

Governmental Funds Projected 2021-22

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
Beginning Fund Balance 10.01.21	7,355,560	1,073,184	872,769	44,337	9,345,850
Revenues:					
Taxes	7,689,954	-	-	557,497	8,247,451
Franchise Fees	738,731	-	-	-	738,731
Interest	79,926	-	-	409	80,335
Permits	348,333	-	-	-	348,333
Animal Control	930	-	-	-	930
Fines & Forfeitures	174,573	-	-	-	174,573
Fees & Services	317,082	-	-	-	317,082
Miscellaneous Income	1,313,852	-	-	-	1,313,852
Transfers from Other Funds	58,907	1,236,222	275,185	-	1,570,314
Total Revenues	10,722,288	1,236,222	275,185	557,906	12,791,602
Expenditures:					
Personnel	4,710,417	-	-	-	4,710,417
Supplies, Maintenance & Operations	1,217,258	-	-	-	1,217,258
Professional Services	1,339,839	68,135	-	-	1,407,974
Shared Services	388,221	-	-	-	388,221
Capital Outlay	150,182	813,828	-	-	964,009
Debt Service	-	-	-	549,585	549,585
Transfers to Other Funds	1,511,407	-	58,907	-	1,570,314
Total Expenditures	9,317,323	881,963	58,907	549,585	10,807,778
Revenue over/(under) expenditures	1,404,965	354,259	216,278	8,321	1,983,823
Ending Fund Balance 9.30.22	8,760,525	1,427,443	1,089,047	52,658	11,329,673

Fund Balance Rollforward

General Fund	ACTUAL	CLOSE-OUT	PROJECTION
	9/30/2021	9/30/2022	9/30/2022
<u>Non-spendable</u>	96,070	(70,742)	25,328
<u>Restricted</u>			
Court Technology	17,819	(3,946)	13,873
Court Security Building	57,924	3,338	61,262
Court Efficiency	566	105	671
Court Truancy Prevention Fund	4,660	5,356	10,016
Municipal Court Jury Fund	93	107	200
Felony Forfeiture	10,774	777	11,551
LEOSE Funds	12,847	1,582	14,429
PEG Fees	4,319	-	4,319
Total Restricted	109,002	7,319	116,321
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	3,835,321	390,000	4,225,321
	3,885,321	390,000	4,275,321
<u>Unassigned</u>			
Allocated	1,267,900	2,301,261	3,569,161
Unallocated	1,997,268	(1,222,874)	774,394
	3,265,167.82	1,078,387	4,343,555
General Fund Balances	7,355,560	1,404,965	8,760,525

Other Funds	ACTUAL	CLOSE-OUT	PROJECTION
	9/30/2021	9/30/2022	9/30/2022
<u>Assigned</u>			
Debt Service Fund Balance	44,337	8,321	52,658
SAP and Capital Projects Fund Balance	1,073,183	354,259	1,427,442
Equipment Replacement Fund Balance	872,769	216,278	1,089,047
	1,990,289	578,858	2,569,147

General Fund Year-to-Date Summary September 30, 2022

	Original Budget	Budget Adjustments	Amended Budget	Projection	Percent of Budget	Budget Variance
Revenues:						
Taxes	7,364,494	-	7,364,494	7,689,954	104.4%	325,460
Franchise Fees	618,200	-	618,200	738,731	119.5%	120,531
Interest	8,000	-	8,000	79,926	999.1%	71,926
Permits	400,000	-	400,000	348,333	87.1%	(51,667)
Animal Control	1,250	-	1,250	930	74.4%	(320)
Fines & Forfeitures	129,923	-	129,923	174,573	134.4%	44,650
Fees & Services	278,251	-	278,251	317,082	114.0%	38,831
Miscellaneous Income	13,400	-	13,400	1,313,852	9804.9%	1,300,452
Transfers from Other Funds	250,000	31,060	281,060	58,907	21.0%	(222,153)
Total Revenues	9,063,518	31,060	9,094,578	10,722,288	117.90%	1,627,710
Expenditures:						
Personnel	5,205,922	-	5,205,922	4,710,417	90.48%	(495,505)
Supplies, Maintenance & Operations	1,325,097	(15,287)	1,309,810	1,217,258	92.93%	(92,552)
Professional Services	1,427,218	50,834	1,478,052	1,339,839	90.65%	(138,213)
Shared Services	513,773	(67,100)	446,673	388,221	86.91%	(58,452)
Capital Outlay	389,500	29,058	418,558	150,182	35.88%	(268,376)
Transfers to Other Funds	1,140,185	342,222	1,482,407	1,511,407	101.96%	29,000
Total Expenditures	10,001,695	339,726	10,341,421	9,317,323	90.10%	(1,024,098)
Revenue over/(under) expenditures	(938,177)	(308,666)	(1,246,843)	1,404,965	-112.68%	2,651,808

