



# City of Dripping Springs

Report to the MAYOR and MEMBERS of the City Council

From the CITY TREASURER

For the Month ending November 30, 2020

Date: December 8, 2020

Sales Tax revenues, Building Code fees and Subdivision fees were higher than anticipated for the month of November. General Fund expenses are higher than projected due to payments for previous months billings just received. Finance expenses includes Auditor billing.

Wastewater Revenue includes a higher than projected sales tax transfer. The PEC franchise fee which was budgeted for receipt in October was received this month and higher than originally budgeted. The \$165K figure in other income includes \$163K which is a result of the issuance of road bonds for Headwaters MUD. As per the agreement with the developer we will wire funds in the same amount to WFC. I have not included this in the City's cash balance at November 30. Wastewater Utility Fund expenses remain higher due to TWDB costs. We have still not received the Application #4 funding for the expenses but expect it soon.

The Accounting Department is still involved in the conversion of current software data for INCODE, the TML audit, Arbitrage Rebate calculation and the Annual Financial audit. The Auditor has begun the Audit and will be ready to present in February.

At November 30 the City's cash balances were \$16.77M. \$16,716.73 was collected in interest for the month of November. The General Fund, Wastewater Utility Fund and Dripping Springs Ranch Park Fund Operating statements are included with this report.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Gina Gillis".

Gina Gillis

City of Dripping Springs GENERAL FUND  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
Sales Tax Revenue	\$ 194,194.55	\$ 169,497.33	\$ 362,293.26	\$ 338,994.66
Mixed Beverage	0.00	0.00	10,463.16	14,500.00
Alcohol Permit Fees	0.00	416.67	167.50	833.34
Ad Val Tax Interest /Penalties	239.79	333.33	357.66	666.66
Ad Valorem Tax	1,111.00	0.00	2,832.07	0.00
TXF from Rsve for Cp Improvemnt	0.00	17,375.33	0.00	34,750.66
Transfer from Park Dedication	0.00	14,350.00	0.00	28,700.00
TXF from Landscaping Fund	0.00	541.67	0.00	1,083.34
FEMA Funds Dam Repair	0.00	6,250.00	0.00	12,500.00
Subdivision Fees	105,690.00	51,850.00	127,340.00	103,700.00
Site Development Fees	8,190.18	16,208.33	14,007.76	32,416.66
Other Fees (Zoning, Sign, Ord)	4,630.00	5,416.67	14,870.25	10,833.34
Building Code Fees	135,402.55	83,333.33	296,734.18	166,666.66
Solid Waste	0.00	0.00	9,295.82	9,000.00
Community Service Fees	50.00	0.00	325.00	0.00
Park Rental Income	200.00	0.00	860.00	0.00
Park Donations & sponsors	0.00	0.00	13,509.08	0.00
Pavilion,& Pool Rental	160.00	0.00	160.00	0.00
Muni Court Fines/Special Fees	0.00	20.83	0.00	41.66
Checking Acct Interest	3,642.45	2,916.67	7,432.01	5,833.34
Other Income	3,602.78	3,333.33	6,339.85	6,666.66
Health Permits/Inspections	6,235.00	3,750.00	11,815.00	7,500.00
ESD Inspections Income	0.00	833.33	0.00	1,666.66
<b>Total Revenues</b>	<b>463,348.30</b>	<b>376,426.82</b>	<b>878,802.60</b>	<b>776,353.64</b>
<b>Expenses</b>				
TML Liability Insurance	0.00	0.00	3,790.00	3,692.25
TML Property Insurance	0.00	0.00	8,711.50	6,258.50
TML Workmen's Comp Insurance	0.00	0.00	1,879.75	5,506.50
Office Salaries	147,364.43	151,593.51	290,542.54	303,187.02
City OT	793.72	0.00	1,476.34	0.00
DSRP Parks	6,035.65	27,013.13	15,136.54	54,026.26
DSFM Manager	2,152.46	0.00	2,152.46	0.00
DSRP OT	209.38	0.00	1,271.67	0.00
Dam Repair	0.00	0.00	3,050.85	0.00
ON CALL	1,600.00	0.00	2,800.00	0.00
Bldg. Inspector	257,280.17	66,666.67	257,280.17	133,333.34
Health Inspector	6,821.36	3,750.00	6,821.36	7,500.00
Bad Debt Expense	0.00	416.67	0.00	833.34
St. Unemployment Ins.-Off	169.74	0.00	1,104.07	0.00
TMRS Retirement	9,346.57	8,888.48	14,348.42	17,776.96
Employee Benefits	(8,894.26)	18,982.93	7,111.15	37,965.86
Office FICA	8,308.73	0.00	17,529.92	0.00
Parks FICA	2,963.29	0.00	6,778.60	0.00
Office Med	2,159.29	0.00	4,315.87	0.00
Parks Med	344.14	0.00	685.33	0.00
Financial Services	20,210.00	5,066.67	32,435.00	10,133.34
Engr/Surveying Services	11,675.00	5,833.33	11,675.00	11,666.66
Architect&Landscape Consultant	1,656.25	416.67	1,702.99	833.34
Lighting Consultant	0.00	83.33	0.00	166.66
Human Resource Consultant	0.00	833.33	0.00	1,666.66
Special Counsel and Consultant	6,541.00	6,166.67	9,227.50	12,333.34
Muni Court Attorney/ Judge	0.00	1,291.67	600.00	2,583.34
Records Management	60.00	83.33	120.00	166.66
Fleet Maintenance	632.10	1,112.50	2,252.52	2,225.00

