

CITY OF NORTH RICHLAND HILLS

**QUARTERLY
FINANCIAL REPORT
Q1 - FY 2020-21**

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Executive Summary

This report contains an unaudited snapshot of the financial performance for all budgeted operating funds within the City for quarter one (Q1) of Fiscal Year 2020-21 (October 1, 2020 through December 31, 2020). The report provides a high level overview of the City's major funds in the executive summary followed by a more detailed narrative explanation and accompanying financial schedule in the sections that follow the summary.

Staff is happy to report that this is the first quarterly financial report developed underneath the new financial system, Tyler Munis. The Q1 report reflects updated and redesigned financial reports which should provide a more clear and concise financial picture of each fund's performance through Q1.

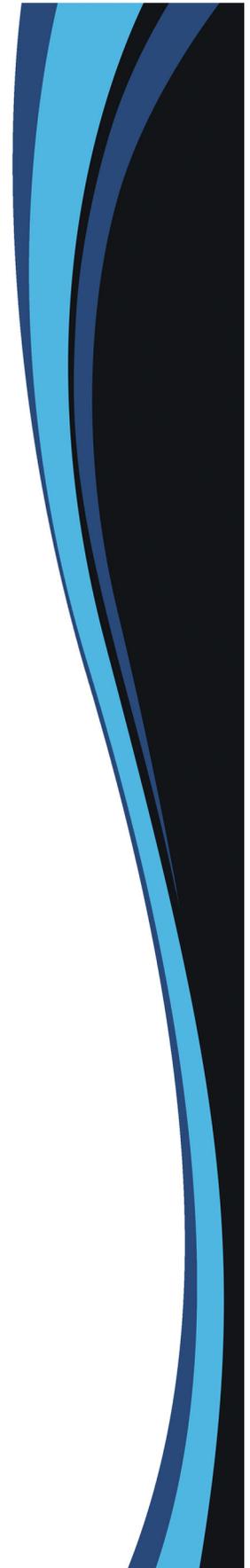
Throughout all of the funds, the Q1 report reflects all capital transfers as completed, appropriations of fund balance and contributions to fund balance reflected at 25% (monthly split), and interest income will begin to be reflected in Q2.

A brief summary highlighting the City's major operating funds is below.

General Fund

The General Fund is overall performing within expectations for the first quarter with year to date revenue receipts at 47.5% and total expenditures at 24.4% of the FY 2020-21 Revised Budget. A brief summary of Q1 highlights contained within this report are provided below:

- Current property tax collections totaled \$17.2 million and are currently tracking in line with expectations. Staff currently anticipates collections to meet budget.
- Sales tax collections are trending 4.4% higher through Q1 as compared to collections for the same period in FY20 and are trending 10.3% ahead of original budget estimates. There were no significant audit adjustments during Q1. The bulk of the growth seen this year has been in online retail and in the home improvement sector. Growth in both of these sectors has been a major factor in sales tax collections since last fiscal year as the pandemic has had a significant

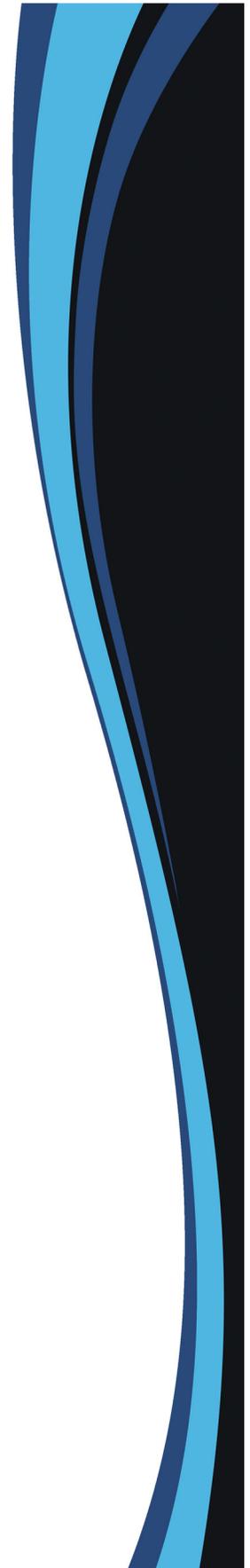


impact on consumer behavior. Staff will continue to monitor sales tax closely over the coming quarter.

- Fines & Forfeitures total \$447,359 or 21.5% of budget and trail prior year collections by (15.4%), which was driven by a drop in citations issued during Q1. During Q1, staff experienced turnover in senior traffic positions and several illnesses from COVID-19 in patrol, which had a significant impact on citations issued during Q1. Looking into Q2 citations have begun to reflect a return to a normal level and staff anticipate to see this trend continue.
- Licenses and permits totaled \$830,373 or 34.8% of the budget and are trending 28.6% ahead of prior year collections. Significant drivers of the increase were seen in fees for inspection and plan review for streets and drainage due to receipts from the City Point project.
- Charges for Service totaled \$815,264 or 32.5% of budget. Q1 reflected the receipt of the annual payment from the Ambulance Supplemental Payment Program, which significantly exceeded budget and prior year experience. Payments will vary year to year based upon the available funding provided through Texas Medicaid for this program. Ambulance Fees in Q1 were down (-20.2%), due in part to a decrease in ambulance runs.
- Intergovernmental revenues totaled \$680,636 or 12.9% of budget and trended behind prior year performance. The decrease was due to the timing of shared service payments, which were received in January this fiscal year.
- Miscellaneous revenues totaled \$330,687 or 19.1% of budget and trailed behind prior year due to a planned decrease in the drawdown of designated reserves for City Hall and a reduction in the fleet debt service transfer.
- Expenditures overall tracked within budget expectations.

Park & Recreation Facilities Development Fund

The Park & Recreation Facilities Development Fund is overall performing within expectations for the first quarter with year to date revenue receipts at 22.2% and



total expenditures at 25.6% of the FY 2020-21 Revised Budget. A brief summary of Q1 highlights contained within this report are provided below:

- Sales tax collections are trending 4.4% ahead of the prior fiscal year and 10.3% ahead of original budget projections for Q1. Like in the General Fund there have been no significant negative audit adjustments seen this fiscal year. Staff will continue to monitor the sales tax collection trend closely over the coming months.
- NRH Centre revenues trailed prior year activity by 42.8% as the facility continues to see negative impacts from the COVID-19 pandemic.
- Expenditures overall tracked within budget expectations.

Crime Control District Fund

The Crime Control District Fund is overall performing within expectations for Q1 with year to date revenue receipts at 26.7% and total expenditures at 22.1% of the FY 2020-21 Revised Budget. A brief summary of Q1 highlights contained within this report are provided below:

- Sales tax collections are trending 3.7% ahead of the prior fiscal year and 9.4% ahead of original budget projections for Q1. Like in the General Fund there have been no significant negative audit adjustments seen this fiscal year. Staff will continue to monitor the sales tax collection trend closely over the coming months.
- Expenditures overall tracked within budget expectations.

Utility Fund

The Utility Fund is overall performing within expectations for Q1 with year to date revenue receipts at 25.4% and total expenditures at 25.1% of the FY 2020-21 Revised Budget. A brief overview of highlights of activity for Q1 contained within this report are below:

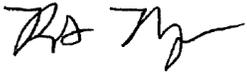
- Water Service Charges and Fees trended 8.5% ahead of prior year. The majority of the increase was generated in the October 2020 receipts, which reflected up from October 2019 due to the rate increase that went into effect November 2019.



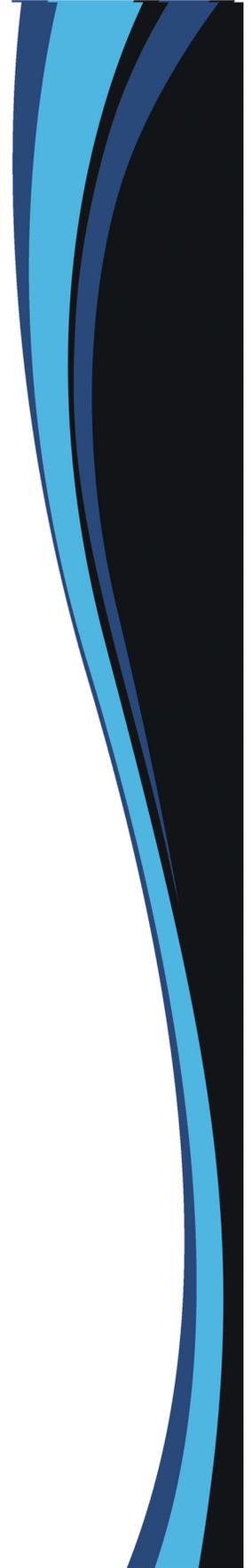
- Sewer charges trended up 5.8% from prior year collections due to the timing of the rate increase and a higher winter average.
- Expenditures overall tracked within expectations.

Staff hopes the Council finds this report helpful and informative and will be happy to address any questions or concerns you may have.

Respectfully Submitted,



Robert Myers
Budget & Research Director



General Fund

The General Fund is overall performing within expectations for Q1 with year to date revenue receipts at 47.5% and total expenditures at 24.4% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1.

Revenues

Property Tax

The city receives the majority of property tax revenue between October and February. Current General Fund Property tax collections through December were \$17,254,013 or 86.1% of budget. Collections are currently tracking in line with expectations. The majority of the balance of collections are anticipated to be reflected in Q2, as property tax payments are due by January 31st. At this time staff anticipates collections to meet the adopted budget estimate.

Sales Tax

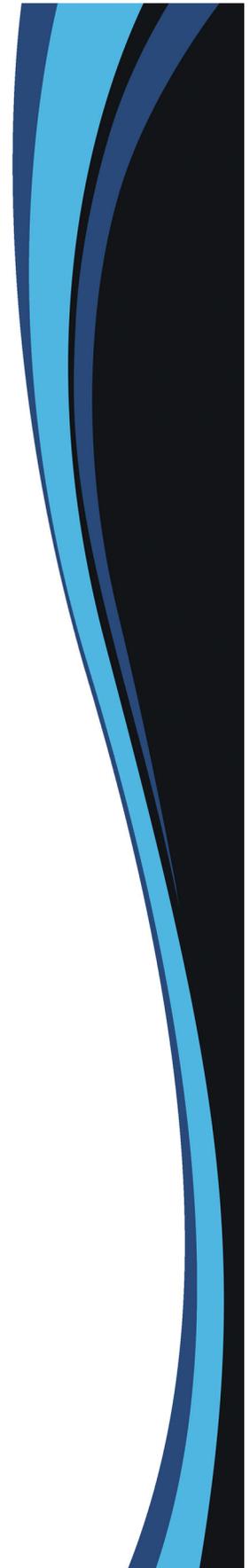
Sales tax collections are trending 4.4% higher through Q1 of FY21 as compared to collections for the same period in FY20 and are trending 10.3% ahead of original budget estimates for Q1. No large audit adjustments were experienced in Q1. The bulk of the growth seen this year has been in online retail and the home improvement sector. Growth in both of these sectors has been a significant factor in sales tax collections since last fiscal year as the pandemic has had a significant impact on consumer behavior.

Franchise Tax

Franchise Fees currently reflect receipts of \$77,343 or 2.1% of budget. Through December, franchise fees for cable, telephone, gas, and electricity had not been received. Historically, cable and telephone receipts are received between December and January and gas and electricity are received in March. Staff anticipates that the Q2 financial report will reflect collections for all items.

Fines & Forfeitures

Fines & Forfeitures total \$447,359 or 21.5% of budget and trail prior year collections by (15.4%). The bulk of the decrease is due to a drop in Municipal Court Fines, which are driven primarily by the number of citations written by the Police Department and processed by the Municipal Court. Through December, citations reflected as down 40% from the prior year. During Q1, staff experienced turnover in two senior traffic positions and several illnesses from COVID-19 in the patrol division, which had a significant impact on citations issued during Q1. Looking into Q2, starting with January, citations reflected a



return to a normal level and staff anticipate to see this trend continue as the two vacant positions have been filled and as staff continue to be vaccinated and stay healthy.

Licenses & Permits

Revenue from licenses and permits totaled \$830,373 or 34.8% of the budget and are trending 28.6% ahead of prior year collections. The total number of permits issued to date are in line with prior year. The uptick in Q1 was driven in large part by street/drainage inspection and plan review fees for the City Point project.

