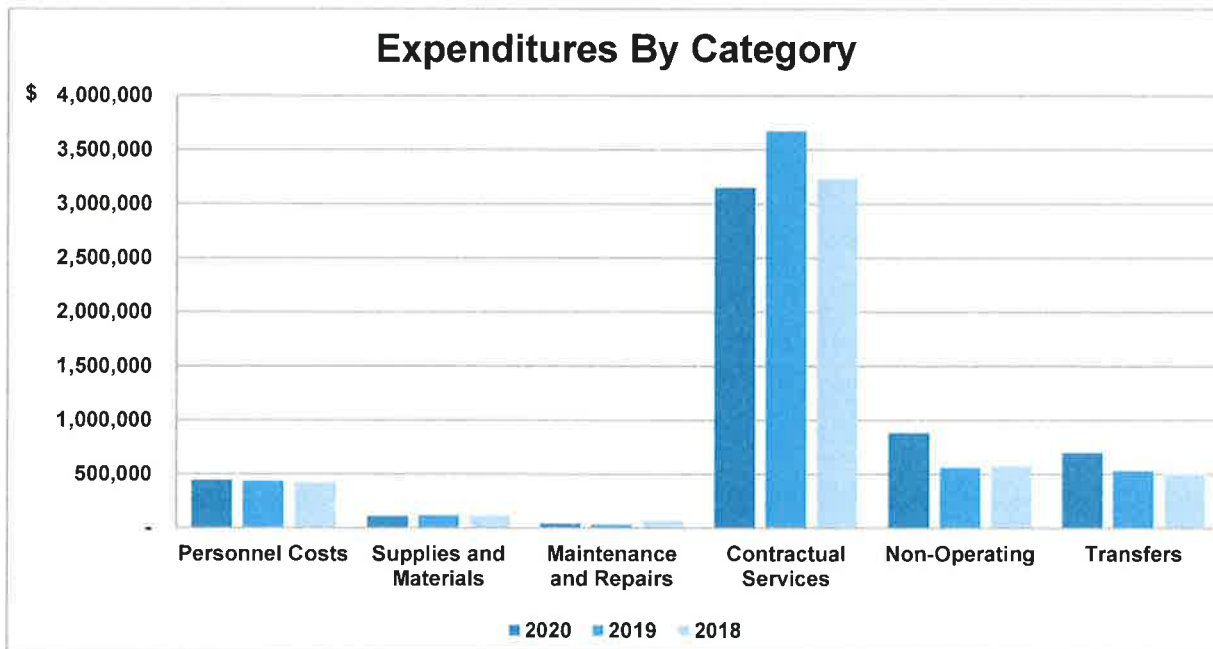
**Utility Fund Revenues and Expenditures**





**CITY OF SACHSE**  
**UTILITY FUND EXPENDITURES BY CATEGORY**  
**QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