Revenue Detail
September 30, 2022

Revenue Type	Amended Budget	Projection	Percent of Budget	Budget Variance	Comments
Taxes					
General Property	5,714,476	5,958,773	104.3%	244,297	Increased projection based on new levy after ARB adjustments. Higher collection of delinquent taxes.
Delinquent Property	30,000	82,073	273.6%	52,073	
Penalty & Interest	25,000	42,147	168.6%	17,147	
Mixed Beverage	25,000	26,814	107.3%	1,814	
Local Sales	1,046,679	1,053,431	100.6%	6,752	Accrued estimate for Sept.
Street Maintenance	261,669	263,358	100.6%	1,688	Accrued estimate for Sept.
Property Reduction	261,669	263,358	100.6%	1,688	Accrued estimate for Sept.
Total Taxes	<u>7,364,494</u>	<u>7,689,954</u>	<u>104.4%</u>	<u>325,460</u>	
Franchise Fees					
Time Warner Cable	62,000	60,737	98.0%	(1,263)	Accrued estimate for Q4.
GVTC Cable/Telephone	63,000	67,732	107.5%	4,732	Accrued actual for Q4.
AT&T Cable/Telephone	3,500	2,431	69.5%	(1,069)	Accrued estimate for Q4.
Miscellaneous	1,000	503	50.3%	(497)	Accrued estimate for Q4.
City Public Service	370,000	452,068	122.2%	82,068	Accrued estimate for Q4.
Pedernales Electric Company	70,000	99,280	141.8%	29,280	Accrued actual for Q4.
Grey Forest Utilities	16,500	24,892	150.9%	8,392	Accrued estimate for Q4.
Garbage Regular	30,000	28,322	94.4%	(1,678)	Accrued estimate for Q4.
Garbage Recycling	2,200	2,765	125.7%	565	Accrued estimate for Q4.
Total Franchise Fees	<u>618,200</u>	<u>738,731</u>	<u>119.5%</u>	<u>120,531</u>	
Interest					
Bank/Investment Interest	8,000	79,926	999.1%	71,926	
Total Interest	<u>8,000</u>	<u>79,926</u>	<u>999.1%</u>	<u>71,926</u>	
Permits					
New Residential Permits	310,000	227,063	73.2%	(82,937)	
New Commerical Permits	10,000	-	0.0%	(10,000)	
Remodeling/Additions	15,000	37,336	248.9%	22,336	
Other BC and Permits	51,000	69,950	137.2%	18,950	
Contractor Registration	10,000	9,995	100.0%	(5)	
Food/Health	4,000	3,990	99.8%	(10)	
Total Permits Costs	<u>400,000</u>	<u>348,333</u>	<u>87.1%</u>	<u>(51,667)</u>	
Animal Control					
Pet Licenses	500	720	144.0%	220	
Pet Impound/Quarantine	750	210	28.0%	(540)	
Total Animal Control	<u>1,250</u>	<u>930</u>	<u>74.4%</u>	<u>(320)</u>	

Revenue Type	Amended Budget	Projection	Percent of Budget	Budget Variance	Comments
Fines & Forfeitures					
Municipal Court Fines	120,000	159,245	132.7%	39,245	
Municipal Court Security	3,500	5,346	152.7%	1,846	
Municipal Court Technology	4,300	4,414	102.6%	114	
Municipal Court Efficiency	70	105	150.0%	35	
Court Truancy Prevention Fund	2,000	5,356	267.8%	3,356	
Municipal Court Jury Fund	53	107	202.2%	54	
Total Fines & Forfeitures	129,923	174,573	134.4%	44,650	
Fees & Services					
FORU Management	215,601	257,566	119.5%	41,965	
Special Fees	25,000	19,131	76.5%	(5,869)	
FORMDD Management	30,150	30,150	100.0%	-	
Credit Card Service Fee	7,500	10,236	136.5%	2,736	
Total Fees & Services	278,251	317,082	114.0%	38,831	
Miscellaneous					
Miscellaneous	4,000	15,422	385.5%	11,422	Ricoh credit \$7,200, Workers Comp audit refund \$4,213
City Event Sponsorships	-	185	0.0%	185	State of the City tickets
Sale of Assets	-	673	0.0%	673	Auction of City surplus items.
Donations/Grants	-	1,283,952	0.0%	1,283,952	ARPA \$1.2M, FEMA \$28k, Public Safety grants \$7k.
School Guard Crossing Fund	7,400	11,261	152.2%	3,861	Now receiving Child Safety Reg Fees from Comal County
Lease Proceeds	2,000	1,582	79.1%	(418)	Lease Funds received
Police Seized Proceeds	-	777	0.0%	777	Seized assets
Total Miscellaneous	13,400	1,313,852	9804.9%	1,300,452	
Transfers					
Capital Replacement	281,060	58,907	21.0%	(222,153)	PD vehicles are back-ordered.
Total Transfers	281,060	58,907	21.0%	(222,153)	
Total Revenue	9,094,578	10,722,288	117.9%	1,627,710	

Mayor & Council Expenditures - 610
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Supplies, Maintenance & Operations					
Supplies and Consumables	-	-	0%	-	
Minor Equipment and Furniture	-	-	0%	-	
Fuel	-	-	0%	-	
Uniforms	350	-	0%	350	Did not purchase uniforms.
Committee - Communications	1,000	199	20%	801	
Committee - Planning & Zoning	1,000	58	6%	942	
Committee - Board of Adj	1,000	203	20%	797	
Committee - Audit	1,000	-	0%	1,000	
Committee - Urban Wildlife	500	-	0%	500	
Donations & Grants	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	4,850	460	9.5%	4,390	
Services					
Professional Services	8,100	-	0%	8,100	Hog trapping did not occur.
Dues/Subscriptions	2,800	2,944	105%	(144)	Dues increased
Training/Seminars & Related Travel	7,000	-	0%	7,000	
Meetings and Related Travel	11,800	3,415	29%	8,385	
Public Relations	250	449	180%	(199)	Volunteer plaques not budgeted.
Employee Appreciation	-	-	0%	-	
Employment Costs	-	-	0%	-	
Recording/Reporting/History	-	-	0%	-	
Total Services Costs	29,950	6,808	22.7%	23,142	
Total Departmental Budget	34,800	7,268	20.9%	27,532	

Administration - 611
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	462,925	400,189	86%	62,736	Asst. City Manager vacancy 1st quarter
Overtime	142	47	33%	95	
Taxes - Social Security	28,710	21,509	75%	7,201	
Taxes - Medicare	6,714	5,731	85%	983	
Taxes SUTA/FUTA	765	241	31%	524	
Workers' Compensation Insurance	1,250	703	56%	547	Annual premium paid.
Retirement	54,746	47,595	87%	7,151	
Health Insurance	31,577	35,507	112%	(3,930)	
Car Allowance	7,200	7,200	100%	0	
Total Personnel Costs	594,029	518,723	87.3%	75,306	
Supplies, Maintenance & Operations					
Supplies and Consumables	850	651	77%	199	
Minor Equipment and Furniture	830	497	60%	333	
Fuel	100	25	25%	75	
Uniforms	350	137	39%	214	
Miscellaneous	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,130	1,309	61.5%	821	
Services					
Professional Services	75,040	107,817	144%	(32,777)	Higher legal fees than budgeted.
Dues/Subscriptions	2,929	4,073	139%	(1,144)	ICMA annual membership for ACM
Training/Seminars & Related Travel	20,870	7,914	38%	12,956	APA conf was virtual, other savings
Meetings and Related Travel	6,680	1,093	16%	5,587	
Employee Appreciation	250	54	22%	196	
Total Services Costs	105,769	120,951	114.4%	(15,182)	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	27,360	27,360	100%	-	
Total Capital Outlay Costs	27,360	27,360	100.0%	-	
Total Departmental Budget	729,288	668,343	91.6%	60,945	