Charges for Service

Charges for Service totaled \$815,264 or 32.5% of budget. The increase seen in Q1 is due to the receipt of the annual payment from the Ambulance Supplemental Payment Program, which had total collections of \$273,983 and was significantly higher than anticipated in the budget (+149,983). Payments will vary year to year based upon the available funding provided through Texas Medicaid for this program. Partially offsetting this increase was a drop seen in Ambulance Fees (-20.2%), which totaled \$367,627 or 21.3% of budget. Ambulance fee revenue in part is driven by the number of EMS transports, which were down by 3.4% from the same time in the prior year. Staff will continue monitoring ambulance fee revenue closely through the remainder of the fiscal year.

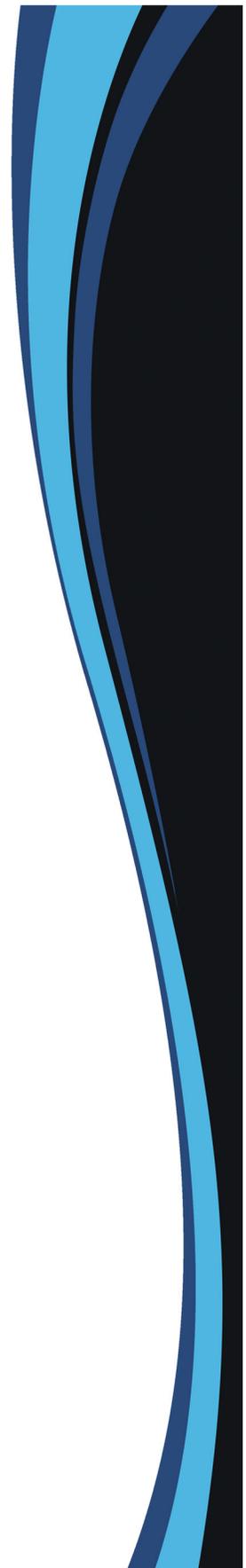
Intergovernmental

Intergovernmental revenues totaled \$680,636 or 12.9% of budget. Intergovernmental revenues include indirect costs paid to the General Fund by the City's other funds and reimbursements from the shared service cities for 911 dispatch and detention services. Transfers to the General Fund are made on a monthly basis based on a 1/12 increment. Parks and CCD vary from this trend due to quarterly processing of economic development incentives.

Shared service reimbursements within the Intergovernmental category, totaled \$0 and were behind prior year collections. This revenue accounts for partner cities' payments for the communications and detention consolidation, which is paid on a quarterly basis. A portion of shared service revenue is associated with shared costs for the CAD/RMS system. The variance is due to the timing of the receipt of shared service reimbursements this year, which were received in January.

Miscellaneous

Miscellaneous revenue totaled \$330,687 or 19.1% of budget and are trailing (29.8%) behind prior year. The bulk of this decrease is due to the planned reduction in the transfer from the designated funds for City Hall debt (-\$58,513)



and transfer from the Fleet fund related to debt service (-\$20,660). These transfers are recognized on a 1/12 monthly basis.

Appropriations of Fund Balance

Appropriations of fund balance totaled \$208,286, which was significantly lower than what was planned to be drawn from fund balance in the prior year. The majority of this category reflects items included as part of the annual encumbrance roll, which is for items that were approved by the City Council in the prior year, but due to timing, will be received and paid for in the current fiscal year. The Appropriation of fund balance is recognized on a 1/12 monthly basis.

Expenditures

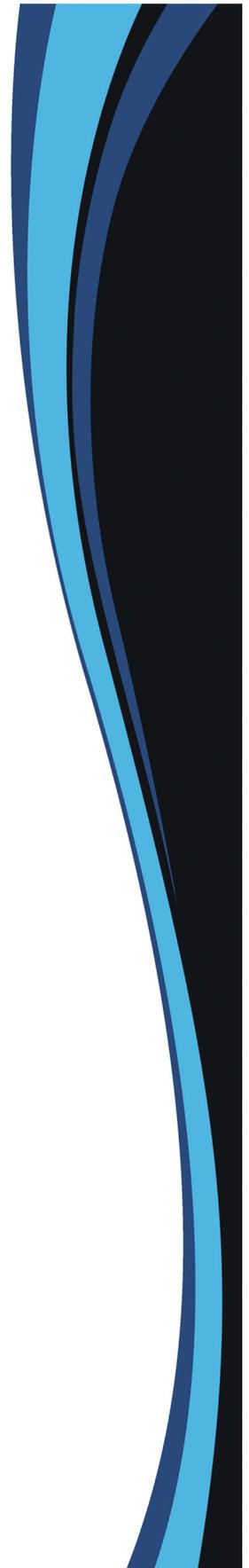
General Government

Total expenditures for Q1 came in at \$12,416,176 or 24.4% of budget and tracked (2.1%) behind prior year. The following are items of note.

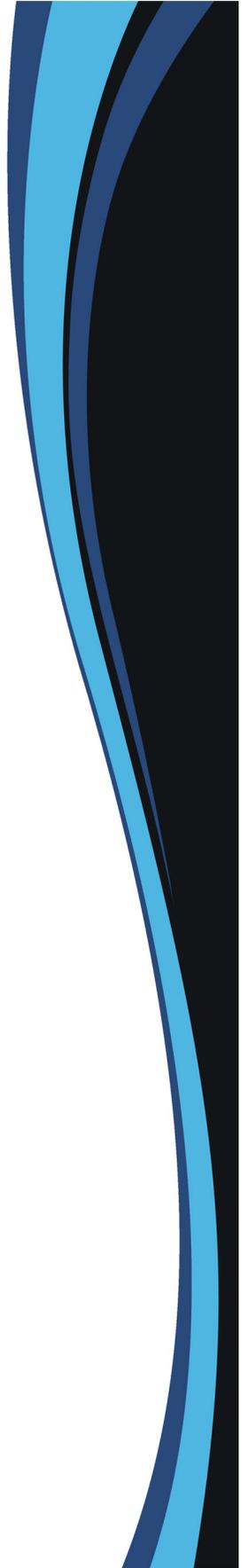
City Council expenses reflected down (28.4%) or (\$5,656) from the prior year primarily due to Q1 for FY 2019-20 reflecting expenses for travel/training and reception expenses. City Secretary tracked at 20% of budget or (\$22,086) behind prior year due to Q1 in FY 2019-20 reflecting payments for the 2020 election expenses and timing of the annual maintenance payment for the city's public information request system. Planning & Development totaled \$283,072 or 21.2% of budget and fell below prior year expenses due to a vacant position during Q1 FY 2020-21. Library came in at 20.4% of budget and tracked behind prior year by (12.7%) due to savings in part-time staffing and the timing of orders for library materials. Public Works also reflected below prior year tracking at 20.2% of budget or (9.5%) behind prior year due in large part to vacancies during Q1 for FY 2020-21.

The Police Department expenses for Q1 totaled \$3,642,204 or 22.3% of budget and trailed behind prior year (6.3%). Drivers of the variance include retirement expenses of a senior staff member reflected in Q1 of FY 2019-20, a 3 day accrual from FY 2020-21 to FY 2019-20 to move salary associated with the prior fiscal year, and overtime reflecting down from prior year. The Fire Department expenses for Q1 totaled \$3,021,730 or 21% of budget and trailed behind prior year by (7.4%). Drivers of the variance include a 3 day accrual from FY 2020-21 to FY 2019-20 to move salary associated with the prior fiscal year, overtime reflecting down from prior year, the timing of payment for equipment maintenance, Everbridge subscription, and radio replacement orders.

Capital Project Transfers totaled \$1,567,511 and reflected up from the prior fiscal year. Transfers included in the budget this year includes: \$1,000,000 for the annual Preventive Street Maintenance program (SM2101), \$50,000 for sidewalk



rehab and replacement (SD2101), and \$517,511 for the COVID-19 project (CP2101) for to support the city's response and mitigation of the COVID-19 pandemic.





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
GENERAL FUND (100)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Taxes	\$ 36,016,560	\$ 36,016,560	\$ 20,802,798	57.76%	\$ 19,817,306	4.97%
Fines & Forfeitures	2,079,923	2,079,923	447,359	21.51%	528,541	-15.36%
Licenses & Permits	2,389,377	2,389,377	830,373	34.75%	645,668	28.61%
Charges for Services	2,506,203	2,506,203	815,264	32.53%	611,493	33.32%
Intergovernmental	5,263,880	5,263,880	680,636	12.93%	1,233,885	-44.84%
Miscellaneous	1,735,863	1,735,863	330,687	19.05%	471,247	-29.83%
Total Operating Revenues	\$ 49,991,806	\$ 49,991,806	\$ 23,907,116	47.82%	\$ 23,308,140	2.57%
Appropriation of Fund Balance	57,063	833,145	208,286	25.00%	559,784	-62.79%
Total Resources	\$ 50,048,869	\$ 50,824,951	\$ 24,115,402	47.45%	\$ 23,867,924	1.04%
Expenditures						
City Council	\$ 133,893	\$ 133,893	\$ 14,232	10.63%	\$ 19,888	-28.44%
City Manager	765,874	765,874	170,955	22.32%	179,148	-4.57%
Communications	401,039	401,039	90,089	22.46%	90,751	-0.73%
City Secretary	488,120	492,891	98,416	19.97%	120,502	-18.33%
Legal	440,345	440,345	98,516	22.37%	101,293	-2.74%
Human Resources	148,194	148,194	29,229	19.72%	28,869	1.25%
Finance	752,234	752,234	176,891	23.52%	179,950	-1.70%
Budget & Research	427,066	427,066	127,815	29.93%	128,065	-0.20%
Municipal Court	1,404,954	1,404,954	311,193	22.15%	300,330	3.62%
Planning & Development	1,332,515	1,337,370	283,072	21.17%	313,279	-9.64%
Economic Development	354,587	354,587	75,221	21.21%	82,586	-8.92%
Library	2,261,062	2,261,062	462,140	20.44%	529,241	-12.68%
Neighborhood Services	2,084,010	2,084,010	456,777	21.92%	467,062	-2.20%
Public Works	3,254,551	3,267,235	659,940	20.20%	729,401	-9.52%
Parks and Recreation	1,963,858	1,963,858	521,918	26.58%	561,116	-6.99%
Police	16,192,094	16,366,885	3,642,204	22.25%	3,886,372	-6.28%
Fire	14,324,044	14,385,514	3,021,730	21.01%	3,263,146	-7.40%
Facilities/Construction Management	812,101	812,101	203,025	25.00%	203,025	0.00%
Non-Departmental	1,161,132	1,161,132	331,004	28.51%	357,976	-7.53%
Total Operating Expenditures	\$ 48,701,673	\$ 48,960,244	\$ 10,774,366	22.01%	\$ 11,542,000	-6.65%
Capital Project Transfers	1,050,000	1,567,511	1,567,511	100.00%	1,050,000	49.29%
Operational Transfers	149,144	149,144	37,286	25.00%	84,357	-55.80%
Planned Contributions to Fund Balance	148,052	148,052	37,013	25.00%	-	100.00%
Total Adopted Expenditures	\$ 50,048,869	\$ 50,824,951	\$ 12,416,176	24.43%	\$ 12,676,357	-2.05%

Park & Recreation Facilities Dev. Fund

The Parks & Recreation Facilities Development Fund is overall performing within expectations for the Q1 with year to date total resources at 22.2% and total expenditures at 25.6% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Sales tax collections are trending 4.4% higher through Q1 of FY21 as compared to collections for the same period in FY20 and are trending 10.3% ahead of original budget estimates for Q1. Like in the General Fund there have been no significant negative audit adjustments seen this fiscal year. Staff will continue to monitor the sales tax collection trend closely over the coming months.

NRH Centre revenues totaled \$404,140 or 11.5% of budget and are significantly trailing prior year activity. Activity at the NRH Centre has continued to be negatively impacted by the COVID-19 pandemic as total attendance in Q1 reflected 41,984 vs. 92,507 in FY 2019-20. Capacity restrictions, program enrollment limitations, and general gathering restrictions for reservations that have remained in place to slow the spread of COVID-19 and have continued to significantly effect facility revenues. Grand Hall revenues also reflected a similar trend with collections trailing prior year levels by (60.1%), due to the impact seen from the pandemic on event bookings, which through Q1 totaled 28 vs. 78 in the prior fiscal year.

