

**VILLAGE OF WIMBERLEY, TEXAS
FISCAL YEAR 2006 BUDGET RESOLUTION
RESOLUTION NO: R-12-2006**

WHEREAS, Exhibit A reflects necessary adjustments to re-balance the FY 2005-2006 Budget; and

WHEREAS, the City Council finds the adjustments necessary and prudent, and the final budget reflects a positive balance to be transferred to the reserves

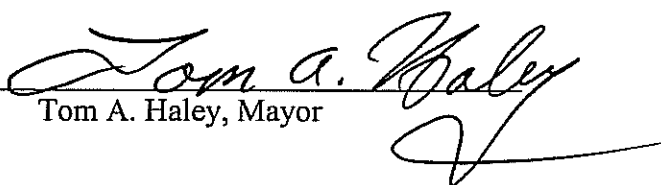
NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE VILLAGE OF WIMBERLEY THAT;

The FY 05-06 Budget, amended, as shown in Exhibit A, is hereby approved and adopted by the City Council as the Annual Budget for the Fiscal Year which began on October 1, 2005 and end on September 30, 2006.

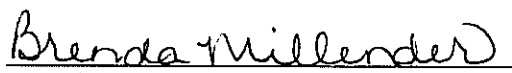
PASSED AND APPROVED on this 16th day of November, 2006 by a vote of 5 (ayes) to 0 (nays) to 0 (abstentions) of the City Council of the Village of Wimberley, Texas.

VILLAGE OF WIMBERLEY

BY:


Tom A. Haley, Mayor

ATTEST:


Brenda Millender, City Secretary

NOV 12, 2006 16:51 LORI I GRAHAM CPA PC

556-6304

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City of Wimberley
Budget Amendments-General Fund
September 30, 2006

<u>Account No.</u>	<u>Account Description</u>	<u>Amount</u>	<u>Amended Budget</u>
AVAILABLE FUNDS:			
<u>Increase Revenue Budget:</u>			
501	Sales & Use Tax	\$ 49,000	472,000
504	Franchise Fees	13,000	168,000
506	Building Permits	8,500	26,500
508	Interest Revenue	1,500	7,600
		<u>\$ 72,000</u>	
USE OF FUNDS:			
<u>Increase in Expenditure Budget:</u>			
602	City Administrator	\$ 0,000	72,656
603	City Secretary	2,600	32,736
604	Receptionist/Clerk	3,000	25,000
616	Office Supplies	5,000	10,500
648	Operating Transfer-Out (Legal)	39,000	39,000
676	Contract Inspector	7,000	25,000
677	Site Plan Reviews	4,000	20,000
808	Animal Control	<u>6,500</u>	6,500
Total Use of Funds:		<u>\$ 72,000</u>	

Note: The above recommended amendments to the various line items will keep the budget in balance and will insure there are no Departments with negative variances. This will keep the Village in compliance with the law prohibiting expending nonappropriated funds.

The Village had four Departments with negative variances (prior to the above recommendations). They were Administration, Legal, Building and Public Safety/Courts. The above recommendations utilize and increase in various revenue line items to provide the funds to balance the budget.

Exhibit A

Village Of Wimberley
Balance Sheet - Modified Accrual Basis
September 30, 2006

Assets

Current Assets

101 Petty Cash	\$	150.00
103 Cash - Blanco National Bank - General		74,408.20
105 Cash - Blanco National Bank - MM		193,981.62
110 Fund Investment - Texpool		185,207.77
112.20 Due From Cypress Creek		19,554.00
112.30 Due From Community Center		64,000.00
112.40 Due From Blue Hole		929.00
120 Accounts Receivable		36,860.27
121 Sales Tax Receivable		34,830.79
122 Mixed Beverage Tax Receivable		<u>2,005.54</u>

Total Current Assets \$ 611,927.79

Fixed Assets

201 Furniture And Fixtures	35,546.30
204 Road Improvements	<u>60,415.00</u>

Total Fixed Assets 95,961.30

Total Assets \$ 707,889.09

Village Of Wimberley
Balance Sheet - Modified Accrual Basis
 September 30, 2006

Liabilities and Fund Balance

Current Liabilities

301 Withholding Tax Payable	\$	645.55
302 FICA Tax Payable		1,494.10
303 Accounts Payable - Trade		<u>34,784.85</u>

Total Current Liabilities \$ 36,824.50

Total Liabilities 36,824.50

Fund Balance

467 Fund Balance	277,524.75
468 Investment In Fixed Assets	95,961.30
469 Reserve For Public Works	196,000.00
498 Net Excess (Deficit)	<u>101,578.54</u>