For Management Purposes Only

City of Dripping Springs GENERAL FUND  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Office Supplies	1,708.44	2,083.33	3,027.49	4,166.66
Founders Park/Pool Supplies	186.83	864.58	186.83	1,729.16
Sports & Rec Park Supplies	0.00	16.67	0.00	33.34
Office Equip & Misc Office Exp	0.00	500.00	0.00	1,000.00
Maintenance Equipment	428.39	750.00	741.36	1,500.00
Maintenance Supplies	822.79	377.08	956.07	754.16
Charro Ranch Supplies	37.10	16.67	37.10	33.34
General Park Supplies	120.60	333.33	1,462.69	666.66
Parks Mileage	27.60	0.00	27.60	0.00
Park Dues, Fees, Subscriptions	129.41	226.59	164.41	453.18
Network & Telephone	808.47	2,083.33	1,616.94	4,166.66
Office IT Equipment & Support	7,384.37	3,666.67	10,740.33	7,333.34
Software	18,376.78	10,866.33	22,841.26	21,732.66
Pool Phone & Network	115.71	100.00	335.42	200.00
Portable Toilets Parks	460.00	481.67	920.00	963.34
Postage & Shipping	308.70	291.67	342.40	583.34
Lighting Compliance	0.00	166.67	0.00	333.34
Public Safety	0.00	0.00	3,400.00	3,400.00
Stephenson Maintenance	8.98	0.00	8.98	0.00
Office Maintenance/Repairs	1,620.00	905.00	1,702.86	1,810.00
City Hall Improvements	252.10	416.67	252.10	833.34
Equipment Maintenance	110.47	139.58	213.37	279.16
Equipment Rental	0.00	83.33	0.00	166.66
Uniforms	364.94	131.25	364.94	262.50
Office Electricity	355.64	333.33	720.96	666.66
Street Electricity	1,462.07	1,666.67	2,918.85	3,333.34
Founders Park/Pool Electricity	483.53	541.67	1,010.21	1,083.34
Sports & Rec Park Electricity	77.96	100.00	(124.60)	200.00
Triangle Electricity	38.25	54.17	76.50	108.34
DSRP House Network/Phone	175.84	0.00	175.84	0.00
DSRP Electricity	0.00	0.00	97.13	0.00
Stephenson Bldg Electric	93.10	125.00	208.87	250.00
Historic District	0.00	250.00	62.50	500.00
All Parks Improvements	0.00	4,166.67	0.00	8,333.34
Founders Park/Pool Improvmts	659.08	4,308.33	659.08	8,616.66
Sports & Rec Park Improvements	0.00	5,166.67	0.00	10,333.34
Stephenson Bldg	0.00	1,166.67	0.00	2,333.34
Street Maintenance	2,465.48	14,583.33	28,910.43	29,166.66
Street Improvements	0.00	20,833.33	0.00	41,666.66
Transportation Improvements	8,848.80	30,583.67	8,848.80	61,167.34
General Parks Maintenance	0.00	20.83	44.66	41.66
Charro Ranch Maintenance	0.00	912.08	0.00	1,824.16
Founders Pool/Park Maintenance	15.84	1,437.50	15.84	2,875.00
Sports & Rec Park Maintenance	242.21	1,168.33	5,750.45	2,336.66
Triangle Maintenance	1.83	66.67	1.83	133.34
Stephenson Lawn Maintenance	0.00	458.33	0.00	916.66
Founders Park Lawn Maintenance	0.00	0.00	550.00	0.00
Sports & Rec Park Lawn Mainten	1,200.00	0.00	3,000.00	0.00
Charro Ranch Lawn Maintenance	1,500.00	0.00	3,050.00	0.00
S&R Trail Maintenance	0.00	41.67	0.00	83.34
Pool Maintenance	47.39	0.00	47.39	0.00
Founders Park/Pool Water	0.00	416.67	327.12	833.34
Sports & Rec Park Water	(13,304.55)	1,083.33	(10,852.22)	2,166.66
Triangle Water	0.00	39.58	38.97	79.16
City Hall Water	0.00	54.17	44.68	108.34
City Streets Water	0.00	333.33	309.94	666.66
Stephenson Bldg Water	0.00	41.67	38.97	83.34
Training/Education	1,670.00	3,248.26	2,868.75	6,496.52