City Secretary - 612
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	127,221	139,469	110%	(12,248)	
Overtime	-	-	0%	-	
Taxes - Social Security	7,888	8,098	103%	(210)	
Taxes - Medicare	1,845	1,894	103%	(49)	
Taxes SUTA/FUTA	450	18	4%	432	
Workers' Compensation Insurance	343	369	108%	(26)	
Retirement	15,041	16,337	109%	(1,296)	
Health Insurance	16,452	19,401	118%	(2,949)	
Total Personnel Costs	169,240	185,587	109.7%	(16,347)	
Supplies, Maintenance & Operations					
Supplies and Consumables	1,000	912	91%	88	
Minor Equipment and Furniture	200	95	48%	105	
Uniforms	100	-	0%	100	Did not purchase uniforms.
Total Supplies, Maintenance & Operations Costs	1,300	1,007	77.5%	293	
Services					
Professional Services	4,789	3,249	68%	1,540	
Dues/Subscriptions	563	671	119%	(108)	NAP membership not budgeted.
Training/Seminars & Related Travel	5,700	3,209	56%	2,491	
Meetings and Related Travel	1,200	178	15%	1,022	
Elections	38,222	-	0%	38,222	No elections required.
Employee Appreciation	100	35	35%	65	
Recording/Reporting/History	6,000	5,571	93%	429	
Total Services Costs	56,574	12,914	22.8%	43,660	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	-	-	0.0%	-	
Total Departmental Budget	227,114	199,507	87.8%	27,607	

HR & Communications - 613

September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	121,887	94,621	78%	27,266	Communications Mgr vacancy
Overtime	-	-	0%	-	
Taxes - Social Security	7,557	5,594	74%	1,963	
Taxes - Medicare	1,767	1,308	74%	459	
Taxes SUTA/FUTA	338	14	4%	325	
Workers' Compensation Insurance	329	277	84%	52	
Retirement	14,410	11,029	77%	3,381	
Health Insurance	7,804	8,016	103%	(212)	
Total Personnel Costs	154,092	120,858	78.4%	33,234	
Supplies, Maintenance & Operations					
Supplies and Consumables	3,927	4,123	105%	(196)	
Minor Equipment and Furniture	2,264	5,082	224%	(2,818)	Training savings to cover cost of new FTE equipment.
Uniforms	200	178	89%	22	Increased projection for new FTE uniform expense.
Total Supplies, Maintenance & Operations Costs	6,391	9,384	146.8%	(2,992)	
Services					
Professional Services	2,795	2,795	100%	-	
Dues/Subscriptions	1,616	1,440	89%	176	
Training/Seminars & Related Travel	11,239	2,933	26%	8,306	SGR Leadership training did not occur
Meetings and Related Travel	800	724	90%	76	
Public Relations	38,450	17,912	47%	20,538	Savings due to no fireworks event.
Employee Appreciation	10,015	10,343	103%	(328)	
Employment Costs	3,500	2,467	70%	1,033	
Total Services Costs	68,415	38,614	56.4%	29,801	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	-	-	0.0%	-	
Total Departmental Budget	228,898	168,855	73.8%	60,043	

Finance - 614
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	207,311	150,934	73%	56,377	Finance Director vacancy
Overtime	265	79	30%	186	
Taxes - Social Security	12,870	8,658	67%	4,212	
Taxes - Medicare	3,010	2,025	67%	985	
Taxes SUTA/FUTA	563	20	4%	543	
Workers' Compensation Insurance	560	461	82%	99	
Retirement	24,541	17,894	73%	6,647	
Health Insurance	26,449	29,012	110%	(2,563)	
Total Personnel Costs	275,569	209,084	75.9%	66,485	
Supplies, Maintenance & Operations					
Supplies and Consumables	1,325	1,044	79%	281	
Minor Equipment and Furniture	500	106	21%	394	
Uniforms	250	86	34%	165	
Total Supplies, Maintenance & Operations Costs	2,075	1,235	59.5%	840	
Services					
Professional Services	97,179	85,399	88%	11,780	No internal control audit
Dues/Subscriptions	1,160	1,525	131%	(365)	PAFR submission costs not budgeted.
Training/Seminars & Related Travel	4,800	1,795	37%	3,005	Only 1 attendee at GFOA conf.
Meetings and Related Travel	400	-	0%	400	No meeting costs
Employee Appreciation	250	156	63%	94	
Total Services Costs	103,789	88,875	85.6%	14,914	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	-	-	0.0%	-	
Total Departmental Budget	381,433	299,194	78.4%	82,239	

Information Technology - 615
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	81,015	80,330	99%	685	
Overtime	-	-	0%	-	
Taxes - Social Security	5,023	4,613	92%	410	
Taxes - Medicare	1,175	1,079	92%	96	
Taxes SUTA/FUTA	225	9	4%	216	
Workers' Compensation Insurance	219	184	84%	35	
Retirement	9,578	9,414	98%	164	
Health Insurance	9,795	12,312	126%	(2,517)	
Total Personnel Costs	107,030	107,942	100.9%	(912)	
Supplies, Maintenance & Operations					
Supplies and Consumables	200	195	98%	5	
Minor Equipment and Furniture	750	244	33%	506	
Uniforms	100	79	79%	21	
Total Supplies, Maintenance & Operations Costs	1,050	518	49.4%	532	
Services					
Professional Services	3,000	2,732	91%	268	
Dues/Subscriptions	175	88	50%	88	
Training/Seminars & Related Travel	4,650	1,367	29%	3,283	Did not attend TAGIT fall conference
Meetings and Related Travel	100	-	0%	100	No meeting costs
Employee Appreciation	100	109	109%	(9)	
Total Services Costs	8,025	4,295	53.5%	3,730	
Shared Services					
Facility Contracts & Services	29,586	25,184	85%	4,402	Savings for copier lease changes.
Tech/Internet/Software Maintenance	210,950	174,317	83%	36,633	Savings for Brightly ticketing system.
Phone/Cable/Alarms	29,725	33,947	114%	(4,222)	Increase in cell phone costs
Total Shared Services Costs	270,261	233,448	86.4%	36,813	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	47,500	41,066	86%	6,434	Project completed for the fiscal year
Total Capital Outlay Costs	47,500	41,066	86.5%	6,434	
Total Departmental Budget	433,866	387,269	89.3%	46,597	