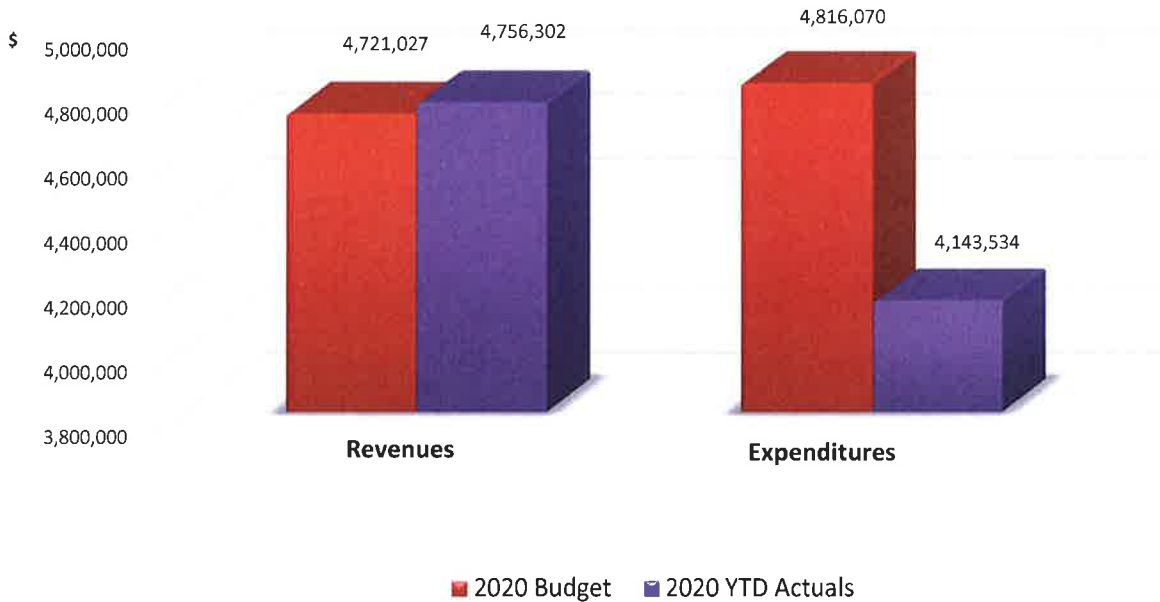
|                                    | <b>FISCAL YEAR</b> | <b>BUDGET</b> | <b>YEAR-TO-DATE</b> | <b>BUDGET REMAINING</b> | <b>% OF BUDGET</b> |
|------------------------------------|--------------------|---------------|---------------------|-------------------------|--------------------|
| <b>Personnel Costs</b>             | 2020               | \$ 1,041,384  | \$ 444,827          | \$ 596,557              | 42.72%             |
|                                    | 2019               | 865,344       | 435,977             | 429,367                 | 50.38%             |
|                                    | 2018               | 919,320       | 425,125             | 494,195                 | 46.24%             |
| <b>Supplies and Materials</b>      | 2020               | 273,026       | 110,902             | 162,124                 | 40.62%             |
|                                    | 2019               | 291,108       | 119,266             | 171,842                 | 40.97%             |
|                                    | 2018               | 256,976       | 119,596             | 137,380                 | 46.54%             |
| <b>Maintenance and Repairs</b>     | 2020               | 262,000       | 42,194              | 219,806                 | 16.10%             |
|                                    | 2019               | 161,000       | 32,768              | 128,232                 | 20.35%             |
|                                    | 2018               | 164,901       | 75,041              | 89,860                  | 45.51%             |
| <b>Contractual Services</b>        | 2020               | 7,170,427     | 3,153,128           | 4,017,299               | 43.97%             |
|                                    | 2019               | 6,944,404     | 3,676,753           | 3,267,651               | 52.95%             |
|                                    | 2018               | 6,524,943     | 3,235,495           | 3,289,448               | 49.59%             |
| <b>Non-Operating</b>               | 2020               | 1,197,469     | 883,238             | 314,231                 | 73.76%             |
|                                    | 2019               | 1,195,713     | 563,896             | 631,817                 | 47.16%             |
|                                    | 2018               | 949,421       | 579,546             | 369,875                 | 61.04%             |
| <b>Intragovernmental Transfers</b> | 2020               | 1,725,610     | 699,305             | 1,026,305               | 40.53%             |
|                                    | 2019               | 1,068,530     | 534,265             | 534,265                 | 50.00%             |
|                                    | 2018               | 1,013,880     | 506,940             | 506,940                 | 50.00%             |
| <b>TOTAL EXPENDITURES</b>          | 2020               | 11,669,916    | 5,333,595           | 6,336,321               | 45.70%             |
|                                    | 2019               | 10,526,099    | 5,362,925           | 5,163,174               | 50.95%             |
|                                    | 2018               | 9,829,441     | 4,941,743           | 4,887,698               | 50.27%             |



**CITY OF SACHSE  
DEBT SERVICE FUND SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                           | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|---------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>           |                           |                                  |                           |                                  |                             |                    |
| Ad Valorem Taxes          | \$ 4,474,801              | \$ 4,445,775                     | \$ 4,713,027              | \$ 4,741,661                     | \$ (28,634)                 | 100.61%            |
| Other Income              | 1,000                     | 4,921                            | 8,000                     | 14,641                           | (6,641)                     | 183.01%            |
| <b>TOTAL REVENUES</b>     | <b>\$ 4,475,801</b>       | <b>\$ 4,450,697</b>              | <b>\$ 4,721,027</b>       | <b>\$ 4,756,302</b>              | <b>\$ (35,275)</b>          | <b>100.75%</b>     |
| <b>EXPENDITURES</b>       |                           |                                  |                           |                                  |                             |                    |
| Principal                 | \$ 3,033,558              | \$ 2,030,000                     | \$ 3,420,000              | \$ 3,420,000                     | \$ -                        | 100.00%            |
| Interest                  | 1,430,051                 | 731,204                          | 1,353,070                 | 687,787                          | 665,283                     | 50.83%             |
| Agent Fees                | 3,000                     | 1,256                            | 3,000                     | 1,256                            | 1,744                       | 41.88%             |
| Financing Costs           | -                         | -                                | 40,000                    | 34,490                           | 5,510                       | 0.00%              |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 4,466,609</b>       | <b>\$ 2,762,460</b>              | <b>\$ 4,816,070</b>       | <b>\$ 4,143,534</b>              | <b>\$ 672,536</b>           | <b>86.04%</b>      |