Tennis Center revenues totaled \$104,589 and were up from the prior year. Activity at the Tennis Center was up during Q1, with total attendance at 11,295 vs. 10,475 in the prior year. The pandemic has had minimal impact upon operations due to the socially distanced nature of the sport, which has allowed staff to continue to be able to offer regular season programs, leagues, and tournaments.

Appropriations of fund balance totaled \$94,945 or 25% of budget and fell behind last year's anticipated need to draw down from fund balance. The Appropriation of fund balance is recognized on a 1/12 monthly basis.



Expenditures

Expenditures totaled \$2,500,660 or 25.6% of budget during Q1. Significant variances were seen in Parks Facilities Administration, NRH Centre, Athletic Program Services, Capital Project Transfers, and Planned Contributions to Fund Balance.

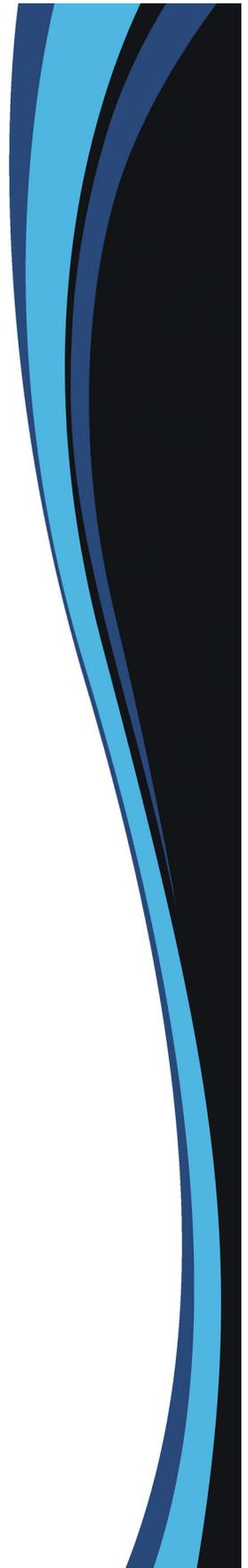
Parks Facilities Administration totaled \$186,424 or 23.2% of budget and reflected down (\$44,269) from the prior year. The drop seen in Q1 is due to the elimination of an Assistant Director position that occurred as part of the FY 2020-21 Adopted Budget.

NRH Centre expenses totaled \$555,299 or 17.8% of budget and reflected down (\$125,070) from the prior fiscal year. The bulk of the decrease seen in the NRH Centre was due to reductions in program instruction and part-time labor expenses to be in-line with current operational needs based on current facility capacity restrictions and program enrollment limitations.

Athletic Program Services totaled \$47,252 and reflected up from prior year due to this program previously being reflected within the General Fund during FY 2019-20. As part of the FY 2020-21 Adopted Budget this program's revenues and expenses were shifted into the Park Development Fund, which was a more appropriate location to account for this program.

The FY 2020-21 Adopted Budget included \$689,000 in capital project transfers including the Annual Tree Planting project (PK2101), NRH Centre Fitness Equipment and Replacement (PK2108), NRH Centre Grand Hall AV project (PK2107), Annual Park Infrastructure Maintenance (PK2104), Richfield Park Tennis/Pickle ball Court project (PK2105), Richland Tennis Center Maintenance (PK2106), and the Waterpark Security Camera System project (WP2102). Transfers included in the adopted budget were \$357,000 less than what was approved in the prior fiscal year.

Planned Contributions to Fund Balance totaled \$281,362 or 25% of budget and significantly exceeded the amounts projected to be added to fund balance in FY 2019-20 based upon cash needs for projects and impacts from the COVID-19 pandemic.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

PARKS AND RECREATION FUND (125, 126 & 360)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Sales Tax	\$ 5,216,013	\$ 5,216,013	\$ 1,511,590	28.98%	\$ 1,448,300	4.37%
NRH Centre	3,517,102	3,517,102	404,140	11.49%	706,353	-42.78%
Tennis Center Revenue	404,600	404,600	104,589	25.85%	78,544	33.16%
Athletic Program Service Revenue	112,800	112,800	6,440	5.71%	-	100.00%
Park Impact Fee	95,000	95,000	50,400	53.05%	23,282	116.48%
Youth Assoc. Maintenance Fees	35,500	35,500	75	0.21%	10,673	-99.30%
Other Income	28,196	28,196	281	1.00%	21,545	-98.69%
Total Operating Revenues	\$ 9,409,211	\$ 9,409,211	\$ 2,077,515	22.08%	\$ 2,288,697	-9.23%
Appropriation of Fund Balance	348,000	379,778	94,945	25.00%	155,725	-39.03%
Total Resources	\$ 9,757,211	\$ 9,788,989	\$ 2,172,459	22.19%	\$ 2,444,422	-11.13%
Expenditures						
Parks Facilities Dev. Admin.	\$ 802,369	\$ 802,369	\$ 186,424	23.23%	\$ 230,693	-19.19%
Maintenance & Operations	2,125,992	2,130,967	333,761	15.66%	341,992	-2.41%
NRH Centre	3,091,545	3,118,348	555,299	17.81%	680,369	-18.38%
Tennis Center Operations	580,643	580,643	132,591	22.84%	128,260	3.38%
Athletic Program Services	192,914	192,914	47,252	24.49%	-	100.00%
Non-Departmental	58,409	58,409	9,320	15.96%	8,985	3.73%
Total Operating Expenditures	\$ 6,851,872	\$ 6,883,650	\$ 1,264,646	18.37%	\$ 1,390,299	-9.04%
Debt Service Payment	463,005	463,005	115,751	25.00%	127,257	-9.04%
Capital Project Transfers	689,000	689,000	689,000	100.00%	1,046,000	-34.13%
Indirect Cost & Economic Development Transfers	627,887	627,887	149,902	23.87%	149,799	0.07%
Planned Contributions to Fund Balance	1,125,447	1,125,447	281,362	25.00%	50,000	462.72%
Total Adopted Expenditures	\$ 9,757,211	\$ 9,788,989	\$ 2,500,660	25.55%	\$ 2,763,355	-9.51%

Crime Control District

The Crime Control District Fund is overall performing within expectations for Q1 with year to date total resources at 26.7% and total expenditures at 22.1% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Sales tax collections are trending 3.7% ahead of the prior fiscal year and 9.4% ahead of original budget projections for Q1. Like in the General Fund there have been no significant negative audit adjustments seen this fiscal year. Staff will continue to monitor the sales tax collection trend closely over the coming months.

The School Resource Officer Reimbursement from BISD reflected no collections in Q1. This reimbursement is for 50% of the costs of the four assigned School Resource Officers. No collections were reflected in Q1 due to the timing of billing this fiscal year. Staff currently anticipates that payment will occur during Q2.

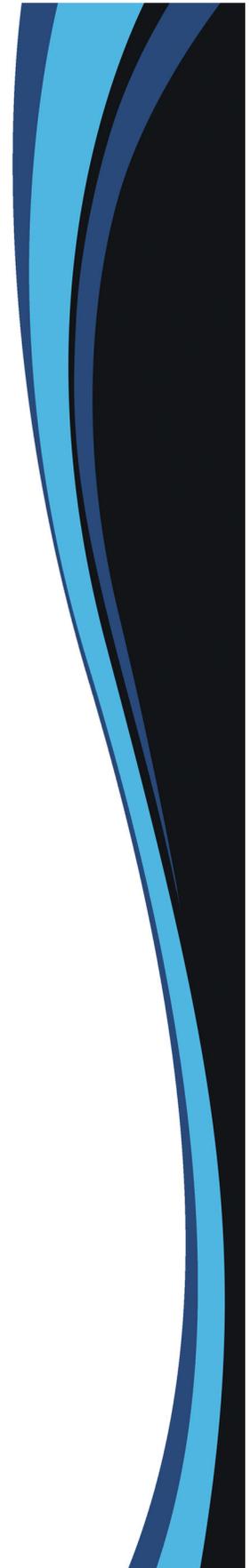
The Victim Assistance Program reflected no collections through in Q1. This revenue is for the share of the cost for this program with the City of Watauga, Haltom City, and Richland Hills. No collections were reflected in Q1 due to the timing of billing this fiscal year. Staff currently anticipates that payment will occur during Q2.

Miscellaneous reflected no collections in Q1 due to the timing of when interest income will be coded this fiscal year.

Expenditures

Total expenditures were \$1,241,986 or 22.1% of budget and below prior year expenses. Areas with significant drops included Uniform Patrol, Property & Evidence, and Partner Agency Funding.

Uniform Patrol is down in large part due to a 3 day accrual that occurred in Q1 to report payroll expenses related to FY 2019-20 into the prior fiscal year. Property & Evidence reflected down due to the planned shift of 2 FT staff into the General Fund included as part of the FY 2020-21 Adopted Budget. Partner Agency Funding reflected down due to the timing of sponsorship payments this fiscal year, which are anticipated to occur in Q2.





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
CRIME CONTROL DISTRICT FUND (130)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Sales Tax	\$ 5,199,180	\$ 5,199,180	\$ 1,499,036	28.83%	\$ 1,445,110	3.73%
Franchise Fees	96,127	96,127	-	0.00%	-	0.00%
SRO Reimbursement (BISD)	235,775	235,775	-	0.00%	-	0.00%
Victim Assistance Program	68,608	68,608	-	0.00%	-	0.00%
Miscellaneous	4,300	4,300	-	0.00%	38,640	-100.00%
Total Operating Revenues	\$ 5,603,990	\$ 5,603,990	\$ 1,499,036	26.75%	\$ 1,483,750	1.03%
Appropriation of Fund Balance	-	24,869	6,217	25.00%	6,323	-1.67%
Total Resources	\$ 5,603,990	\$ 5,628,859	\$ 1,505,253	26.74%	\$ 1,490,073	1.02%
Expenditures						
Administration	\$ 16,000	\$ 16,000	\$ 11,432	71.45%	\$ 5,218	119.08%
Community Resources	1,047,109	1,058,273	241,012	22.77%	233,557	3.19%
Victim Assistance Program	75,185	75,185	16,689	22.20%	39,616	-57.87%
Investigations	497,273	506,958	104,673	20.65%	97,673	7.17%
Uniform Patrol	3,110,774	3,110,774	671,260	21.58%	730,526	-8.11%
Technical Services	549,758	549,758	128,219	23.32%	130,147	-1.48%
Property / Evidence	111,508	115,528	39,716	34.38%	64,465	-38.39%
Partner Agency Funding	44,426	44,426	-	0.00%	24,621	-100.00%
Non-Departmental	123,677	123,677	28,986	23.44%	26,265	10.36%
Total Operating Expenditures	\$ 5,575,710	\$ 5,600,579	\$ 1,241,986	22.18%	\$ 1,352,088	-8.14%
Operating Transfers	28,280	28,280	-	0.00%	-	0.00%
Planned Contributions to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenditures	\$ 5,603,990	\$ 5,628,859	\$ 1,241,986	22.06%	\$ 1,352,088	-8.14%

Utility Fund

The Utility Fund is overall performing within expectations for Q1 with year to date total resources at 25.4% and total expenditures at 25.1% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1 activity.

Revenues

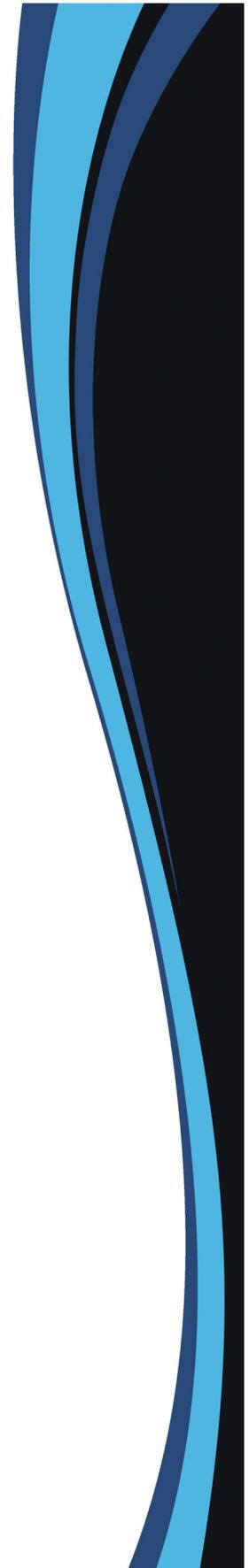
Total operating revenue in the Utility Fund was \$9,778,017 or 25.4% of budget and reflected up 7.3% from prior year collections. The largest revenue sources in this fund are collections for water and sewer charges. To date, total collections for Water Service Charges and Fees were \$6,476,957 or 26.3% of budget and trended 8.5% ahead of prior year. The majority of the increase was generated in the October 2020 receipts, which reflected up from October 2019 due to the rate increase that went into effect November 2019.