Municipal Court - 620
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	117,045	86,985	74%	30,060	Court Administrator vacancy.
Overtime	510	2,177	427%	(1,667)	Offset with savings in salaries due to Court Administrator vacancy.
Taxes - Social Security	7,288	5,170	71%	2,118	
Taxes - Medicare	1,705	1,209	71%	496	
Taxes SUTA/FUTA	450	18	4%	432	
Workers' Compensation Insurance	316	369	117%	(53)	Annual premium higher than budgeted.
Retirement	13,898	10,487	75%	3,411	
Health Insurance	13,924	18,991	136%	(5,067)	
Total Personnel Costs	155,136	125,407	80.8%	29,729	
Supplies, Maintenance & Operations					
Supplies and Consumables	1,700	1,493	88%	208	
Minor Equipment and Furniture	200	291	146%	(91)	
Uniforms	100	217	217%	(117)	Uniforms for Judge not budgeted.
Court Technology	-	8,360	0%	(8,360)	Share of live streaming equipment used for Court.
Court Security Building	4,700	2,008	43%	2,692	Savings for panic buttons not installed
Total Supplies, Maintenance & Operations Costs	6,700	12,369	184.6%	(5,669)	
Services					
Professional Services	82,230	78,478	95%	3,752	Savings in prosecutor fees.
Dues/Subscriptions	800	70	9%	730	
Training/Seminars & Related Travel	3,050	2,550	84%	500	
Meetings and Related Travel	500	46	9%	454	
Employee Appreciation	100	-	0%	100	
Total Services Costs	86,680	81,144	93.6%	5,536	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	-	-	0.0%	-	
Total Departmental Budget	248,516	218,920	88.1%	29,596	

Public Safety/Emergency - 630
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	1,829,045	1,665,671	91%	163,374	Routine staff vacancies.
Overtime	27,181	74,082	273%	(46,901)	Overtime needs due to staffing shortages; offset with salary savings.
Taxes - Social Security	115,086	105,650	92%	9,436	
Taxes - Medicare	26,915	24,708	92%	2,207	
Taxes SUTA/FUTA	6,300	604	10%	5,696	
Workers' Compensation Insurance	44,594	54,276	122%	(9,682)	Annual premium higher than budgeted.
Retirement	219,452	206,310	94%	13,142	
Health Insurance	243,713	247,223	101%	(3,510)	
Uniform Allowance	26,000	21,000	81%	5,000	
Total Personnel Costs	2,538,286	2,399,524	94.5%	138,762	
Supplies, Maintenance & Operations					
Supplies and Consumables	5,000	3,657	73%	1,343	
Minor Equipment and Furniture	29,111	28,511	98%	600	
Fuel	30,000	46,970	157%	(16,970)	Increase in fuel costs.
Uniforms	13,870	13,350	96%	520	
Vehicle Maintenance/Repairs	27,510	25,475	93%	2,035	
Total Supplies, Maintenance & Operations Costs	105,491	117,963	111.8%	(12,472)	
Services					
Professional Services	675,321	674,484	100%	837	
Dues/Subscriptions	3,950	3,076	78%	874	Leads Online and Best Practices annual fees paid.
Training/Seminars & Related Travel	22,000	21,399	97%	601	
Meetings and Related Travel	500	-	0%	500	
Investigations	15,599	11,519	74%	4,080	
Lease Training	2,500	-	0%	2,500	
Public Relations	6,534	6,567	101%	(33)	
Employee Appreciation	1,400	1,149	82%	251	
Total Services Costs	727,804	718,194	98.7%	9,610	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	178,698	-	0%	178,698	Vehicles are backordered, encumbered funds.
Total Capital Outlay Costs	178,698	-	0.0%	178,698	
Total Departmental Budget	3,550,279	3,235,681	91.1%	314,598	

Maintenance - 640
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	398,731	303,898	76%	94,833	Savings due to staff vacancies.
Overtime	1,692	13,197	780%	(11,505)	Overtime needs due to staffing shortages; offset with salary savings.
Taxes - Social Security	24,826	18,623	75%	6,203	
Taxes - Medicare	5,806	4,355	75%	1,451	
Taxes SUTA/FUTA	2,138	402	19%	1,736	
Workers' Compensation Insurance	18,280	14,295	78%	3,985	Annual premium paid.
Retirement	47,340	37,039	78%	10,301	
Health Insurance	87,546	70,394	80%	17,153	
Total Personnel Costs	586,359	462,203	78.8%	124,156	
Supplies, Maintenance & Operations					
Supplies and Consumables	5,100	6,933	136%	(1,833)	
Minor Equipment and Furniture	13,000	12,499	96%	501	
Fuel	10,200	14,931	146%	(4,731)	Increased fuel costs
Uniforms	8,091	5,028	62%	3,063	
Miscellaneous	200	-	0%	200	
Vehicle Maintenance/Repairs	11,700	13,927	119%	(2,227)	
Equipment Maintenance/Repairs	12,300	13,968	114%	(1,668)	Extensive generator and Crafcoc repairs
Building Maintenance/Repairs	15,300	26,973	176%	(11,673)	\$14k in A/C repairs for City Hall and PS Building
Landscaping & Greenspace Maintenance	5,000	6,373	127%	(1,373)	Peace Tree maintenance not budgeted.
Street Maintenance	33,000	19,530	59%	13,470	
Drainage Work	51,000	1,076	2%	49,924	
Total Supplies, Maintenance & Operations Costs	164,891	121,238	73.5%	43,653	
Services					
Professional Services	200	4,963	2481%	(4,763)	PS Building A/C assessment not budgeted.
Dues/Subscriptions	432	100	23%	332	
Training/Seminars & Related Travel	7,340	5,489	75%	1,851	
Meetings and Related Travel	100	-	0%	100	
Employee Appreciation	500	521	104%	(21)	
Total Services Costs	8,572	11,072	129.2%	(2,500)	