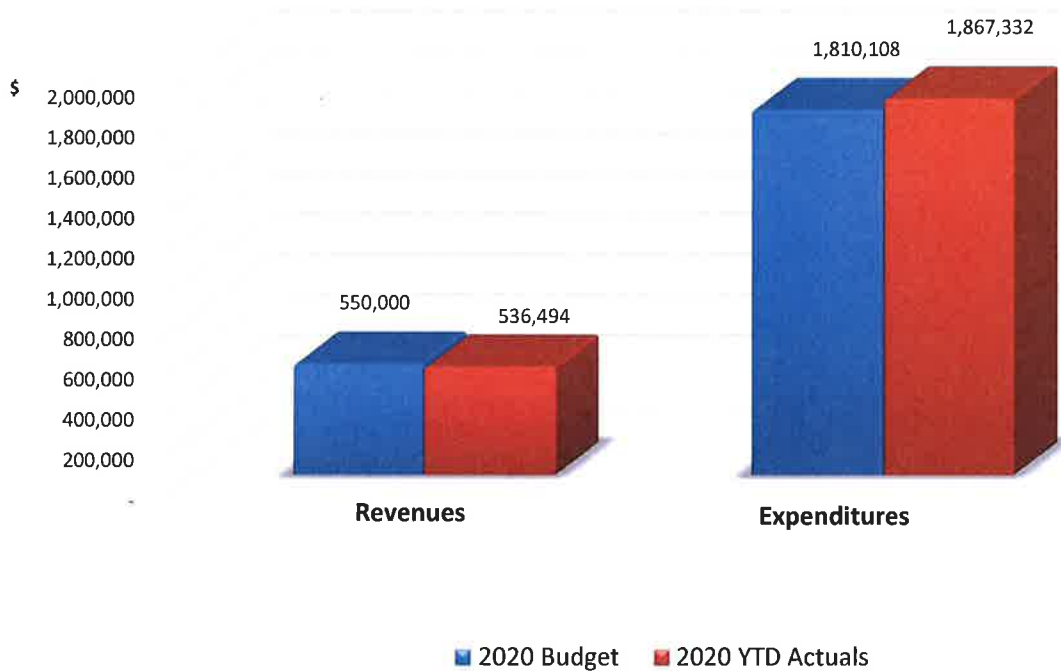
**Debt Service Fund Revenues and Expenditures**



**CITY OF SACHSE  
IMPACT FEE FUND SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                           | <u>FY 2019<br/>BUDGET</u> | <u>FY 2019 YEAR-<br/>TO-DATE</u> | <u>FY 2020<br/>BUDGET</u> | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>BUDGET<br/>REMAINING</u> | <u>% OF BUDGET</u> |
|---------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>           |                           |                                  |                           |                                  |                             |                    |
| Total Impact Fees         | \$ 525,000                | \$ 197,296                       | \$ 525,000                | \$ 508,718 *                     | \$ 16,282                   | 96.90%             |
| Other Income              | 21,000                    | 36,303                           | 25,000                    | 27,776                           | (2,776)                     | 111.10%            |
| <b>TOTAL REVENUES</b>     | <b>\$ 546,000</b>         | <b>\$ 233,598</b>                | <b>\$ 550,000</b>         | <b>\$ 536,494</b>                | <b>\$ 13,506</b>            | <b>97.54%</b>      |
| <b>EXPENDITURES</b>       |                           |                                  |                           |                                  |                             |                    |
| Development Agreements    | 110,000                   | -                                | -                         | 57,224                           | -                           |                    |
| Intergovernmental         | \$ 780,000                | \$ 780,000                       | \$ 1,810,108              | \$ 1,810,108                     | \$ -                        | 100.00%            |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 890,000</b>         | <b>\$ 780,000</b>                | <b>\$ 1,810,108</b>       | <b>\$ 1,867,332</b>              | <b>\$ (57,224)</b>          | <b>103.16%</b>     |

