Report to City Council:
May 2026 Monthly Financial Update

City Council Meeting – June 16, 2026

CITY OF KYLE
ESTABLISHED 1880

Presentation Outline

1. Purpose of Monthly Financial Briefing
2. How Monthly Financial Briefings Help Council
3. General Fund Summary
4. Water Utility Fund Summary
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6. Storm Drainage Utility Fund Summary

Purpose of Monthly Financial Briefing

- The City of Kyle is committed to maintaining transparency, accountability, and proactive financial stewardship.
- Monthly financial reporting provides City Council with timely information regarding the City's financial position and budget performance throughout the fiscal year.

Monthly Financial Briefings Help Council...

- **Monitor Financial Performance** by comparing actual revenues and expenditures to the adopted budget throughout the year.
- **Identify Emerging Trends Early** to detect revenue shortfalls, expenditure pressures, or operational changes before they become significant financial challenges.
- **Support Informed Decision-Making** by providing current financial information to assist with policy discussions, budget amendments, and strategic priorities.
- **Enhance Fiscal Transparency** by providing consistent, routine reporting on the City's major operating funds and overall financial condition.
- **Evaluate Fund Balance Health** through ongoing monitoring of reserves and projected year-end financial positions to ensure long-term fiscal sustainability.
- **Improve Financial Accountability** by promoting regular review of departmental spending and revenue collection activity against approved budgets.
- **Support Long-Term Planning** by identifying trends that may impact future budgets, service levels, and financial forecasts.
- **Ensure Compliance with Financial Policies** by monitoring progress toward adopted financial targets, reserve policies, and budgetary controls.

General Fund Summary

		Actual 2023-24	Actual 2024-25	Approved Budget 2025-26	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance		
						YTD As % of Budget	Budget Remaining	% of Budget Remaining
	BEGINNING FUND BALANCE	$ 34,218,420	$ 25,832,912	$ 19,244,259	$ 14,977,707			
	REVENUE							
1	Property Taxes	$ 17,787,140	$ 19,945,823	$ 21,669,253	$ 22,271,449	102.78%	$ (602,197)	-2.78%
2	Sales Taxes	18,045,781	19,353,934	21,946,333	13,694,789	62.40%	8,251,543	37.60%
3	Other Taxes	282,706	290,571	258,183	471,154	182.49%	(212,971)	-82.49%
4	Gross Receipts & Franchise Fees	3,708,497	3,911,684	4,042,089	3,073,740	76.04%	968,349	23.96%
5	Charges for Services	5,000,012	5,280,152	5,321,123	3,627,826	68.18%	1,693,296	31.82%
6	Fines and Forfeitures	407,840	515,848	503,000	303,811	60.40%	199,189	39.60%
7	Licenses, Fees and Permits	17,634	24,598	13,000	7,888	60.67%	5,112	39.33%
8	Library Revenue	63,278	55,630	51,500	40,440	78.52%	11,060	21.48%
9	Special Events	51,459	25,845	-	38,082	0.00%	(38,082)	0.00%
10	Police Department Revenue	17,892	20,179	16,900	14,548	86.08%	2,352	13.92%
11	Interest and Other	6,803,010	6,556,139	2,322,700	634,525	27.32%	1,688,175	72.68%
12	PID Administration Fee	3,401	3,355	3,500	710	20.29%	2,790	79.71%
13	Construction Inspection	6,511,552	4,814,248	5,636,002	2,527,191	44.84%	3,108,811	55.16%
14	Land Use Planning & Review	1,497,358	1,814,553	1,362,334	600,621	44.09%	761,713	55.91%
15	Recreation Programs	301,364	350,971	324,000	271,756	110.76%	(17,754)	-10.76%
	TOTAL REVENUE	$ 60,498,927	$ 62,963,529	$ 63,469,916	$ 47,578,530	74.96%	$ 15,821,388	24.93%
16	Transfer In:	$ 2,136,313	$ 9,884,444	$ 15,131,999	$ 7,566,000	50.00%	$ 7,565,999	50.00%
	TOTAL REVENUE AND TRANSFERS IN:	$ 62,635,240	$ 72,847,974	$ 78,601,915	$ 55,144,530	70.16%	$ 23,387,387	29.75%