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	165,000	81,756	50%	83,244	Some budgeted capital purchases are postponed and backordered.
Total Capital Outlay Costs	<u>165,000</u>	<u>81,756</u>	<u>49.5%</u>	<u>83,244</u>	

Total Departmental Budget	924,822	676,270	73.1%	248,552	
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Note A:	Amended Budget	Projected	Surplus / (Deficit)	Notes
Ford 250 truck replacement	45,000	-	45,000	
2022 Ford Explorer Replacement	28,000	27,847	153	Vehicle purchased.
Road Striping Machine	18,000	13,350	4,650	Came in under budget.
Shop Heaters	15,000	13,240	1,760	Came in under budget.
Electric Message Board	14,000	17,824	(3,824)	Used savings from striping machine.
Crafco Hotplate	10,000	-	10,000	Not purchasing.
Wrap for PD Truck	5,000	-	5,000	PD vehicle not received yet
<u>HVAC Units (2 for City Hall)</u>	<u>30,000</u>	<u>9,495</u>	<u>20,505</u>	CH HVAC to be purchased during Phase 3 of renovation.
Total Budgeted Purchases	<u>165,000</u>	<u>81,756</u>	<u>83,244</u>	
	-	-	-	

Building Codes & Permits - 641
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	187,933	192,229	102%	(4,296)	
Overtime	201	-	0%	201	
Taxes - Social Security	11,664	11,673	100%	(9)	
Taxes - Medicare	2,728	2,730	100%	(2)	
Taxes SUTA/FUTA	675	27	4%	648	
Workers' Compensation Insurance	1,007	941	93%	66	Annual premium paid.
Retirement	22,242	22,617	102%	(375)	
Health Insurance	24,413	27,749	114%	(3,336)	
Total Personnel Costs	<u>250,863</u>	<u>257,965</u>	<u>102.8%</u>	<u>(7,102)</u>	
Supplies, Maintenance & Operations					
Supplies and Consumables	800	528	66%	272	
Minor Equipment and Furniture	2,050	1,974	96%	76	
Fuel	2,100	2,368	113%	(268)	
Uniforms	380	150	39%	230	
Total Supplies, Maintenance & Operations Costs	<u>5,330</u>	<u>5,020</u>	<u>94.2%</u>	<u>310</u>	
Services					
Professional Services	22,080	16,651	75%	5,429	On-call inspector not used as much as budgeted.
Dues/Subscriptions	300	165	55%	135	
Training/Seminars & Related Travel	1,895	1,098	58%	797	
Meetings and Related Travel	100	-	0%	100	
Employee Appreciation	150	133	89%	17	
Total Services Costs	<u>24,525</u>	<u>18,047</u>	<u>73.6%</u>	<u>6,478</u>	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	
Total Departmental Budget	280,718	281,031	100.1%	(313)	

Engineering & Planning - 642
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Personnel					
Salaries	280,192	244,441	87%	35,751	Savings due to staff vacancies.
Overtime	1,374	68	5%	1,306	
Taxes - Social Security	17,457	14,644	84%	2,813	
Taxes - Medicare	4,083	3,425	84%	658	
Taxes SUTA/FUTA	833	38	5%	795	
Workers' Compensation Insurance	4,061	2,937	72%	1,124	Annual premium paid.
Retirement	33,288	28,582	86%	4,706	
Health Insurance	34,030	28,989	85%	5,041	
Total Personnel Costs	375,318	323,125	86.1%	52,193	
Supplies, Maintenance & Operations					
Supplies and Consumables	2,300	4,348	189%	(2,048)	Oak wilt postcards higher than budgeted.
Minor Equipment and Furniture	900	441	49%	459	
Fuel	1,301	3,666	282%	(2,365)	Fuel costs increase and more time in the field
Uniforms	1,500	931	62%	569	
Street Maintenance	1,000,000	932,348	93%	67,652	Pending work from Flasher; final invoice encumbered.
Total Supplies, Maintenance & Operations Costs	1,006,001	941,734	93.6%	64,267	
Services					
Professional Services	250,000	237,292	95%	12,708	
Dues/Subscriptions	555	683	123%	(128)	WEF Dues not budgeted
Training/Seminars & Related Travel	6,644	485	7%	6,159	Some conferences not attended.
Meetings and Related Travel	400	165	41%	235	
Employee Appreciation	350	301	86%	49	
Total Services Costs	257,949	238,926	92.6%	19,023	
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	-	-	0%	-	
Total Capital Outlay Costs	-	-	0.0%	-	
Total Departmental Budget	1,639,268	1,503,785	91.7%	135,483	

Non-Departmental - 690
September 30, 2022

Expenditure Type	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Supplies, Maintenance & Operations					
Supplies and Consumables	3,600	4,490	125%	(890)	
Miscellaneous	-	531	0%	(531)	Employee supplies during winter storm closure.
Total Supplies, Maintenance & Operations Costs	<u>3,600</u>	<u>5,021</u>	<u>139.5%</u>	<u>(1,421)</u>	
Shared Services					
Facility Contracts & Services	84,369	54,902	65%	29,467	Savings transferred to SAP Fund for CH Renovation.
Tech/Internet/Software Maintenance	-	-	0%	-	
Postage	5,625	3,176	56%	2,449	Updated projection based on actuals to date.
General Liability Insurance	51,418	51,940	101%	(522)	Annual premium paid.
Electricity	35,000	44,754	128%	(9,754)	Increased cost of electricity.
Phone/Cable/Alarms	-	-	0%	-	
Total Shared Services Costs	<u>176,412</u>	<u>154,772</u>	<u>87.7%</u>	<u>21,640</u>	
Transfers & Non-Cash Adjustments					
Transfer to Cap Improv Fund 02	1,207,222	1,236,222	102%	(29,000)	Transferred Facility Contracts savings to SAP Fund for CH Reno.
Transfer to GF Veh/Equip F 31	275,185	275,185	100%	-	Annual transfers posted.
Total Transfers & Non-Cash Adjustments Costs	<u>1,482,407</u>	<u>1,511,407</u>	<u>102.0%</u>	<u>(29,000)</u>	
Total Departmental Budget	1,662,419	1,671,201	100.5%	(8,782)	