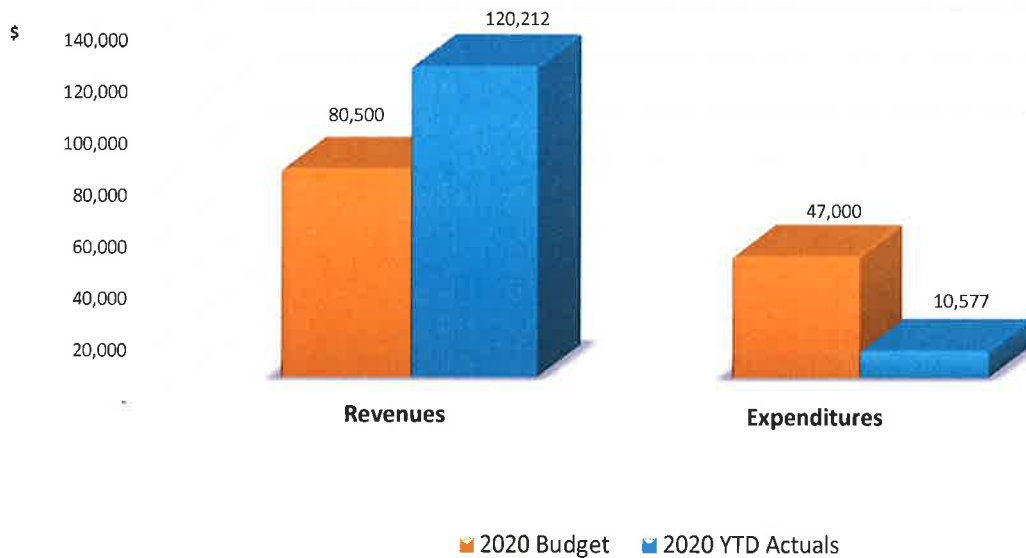
### Impact Fee Fund Revenues and Expenditures



**CITY OF SACHSE  
SPECIAL REVENUE FUND SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                           | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|---------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>           |                           |                                  |                           |                                  |                             |                    |
| Fees                      | \$ 71,000                 | \$ 28,270                        | \$ 76,500                 | \$ 109,570                       | \$ (33,070)                 | 143.23%            |
| Other Income              | 1,000                     | 4,194                            | 1,000                     | 7,345                            | (6,345)                     | 734.55%            |
| Grants and Donations      | 3,100                     | 10,451                           | 3,000                     | 3,296                            | (296)                       | 0.00%              |
| <b>TOTAL REVENUES</b>     | <b>\$ 75,100</b>          | <b>\$ 42,915</b>                 | <b>\$ 80,500</b>          | <b>\$ 120,212</b>                | <b>\$ (39,712)</b>          | <b>149.33%</b>     |
| <b>EXPENDITURES</b>       |                           |                                  |                           |                                  |                             |                    |
| City Manager              | \$ -                      | \$ -                             | \$ -                      | \$ -                             | \$ -                        | 0.00%              |
| Finance                   | -                         | -                                | -                         | -                                | -                           | 0.00%              |
| Municipal Court           | 18,000                    | 330                              | 11,000                    | 7,066                            | 3,934                       | 64.24%             |
| Parks and Recreation      | -                         | -                                | -                         | -                                | -                           | 0.00%              |
| Senior Center Programs    | 8,400                     | 8,547                            | -                         | -                                | -                           | #DIV/0!            |
| Library                   | 1,330                     | 1,326                            | -                         | -                                | -                           | #DIV/0!            |
| Police                    | 23,000                    | 5,752                            | 26,000                    | 3,456                            | 22,544                      | 13.29%             |
| Animal Services           | 9,000                     | 3,180                            | 10,000                    | 55                               | 9,945                       | 0.55%              |
| Fire and Ambulance        | 9,660                     | 701                              | -                         | -                                | -                           |                    |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 69,390</b>          | <b>\$ 19,836</b>                 | <b>\$ 47,000</b>          | <b>\$ 10,577</b>                 | <b>\$ 36,423</b>            | <b>22.51%</b>      |