Sewer charges to date total \$3,045,632 or 23.5% of budget and came in ahead 5.8% from prior year collections. Residential customers within NRH pay a monthly sewer charge based on a base rate, volumetric rate and pass through rate multiplied by the customers calculated winter average of consumption (December through February). Like in water fees, a bulk of the increase seen in Sewer Treatment Charges and Fees was due to the timing of a rate increase that took effect November 2019. In addition, the sewer charge in Q1 was based on the winter average of December 2019 through February 2020, which was higher than the prior year and also helped drive the increase seen in Q1.

Expenses

Total expenses were \$9,666,811 or 25.1% of budget and reflected ahead of prior year expenses by 14.8%. Significant variances were seen in Water Service Expenses, Capital Project Transfers, and Planned Contributions to Fund Balance.

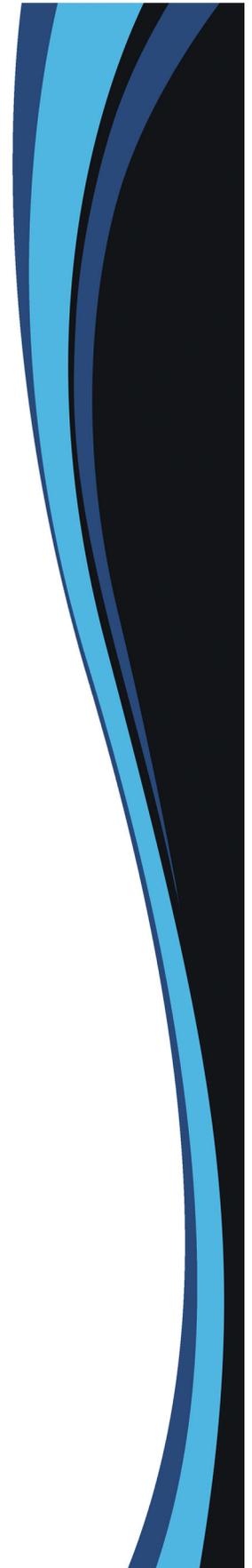
North Richland Hills contracts with the City of Fort Worth and TRA for the purchase of water and sewer treatment services. Water Service expenses totaled to \$2,805,260 or 18.5% of budget and trended ahead of the prior fiscal year by 2.8%. Water purchases reflected up due to a rate increase in the volume charge from the city's suppliers that took effect in October 2020 and an increase



in the gallons purchased (+5.4%), which was driven in part by lower rainfall totals seen in October and November (1.7 inches October, 1.1 inches November) as compared to the prior year. Water service expenses from the TRA for the October and November billings were reduced by credits for the city's annual settle-up payment, which helped offset some of the growth in expense seen for Q1.

Capital Project Transfers totaled \$2,263,011 that included cash funding for several projects this year including: Automatic Control Valve Replacement Project (UT2107), Matson Drive Sanitary Sewer project (CDBG21), Miscellaneous Water/Sewer Main Replacement (UT2102), SCADA Communications Replacement (UT2105), Sewer Manhole Replacement Project (UT2104), Small Water Main Replacement (UT2101), and Telemetric Water Meter Annual Maintenance (UT2103).

Planned Contributions to Fund Balance totaled \$303,859 or 25% of budget. The FY 2020-21 Adopted Budget cash funded a larger number of projects than in the prior fiscal year, which reduced the amount that was planned to be contributed to fund balance in FY 2020-21.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

UTILITY FUND (410)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Water Service Charges and Fees	\$ 24,626,006	\$ 24,626,006	\$ 6,476,957	26.30%	\$ 5,967,108	8.54%
Sewer Treatment Charges and Fees	12,980,850	12,980,850	3,045,632	23.46%	2,877,961	5.83%
Other Service Charges & Fees	776,102	776,102	236,830	30.52%	211,932	11.75%
Miscellaneous	83,100	83,100	18,598	22.38%	52,180	-64.36%
Total Operating Revenues	\$ 38,466,058	\$ 38,466,058	\$ 9,778,017	25.42%	\$ 9,109,181	7.34%
Appropriation of Fund Balance	-	-	-	0.00%	3,980	-100.00%
Total Resources	\$ 38,466,058	\$ 38,466,058	\$ 9,778,017	25.42%	\$ 9,113,161	7.30%
Expenses						
Water Service Expenses	\$ 15,179,908	\$ 15,179,908	\$ 2,805,260	18.48%	\$ 2,727,780	2.84%
Sewer Service Expenses	7,929,076	7,929,076	1,896,462	23.92%	1,869,831	1.42%
Utility Billing and Support	2,529,868	2,529,868	568,911	22.49%	583,849	-2.56%
Administration	364,744	364,744	82,208	22.54%	87,424	-5.97%
Development	946,163	946,163	218,301	23.07%	222,468	-1.87%
Right of Way Maintenance	353,791	353,791	47,511	13.43%	47,920	-0.85%
Building Services	1,822,929	1,822,929	455,732	25.00%	455,733	0.00%
Non-Departmental	323,633	323,633	50,280	15.54%	57,271	-12.21%
Total Operating Expenses	\$ 29,450,112	\$ 29,450,112	\$ 6,124,664	20.80%	\$ 6,052,277	1.20%
Debt Service Payment	\$ 1,645,049	\$ 1,645,049	\$ -	0.00%	\$ -	0.00%
Franchise Fee	1,125,062	1,125,062	283,430	25.19%	263,957	7.38%
Indirect Costs	2,182,170	2,182,170	545,543	25.00%	545,541	0.00%
Transfer for IT Purchases & Support	175,000	175,000	43,750	25.00%	43,749	0.00%
Payment in Lieu of Taxes	410,217	410,217	102,554	25.00%	101,301	1.24%
Capital Project Transfers	2,263,011	2,263,011	2,263,011	100.00%	901,657	150.98%
Planned Contributions to Fund Balance	1,215,437	1,215,437	303,859	25.00%	510,902	-40.52%
Total Adopted Expenses	\$ 38,466,058	\$ 38,466,058	\$ 9,666,811	25.13%	\$ 8,419,384	14.82%

Self Insurance Fund

The Self Insurance Fund is overall performing within expectations for Q1 with year to date total resources at 24.4% and total expenditures at 19% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1.

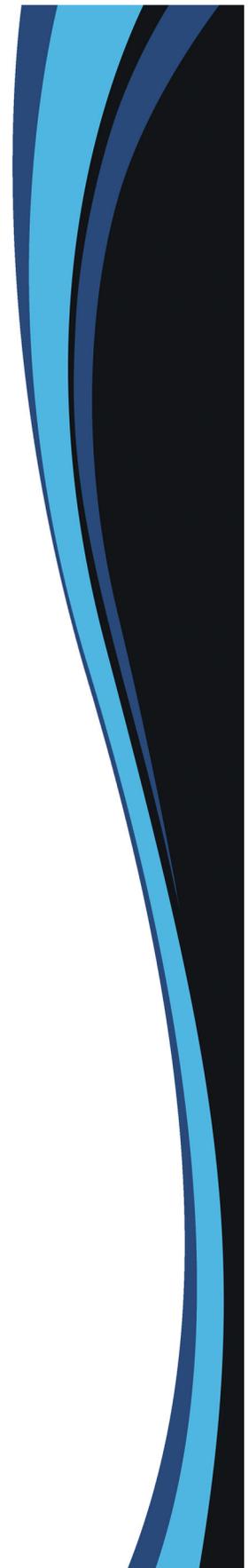
Revenues

Revenues totaled \$3,854,952 or 24.4% through Q1. A majority of revenue in the Self Insurance Fund is generated by charges for health insurance and workers compensation assessed to city departments on a monthly basis with 12 equal payments. Current collections are in line with expectations. Stop loss reimbursement totaled \$55,562 or 13.9% of budget and trailed prior year experience. This revenue is a reimbursement from the City's stop loss insurance for claims over \$175,000, which will vary year to year. Appropriation of fund balance totaled \$25,750 or 25% of budget. Appropriations of fund balance are reflected one a monthly 1/12th basis.

Expenses

Expenses total \$3,021,021 or 19% of budget. The bulk of expenditures in this fund are from Health/Medical claims, which totaled to \$2,351,454 or 17.3% of budget in Q1. Health/Medical claims for Q1 fell under the budgetary trend and are trending lower than Q1 expenses in the prior year. Since the start of the pandemic staff has seen a downward trend in medical expenses caused by the deferment of non-covid-19 related medical treatment. This trend has been consistent with the experience seen in multiple cities in the area. Although Q1 reflected a more positive claims experience then the prior fiscal year, staff will continue to monitor claims closely over the coming quarters.

Planned contributions to reserves for Q1 total \$7,788 or 25% of budget and were estimated to be significantly lower this fiscal year than last fiscal year.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

SELF INSURANCE FUND (540)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Health / Medical City Contribution	\$ 10,391,990	\$ 10,391,990	\$ 2,605,936	25.08%	\$ 2,597,759	0.31%
Health / Medical Employee Contribution	2,791,021	2,791,021	633,596	22.70%	639,469	-0.92%
Worker's Compensation Allocation	589,500	589,500	86,936	14.75%	71,889	20.93%
Administration Allocation	515,484	517,920	189,802	36.65%	204,900	-7.37%
Liability and Other Insurance Allocation	872,932	870,496	219,675	25.24%	204,864	7.23%
Stop Loss Insurance Reimbursement	400,000	400,000	55,562	13.89%	103,737	-46.44%
Flexible Spending Account Reimbursement	146,000	146,000	34,110	23.36%	35,962	-5.15%
Miscellaneous	97,868	97,868	29,336	29.97%	42,225	-30.52%
Total Operating Revenues	\$ 15,804,795	\$ 15,804,795	\$ 3,854,952	24.39%	\$ 3,900,805	-1.18%
Appropriation of Fund Balance	100,000	103,000	25,750	25.00%	25,000	3.00%
Total Resources	\$ 15,904,795	\$ 15,907,795	\$ 3,880,702	24.39%	\$ 3,925,805	-1.15%
Expenditures						
Health / Medical	\$ 13,652,917	\$ 13,602,917	\$ 2,351,454	17.29%	\$ 2,765,518	-14.97%
Worker's Compensation	589,500	589,500	86,936	14.75%	26,425	228.99%
Personnel Expenses	514,731	517,731	107,786	20.82%	111,887	-3.67%
Property, Liability, and Other Insurance	870,496	920,496	419,559	45.58%	412,262	1.77%
Flexible Spending Account Expense	146,000	146,000	22,498	15.41%	14,772	52.30%
Non-departmental	-	-	-	0.00%	-	0.00%
Total Operating Expenditures	\$ 15,773,644	\$ 15,776,644	\$ 2,988,233	18.94%	\$ 3,330,864	-10.29%
Transfer to Retiree Health Care Fund	100,000	100,000	25,000	25.00%	25,000	0.00%
Planned Contributions to Fund Balance	31,151	31,151	7,788	25.00%	94,951	-91.80%
Total Adopted Expenditures	\$ 15,904,795	\$ 15,907,795	\$ 3,021,021	18.99%	\$ 3,450,815	-12.45%

Aquatic Park Fund

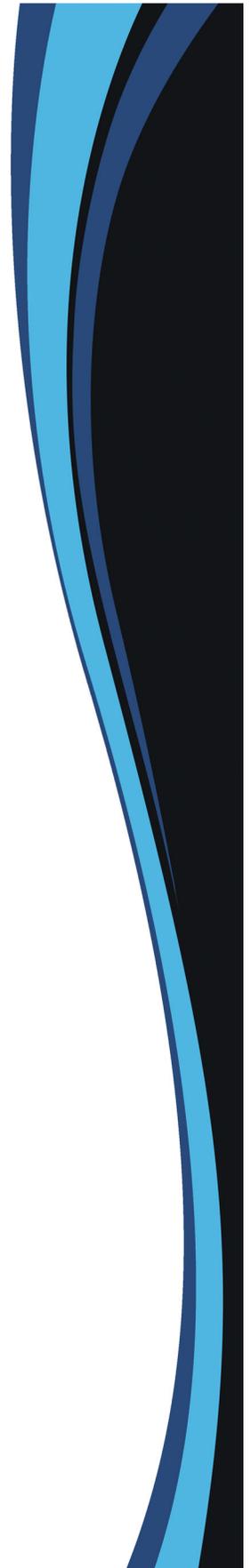
The Aquatic Park Fund is overall performing within expectations for the first quarter with year to date total resources at 7.5% and total expenditures at 9.3% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Total Aquatic Park revenue was \$320,450 or 7.5% of budget. Revenues are significantly ahead of prior year. The increase this year is in Admissions due to splitting season pass revenues sold last season into both FY 2019-20 and FY 2020-21. Season passes sold last season will be able to be used during the current season and therefore it was necessary to recognize a portion of these revenues in both fiscal years.