General Fund Strategic and Capital Projects

September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Revenues:					
Transfer from General Fund	1,207,222	1,236,222	102%	(29,000)	
Total Revenue	1,207,222	1,236,222	102.4%	(29,000)	
Reliable & Sustainable Infrastructure					
City Campus Renovation	991,168	358,349	36%	632,819	Projection includes only this FY costs. Project continuing into next FY.
Chartwell and Dietz Intersection	473,322	352,393	74%	120,929	
Rolling Acres Trail Project #5	85,000	14,262	17%	70,738	Project continuing into next FY.
Silver Spur Trail Project #17	95,000	12,841	14%	82,159	Project continuing into next FY.
Fair Oaks Pkwy Project #30	10,000	-	0%	10,000	Project continuing into next FY.
Tivoli Way Project #34	50,000	23,428	47%	26,572	Project continuing into next FY.
Turf Paradise Lane Project #37	40,000	-	0%	40,000	Project continuing into next FY.
Rockinghorse Lane Project #61	75,000	-	0%	75,000	Project continuing into next FY.
Bond Development Program	200,000	52,031	26%	147,969	Roadway and Drainage CIP development.
Total Reliable & Sustainable Infrastructure	2,019,490	813,304		1,206,186	
Public Health, Safety and Welfare					
PS Command Structure Review	787	895	114%	(108)	Project completed.
Fire Services Program Review	16,794	1,128	7%	15,666	Contract terminated.
EMS Program Review	22,394	1,128	5%	21,266	Contract terminated.
Total Public Health, Safety and Welfare	39,975	3,151		36,824	
Operational Excellence					
Employee Handbook	3,034	-	0%	3,034	Project continuing into next FY.
Communications & Mktg Strategy	69,610	26,060	37%	43,550	Project continuing into next FY.
Records Management	7,850	3,591	46%	4,259	Project continuing into next FY.
IT Infrastructure Projects	56,422	24,835	44%	31,587	
City Records Digitization	26,000	-	0%	26,000	
Ticketing with GIS Compatibility	12,500	10,498	84%	2,002	Project complete.
PIA Request Software	30,000	-	0%	30,000	
City Fleet Fuel Station	15,000	-	0%	15,000	
Total Operational Excellence	220,416	64,984		155,432	
Capital Outlays					
Personal Property	524	524	100%	-	
Total Capital Outlays	524	524		-	
Total Expenditures	2,280,405	881,963	38.7%	1,398,442	
Revenue Over / (Under) Expenditures	(1,073,183)	354,259	-33.0%	(1,427,442)	

SAP Fund Balance Rollforward
and Project Allocations

	Fund Balance Actual 9/30/2021	Amended Transfer from Gen Fund	Projected Spend	Project Reallocation	Fund Balance Projected 9/30/2022	Comments
Reliable & Sustainable Infrastructure					-	
City Hall Renovation	419,816	600,352	358,349		661,819	Projected completion in Q1 FY 2023.
Chartwell and Dietz Intersection		473,322	352,393		120,929	Projected completion in Q1 FY 2023.
Rolling Acres Trail Project #5		85,000	14,262		70,738	Project continuing into next FY.
Silver Spur Trail Project #17		95,000	12,841		82,159	Project continuing into next FY.
Fair Oaks Pkwy Project #30		10,000	-		10,000	Project continuing into next FY.
Tivoli Way Project #34		50,000	23,428		26,572	Project continuing into next FY.
Turf Paradise Lane Project #37		40,000	-		40,000	Project continuing into next FY.
Rockinghorse Lane Project #61		75,000	-		75,000	Project continuing into next FY.
Bond Development Program		200,000	52,031		147,969	Project continuing into next FY.
Public Health, Safety & Welfare						
PS Command Structure Review	787	-	895	108	-	Project complete.
Fire Services Program Review	16,794	-	1,128	21,266	36,932	New contract to be awarded in next FY.
EMS Program Review	22,394	-	1,128	(21,266)	-	Contract cancelled.
Operational Excellence						
Employee Handbook	3,034	-	-		3,034	Project in process
Communications & Mktg Strategy	19,610	50,000	26,060		43,550	Project continuing into next FY.
Records Management	7,850	-	3,591		4,259	Project continuing into next FY.
IT Infrastructure Projects	96,422	(40,000)	24,835	(31,587)	-	Projects completed.
City Records Digitization	26,000	-	-	100	26,100	Project continuing into next FY.
Ticketing with GIS Compatibility	12,500	-	10,498	(2,002)	(0)	Project complete and operational.
PIA Request Software	-	30,000	-		30,000	Project continuing into next FY.
City Fleet Fuel Station	-	15,000	-		15,000	Project continuing into next FY.
Capital Outlays						
Personal Property	260,301	(259,777)	524		-	
Unallocated Fund Balance	187,675	(187,675)	-	33,381	33,381	Unallocated.
Total Fund Balance	1,073,183	1,236,222	881,963	-	1,427,442	

Street Bond Debt Service Fund
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	44,337	44,337			
<u>Revenues:</u>					
General Property-I & S	542,671	545,404	101%	(2,733)	
Delinquent Property	3,000	8,161	272%	(5,161)	
Penalty & Interest	1,500	3,932	262%	(2,432)	
Interest Income on Investments	1,000	409	41%	591	
Total Revenue	548,171	557,906	101.8%	(9,735)	
<u>Expenditures:</u>					
Bond Principal	450,000	450,000	100%	-	
Bond Interest Payable	99,185	99,185	100%	-	
Bond Agent Fees	400	400	100%	-	
Total Expenditures	549,585	549,585	100.0%	-	
Revenue Over / (Under) Expenditures	(1,414)	8,321			
Ending Fund Balance	42,923	52,658			

Equipment and Vehicle Replacement September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Revenues:					
Transfer from General Fund	275,185	275,185	100%	-	
Transfer from other General Fund Departments	-	-	0%	-	
Total Revenue	275,185	275,185	100%	-	
Transfers					
Transfer to General Fund for Purchases	281,060	58,907	21%	222,153	See Note A.
Total Transfers Costs	281,060	58,907	21%	222,153	
Total Expenditures	281,060	58,907	21%	222,153	
Revenue Over / (Under) Expenditures	(5,875)	216,278			