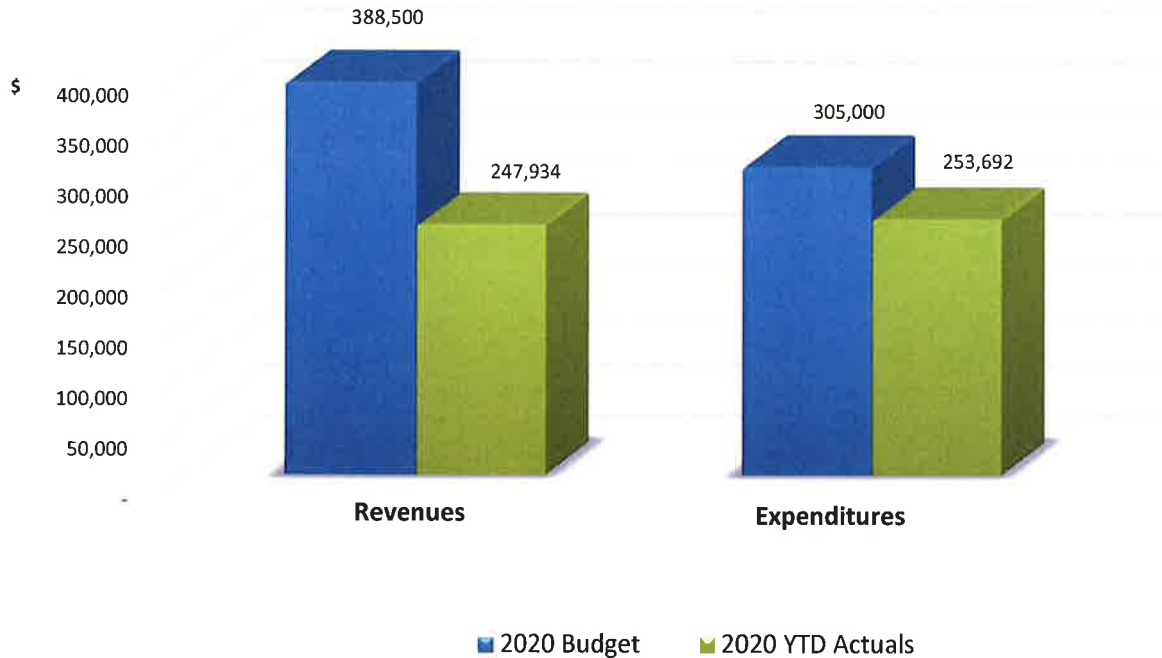
### Special Revenue Fund Revenues and Expenditures



**CITY OF SACHSE  
STREET MAINTENANCE TAX FUND  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                           | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|---------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>           |                           |                                  |                           |                                  |                             |                    |
| Sales Tax                 | \$ 363,500                | \$ 214,000                       | \$ 387,500                | \$ 247,933                       | \$ 139,567                  | 63.98%             |
| Other Income              | 500                       | 543                              | 1,000                     | 1                                | 999                         | 0.06%              |
| <b>TOTAL REVENUES</b>     | <b>\$ 364,000</b>         | <b>\$ 214,542</b>                | <b>\$ 388,500</b>         | <b>\$ 247,934</b>                | <b>\$ 140,566</b>           | <b>63.82%</b>      |
| <b>EXPENDITURES</b>       |                           |                                  |                           |                                  |                             |                    |
| Street Maintenance        | \$ 596,000                | \$ 538,842                       | \$ 305,000                | \$ 253,692                       | \$ 51,308                   | 83.18%             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 596,000</b>         | <b>\$ 538,842</b>                | <b>\$ 305,000</b>         | <b>\$ 253,692</b>                | <b>\$ 51,308</b>            | <b>83.18%</b>      |