Expenses

Total expenses for the Aquatic Park Fund were \$397,547 or 9.3% of budget and were overall down from the prior fiscal year. The decrease was caused by a drop in salary and benefit expense due to restructuring staff and due to the timing of utility bill payments and supply purchases.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

AQUATIC PARK FUND (430)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Admissions	\$ 3,096,162	\$ 3,096,162	\$ 301,430	9.74%	\$ 97,357	209.61%
Food and Beverage	806,437	806,437	18,498	2.29%	821	2153.07%
Merchandise	142,583	142,583	-	0.00%	-	0.00%
Rentals	171,100	171,100	-	0.00%	(236)	-100.00%
Interest Income	16,441	16,441	-	0.00%	5,703	-100.00%
Other Income	60,000	60,000	523	0.87%	(545)	-195.97%
Total Operating Revenues	\$ 4,292,723	\$ 4,292,723	\$ 320,450	7.46%	\$ 103,100	210.82%
Appropriation of Fund Balance	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Resources	\$ 4,292,723	\$ 4,292,723	\$ 320,450	7.46%	\$ 103,100	210.82%
Expenses						
General Services	\$ 709,605	\$ 709,605	\$ 105,177	14.82%	\$ 118,387	-11.16%
Parks & Public Grounds	78,037	78,037	1,482	1.90%	4,147	-64.26%
Aquatics	551,860	551,860	10,297	1.87%	29,363	-64.93%
Maintenance	504,824	504,824	69,124	13.69%	93,858	-26.35%
Business Office	138,726	138,726	6,893	4.97%	27,695	-75.11%
Marketing / Advertising	385,330	385,330	13,757	3.57%	17,947	-23.35%
Gift Shop	118,547	118,547	6,520	5.50%	8,256	-21.03%
Food	150,278	150,278	6,950	4.62%	10,810	-35.71%
Ice Cream Shop	125,665	125,665	4,156	3.31%	5,054	-17.78%
Funnel Cake	29,987	29,987	364	1.21%	1,784	-79.62%
Food Service Building	177,417	177,417	6,957	3.92%	8,018	-13.23%
Group Sales	94,138	94,138	6,755	7.18%	22,022	-69.33%
Admissions	145,764	145,764	15,094	10.36%	14,624	3.21%
Elements of Fun	9,633	9,633	141	1.46%	141	0.00%
Birthday Parties	23,165	23,165	209	0.90%	210	-0.60%
Catering	34,036	34,036	77	0.23%	1,157	-93.34%
Rentals	12,591	12,591	2,428	19.28%	2,462	-1.38%
Non-Departmental	63,218	63,218	15,128	23.93%	13,203	14.58%
Total Operating Expenses	\$ 3,289,603	\$ 3,289,603	\$ 256,379	7.79%	\$ 365,935	-29.94%
Debt Service Payment	736,430	736,430	172	0.02%	172	0.02%
Capital Project Transfers	100,000	100,000	100,000	100.00%	100,000	0.00%
Planned Contributions to Fund Balance	103,472	103,472	25,868	25.00%	89,417	-71.07%
Total Adopted Expenses	\$ 4,292,723	\$ 4,292,723	\$ 397,547	9.26%	\$ 568,727	-30.10%

Fleet Services Fund

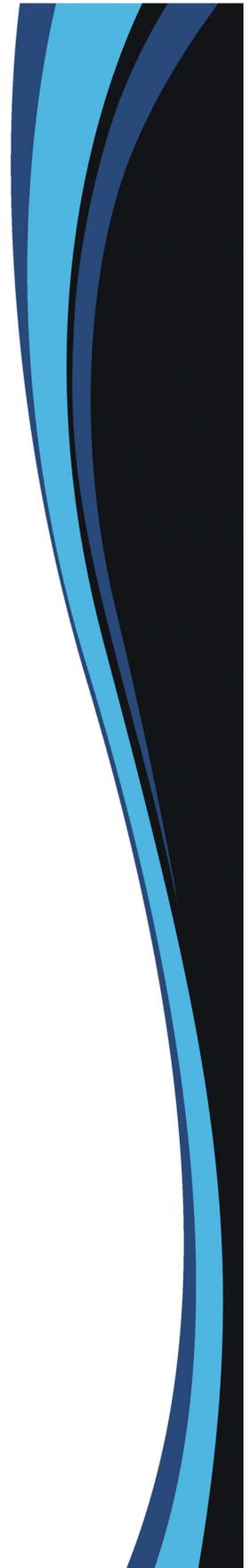
The Fleet Services Fund is overall performing within expectations in Q1 with year to date total resources at 24.7% and total expenditures at 15.4% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Total revenues are \$1,003,129 or 24.7% of budget. The majority of revenue in this fund is from internal service charges assessed to city departments on a monthly basis to support the funds operation. Appropriations of Fund Balance totaled \$4,840 or 25% of budget. Appropriations of Fund Balance are recognized a monthly 1/12th basis.

Expenditures

Expenses totaled \$625,384 or 15.4% of budget and are overall down from the prior fiscal year. An area of significant variance was in the Capital Project Transfers, which reflected no transfers in FY 2020-21 as planned in the adopted budget.





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
FLEET SERVICES FUND (520)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Internal Service Charge	\$ 4,012,486	\$ 4,012,486	\$ 1,003,122	25.00%	\$ 1,003,122	0.00%
Interest Income	23,300	23,300	-	0.00%	11,112	-100.00%
Sale of City Property	20,000	20,000	-	0.00%	-	0.00%
Miscellaneous	-	-	7	100.00%	19,168	-99.96%
Total Operating Revenue	\$ 4,055,786	\$ 4,055,786	\$ 1,003,129	24.73%	\$ 1,033,402	-2.93%
Appropriation of Fund Balance	-	19,359	4,840	25.00%	130,598	-96.29%
Total Resources	\$ 4,055,786	\$ 4,075,145	\$ 1,007,969	24.73%	\$ 1,164,000	-13.40%
Expenses						
Administration	\$ 295,207	\$ 295,207	\$ 67,156	22.75%	\$ 69,033	-2.72%
Fleet Services Operations	1,621,025	1,640,384	295,696	18.03%	326,740	-9.50%
Fire Fleet Maintenance Operations	345,333	345,333	59,214	17.15%	58,049	2.01%
Vehicle and Equipment Purchases	991,524	991,524	3,409	0.34%	3,591	-5.06%
Non-Departmental	22,516	22,516	4,865	21.61%	4,632	5.02%
Total Operating Expenses	\$ 3,275,605	\$ 3,294,964	\$ 430,339	13.06%	\$ 462,045	-6.86%
Debt Service Payment	673,555	673,555	168,389	25.00%	157,470	6.93%
Capital Project Transfers	-	-	-	0.00%	162,411	-100.00%
Planned Contributions to Fund Balance	106,626	106,626	26,657	25.00%	25,000	6.63%
Total Adopted Expenses	\$ 4,055,786	\$ 4,075,145	\$ 625,384	15.35%	\$ 806,926	-22.50%

Information Technology Fund

The Information Technology Fund is overall performing within expectations with year to date total resources at 24.8% and total expenditures at 24.1% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1.

Revenues

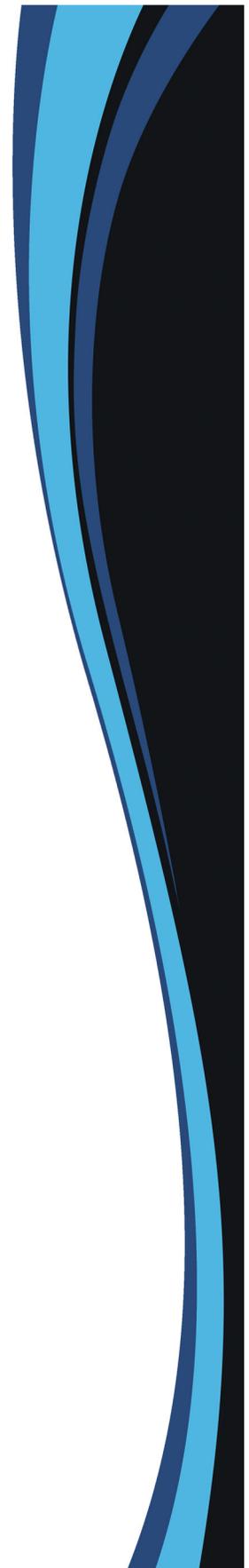
Total revenue was \$901,530 or 24.7% of budget. The vast majority of collections in this fund are from internal service charges assessed to city departments on a monthly basis to cover the fund's operating costs. Collections in internal service charges were in-line with expectations. Appropriation of Fund Balance reflect \$139,988 or 25% of budget in Q1. Appropriations of Fund Balance are reflected a monthly 1/12th basis.

Expenses

Expenses totaled \$1,011,896 or 24.1% of budget and overall reflected as down from the prior fiscal year. The bulk of the variance seen was in Major Computer Systems, Microcomputer Systems, Data Network and Capital Transfers.

Major Computer Systems reflected up due to the timing of payment for the software maintenance contract for H.T.E., which was reflected in Q2 in the prior fiscal year. Microcomputer Systems also reflected up due to the timing of a payment for a software maintenance contract with Microsoft, which was reflected in Q2 in the prior fiscal year. Data Network reflected down from prior year due to the timing of payment for the City's annual Cisco Maintenance, which was reflected in Q1 for the prior fiscal year.

This year's budget approved \$160,000 in funding for capital projects that includes Replacement of the Storage Area Network (IT2001) and the Cradlepoint Upgrade for Fire Vehicles project (IT2109).