Total Fund Balance 671,064.59

TOTAL LIABILITIES AND FUND BALANCE \$ 707,889.09

VILLAGE OF WIMBERLEY
 Revenue Comparison
 Fiscal Years Ended 09/30/06, 09/30/2005 and 09/30/2004

	9/30/2006	FYE 9/30/2006 YTD	9/30/2005	FYE 9/30/2005 YTD	9/30/2005	FYE 9/30/2004 YTD
501 Sales & Use Tax	\$ 34,830.79	\$ 472,437.50	\$ 29,544.53	428,849.12	\$ 31,882.57	\$ 414,742.75
503 Mixed Beverage Tax	2,005.54	7,801.97	-	6,244.71	2,480.23	12,116.88
504 Franchise Fees	36,373.22	198,254.73	5,735.57	147,079.67	-	129,965.63
505 Building Permits	1,261.95	26,577.40	5,567.55	38,458.42	1,345.50	22,278.44
506 Building Inspections	1,320.00	19,741.00	115.00	9,550.32	2,105.00	21,920.91
507 Engineering Services	-	-	-	-	435.65	435.65
508 Interest Income	797.98	12,947.44	682.80	7,763.39	1,514.50	5,498.88
509 Plan Reviews	130.00	8,151.19	90.00	6,545.58	45.00	19,749.07
511 Sign Permits	80.00	4,590.08	-	2,952.50	-	1,885.00
512 Subdivision	-	1,761.99	-	2,537.77	153.00	2,873.00
513 Zoning	-	7,770.00	1,023.00	8,468.70	-	10,051.80
514 Copies/Maps/Misc.	-	825.57	-	568.34	19.60	368.98
515 Donations-in Kind	-	4,182.00	-	-	-	-
516 Municipal Court Fines	-	-	-	364.00	-	-
518 Misc Income	-	40.64	-	510.00	-	-
530 Utilities-Wastewater Receipts	-	-	-	87,513.60	9,328.00	54,075.29
540 Blue Hole Summer Program	1,746.00	29,709.49	905.00	4,805.00	-	-
590 Sale of Capital Assets	-	1,018.00	-	-	-	375.00
Total Revenues	\$ 78,539.48	\$ 795,809.00	\$ 43,663.45	\$ 752,211.12	\$ 49,319.05	\$ 696,340.27

Restricted for Management's Use Only

VILLAGE OF WIMBERLEY
 BUDGET VS ACTUAL - GENERAL FUND
 For The Twelve Months Ended September, 2006