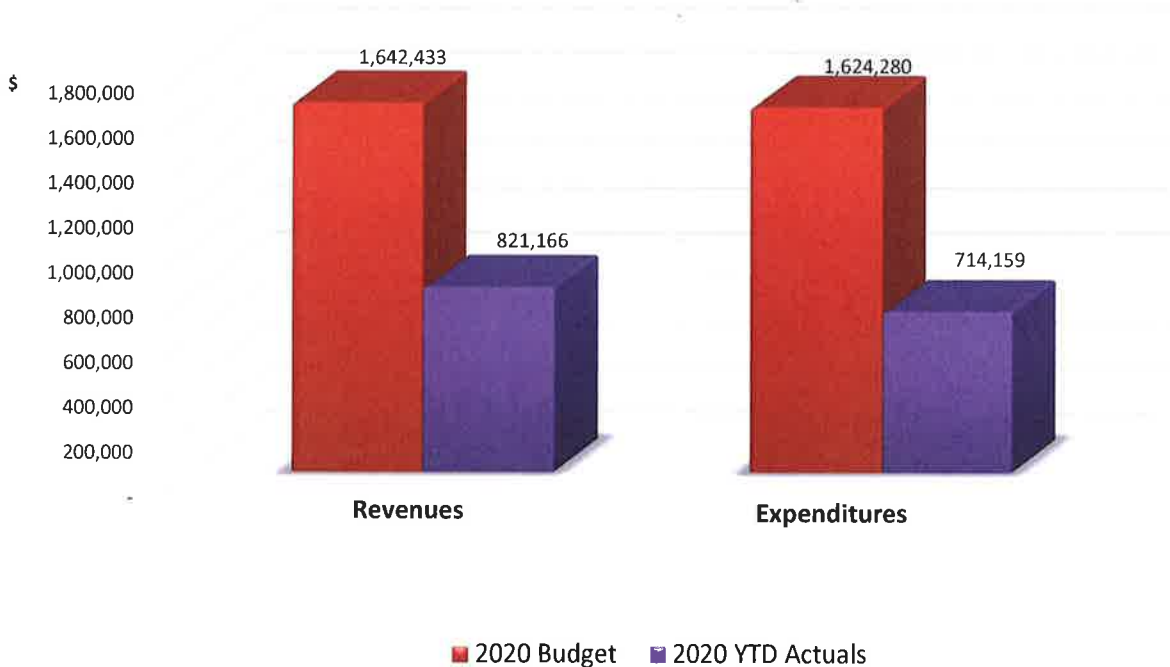
### Street Maintenance Tax Fund Revenues and Expenditures



**CITY OF SACHSE  
HEALTH INSURANCE FUND SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                             | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|-----------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>             |                           |                                  |                           |                                  |                             |                    |
| Other Income                | \$ 750                    | \$ 687                           | \$ 1,000                  | \$ 450                           | \$ 550                      | 44.97%             |
| Transfers In - General Fund | 1,376,007                 | 688,004                          | 1,522,566                 | 761,283                          | 761,283                     | 50.00%             |
| Transfers In - Utility Fund | 108,934                   | 54,467                           | 118,867                   | 59,433                           | 59,434                      | 50.00%             |
| <b>TOTAL REVENUES</b>       | <b>\$ 1,485,691</b>       | <b>\$ 743,157</b>                | <b>\$ 1,642,433</b>       | <b>\$ 821,166</b>                | <b>\$ 821,267</b>           | <b>50.00%</b>      |
| <b>EXPENDITURES</b>         |                           |                                  |                           |                                  |                             |                    |
| Health Insurance            | \$ 1,452,186              | \$ 639,458                       | \$ 1,427,000              | \$ 637,949                       | \$ 789,051                  | 44.71%             |
| Dental Insurance            | 45,614                    | 22,030                           | 52,500                    | 23,165                           | 29,335                      | 44.12%             |
| H.R.A. Deductible Reimb.    | 73,320                    | 21,967                           | 76,000                    | 17,187                           | 58,813                      | 22.61%             |
| H.S.A. Contribution         | 44,000                    | 22,822                           | 42,500                    | 24,872                           | 17,628                      | 58.52%             |
| Employee Assistance         |                           |                                  | 3,780                     | 1,136                            | 2,644                       | 30.06%             |
| Life and LTD Insurance      | 20,637                    | 8,790                            | 22,500                    | 9,850                            | 12,650                      | 43.78%             |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,635,757</b>       | <b>\$ 715,068</b>                | <b>\$ 1,624,280</b>       | <b>\$ 714,159</b>                | <b>\$ 910,121</b>           | <b>43.97%</b>      |

**Health Insurance Fund Revenues and Expenditures**



**CITY OF SACHSE  
CAPITAL PROJECT FUND SUMMARY\*  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                         | <u>PRIOR YEAR<br/>EXPENDITURES</u> | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>PROJECT-TO-DATE</u> |
|-------------------------|------------------------------------|----------------------------------|------------------------|
| Merritt Rd Realignment  | \$ 504,478                         | \$ 370,973                       | \$ 875,451             |
| Blackburn/Ingram Road   | 10,400                             | 4,800                            | 15,200                 |
| P25 Radio Upgrade       | 798,642                            | 155,698                          | 954,340                |
| PMB-The Station         | 43,260                             | 15,711                           | 58,972                 |
| Sachse Road Widening    | 970,626                            | -                                | 970,626                |
| Sachse Community Center | 5,373,926                          | 2,095,076                        | 7,469,002              |
|                         | <u>\$ 7,701,333</u>                | <u>\$ 2,642,258</u>              | <u>\$ 10,343,591</u>   |

\*Includes projects funded by 2006 Bond, Roadway Impact Fees, Community Development Block Grant, Unobligated Capital Project Funds, and 2017A Certificates of Obligation.