General Fund Summary Slide 1

		Actual 2023-24	Actual 2024-25	Approved Budget 2025-26	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance: YTD As % of Budget	Budget to Actual Variance: Budget Remaining	Budget to Actual Variance: % of Budget Remaining
	BEGINNING FUND BALANCE	$ 34,218,420	$ 25,832,912	$ 19,244,259	$ 14,977,707			
	EXPENDITURES							
	Mayor and Council							
1	Mayor	$ 57,276	$ 42,313	$ 33,292	$ 16,674	50.08%	$ 16,618	49.92%
2	Council District 1	43,958	28,308	29,417	11,805	40.13%	17,612	59.87%
3	Council District 2	44,212	24,910	29,417	13,716	46.63%	15,701	53.37%
4	Council District 3	24,672	20,046	29,417	15,479	52.62%	13,938	47.38%
5	Council District 4	32,740	23,849	29,417	15,094	51.31%	14,323	48.69%
6	Council District 5	32,225	25,302	29,417	12,528	42.59%	16,889	57.41%
7	Council District 6	24,058	21,495	29,417	11,340	38.55%	18,077	61.45%
	Total Mayor and Council:	$ 259,141	$ 186,222	$ 209,794	$ 96,636	46.06%	$ 113,158	53.94%
8	City Attorney's Office	$ 196,817	$ 575,224	$ 653,331	$ 405,881	62.12%	$ 247,450	37.88%
9	City Manager's Office	1,573,079	1,596,073	1,996,558	1,207,200	60.46%	789,358	39.54%
10	Animal Services	-	3,250	1,035,521	751,089	72.53%	284,432	27.47%
11	Administration	440,726	515,677	-	198,021	0.00%	(198,021)	0.00%
12	Human Resource & Civil Service	924,838	964,613	1,337,271	693,457	51.86%	643,814	48.14%
13	City Secretary's Office	525,475	608,903	726,678	673,340	92.66%	53,338	7.34%
14	Communications	755,912	1,085,482	1,299,569	850,304	65.43%	449,265	34.57%
15	Information Technology Services	1,436,091	4,847,785	5,748,613	4,409,092	76.70%	1,339,520	23.30%
16	Building and Code Enforcement	4,397,673	3,357,499	3,296,452	1,704,968	51.72%	1,591,484	48.28%
17	Planning Division	1,143,301	892,114	1,438,959	1,130,655	78.57%	308,304	21.43%
18	Economic Development	575,363	567,425	837,715	380,899	45.47%	456,816	54.53%
19	Financial Services Department	2,272,240	3,121,906	4,349,467	2,726,766	62.69%	1,622,701	37.31%
20	Parks and Recreation:	6,816,107	9,696,542	9,756,586	6,549,250	67.13%	3,207,336	32.87%
21	Library Services	1,178,777	1,669,606	1,702,806	1,196,383	70.26%	506,423	29.74%
22	Kyle Police Department:	17,550,473	21,259,562	20,320,039	14,381,251	70.77%	5,938,788	29.23%
23	Council Initiated Programs	582,517	1,032,902	175,950	16,475	9.36%	159,475	90.64%
24	Transportation & Public Works	6,920,013	8,266,649	14,608,822	8,118,509	55.57%	6,490,314	44.43%
25	Solid Waste Services (Contract)	4,252,341	4,552,277	4,565,251	2,726,644	59.73%	1,838,607	40.27%
	Departmental Total:	$ 51,800,883	$ 64,801,414	$ 74,059,382	$ 48,216,821	65.11%	$ 25,842,562	34.89%
26	Non Departmental	$ 1,528,290	$ 2,425,155	$ 1,492,628	$ 765,272	51.27%	$ 727,355	48.73%
27	Economic Incentive Program	1,923,380	1,232,136	1,580,000	501,555	31.74%	1,078,445	68.26%
	TOTAL EXPENDITURES:	$ 55,252,553	$ 68,458,705	$ 77,132,010	$ 49,483,648	64.15%	$ 27,648,362	35.85%
	TOTAL TRANSFERS OUT:	$ 15,768,195	$ 15,244,472	$ 2,107,968	$ 1,053,984	50.00%	$ 1,053,984	50.00%
	TOTAL EXPENDITURES & TRANSFERS OUT	$ 71,020,748	$ 83,703,177	$ 79,239,978	$ 50,537,732	63.78%	$ 28,702,246	36.22%

General Fund Summary Slide 2

	Actual 2023-24	Actual 2024-25	Approved Budget 2025-26	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance		
					YTD As % of Budget	Budget Remaining	% of Budget Remaining
BEGINNING FUND BALANCE	$ 34,218,420	$ 25,832,912	$ 19,244,259	$ 14,977,707			
TOTAL REVENUE AND TRANSFERS IN:	$ 62,635,240	$ 72,847,974	$ 78,601,915	$ 55,144,530	70.16%	$ 23,387,387	29.75%
TOTAL EXPENDITURES & TRANSFERS OUT	$ 71,020,748	$ 83,703,177	$ 79,239,978	$ 50,537,732	63.78%	$ 28,702,246	36.22%
TOTAL REVENUE & TRANSFERS-IN IN EXCESS (DEFICIT) OVER EXPENDITURES	$ (8,385,508)	$ (10,855,204)	$ (638,063)	$ 4,606,798			
ESTIMATED ENDING FUND BALANCE	**$ 25,832,912**	**$ 14,977,707**	**$ 18,606,196**	**$ 19,584,505**			