For Management Purposes Only

City of Dripping Springs GENERAL FUND  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month	Current Month	Year to Date	Year to Date
	Actual	Budget	Actual	Budget
Future Land Use Plan	0.00	4,166.67	0.00	8,333.34
Dues, Fees, Publications	19.73	2,500.00	757.42	5,000.00
Public Notices	175.66	500.00	698.42	1,000.00
Park Special Events	1,627.00	0.00	1,627.00	0.00
Public Relations	0.00	416.67	0.00	833.34
Newsletter- Website	0.00	368.75	0.00	737.50
Code Publication	0.00	503.92	140.00	1,007.84
FD Publicity	24.46	0.00	48.92	0.00
City Mileage	33.93	166.67	108.11	333.34
City Sponsored Events	0.00	416.67	0.00	833.34
Government Affairs	0.00	833.33	0.00	1,666.66
Miscellaneous Office Expense	5,659.67	833.33	7,182.56	1,666.66
Emergency Management	0.00	32.50	478.80	65.00
Emergency Equipment Maint	92.12	530.92	184.24	1,061.84
Emergency Fire& Safety	83.00	83.00	166.00	166.00
EM Mgt PR	0.00	333.33	0.00	666.66
COVID 19	4,525.57	0.00	8,608.57	0.00
Contingencies	0.00	4,166.67	0.00	8,333.34
TXF to WWU	0.00	52,967.92	0.00	105,935.84
<b>Total Expenses</b>	<b>528,974.31</b>	<b>484,721.59</b>	<b>822,942.69</b>	<b>988,300.43</b>
<b>Net Income</b>	<b>\$ (65,626.01)</b>	<b>\$ (108,294.77)</b>	<b>\$ 55,859.91</b>	<b>\$ (211,946.79)</b>