	CURRENT PERIOD	YTD ACTUAL	%	ANNUAL BUDGET	OVER (UNDER)	%	MTD %
REVENUES							
501 Sales & Use Tax	\$ 34,830.79	\$ 472,437.50	59.37%	\$ 472,000.00	\$ 437.50	0.09%	0.00%
503 Mixed Beverage Tax	2,005.54	7,801.97	0.98%	9,000.00	(1,198.03)	-13.31%	0.00%
504 Franchise Fees	36,373.22	198,254.73	24.91%	168,000.00	30,254.73	18.01%	0.00%
505 Building Permits	1,261.95	26,577.40	3.34%	26,500.00	77.40	0.29%	0.00%
506 Building Inspections	1,320.00	15,741.00	2.46%	18,000.00	1,741.00	9.67%	0.00%
508 Interest Income	797.98	12,947.44	1.63%	7,500.00	5,447.44	72.63%	0.00%
509 Plan Reviews	130.00	8,151.19	1.02%	12,000.00	(3,848.81)	-32.07%	0.00%
511 Sign Permits	80.00	4,590.08	0.58%	3,250.00	1,340.08	41.23%	0.00%
512 Subdivision	-	1,761.99	0.22%	2,000.00	(238.01)	-11.90%	0.00%
513 Zoning	-	7,770.00	0.98%	8,000.00	(230.00)	-2.88%	0.00%
514 Copies/Maps/Misc.	-	825.57	0.10%	700.00	125.57	17.94%	0.00%
516 Municipal Court Fines	-	4,182.00	0.53%	1,000.00	3,182.00	318.20%	0.00%
518 Misc. Income	-	40.84	0.01%	225.00	(184.16)	-81.94%	0.00%
540 Blue Hole Summer Program	1,740.00	29,709.49	3.73%	20,000.00	9,709.49	48.55%	0.00%
590 Sale of Capital Asset	-	1,019.00	0.13%	-	1,019.00	0.00%	0.00%
TOTAL REVENUES	78,539.48	795,609.00	100.00%	748,175.00	46,616.00	6.23%	0.00%
EXPENDITURES							
ADMINISTRATION EXPENDITURES							
602 City Administrator	9,574.78	72,492.52	10.44%	72,666.00	(163.48)	-0.23%	0.00%
603 City Secretary	3,007.30	32,431.04	4.67%	32,736.00	(304.96)	-0.93%	0.00%
604 Receptionist/Clerk	2,746.95	24,770.04	3.57%	25,000.00	(229.96)	-0.92%	0.00%
605 Intern	75.00	75.00	0.01%	-	75.00	0.00%	0.00%
606 Mileage	-	350.35	0.05%	500.00	(149.65)	-29.93%	0.00%
607 Payroll Taxes	(69.43)	8,066.39	1.16%	9,095.00	(1,028.61)	-11.31%	0.00%
608 Training-Travel	5.00	5.00	0.00%	1,000.00	(995.00)	-99.50%	0.00%
609 Dues (TML & City Mgr Assoc.)	-	1,978.13	0.28%	2,000.00	(21.87)	-1.09%	0.00%
610 Public Notices	1,229.99	4,165.39	0.60%	4,000.00	165.39	4.13%	0.00%
611 Printing	-	2,738.07	0.39%	400.00	2,338.07	584.52%	0.00%
612 Telephone	659.79	7,022.03	1.01%	5,500.00	1,522.03	27.67%	0.00%
613 Copies	281.03	1,220.30	0.18%	300.00	920.30	306.77%	0.00%
614 Rent	-	37,335.00	5.38%	36,000.00	1,335.00	3.71%	0.00%
615 Cleaning	260.00	3,330.00	0.43%	3,500.00	(170.00)	-3.43%	0.00%
616 Office Supplies	968.43	10,332.45	1.49%	10,500.00	(167.55)	-1.60%	0.00%
617 Utilities	578.88	6,552.39	0.94%	4,000.00	2,552.39	63.81%	0.00%
618 Equipment Leases	281.03	3,665.44	0.53%	4,200.00	(534.56)	-12.73%	0.00%
619 Water Cooler	50.53	503.14	0.07%	700.00	(196.86)	-28.12%	0.00%

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VILLAGE OF WIMBERLEY
 BUDGET VS ACTUAL - GENERAL FUND
 For The Twelve Months Ended September, 2006