Note A:

<u>Budgeted Item</u>	<u>Amended Budget</u>	<u>Projected</u>	<u>Surplus/ (Deficit)</u>	<u>Comments</u>
2022 Command Vehicle	65,000	-	65,000	Vehicles back-ordered.
2022 Patrol Vehicle	34,000	-	34,000	Vehicles back-ordered.
Patrol Vehicle Outfitting	22,000	-	22,000	Vehicles back-ordered.
2022 Patrol Vehicle	34,000	-	34,000	Vehicles back-ordered.
Patrol Vehicle Outfitting	22,000	-	22,000	Vehicles back-ordered.
Ford 250 truck replacement	45,000	-	45,000	Vehicles back-ordered.
2021 Ford Explorer Replacement	28,000	27,847	153	Vehicle received.
2021 Ford Explorer, PY encumbrance	27,360	27,360	-	Vehicle received.
<u>Decommission patrol vehicle, PY encumbrance</u>	3,700	3,700	-	Vehicle received.
<u>Total Budgeted</u>	281,060	58,907	222,153	
	-	-	-	

Utility Fund Projection Summary
September 30, 2022

	Enterprise Fund Total Budget	Water Projection	Wastewater Projection	Water CIP Projection	Wastewater CIP Projection	Equipment Repl Projection	Total Enterprise Fund Projected	Projection Vs. Budget
Utility Revenues	6,616,599	5,181,118	2,615,796	-	-	-	7,796,914	1,180,315
Utility Operating Expenses								
Personnel	1,792,534	891,323	849,914	-	-	-	1,741,236	(51,298)
Supplies, Maintenance & Operations	2,531,775	2,002,730	706,247	-	-	-	2,708,976	177,201
Services	289,991	361,114	65,036	-	-	-	426,150	136,159
Total Utility Operating Expenses	4,614,300	3,255,166	1,621,196	-	-	-	4,876,362	262,062
Operating Income/(Loss)	2,002,299	1,925,952	994,600	-	-	-	2,920,552	918,253
Capital Outlay	3,356,525	62,998	45,013	653,072	341,426	-	1,102,508	(2,254,017)
Depreciation	873,801	498,557	261,466	-	-	-	760,023	(113,778)
Asset Transfer for GAAP	(2,573,815)	(641,967)	(169,520)	-	-	-	(811,487)	1,762,328
Bond Interest Expense	22,952	18,842	3,589	-	-	-	22,431	(522)
Transfers Out	2,180,417	605,716	1,538,742	-	-	119,053	2,263,511	83,094
Transfers (In)	(2,180,417)	(62,998)	(56,055)	(549,684)	(1,511,035)	(83,739)	(2,263,511)	(83,094)
Net Income / (Loss)	322,836	1,444,805	(628,635)	(103,388)	1,169,610	(35,314)	1,847,078	1,524,242

Net Position

	<u>9/30/2021</u>	Projected <u>close-out</u>	Reclasses	<u>9/30/2022</u>
Net investment in Capital Assets	8,081,382	491,539		8,572,921
Unrestricted Net Position				
Contribution in Aid - EST	409,689	6,374		416,063
Water Capital	1,033,427	(109,762)		923,665
Wastewater Capital	1,087,394	1,169,610		2,257,004
Operating Expense Reserve	3,598,459	324,630	(1,794)	3,921,296
Debt Service Reserve	337,952		1,794	339,746
Equipment Replacement Fund	886,405	(35,314)		851,091
Unassigned	-	-		-
Total Unrestricted	<u>7,353,326</u>	<u>1,355,538</u>	-	<u>8,708,864</u>
Total Net Position	<u><u>15,434,708</u></u>	<u><u>1,847,078</u></u>	-	<u><u>17,281,786</u></u>

Water Utility Fund Summary September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Notes
Water Revenues	4,325,991	5,181,118	119.8%	855,127	
Water Operating Expenses					
Personnel	926,730	891,323	96.2%	35,407	
Supplies, Maintenance & Operations	1,826,497	2,002,730	109.6%	(176,233)	Increase due to increased GBRA water commitment and cost of electricity.
Services	178,048	361,114	202.8%	(183,066)	Increase due to water rights legal.
Total Water Operating Expenses	<u>2,931,275</u>	<u>3,255,166</u>	<u>111.0%</u>	<u>(323,891)</u>	
Operating Income	<u>1,394,716</u>	<u>1,925,952</u>	<u>138.1%</u>	<u>531,236</u>	
Capital Outlay	1,717,470	716,070	41.7%	1,001,400	See Schedule Below
Depreciation	647,324	498,557	77.0%	148,767	
Asset Transfer for GAAP	(1,678,815)	(641,967)	38.2%	(1,036,848)	
Debt Service Expense	19,280	18,842	97.7%	438	
Transfers Out	56,032	56,032	100.0%	-	
Transfers (In)	(152,820)	(62,998)	41.2%	(89,822)	Some capital equipment is backordered.
Net Income/(Loss)	786,245	1,341,417	170.6%	555,172	
	Amended Budget	Projected	Budget Balance	Notes	
Water CIP					
Elevated Storage Tank	181,623	5,310	176,313	Project will continue into next FY.	
Creek Crossings West Waterline	220,433	18,281	202,152	Project will continue into next FY.	
Plant 2 HydroTank and Variable Drives	890,725	547,297	343,427	Project in process and under budget.	
SCADA System Upgrades	43,215	43,215	-	Project complete.	
Willow Wind/Red Bud Hill	70,705	-	70,705	Project will continue into next FY.	
Old Frederickburg Rd	50,000	8,080	41,920	Project will continue into next FY.	
Rolling Acres Trail	66,794	-	66,794	Project will continue into next FY.	
GIS Compatible Work Order System	6,250	631	5,619	Project complete.	
Water Rate Study	24,579	19,930	4,649	Project in process.	
Water System EPA Risk Assessment	10,326	10,326	-	Project complete.	
	<u>1,564,650</u>	<u>653,072</u>	<u>911,578</u>		
Water Operations					
Ford Dump Truck	85,000	-	85,000	Truck has been ordered, may not be delivered until next FY.	
Trimble GIS	7,820	11,340	7,820		
Ford F350 Truck	60,000	51,658	(2,998)		
	<u>152,820</u>	<u>62,998</u>	<u>89,822</u>		
Total Capital Outlay	<u>1,717,470</u>	<u>716,070</u>	<u>1,001,400</u>		