Water Utility Fund Summary

		Actual 2022-23	Actual 2023-24	Approved Budget 2024-25	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance		
						YTD As % of Budget	Budget Remaining	% of Budget Remaining
	BEGINNING FUND BALANCE	$ 13,738,534	$ 15,005,254	$ 18,197,866	$ 18,197,866			
	REVENUE:							
1	Water Sales	$ 18,196,116	$ 22,829,557	$ 26,823,975	$ 19,639,421	73.22%	$ 7,184,554	26.78%
2	Misc Water Charges	1,078,311	843,898	855,000	807,401	94.43%	47,599	5.57%
3	Interest and Other	1,233,138	1,172,994	950,000	141,653	14.91%	808,347	85.09%
	TOTAL REVENUE:	$ 20,507,565	$ 24,846,449	$ 28,628,975	$ 20,588,475	71.91%	$ 8,040,500	28.09%
4	Transfer In	$ -	$ 4,946,490	$ -	$ -	0.00%	$ -	0.00%
	TOTAL REVENUE AND TRANSFERS IN:	$ 20,507,565	$ 29,792,939	$ 28,628,975	$ 20,588,475	71.91%	$ 8,040,500	28.09%
	EXPENDITURES:							
5	City Attorney's Office	$ -	$ 2,048	$ 5,000	$ 66,015	1320.30%	$ (61,015)	-1220.30%
6	Administrative Services	1,589,903	1,251,990	917,326	435,593	47.49%	481,734	52.51%
7	Information Technology	-	396,239	349,508	351,931	100.69%	(2,423)	-0.69%
8	Transportation & Public Works	415,428	548,373	340,113	184,787	54.33%	155,326	45.67%
9	Water Utilities	14,472,523	15,863,086	23,500,817	11,978,871	50.97%	11,521,946	49.03%
10	Non-Departmental	107,352	119,243	407,822	149,233	36.59%	258,588	63.41%
11	General Debt I&S	-	-	3,202,000	-	0.00%	3,202,000	100.00%
	TOTAL EXPENDITURES:	$ 16,585,205	$ 18,180,978	$ 28,722,585	$ 13,166,429	45.84%	$ 15,556,156	54.16%
	TOTAL TRANSFERS OUT:	$ 1,548,326	$ 3,113,656	$ 4,670,417	$ 2,335,208	50.00%	$ 2,335,208	50.00%
	TOTAL EXPENDITURES & TRANSFERS OUT	$ 18,133,531	$ 21,294,634	$ 33,393,002	$ 15,501,638	46.42%	$ 17,891,364	53.58%
	TOTAL REVENUE & TRANSFERS-IN IN EXCESS (DEFICIT) OVER EXPENDITURES	$ 2,374,034	$ 8,498,305	$ (4,764,027)	$ 5,086,838			
	ESTIMATED ENDING FUND BALANCE	**$ 15,005,254**	**$ 18,197,866**	**$ 13,433,839**	**$ 23,284,704**			