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
INFORMATION TECHNOLOGY FUND (530)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Internal Service Charge	\$ 3,140,088	\$ 3,140,088	\$ 785,022	25.00%	\$ 781,098	0.50%
Reimbursement from General Fund	149,144	149,144	37,286	25.00%	48,489	-23.10%
Transfer from Utility Fund	175,000	175,000	43,750	25.00%	43,749	0.00%
Transmitter Lease	170,000	170,000	35,472	20.87%	38,986	-9.01%
Miscellaneous	14,000	14,000	0	0.00%	6,610	-100.00%
Total Operating Revenue	\$ 3,648,232	\$ 3,648,232	\$ 901,530	24.71%	\$ 918,932	-1.89%
Appropriation of Fund Balance	360,125	559,951	139,988	25.00%	104,863	33.50%
Total Resources	\$ 4,008,357	\$ 4,208,183	\$ 1,041,518	24.75%	\$ 1,023,795	1.73%
Expenses						
Administration	\$ 209,230	\$ 209,230	\$ 76,503	36.56%	\$ 57,753	32.47%
Major Computer Systems	363,624	382,218	187,602	49.08%	46,056	307.33%
Microcomputer Systems	983,314	873,571	338,222	38.72%	145,963	131.72%
Telecommunications	370,575	380,481	69,003	18.14%	92,201	-25.16%
Data Network	1,030,795	1,203,351	56,022	4.66%	299,755	-81.31%
GIS System	186,907	186,907	65,042	34.80%	72,103	-9.79%
Public Safety	688,845	797,358	56,568	7.09%	114,446	-50.57%
Non-departmental	15,067	15,067	2,933	19.47%	2,796	4.91%
Total Operating Expenses	\$ 3,848,357	\$ 4,048,183	\$ 851,896	21.04%	\$ 831,073	2.51%
Capital Project Transfers	160,000	160,000	160,000	100.00%	348,000	-54.02%
Planned Contributions to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenses	\$ 4,008,357	\$ 4,208,183	\$ 1,011,896	24.05%	\$ 1,179,073	-14.18%

Facilities Fund

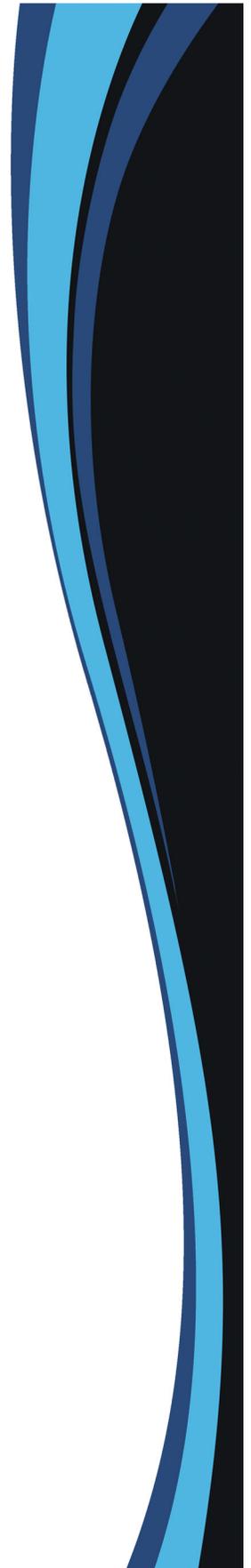
The Facilities Fund is overall performing within expectations in Q1 with year to date total resources at 24.6% and total expenditures at 26.4% of the FY 2020-21 Revised Budget. The below analysis includes highlights and items of note for Q1.

Revenues

Total revenue was \$727,861 or 24.5% of budget. The vast majority of collections in this fund are from internal service charges assessed to city departments on a monthly basis to cover the fund's operating costs. Collections in internal service charges were in-line with expectations. Appropriations of fund balance totaled \$80,753 or 25% of budget. Appropriations of Fund Balance are reflected on a monthly 1/12th basis.

Expenses

Expenses totaled \$869,592 or 26.4% of budget. Expenses were overall up from the prior fiscal year with the largest variance in Capital Project Transfers which totaled \$274,400 for cash funding the Concrete Drive Repair at FS #2, #5, and Service Center project (FC2104), Replacement of UPS batteries at City Hall (FC2101), and Roof replacement project at FS #1 (FC2102).





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
FACILITIES & CONSTRUCTION MANAGEMENT FUND (510)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Internal Service Charge	\$ 2,911,444	\$ 2,911,444	\$ 727,861	25.00%	\$ 728,205	-0.05%
Interest Income	16,000	16,000	-	0.00%	10,991	-100.00%
Rent from Rental Properties	39,600	39,600	-	0.00%	8,700	-100.00%
Total Operating Revenue	\$ 2,967,044	\$ 2,967,044	\$ 727,861	24.53%	\$ 747,896	-2.68%
Appropriation of Fund Balance	301,146	323,012	80,753	25.00%	-	100.00%
Total Resources	\$ 3,268,190	\$ 3,290,056	\$ 808,614	24.58%	\$ 747,896	8.12%
Expenditures						
Administration	\$ 247,051	\$ 247,051	\$ 57,192	23.15%	\$ 63,298	-9.65%
Building Service Operations	2,687,042	2,570,508	496,840	19.33%	527,113	-5.74%
Rental Property Program	36,120	36,120	1,551	4.29%	-	100.00%
Non-departmental	23,577	23,577	5,009	21.24%	4,806	4.22%
Total Operating Expenditures	\$ 2,993,790	\$ 2,877,256	\$ 560,592	19.48%	\$ 595,217	-5.82%
Capital Project Transfers	\$ 274,400	\$ 274,400	\$ 274,400	100.00%	\$ 53,000	417.74%
Planned Contributions to Fund Balance	-	138,400	34,600	25.00%	6,831	406.51%
Total Adopted Expenditures	\$ 3,268,190	\$ 3,290,056	\$ 869,592	26.43%	\$ 655,048	32.75%

Golf Course Fund

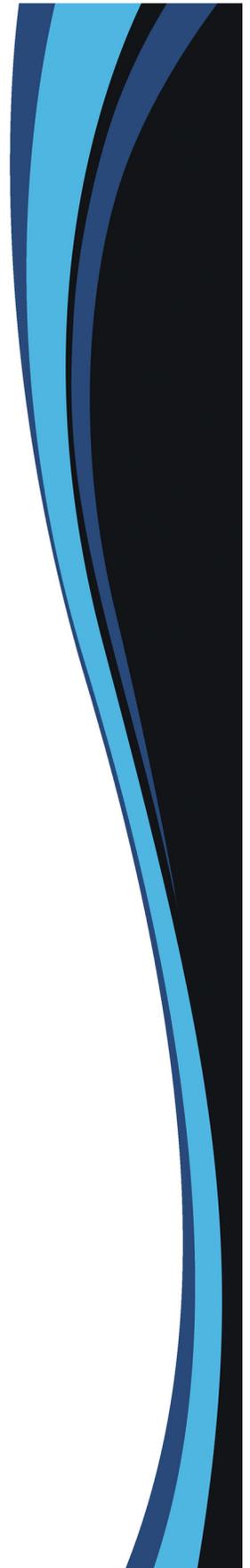
The Golf Course Fund is overall performing within expectations through November with year to date revenue receipts at 26.3% and total expenditures at 21.3% of the FY 2020-21 Revised Budget. Golf Course figures are presented one month behind the reporting period due to the timing of when financial data is received. The below analysis includes highlights and items of note through November 2020.

Revenues

Revenues totaled \$716,114 or 26.3% of budget. Revenues reflected as up significantly from the prior fiscal year due to the reduced activity seen in FY 2019-20 from the closure of large sections of the course as the course underwent significant drainage, playing corridor, and amenity improvements. Q1 rounds played totaled 8,346 and significantly outperformed the last two fiscal years during the same time periods.

Expenses

Total expenses through November were \$581,516 or 21.3% of budget and exceeded prior year expenses due to the closure of large sections of the course that occurred in FY 2019-20. During FY 2019-20, significant operational reductions were made while the course was closed to help mitigate drops in revenue that occurred due to significant course closure.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR SEPTEMBER 2020

GOLF COURSE FUND (422, 424, 426)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Nov-20	% REVISED BUDGET	PY ACTUAL AS OF Nov-19	% CHANGE CY VS. PY
Rounds	50,000	50,000	8,346	16.69%	6,456	29.28%
Revenues						
Green Fees	\$ 1,092,000	\$ 1,092,000	\$ 389,724	35.69%	\$ 139,076	180.22%
Pro Shop	393,000	393,000	106,271	27.04%	68,570	54.98%
Driving Range	75,000	75,000	19,916	26.55%	7,752	156.91%
Carts	415,000	415,000	78,685	18.96%	51,332	53.29%
Food & Beverage	744,500	744,500	121,518	16.32%	110,733	9.74%
Interfund Loan	-	-	-	0.00%	174,369	-100.00%
Miscellaneous	7,572	7,572	-	0.00%	3,116	-100.00%
Total Operating Revenue	\$ 2,727,072	\$ 2,727,072	\$ 716,114	26.26%	\$ 554,948	29.04%
Appropriation of Fund Balance	-	-	-	0.00%	100,000	-100.00%
Total Resources	\$ 2,727,072	\$ 2,727,072	\$ 716,114	26.26%	\$ 554,948	29.04%
Expenses						
Pro Shop	\$ 145,050	\$ 145,050	\$ 35,193	24.26%	\$ 20,463	71.99%
Pro Shop: Cost of Goods Sold	149,000	149,000	47,246	31.71%	18,372	157.16%
Driving Range	18,200	18,200	9,680	53.19%	-	100.00%
Golf Carts	257,762	257,762	58,212	22.58%	42,186	37.99%
Course Maintenance	601,725	601,725	172,027	28.59%	102,802	67.34%
Food & Beverage	305,380	305,380	56,778	18.59%	40,240	41.10%
Food & Beverage: Cost of Goods Sold	216,900	216,900	36,210	16.69%	35,463	2.11%
Sales & Membership	-	-	-	0.00%	-	0.00%
General & Administrative	358,132	358,132	95,867	26.77%	64,794	47.96%
Clubhouse	84,032	84,032	28,249	33.62%	14,846	90.28%
Management Fees	147,560	147,560	41,301	27.99%	23,133	78.54%
Equipment Repair and Replacement	114,879	114,879	-	0.00%	100,000	-100.00%
Total Operating Expenses	\$ 2,398,620	\$ 2,398,620	\$ 580,766	24.21%	\$ 462,299	25.63%
Debt Service Payment	328,452	328,452	750	0.23%	-	100.00%
Planned Contributions to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenses	\$ 2,727,072	\$ 2,727,072	\$ 581,516	21.32%	\$ 462,299	25.79%

Drainage Utility Fund

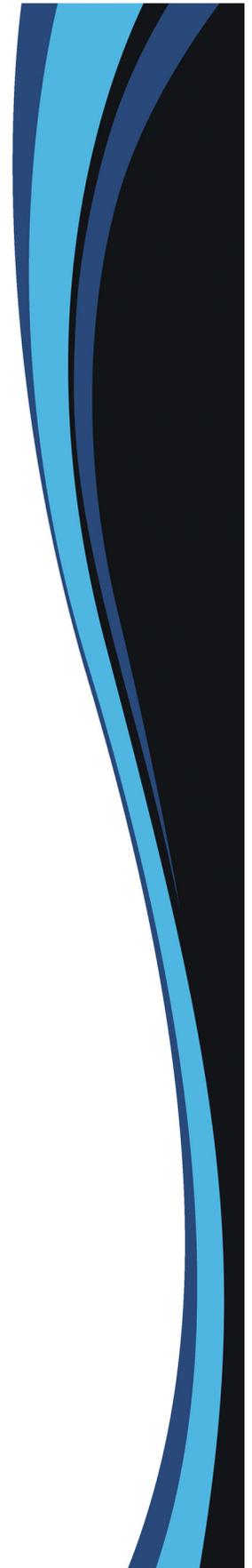
The Drainage Utility Fund is overall performing within expectations for Q1 with year to date total resources at 19.1% and total expenditures at 43.7% of the FY 2020-21 Revised Budget. This fund accounts for the monthly fees charged to residents and businesses to pay for the cost of maintenance and improvements to the drainage system throughout the City. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Total revenues were \$315,076 or 19.1% of budget. Drainage Fees were in line with the prior fiscal year.

Expenditures

Total expenditures were \$720,907 or 43.7% of budget. Total expenditures include a planned transfer to the capital projects fund of \$450,000 for various projects including: Channel Cleaning / Street Drainage Improvements (DR2103), Concrete Lined Channel Rehab (DR2102), and Street Drainage Improvements (DR2101). The contribution to reserves totaled \$206,586 or 25% of budget. There were no other significant items of note in expenditures.