**CITY OF SACHSE  
UTILITY FUND CAPITAL PROJECTS SUMMARY\*  
QUARTER ENDED 3/31/2020-50% OF YEAR COMPLETE (UNAUDITED)**

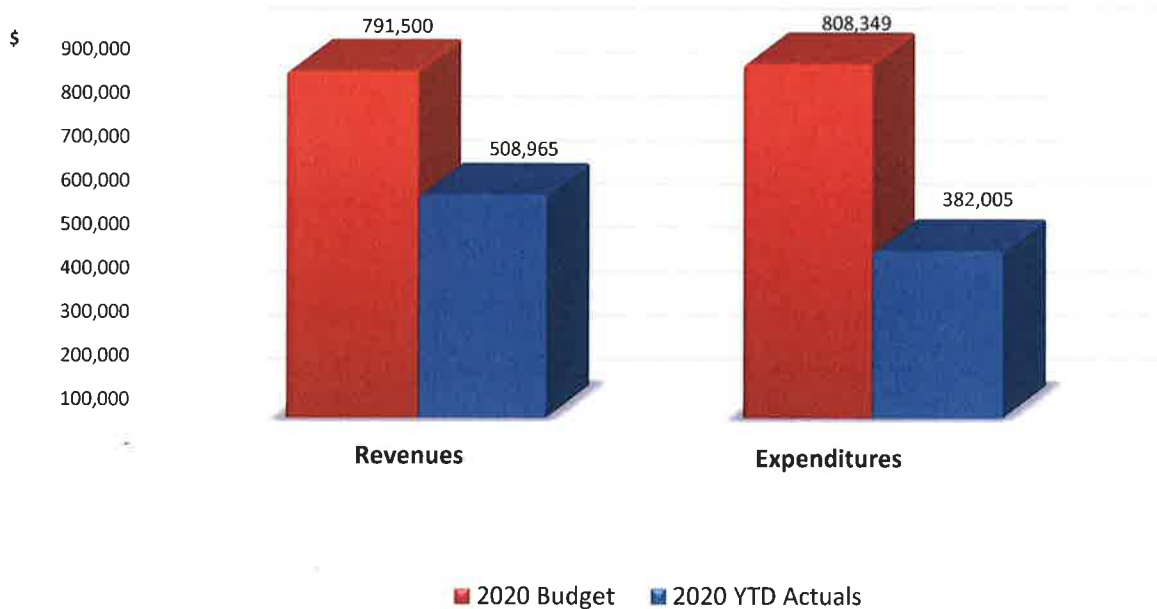
|  | <u>PRIOR YEAR<br/>EXPENDITURES</u> | <u>FY 2020 YEAR-<br/>TO-DATE</u> | <u>PROJECT-TO-DATE</u> |
|--|------------------------------------|----------------------------------|------------------------|
| Murphy Road Water Line Relocation                  | \$ 27,676                          |                                  | \$ 27,676              |
| Maxwell Creek Water Line Extension                 | 20,689                             |                                  | 20,689                 |
| Muddy Creek Trail                                  | 9,500                              |                                  | 9,500                  |
| Elevated Storage Tank                              | 2,812,379                          | 33,000                           | 2,845,379              |
| PGBT Sanitary Sewer (Line C)                       | 43,796                             |                                  | 43,796                 |
| 8-inch Water Line Williford, Bailey to Hwy 78      | 30,445                             |                                  | 30,445                 |
| 8-inch Water Line Sachse St and 2nd St             | 47,100                             |                                  | 47,100                 |
| Maxwell Creek Pump Station                         | 86,126                             | 1,506                            | 87,631                 |
| 8-inch Water Line 3rd St, Hwy 78 to Ingram         | 16,131                             |                                  | 16,131                 |
| 8-inch Water Line Cartwright, 3rd St to Big Valley | 11,457                             |                                  | 11,457                 |
| Pleasant Valley Water Line Design                  | 26,525                             | 1,935                            | 28,460                 |
| Southeast Sewer Expansion                          | 8,869,601                          | 1,189,875                        | 10,059,476             |
| Anthony Lane Sewer Rehab                           | 36,245                             | 40,040                           | 76,285                 |
| Easement north of Brookview Court                  | 1,400                              |                                  | 1,400                  |
|  | <u>\$ 12,039,069</u>               | <u>\$ 1,266,356</u>              | <u>\$ 13,305,425</u>   |

\*Includes projects funded by Utility Fund revenues, Water and Sewer Impact Fees, and 2017 Certificates of Obligation.