Wastewater Utility Fund Summary

		Actual 2022-23	Actual 2023-24	Approved Budget 2024-25	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance		
						YTD As % of Budget	Budget Remaining	% of Budget Remaining
	BEGINNING FUND BALANCE	$ 10,232,900	$ 14,146,013	$ 18,892,948	$ 18,892,948			
	REVENUE:							
1	Wastewater Service Charges	$ 12,414,644	$ 14,832,064	$ 15,088,836	$ 11,262,106	74.64%	$ 3,826,730	25.36%
2	Misc Wastewater Charges	443,026	348,871	235,000	362,238	154.14%	(127,238)	-54.14%
3	Interest and Other	714,480	1,810,119	520,000	157,839	30.35%	362,161	69.65%
	TOTAL REVENUE:	$ 13,572,150	$ 16,991,054	$ 15,843,836	$ 11,782,184	74.36%	$ 4,061,652	25.64%
4	Transfer In	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%
	TOTAL REVENUE AND TRANSFERS IN:	$ 13,572,150	$ 16,991,054	$ 15,843,836	$ 11,782,184	74.36%	$ 4,061,652	25.64%
	EXPENDITURES:							
5	City Attorney's Office	$ -	$ 385	$ 25,000	$ 69,572	278.29%	$ (44,572)	-178.29%
6	Administrative Services	1,071,402	1,188,194	875,006	332,619	38.01%	487,948	55.77%
7	Information Technology	-	368,848	338,310	349,239	103.23%	(10,929)	-3.23%
8	Transportation & Public Works:	423,937	542,241	840,853	181,884	21.63%	163,022	19.39%
9	Total Water Utilities	4,474,882	4,762,100	7,095,891	3,771,456	53.15%	2,542,106	35.83%
10	Non-Departmental	36,414	99,668	336,588	99,976	29.70%	236,613	70.30%
11	Debt Service	1,022,614	990,865	1,744,600	403,069	23.10%	1,341,531	76.90%
	TOTAL EXPENDITURES:	$ 7,029,249	$ 7,952,301	$ 11,256,248	$ 5,207,815	46.27%	$ 6,048,433	53.73%
	TOTAL TRANSFERS OUT:	$ 1,212,173	$ 1,997,651	$ 2,637,860	$ 1,318,930	50.00%	$ 1,318,930	50.00%
	TOTAL EXPENDITURES & TRANSFERS OUT	$ 8,241,422	$ 9,949,952	$ 13,894,108	$ 6,526,745	46.97%	$ 7,367,363	53.03%
	TOTAL REVENUE & TRANSFERS-IN IN EXCESS (DEFICIT) OVER EXPENDITURES	$ 5,330,728	$ 7,041,102	$ 1,949,728	$ 5,255,438			
	ESTIMATED ENDING FUND BALANCE	**$ 14,146,013**	**$ 18,892,948**	**$ 20,842,676**	**$ 24,148,386**			

Storm Drainage Utility Fund

		Actual 2022-23	Actual 2023-24	Approved Budget 2024-25	Year to Date w/Encumbrance 5/31/2026	Budget to Actual Variance: YTD As % of Budget	Budget to Actual Variance: Budget Remaining	Budget to Actual Variance: % of Budget Remaining
	BEGINNING FUND BALANCE	$ 1,257,406	$ 1,299,041	$ 1,714,526	$ 1,714,526			
	REVENUE:							
1	Drainage Fee - Residential	$ 901,122	$ 942,189	$ 1,186,920	$ 638,220	53.77%	$ 548,700	25.36%
2	Drainage Fee - Commercial	995,026	1,202,902	885,281	795,153	89.82%	90,128	-54.14%
3	Floodplain Development Application Review Fee	-	750	1,500	-	0.00%	1,500	0.00%
4	Interest Income	34,731	73,840	39,727	5,609	14.12%	34,118	
5	Misc Drainage Fee	51,866	27,294	27,377	20,226	73.88%	7,151	69.65%
	TOTAL REVENUE:	$ 1,982,744	$ 2,246,975	$ 2,140,805	$ 1,459,207	68.16%	$ 681,598	31.84%
6	Transfer In - G/F	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%
	TOTAL REVENUE AND TRANSFERS IN:	$ 1,982,744	$ 2,246,975	$ 2,140,805	$ 1,459,207	68.16%	$ 681,598	31.84%
	EXPENDITURES:							
7	City Attorney's Office	$ -	$ 245	$ 15,000	$ -	0.00%	$ 15,000	100.00%
8	Information Technology	-	33,189	44,000	85,643	194.64%	(41,643)	-94.64%
9	Transportation & Pubic Works	1,435,922	1,585,630	2,649,308	1,965,268	74.18%	299,381	11.30%
10	Non-Departmental	(3,861)	5,471	64,319	-	0.00%	5,795	9.01%
	TOTAL EXPENDITURES:	$ 1,432,061	$ 1,624,536	$ 2,772,627	$ 2,050,911	73.97%	$ 721,716	26.03%
	TOTAL TRANSFERS OUT:	$ 500,000	$ 217,957	$ 239,753	$ 119,876	50.00%	$ 119,876	50.00%
	TOTAL EXPENDITURES & TRANSFERS OUT	$ 1,932,061	$ 1,842,493	$ 3,012,380	$ 2,170,788	72.06%	$ 841,592	27.94%
	TOTAL REVENUE & TRANSFERS-IN IN EXCESS (DEFICIT) OVER EXPENDITURES	$ 50,683	$ 404,483	$ (871,574)	$ (711,581)			
	ESTIMATED ENDING FUND BALANCE	**$ 1,299,041**	**$ 1,714,526**	**$ 842,951**	**$ 1,002,945**			

QUESTIONS?