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
DRAINAGE UTILITY FUND (120)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Drainage Fees	\$ 1,647,000	\$ 1,647,000	\$ 315,076	19.13%	\$ 313,536	0.49%
Interest Income	4,700	4,700	(0)	0.00%	2,497	-100.01%
Total Operating Revenues	\$ 1,651,700	\$ 1,651,700	\$ 315,076	19.08%	\$ 316,033	-0.30%
Appropriation of Fund Balance	-	-	-	0.00%	-	0.00%
Total Resources	\$ 1,651,700	\$ 1,651,700	\$ 315,076	19.08%	\$ 316,033	-0.30%
Expenditures						
Drainage Utility Crew	\$ 149,583	\$ 149,583	\$ 8,698	5.81%	\$ -	100.00%
Non-departmental	-	5,100	456	8.93%	152	199.78%
Total Operating Expenditures	\$ 149,583	\$ 154,683	\$ 9,153	5.92%	\$ 152	5921.83%
Debt Service Payments	220,675	220,675	55,169	25.00%	69,651	-20.79%
Capital Project Transfers	450,000	450,000	450,000	100.00%	575,000	-21.74%
Planned Contributions to Fund Balance	831,442	826,342	206,586	25.00%	193,350	100%
Total Adopted Expenditures	\$ 1,651,700	\$ 1,651,700	\$ 720,907	43.65%	\$ 838,153	-13.99%

Traffic Safety Fund

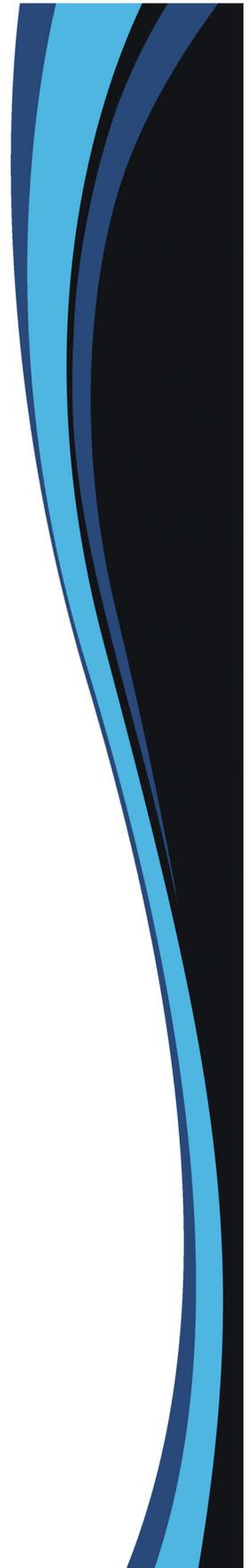
The Traffic Safety Fund is overall performing within expectations for the first quarter with year to date total resources at 22.2% and total expenditures at 18.7% of the FY 2020-21 Revised Budget. State law changed in June 2019 with the passage of HB 1631, which eliminated the Red Light Camera Traffic Safety program. The below analysis includes highlights and items of note for Q1 activity.

Revenues

There were no revenues reflected during Q1, due to the elimination of the Red Light Camera Traffic Safety Program, the only revenues anticipated this fiscal year are from interest income. Appropriations of fund balance totaled \$12,653 or 25% of budget. Appropriations of Fund Balance are reflected on a monthly 1/12th basis.

Expenditures

Total operating expenditures were \$10,635 or 18.7% of budget. The only planned expenditures within the fund this fiscal year are for equipment purchases for traffic safety and continued funding for one PT Crossing Guard Supervisor.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

TRAFFIC SAFETY FUND (150)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL AS OF Dec-20	% REVISED BUDGET	PY ACTUAL AS OF Dec-19	% CHANGE CY VS. PY
Revenues						
Redlight Camera Fines	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Interest Income	6,300	6,300	(0)	0.00%	3,215	-100.00%
Total Operating Revenues	\$ 6,300	\$ 6,300	\$ (0)	0.00%	\$ 3,215	-100.00%
Appropriation of Fund Balance	50,611	50,611	12,653	25.00%	22,929	-44.82%
Total Resources	\$ 56,911	\$ 56,911	\$ 12,653	22.23%	\$ 26,144	-51.60%
Expenditures						
Contractor Payments	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Program Administration	-	-	-	0.00%	-	0.00%
Payment to State	-	-	-	0.00%	-	0.00%
Traffic Enforcement / Traffic Safety	20,352	20,352	5,874	28.86%	11,901	-50.64%
Pedestrian Safety	36,559	36,559	4,761	13.02%	9,809	-51.47%
Total Operating Expenditures	\$ 56,911	\$ 56,911	\$ 10,635	18.69%	\$ 21,710	-51.01%
Planned Contribution to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenditures	\$ 56,911	\$ 56,911	\$ 10,635	18.69%	\$ 21,710	-51.01%

Donations Fund

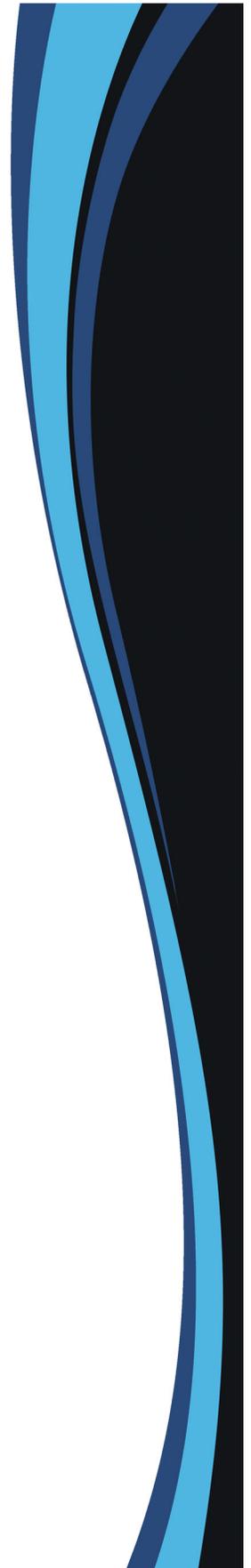
The Donations Fund is overall performing below original budget expectations for Q1 with year to date total resources at 15.9% and total expenditures at 5.9% of the FY 2020-21 Revised Budget. This fund accounts for events and operations paid for by contributions and donations. A bulk of the contributions are received through voluntary payments made as part of the water bill to support library activities, the Animal Adoption and Rescue Center, and special events/public art. The contributions are allocated to the Library (\$0.65), Humane Services (\$0.65), and special events and arts (\$0.20).

Revenues

Total revenue collections in Q1 totaled to \$31,621 or 13.5% of budget and trended behind the prior year. Significant drops were seen in Parks, Library, and Neighborhood Service donations. Drops in Parks donations were due to the cancellation of events such as NRH Roadrunner, Run Run Rudolph, and senior center travel. Drops seen in Library donations are primarily due to the temporary suspension of book sales due to the ongoing pandemic. The primary drop in Neighborhood Service donations was due to Q1 of the prior fiscal year reflecting revenue from the Doggy Beach Bash event in 2019. Appropriations of Fund Balance totaled \$15,610 to reflect a monthly 1/12th contribution.

Expenditures

Total expenditures were \$15,485 or 5.9% of budget and are overall less than year. The drop is from the cancellation or rescheduling of a number of events so far this year including NRH Roadrunner and Run Run Rudolph due to the pandemic.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020

DONATIONS FUND (110)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL Dec-20	% REVISED BUDGET	PY ACTUAL Dec-19	% CHANGE CY VS. PY
Revenues						
Parks & Recreation Program Donations	\$ 96,800	\$ 96,800	\$ 3,913	4.04%	\$ 26,936	-85.47%
Library Program Donations	50,050	50,050	8,355	16.69%	16,424	-49.13%
Neighborhood Services Program Donations	67,900	67,900	12,197	17.96%	30,579	-60.11%
Public Safety Program Donations	6,600	6,600	7,155	108.41%	6,700	6.79%
Teen Court Program Donations	3,600	3,600	-	0.00%	1,341	-100.00%
Investment Income	9,076	9,076	0	0.00%	2,388	-99.99%
Total Operating Revenues	\$ 234,026	\$ 234,026	\$ 31,621	13.51%	\$ 84,368	-62.52%
Appropriation of Fund Balance	62,438	62,438	15,610	25.00%	21,655	-27.92%
Total Resources	\$ 296,464	\$ 296,464	\$ 47,230	15.93%	\$ 106,023	-55.45%
Expenditures						
Parks & Recreation Programs	\$ 113,000	\$ 113,000	\$ -	0.00%	\$ 27,030	-100.00%
Library Programs	68,865	68,865	4,971	7.22%	-	100.00%
Neighborhood Services Programs	66,823	66,823	9,355	14.00%	12,419	-24.67%
Public Safety Programs	9,700	9,700	1,159	11.95%	12,537	-90.76%
Teen Court Program	8,000	8,000	-	0.00%	16,992	-100.00%
Total Operating Expenditures	\$ 262,388	\$ 262,388	\$ 15,485	5.90%	\$ 56,441	-72.56%
Planned Contributions to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenditures	\$ 262,388	\$ 262,388	\$ 15,485	5.90%	\$ 56,441	-72.56%

Gas Development Fund

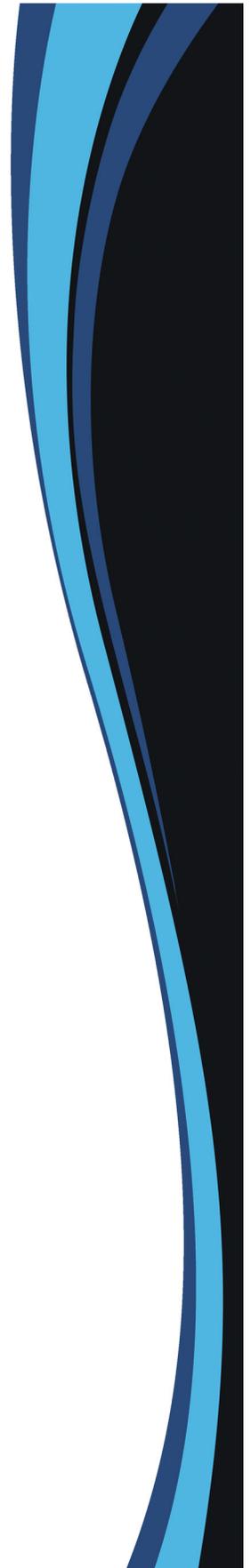
The Gas Development Fund is overall performing within expectations for the first quarter with year to date total resources at 16.9% and total expenditures at 25% of the FY 2020-21 Revised Budget. Revenue for the Gas Development Fund is generated from natural gas development on City property. The below analysis includes highlights and items of note for Q1.

Revenues

Total revenues were \$54,659 or 17.1% of budget and came in ahead of prior year collections in royalty payments. Payments will fluctuate month to month based on market activity.

Expenditures

Total expenditures were \$80,650, or 25% of budget for the planned contribution to reserves. Activity in the fund this fiscal year differs significantly from last year due to there being no planned expenditures in the FY 2020-21 budget.





CITY OF NORTH RICHLAND HILLS

**MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
GAS DEVELOPMENT FUND (145)**

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL Dec-20	% REVISED BUDGET	PY ACTUAL Dec-19	% CHANGE CY VS. PY
Revenues						
Royalty Payments	\$ 320,000	\$ 320,000	\$ 54,659	17.08%	\$ 35,874	52.36%
Interest Income	2,600	2,600	(0)	-0.01%	8,097	-100.00%
Miscellaneous	-	-	-	0.00%	-	0.00%
Total Operating Revenues	\$ 322,600	\$ 322,600	\$ 54,659	16.94%	\$ 43,971	24.31%
Appropriation of Fund Balance	-	-	-	0.00%	675,598	-100.00%
Total Resources	\$ 322,600	\$ 322,600	\$ 54,659	16.94%	\$ 719,569	-92.40%
Expenditures						
Non-Departmental	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Operating Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Transfer to Capital Projects	-	-	-	0.00%	790,000	-100.00%
Interfund Loan	-	-	-	0.00%	964,369	-100.00%
Planned Contributions to Fund Balance	322,600	322,600	80,650	25.00%	-	100.00%
Total Adopted Expenditures	\$ 322,600	\$ 322,600	\$ 80,650	25.00%	\$ 964,369	-91.64%

Promotional Fund

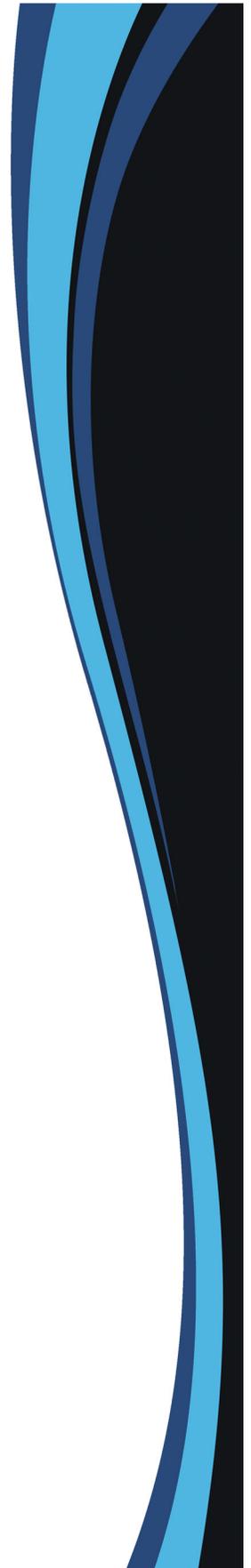
The Promotional Fund is overall performing within expectations for the first quarter with total resources coming in at 8.7% and total expenditures at 22.2% of the FY 2020-21 Revised Budget.