	CURRENT PERIOD	YTD ACTUAL	%	ANNUAL BUDGET	OVER (UNDER)	%	MTD %
620 Postage	398.05	5,507.16	0.79%	4,500.00	1,007.16	22.38%	0.00%
621 Insurance	-	3,240.34	0.47%	4,500.00	(1,259.06)	-27.98%	0.00%
622 Records Management	2,819.24	6,661.25	0.96%	2,000.00	4,661.25	233.06%	0.00%
623 Office Technology	34.29	2,043.13	0.29%	1,500.00	543.13	36.21%	0.00%
624 Capital Outlay - Furnishings	484.10	526.44	0.08%	1,500.00	(973.56)	-64.90%	0.00%
625 Capital Outlay - Technology	-	1,959.96	0.28%	1,200.00	759.96	63.33%	0.00%
626 Technology Consultant	155.00	2,114.83	0.30%	1,500.00	614.83	40.99%	0.00%
629 Pay Comparability Adjustment	-	-	0.00%	12,000.00	(12,000.00)	-100.00%	0.00%
631 Health Care	667.06	7,190.63	1.04%	6,000.00	1,190.63	19.84%	0.00%
632 Signs/Zoning	-	-	0.00%	-	-	0.00%	0.00%
TOTAL ADMINISTRATION EXPENDITURES	24,216.92	246,327.02	35.48%	246,787.00	(459.98)	-0.19%	0.00%
LEGAL DEPARTMENT EXPENDITURES							
641 Legal	14,568.40	61,413.44	8.85%	63,000.00	(1,586.56)	-2.52%	0.00%
649 Operating Transfer-Out	-	38,964.91	0.00%	39,000.00	(35.09)	0.00%	0.00%
Total Legal	14,568.40	100,378.35	8.85%	102,000.00	(1,621.65)	-2.52%	0.00%
COUNCIL - BOARD EXPENDITURES							
651 Association Dues	100.00	1,014.52	0.15%	1,000.00	14.52	1.45%	0.00%
652 Training	-	436.01	0.06%	2,500.00	(2,063.99)	-82.56%	0.00%
653 Town Hall Meetings	-	-	0.00%	-	-	0.00%	0.00%
654 Election	-	5,024.25	0.72%	2,000.00	3,024.25	151.21%	0.00%
655 Financial Management Services	1,800.00	16,030.24	2.17%	13,200.00	2,830.24	13.87%	0.00%
656 Audit	9,500.00	9,500.00	1.37%	11,000.00	(1,500.00)	-13.64%	0.00%
657 Public Satisfaction Survey	-	4,514.77	0.65%	7,000.00	(2,485.23)	-35.50%	0.00%
658 Planning	-	-	0.00%	6,000.00	(6,000.00)	-100.00%	0.00%
659 Recording Secretary	-	100.00	0.01%	500.00	(400.00)	-30.00%	0.00%
650 Economic Development	-	-	0.00%	8,000.00	(8,000.00)	-100.00%	0.00%
661 Public Relations/Receptions	(310.31)	2,494.44	0.36%	500.00	1,994.44	398.89%	0.00%
662 Public Information	-	932.00	0.13%	5,000.00	(4,068.00)	-81.36%	0.00%
TOTAL COUNCIL -BOARD EXPENDITURES	11,089.69	39,046.23	5.62%	58,700.00	(19,653.77)	-33.48%	0.00%
BUILDING DEPARTMENT EXPENDITURES							
676 Contract Inspector	2,553.75	24,510.00	3.53%	25,000.00	(489.00)	-1.95%	0.00%
677 Site Plan Reviews	3,555.61	19,661.44	2.83%	20,000.00	(338.56)	-1.69%	0.00%

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VILLAGE OF WIMBERLEY
 BUDGET VS ACTUAL - GENERAL FUND
 For The Twelve Months Ended September, 2006

	CURRENT PERIOD	YTD ACTUAL	%	ANNUAL BUDGET	OVER (UNDER)	%	MTD %
678 Building Code Books	-	-	0.00%	200.00	(200.00)	-100.00%	0.00%
TOTAL BUILDING DEPARTMENT EXPENDITURES	6,209.36	44,171.44	6.36%	45,200.00	(1,028.56)	-2.28%	0.00%
PUBLIC WORKS/CODE ENFORCEMENT EXPENDITURES							
<i>Public Works</i>							
701 Salaries-Public Works/Code Enf.	4,034.84	32,638.79	4.71%	34,967.00	(2,268.21)	-6.49%	0.00%
702 Payroll Taxes	990.79	2,582.70	0.39%	2,675.00	7.70	0.29%	0.00%
703 Mileage	-	36.04	0.01%	500.00	(463.96)	-92.79%	0.00%
704 Training	-	50.00	0.01%	500.00	(450.00)	-90.00%	0.00%
705 Certificates	-	-	0.00%	-	-	0.00%	0.00%
717 Health Benefits	324.00	2,788.14	0.00%	1,800.00	988.14	54.90%	0.00%
720 City Truck	56.16	258.62	0.04%	-	258.62	0.00%	0.00%
721 Tools	-	84.09	0.01%	200.00	(115.91)	-57.96%	0.00%
722 Vehicle Maintenance & Insurance	-	836.86	0.12%	1,500.00	(663.14)	-44.21%	0.00%
Total Public Works	5,405.59	39,435.24	5.28%	42,142.00	(2,706.76)	-6.42%	0.00%
<i>Roads</i>							
727 Road Maintenance	17,044.10	90,505.14	13.04%	40,000.00	50,505.14	126.26%	0.00%
728 Capital Outlay Roads	-	6,234.39	0.90%	40,000.00	(33,765.61)	-84.41%	0.00%
729 Road Engineering	-	-	0.00%	15,000.00	(15,000.00)	-100.00%	0.00%
730 Road Insurance	-	3,255.37	0.47%	2,700.00	555.37	20.57%	0.00%
731 Mowing/Tree Trimming	210.00	3,400.00	0.49%	7,500.00	(4,100.00)	-54.67%	0.00%
732 Signs/Barricades	-	6,560.78	0.95%	7,000.00	(439.22)	-6.27%	0.00%
733 Parking Lot Lease	-	1,100.00	0.16%	1,200.00	(100.00)	-8.33%	0.00%
734 Master Planning Traffic Studies	-	1,059.47	0.15%	5,300.00	(3,940.53)	-78.81%	0.00%
735 Survey Services	-	1,800.00	0.26%	8,000.00	(6,200.00)	-77.50%	0.00%
736 Contract Labor	438.00	11,009.85	1.59%	10,400.00	609.85	5.86%	0.00%
737 Ranch Road 12 Mitigation	-	53.52	0.01%	3,000.00	(2,936.48)	-97.88%	0.00%
Total Roads	17,592.10	124,988.52	16.00%	139,800.00	(14,811.48)	-10.59%	0.00%
<i>Water/Wastewater</i>							
752 Water Quality Testing	6,627.50	26,526.50	3.82%	23,340.00	3,186.50	13.55%	0.00%
753 Wastewater System Start-up	-	7,979.81	1.15%	-	7,979.81	0.00%	0.00%
754 Nap Services	709.50	709.50	0.10%	-	709.50	0.00%	0.00%
755 Water/Wastewater Purchases	-	-	0.00%	-	-	0.00%	0.00%
756 Public Restroom Wastewater	(356.25)	118.75	0.02%	10,000.00	(9,881.25)	-98.81%	0.00%