City of DS Wastewater Utility Fund  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
1/4 Cent Sales Tax	\$ 61,275.79	\$ 52,967.92	\$ 115,665.53	\$ 105,935.84
Cable	0.00	11,208.33	33,630.33	22,416.66
Telephone Franchise Fees	716.62	1,250.00	728.35	2,500.00
PEC Franchise fees	39,629.54	0.00	39,629.54	30,000.00
Texas Gas Franchise Fees	0.00	250.00	0.00	500.00
Water	0.00	0.00	100,000.00	0.00
Delayed Connection Fees	0.00	13,266.67	21,600.00	26,533.34
Over Use fees	4,839.97	5,505.69	10,217.07	11,011.38
Transfer Fees	1,080.00	291.67	2,430.00	583.34
Wastewater Service	70,263.81	66,176.05	138,221.40	132,352.10
Interest Income	6,079.96	3,750.00	12,156.96	7,500.00
Late Fees	973.89	333.33	2,120.87	666.66
Other Income	165,551.08	2,916.67	174,220.30	5,833.34
<b>Total Revenues</b>	<b>350,410.66</b>	<b>157,916.33</b>	<b>650,620.35</b>	<b>345,832.66</b>
<b>Expenses</b>				
Administrative	6,594.00	9,200.00	16,144.50	18,400.00
Operations- Routine	0.00	6,666.67	1,038.90	13,333.34
Operations Non Routine	0.00	4,166.67	1,352.66	8,333.34
Regulatory	2,440.26	291.67	2,440.26	583.34
Legal Fees	4,443.75	2,500.00	4,443.75	5,000.00
Planning/Permitting	2,776.49	4,166.67	2,776.49	8,333.34
Engineering and Surveying	145.50	0.00	145.50	0.00
Chlorinator Alarm	0.00	83.33	0.00	166.66
Misc Planning/Cons 1431-001	0.00	625.00	0.00	1,250.00
Construction Phase Services	0.00	2,500.00	0.00	5,000.00
Road Reconstruction	0.00	833.33	0.00	1,666.66
TWDB East Interceptor	41,994.99	8,333.33	41,994.99	16,666.66
TWDB West Interceptor	47,936.35	20,833.33	47,936.35	41,666.66
CIP 2nd Amend1881-001	0.00	416.67	0.00	833.34
TWDB 1923-001	6,398.75	3,333.33	6,398.75	6,666.66
TWDB Misc	22,997.50	56,666.67	27,900.00	113,333.34
Reclaimed Water Fac 1953-001	26,651.88	0.00	26,651.88	0.00
Reclaim Wtr Hold Pond 1952-001	0.00	10,416.67	0.00	20,833.34
Sewer CAD Modeling	0.00	2,083.33	0.00	4,166.66
Other Expense	0.00	416.67	0.00	833.34
WW Lawn Maintenance	0.00	833.33	0.00	1,666.66
System Maintenance and Repair	0.00	1,666.67	99.20	3,333.34
Odor Control	0.00	1,041.67	0.00	2,083.34
Jetting Lines	0.00	1,250.00	0.00	2,500.00
Drip Fld Maintenance & Repair	0.00	1,666.67	1,047.06	3,333.34
Lift Station Cleaning	0.00	750.00	0.00	1,500.00
Meter Calibration	0.00	58.33	0.00	116.66
Chlorinator Maintenance	0.00	208.33	0.00	416.66
Electric	4,744.37	3,750.00	9,863.14	7,500.00
Phone	254.34	500.00	488.95	1,000.00
Supplies	0.00	833.33	0.00	1,666.66
Chemicals	0.00	666.67	0.00	1,333.34
Lab Testing	0.00	2,083.33	1,290.26	4,166.66
Sludge Hauling	4,600.00	6,666.67	9,200.00	13,333.34
Wastewater Flow Measurement	0.00	750.00	590.00	1,500.00
Lift Station Repairs & Maint	9,822.00	1,666.67	9,822.00	3,333.34
WWTP Repairs	0.00	2,708.33	0.00	5,416.66
Equipment	0.00	333.33	214.10	666.66

For Management Purposes Only

City of DS Wastewater Utility Fund  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Total Expenses	<u>181,800.18</u>	<u>160,966.67</u>	<u>211,838.74</u>	<u>321,933.34</u>
Net Income	\$ <u>168,610.48</u>	\$ <u>(3,050.34)</u>	\$ <u>438,781.61</u>	\$ <u>23,899.32</u>