Revenues

Occupancy taxes collected from hotels and motels operating in the city is the primary source of revenue for this fund. Q1 reflected no revenue collections for the fund. Occupancy taxes are due on a quarterly basis and remitted within thirty days of the end of each quarter. First quarter payments are expected to be received in January and reflected in the Q2 report. Appropriations of fund balance totaled \$23,957 or 25% of budget.

Expenditures

Total expenditures were \$61,554 or 22.2% of budget and trailed slightly behind the prior fiscal year. The significant variance seen was in Economic Development due to the timing of payment for an annual sponsorship.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
PROMOTIONAL FUND (105)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL Dec-20	% REVISED BUDGET	PY ACTUAL Dec-19	% CHANGE CY VS. PY
Revenues						
Hotel/Motel Occupancy Taxes	\$ 176,582	\$ 176,582	\$ -	0.00%	\$ 32,824	-100.00%
Interest Income	4,400	4,400	(132)	-2.99%	2,612	-105.04%
Total Operating Revenues	\$ 180,982	\$ 180,982	\$ (132)	-0.07%	\$ 35,436	-100.37%
Appropriation of Fund Balance	95,826	95,826	23,957	25.00%	-	100.00%
Total Resources	\$ 276,808	\$ 276,808	\$ 23,825	8.61%	\$ 35,436	-32.77%
Expenditures						
Economic Development	\$ 128,717	\$ 128,717	\$ 37,484	29.12%	\$ 29,921	25.27%
Cultural & Leisure	147,646	147,646	24,038	16.28%	35,826	-32.90%
Non-Departmental	445	445	33	7.48%	54	-38.39%
Total Operating Expenditures	\$ 276,808	\$ 276,808	\$ 61,554	22.24%	\$ 65,801	-6.45%
Planned Contributions to Fund Balance	-	-	-	0.00%	4,089	-100.00%
Total Adopted Expenditures	\$ 276,808	\$ 276,808	\$ 61,554	22.24%	\$ 69,890	-11.93%

Special Investigations Fund

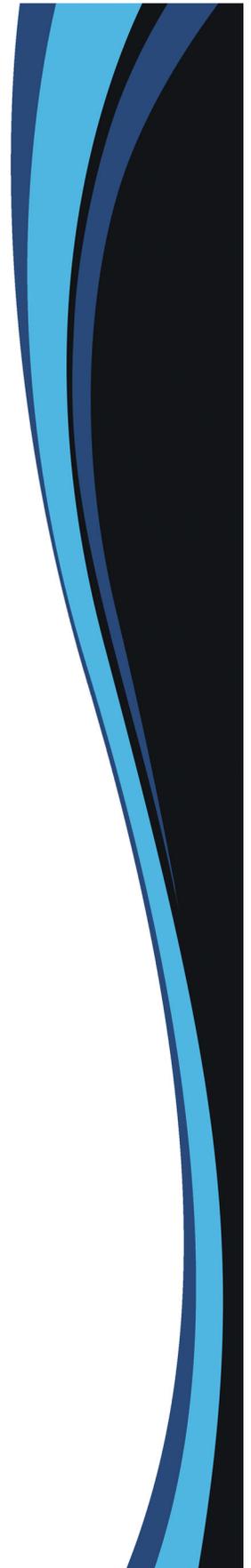
The Special Investigations Fund is overall performing within expectations for Q1 with total resources at 25.3% and total expenditures at 10.1% of the FY 2020-21 Revised Budget. Revenue for this fund is received from Federal and State forfeited funds and the Automated Fingerprint Identification System (AFIS) program. The below analysis includes highlights and items of note for Q1 activity.

Revenues

Total revenues through Q1 were \$21,956 or 26% of budget and reflected ahead of prior year collections. The significant driver of the variance was in state and local forfeited funds, which together totaled \$42,561. Collections will fluctuate year to year depending on the seizures and the timing of cases involving court awards. Appropriations of fund balance reflected at \$51,930 or 25% of budget.

Expenditures

Total expenditures were \$29,507 or 10.1% of budget. Expenses reflect ahead of prior year for Q1 due to timing of expenses for public safety training and equipment purchases.





CITY OF NORTH RICHLAND HILLS

MONTHLY FINANCIAL REPORT FOR DECEMBER 2020
SPECIAL INVESTIGATIONS FUND (115)

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL Dec-20	% REVISED BUDGET	PY ACTUAL Dec-19	% CHANGE CY VS. PY
Revenues						
Federal Forfeited Funds	\$ 50,000	\$ 50,000	\$ 1,350	2.70%	\$ 10,143	-86.69%
State Forfeited Funds	70,000	70,000	21,956	31.37%	11,841	85.42%
Local Forfeited Funds	21,000	21,000	20,606	98.12%	11,841	74.02%
AFIS Reimbursements	13,500	13,500	-	0.00%	-	0.00%
Miscellaneous	-	-	(0)	-100.00%	1,486	-100.01%
Total Operating Revenues	\$ 84,500	\$ 84,500	\$ 21,956	25.98%	\$ 13,327	64.74%
Appropriation of Fund Balance	182,800	207,720	51,930	25.00%	26,950	92.69%
Total Resources	\$ 267,300	\$ 292,220	\$ 73,886	25.28%	\$ 40,277	83.44%
Expenditures						
Federal Forfeited Funds	\$ 150,000	\$ 174,920	\$ 12,700	7.26%	\$ 8,295	53.10%
State Forfeiture Funds	105,000	105,000	15,569	14.83%	2,246	593.17%
Local Forfeited funds	1,000	1,000	-	0.00%	-	0.00%
AFIS Maintenance & Equipment	5,300	5,300	1,238	23.36%	-	100.00%
LEOSE Training	7,000	7,000	-	0.00%	-	0.00%
Total Operating Expenditures	\$ 267,300	\$ 292,220	\$ 29,507	10.10%	\$ 10,541	179.92%
Planned Contributions to Fund Balance	-	-	-	0.00%	-	0.00%
Total Adopted Expenditures	\$ 267,300	\$ 292,220	\$ 29,507	10.10%	\$ 10,541	179.92%

CIP Project Status Update

The Capital Improvement Program represents the City’s plan for capital investment within the community and provides a framework for identifying capital requirements, scheduling projects, and identifying future fiscal year impacts. The Capital Improvement Program is reviewed annually during the budget process to identify new and upcoming needs in the community and to reflect changes in priorities. This report is a financial update for some of the more significant projects included in the FY20-21 Capital Budget.

Street & Sidewalk Capital Projects

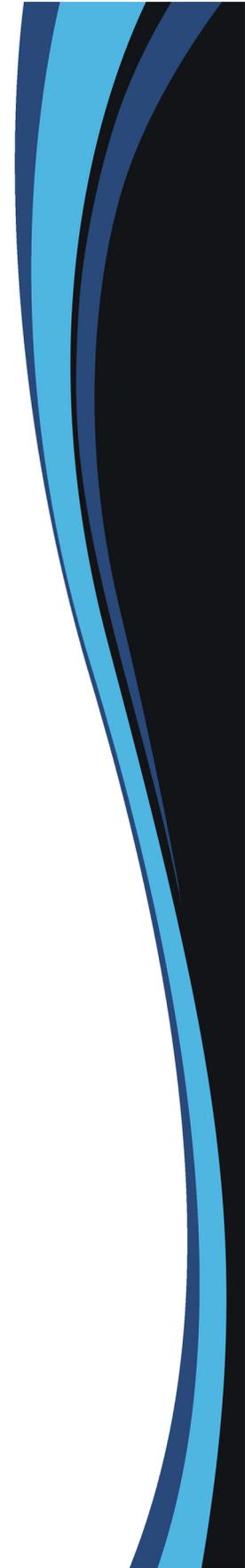
Schedule 1 Street & Sidewalk Capital Projects Activity through Q1 2021			
Total # of Projects	Adopted Budget	Total Expended	% Expended
23	\$ 53,151,994	\$ 26,658,610	50.2%

Significant Q1 Projects			
Project Name	Adopted Budget	Total Expended	% Expended
Preventive Street Maintenance 2020	\$ 1,000,000	\$ 258,628	25.9%
Preventive Street Maintenance (MY)	1,575,000	250,664	15.9%
Preventive Street Maintenance (2021)	1,000,000	-	0.0%
Glenview Drive East	3,860,000	132,568	3.4%

Drainage Utility Capital Projects

Schedule 2 Drainage Utility Capital Projects Activity through Q1 2021			
Total # of Projects	Adopted Budget	Total Expended	% Expended
8	\$ 2,506,108	\$ 1,684,035	67.2%

Significant Q1 Projects			
Project Name	Adopted Budget	Total Expended	% Expended
Calloway Branch Channel Repair	\$ 1,446,258	\$ 1,440,485	99.6%
Walker Branch Channel Repair	307,850	95,347	31.0%



Utility Capital Projects

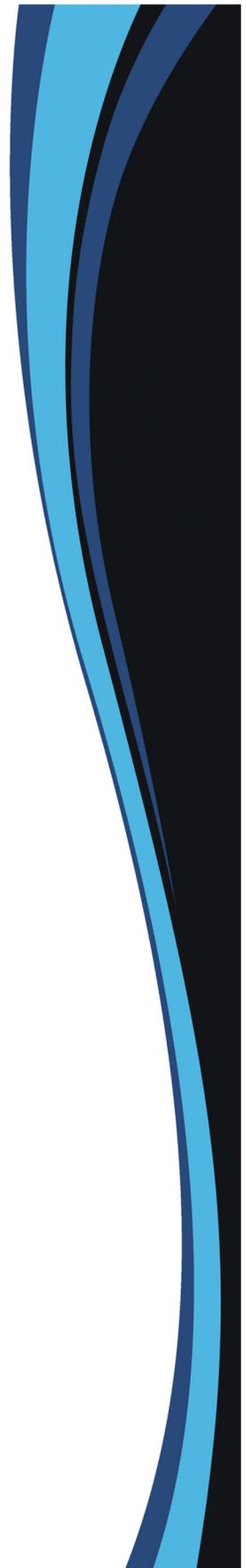
Schedule 3 Utility Capital Projects Activity through Q1 2021				
Total # of Projects	Adopted Budget	Total Expended	% Expended	
30	\$ 17,173,151	\$ 7,473,130	43.5%	

Significant Q1 Projects				
Project Name	Adopted Budget	Total Expended	% Expended	
Walker Branch Interceptor Project	\$ 6,016,525	\$ 3,974,444	66.1%	
Big Fossil Creek Wastewater Outfall	1,231,604	554,721	45.0%	
Conn Pump Station Pump and Electrical F	1,500,000	106,090	7.1%	
24" Wastewater Main Replacement	1,255,000	144,992	11.6%	

Parks Capital Projects

Schedule 4 Parks Capital Projects Activity through Q1 2021				
Total # of Projects	Adopted Budget	Total Expended	% Expended	
16	\$ 7,111,605	\$ 5,147,148	72.4%	

Significant Q1 Projects				
Project Name	Adopted Budget	Total Expended	% Expended	
Iron Horse Golf Course Improvements	\$ 3,385,000	\$ 3,345,662	98.8%	
Linda Spurlock Park Renovation	1,035,000	679,560	65.7%	



Facilities Capital Projects

Schedule 6 Facilities Capital Projects Activity through Q1 2021				
Total # of Projects	Adopted Budget	Total Expended	% Expended	
5	\$ 677,400	\$ 85,116	12.6%	

Significant Q1 Projects				
Project Name	Adopted Budget	Total Expended	% Expended	
Carpet Replacement at the Library	\$ 351,000	\$ 17,617	5.0%	

Major Capital Equipment Capital Projects

Schedule 7 Major Capital Equipment Capital Projects Activity through Q1 2021				
Total # of Projects	Adopted Budget	Total Expended	% Expended	
15	\$ 11,224,060	\$ 7,989,216	71.2%	

Significant Q1 Projects				
Project Name	Adopted Budget	Total Expended	% Expended	
Enterprise Computer Sys Replacement	\$ 3,674,428	\$ 1,677,721	45.7%	