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VILLAGE OF WIMBERLEY
 BUDGET VS ACTUAL - GENERAL FUND
 For The Twelve Months Ended September, 2006

	CURRENT PERIOD	YTD ACTUAL	%	ANNUAL BUDGET	OVER (UNDER)	%	MTD %
Total Water/Wastewater	6,980.75	36,334.36	5.09%	33,340.00	1,994.36	5.98%	0.00%
TOTAL PUBLIC WORKS/CODE ENFORCEMENT EXPENDITURES	30,078.44	199,758.12	46.55%	215,282.00	(15,523.88)	-7.21%	0.00%
PUBLIC SAFETY/COURTS EXPENDITURES							
801 Municipal Court Judge	-	331.45	0.05%	2,000.00	(1,668.55)	-83.43%	0.00%
802 City Prosecutor	-	1,280.68	0.18%	1,500.00	(219.32)	-14.62%	0.00%
803 Emergency Preparedness	-	-	0.00%	2,000.00	(2,000.00)	0.00%	0.00%
804 Training	-	3,796.82	0.55%	2,500.00	1,296.82	51.87%	0.00%
806 Animal Control	75.00	6,075.00	0.88%	6,500.00	(425.00)	0.00%	0.00%
TOTAL PUBLIC SAFETY/COURTS EXPENDITURES	75.00	11,483.95	1.65%	14,500.00	(3,016.05)	-20.80%	0.00%
PARKS & RECREATION EXPENDITURES							
851 Assistant to City Admin	-	22,533.24	3.25%	29,175.00	(6,641.76)	-22.77%	0.00%
852 Health Benefits	-	2,023.95	0.29%	2,100.00	(76.05)	-3.62%	0.00%
853 Payroll Taxes	-	1,616.73	0.23%	2,231.00	(614.27)	-27.53%	0.00%
854 Mileage	-	43.87	0.01%	200.00	(156.13)	-78.07%	0.00%
855 Public Information	-	-	0.00%	-	-	0.00%	0.00%
856 Parks Research & Development	-	-	0.00%	10,000.00	(10,000.00)	-100.00%	0.00%
857 Trails Master Plan	-	-	0.00%	-	-	0.00%	0.00%
858 Blue Hole Master Plan	-	10,000.00	1.44%	-	10,000.00	0.00%	0.00%
859 Nature Trail Operations	-	-	0.00%	2,000.00	(2,000.00)	-100.00%	0.00%
860 Blue Hole Summer Program	1,128.10	16,847.56	2.43%	20,000.00	(3,152.44)	-15.76%	0.00%
TOTAL PARKS & RECREATION EXPENDITURES	1,128.10	53,065.35	7.64%	65,706.00	(12,640.65)	-19.24%	0.00%
TOTAL EXPENDITURES	87,365.91	694,230.43	49.63%	748,175.00	(53,944.54)	-7.21%	0.00%
Net Excess (Deficit)	\$ (8,826.43)	\$ 101,578.54	50.34%	\$ -	\$ 100,360.54	-13.44%	0.00%

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