DSRP Operating Fund  
Income Statement  
For the Two Months Ending November 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
Riding Series	\$ 9,220.01	\$ 7,416.67	\$ 10,070.01	\$ 14,833.34
General Donations	0.00	0.00	1.00	0.00
Cleaning Fees	200.00	833.33	775.00	1,666.66
Staff Fees	0.00	333.33	175.00	666.66
Horse Riding Permits	248.15	833.33	2,059.24	1,666.66
Interest Income	23.80	83.33	40.61	166.66
Other Income	0.00	83.33	3,375.00	166.66
Field Rental	0.00	0.00	300.00	0.00
Miscellaneous Fees	30.00	0.00	90.00	0.00
Indoor Arena Rental	0.00	0.00	5,025.00	0.00
Event Facility Rental	0.00	9,333.33	0.00	18,666.66
RV Site Rental	2,175.00	1,500.00	6,825.00	3,000.00
Stall Rental	3,131.99	1,833.33	9,503.99	3,666.66
Outdoor Arena	0.00	0.00	1,200.00	0.00
Equipment Rental	300.00	416.67	750.00	833.34
Merchandise Sales	3,559.00	1,250.00	7,444.00	2,500.00
NA Small Event Room	600.00	0.00	1,650.00	0.00
Small Indoor Arena	0.00	0.00	862.00	0.00
NA Concession	0.00	0.00	250.00	0.00
DSRP Concessions	0.00	0.00	2,500.00	0.00
TXF from HOT	0.00	5,606.30	0.00	11,212.60
DSRP Sponsorship	3,500.00	0.00	3,500.00	0.00
TXF from Ag Facility Fund	0.00	2,146.67	5,425.00	4,293.34
<b>Total Revenues</b>	<b>22,987.95</b>	<b>31,669.62</b>	<b>61,820.85</b>	<b>63,339.24</b>
<b>Expenses</b>				
Advertising	0.00	58.33	0.00	116.66
Bank Fees	564.31	0.00	1,329.47	0.00
DSRP ON CALL	0.00	866.67	400.00	1,733.34
Training and Education	0.00	416.67	0.00	833.34
Stall Cleaning	0.00	166.67	0.00	333.34
Grounds Maintenance	2,650.00	0.00	5,550.00	0.00
General Maintenance & Repairs	2,742.71	5,000.00	6,346.82	10,000.00
Dues, Fees and Subscriptions	0.00	498.62	100.00	997.24
Network/Communications	274.38	1,166.67	873.34	2,333.34
Riding Series	4,900.00	4,083.33	5,102.59	8,166.66
Merchandise Supplies	4,797.00	583.33	4,797.00	1,166.66
DSRP Improvements	0.00	2,166.67	0.00	4,333.34
Other Expense	22.00	1,708.33	22.00	3,416.66
Mileage	0.00	41.67	0.00	83.34
Alarm	0.00	0.00	1,410.00	0.00
Propane/Gas	57.99	250.00	57.99	500.00
Electric	5,429.16	5,000.00	10,935.95	10,000.00
Water	685.71	833.33	1,220.77	1,666.66
Supplies	2,035.43	2,500.00	2,105.33	5,000.00
Office Equipment and Supplies	222.70	425.00	1,409.08	850.00
TXF to HCLE	0.00	1,100.00	0.00	2,200.00
Portable Toilets	65.00	0.00	130.00	0.00
Equipment Maintenance	667.40	2,083.33	1,909.54	4,166.66
Equipment	0.00	858.33	0.00	1,716.66
Equipmental Rental	0.00	83.33	0.00	166.66
Fleet Maintenance	29.20	208.33	29.20	416.66
Contingencies	0.00	4,166.67	0.00	8,333.34
<b>Total Expenses</b>	<b>25,142.99</b>	<b>34,265.28</b>	<b>43,729.08</b>	<b>68,530.56</b>

For Management Purposes Only

DSRP Operating Fund  
Income Statement  
For the Two Months Ending November 30, 2020

	<u>Current Month Actual</u>	<u>Current Month Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Budget</u>
Net Income	\$ (2,155.04)	\$ (2,595.66)	\$ 18,091.77	\$ (5,191.32)