**CITY OF SACHSE  
SACHSE ECONOMIC DEVELOPMENT CORPORATION SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                              | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|------------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>              |                           |                                  |                           |                                  |                             |                    |
| Sales Tax                    | \$ 737,500                | \$ 427,849                       | \$ 775,000                | \$ 495,693                       | \$ 279,307                  | 63.96%             |
| Other Income                 | 30,050                    | 14,328                           | 16,500                    | 13,272                           | 3,228                       | 80.44%             |
| Other Financing Sources      |                           |                                  | -                         |                                  | -                           | 0.00%              |
| <b>TOTAL REVENUES</b>        | <b>\$ 767,550</b>         | <b>\$ 442,177</b>                | <b>\$ 791,500</b>         | <b>\$ 508,965</b>                | <b>\$ 282,535</b>           | <b>64.30%</b>      |
| <b>EXPENDITURES</b>          |                           |                                  |                           |                                  |                             |                    |
| Personnel                    | \$ 253,338                | \$ 114,639                       | \$ 260,204                | \$ 107,553                       | \$ 152,651                  | 41.33%             |
| Supplies and Materials       | 31,024                    | 17,950                           | 30,164                    | 23,694                           | 6,470                       | 78.55%             |
| Maintenance and Repairs      | 500                       | 270                              | 500                       | 111                              | 389                         | 22.20%             |
| Contractual Services         | 187,591                   | 72,413                           | 188,000                   | 175,799                          | 12,201                      | 93.51%             |
| Local Business Grant Program | 181,055                   | 27,144                           | 184,194                   | 2,204                            | 181,990                     | 1.20%              |
| Operating Transfer Out - GF  | 113,675                   | 56,838                           | 145,287                   | 72,644                           | 72,643                      | 50.00%             |
| <b>TOTAL EXPENDITURES</b>    | <b>\$ 767,183</b>         | <b>\$ 289,254</b>                | <b>\$ 808,349</b>         | <b>\$ 382,005</b>                | <b>\$ 426,344</b>           | <b>47.26%</b>      |

**Sachse Economic Development Corporation  
Revenues and Expenditures**





**CITY OF SACHSE  
MUNICIPAL DEVELOPMENT DISTRICT SUMMARY  
QUARTER ENDED 3/31/2020 - 50% OF YEAR COMPLETE (UNAUDITED)**

|                              | <b>FY 2019<br/>BUDGET</b> | <b>FY 2019 YEAR-<br/>TO-DATE</b> | <b>FY 2020<br/>BUDGET</b> | <b>FY 2020 YEAR-<br/>TO-DATE</b> | <b>BUDGET<br/>REMAINING</b> | <b>% OF BUDGET</b> |
|------------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-----------------------------|--------------------|
| <b>REVENUES</b>              |                           |                                  |                           |                                  |                             |                    |
| Sales Tax                    | \$ 350,000                | \$ 189,892                       | \$ 355,000                | \$ 232,491                       | \$ 122,509                  | 65.49%             |
| Interest Income              | 1,000                     | 76                               | 1,000                     | -                                | 1,000                       | 0.00%              |
| <b>TOTAL REVENUES</b>        | <b>\$ 351,000</b>         | <b>\$ 189,968</b>                | <b>\$ 356,000</b>         | <b>\$ 232,491</b>                | <b>\$ 123,509</b>           | <b>65.31%</b>      |
| <b>EXPENDITURES</b>          |                           |                                  |                           |                                  |                             |                    |
| Park Repairs and Maintenance | 140,000                   | -                                | -                         | -                                | -                           |                    |
| Professional Services        | -                         | -                                | -                         | -                                | -                           | 0.00%              |
| Park Improvements            | 315,000                   | 49,628                           | -                         | -                                | -                           |                    |
| Building Renovations         | -                         | -                                | 80,000                    | 79,715                           | 285                         | 99.64%             |
| <b>TOTAL EXPENDITURES</b>    | <b>\$ 455,000</b>         | <b>\$ 49,628</b>                 | <b>\$ 80,000</b>          | <b>\$ 79,715</b>                 | <b>\$ 285</b>               | <b>99.64%</b>      |

### Municipal Development District Revenues and Expenditures