Water Utility Fund Revenue September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Water Revenues					
Water Revenue Residential	2,981,775	3,774,441	126.58%	792,666	Multiple months with drought surcharge in effect.
Water Debt Service	298,374	283,245	94.93%	(15,129)	
Water Capital	252,403	256,178	101.50%	3,775	
Water Revenue Commercial	163,841	159,633	97.43%	(4,208)	
Water Contract Commercial	158,268	172,604	109.06%	14,336	Contract price increased in Q2.
Water Revenue Non Potable	18,430	78,477	425.81%	60,047	June-Aug sales to FORCC during drought.
Water Service Connect Fees	47,960	39,770	82.92%	(8,190)	
Water Penalties	28,440	46,768	164.44%	18,328	
Water Impact Fees	350,000	293,506	83.86%	(56,494)	
Water Interest Income	10,000	29,150	291.50%	19,150	
Water-Bad Debts	(3,000)	(27)	0.89%	2,973	
Misc./Special Requests	2,500	103	4.10%	(2,398)	
Third Party Reimbursement	1,000	13,353	1335.29%	12,353	Billings for damages.
Permits/Variations	1,000	1,175	117.50%	175	
Credit Card Service Fee	15,000	32,743	218.29%	17,743	Increase in customer payments by credit card.
Total Water Revenues	4,325,991	5,181,118	119.77%	855,127	

Water Utility Fund Operating Expense
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Operating Expenses					
Service Salaries	256,082	261,096	101.96%	(5,014)	
Service Overtime	3,028	8,102	267.56%	(5,074)	Major water leaks
Service Taxes - FICA	16,065	15,744	98.00%	321	
Service Taxes - MEDICARE	3,757	3,682	98.01%	75	
Service Workers' Comp	8,144	7,505	92.15%	639	Annual premium paid.
Service Taxes - SUTA/FUTA	1,181	140	11.87%	1,041	
Service Retirement	30,633	31,443	102.65%	(810)	
Service Insurance	45,803	48,734	106.40%	(2,931)	
Administration Salaries	425,274	389,286	91.54%	35,988	Savings due to vacancies (Env. Eng., Communications)
Administration Overtime	425	181	42.47%	245	
Administration Taxes - FICA	26,393	21,781	82.53%	4,612	
Administration Taxes - MEDICARE	6,173	5,132	83.13%	1,041	
Administration Workers' Comp	2,637	1,847	70.04%	790	
Administration Taxes - SUTA/FUTA	1,204	81	6.71%	1,123	
Administration Retirement	50,328	43,758	86.95%	6,570	
Administration Insurance	49,603	52,810	106.47%	(3,207)	
Uniforms	5,505	5,145	93.46%	360	
Power	135,000	191,985	142.21%	(56,985)	Increased cost of electricity.
Maintenance of Plants/Lines	100,000	112,433	112.43%	(12,433)	Multiple well repairs.
Analysis Fees	7,400	11,132	150.44%	(3,732)	
Chemicals	5,090	5,375	105.60%	(285)	
City Management Fee	166,116	209,258	125.97%	(43,142)	Due to increased revenues.
Equipment Maintenance	12,910	19,938	154.44%	(7,028)	Extensive repairs to generator and hydro pump
Equipment Gas & Oil	11,010	13,843	125.73%	(2,833)	Increased cost of fuel.
GBRA Water Fees	1,137,427	1,205,020	105.94%	(67,593)	Increased due to increase in water commitment.
Equipment Lease	690	1,337	193.79%	(647)	Man Lift Rental
Tools & Minor Equipment	13,000	5,495	42.27%	7,505	
Training	17,380	9,415	54.17%	7,965	Savings for TNRIS, Water conf, TAGIT, and SGR leadership training.
Utilities & Radio	24,335	23,118	95.00%	1,217	
Signal & Telemetry	-	162	0.00%	(162)	Auto dialers are in the process of being cancelled.
Water Building Maintenance	11,500	4,881	42.44%	6,619	Decreased projection for 1x building repairs
Supplies & Consumables	1,400	2,236	159.70%	(836)	
Vehicle Maintenance/Repair	6,500	3,858	59.36%	2,642	
Water Inventory Adjustment	-	2,755	0.00%	(2,755)	
Utilities & Telephone	6,277	9,234	147.11%	(2,957)	Cell phone increase

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Dues & Publications	1,419	669	47.13%	750	
Water Professional Services	168,828	354,625	210.05%	(185,797)	Water rights legal fees and settlements.
Permit & Licenses	8,033	8,441	105.08%	(408)	
General Liability Insurance	25,709	25,495	99.17%	214	Annual premium paid.
Office Supplies	1,769	709	40.05%	1,060	
Travel & Meetings	4,000	750	18.75%	3,250	Savings due to no SAP workshop
Software & Computer	95,306	84,720	88.89%	10,586	Savings for MobileIron, AquaMetric server warranties, SOPHOS
Recording/Reporting	500	627	125.45%	(127)	
Postage	938	595	63.42%	343	
Building/Equip Maintenance	150	88	58.84%	62	Historically no spend; expenses are captured in other accounts.
Conservation Ed & Newsletter	250	-	0.00%	250	Historically no spend; expenses are captured in other accounts.
Billing Statement Charges	3,360	3,567	106.16%	(207)	
Billing Postage	8,100	8,890	109.75%	(790)	
Copier Lease	1,623	1,745	107.53%	(122)	
Public Relations	4,000	2,937	73.43%	1,063	State of the City costs less than budgeted.
Employment Costs	1,750	324	18.52%	1,426	
Employee Appreciation	3,470	3,228	93.02%	242	
Water Miscellaneous	-	226	0.00%	(226)	Employee supplies during winter storm closure.
Credit Card Service Fee	13,800	29,587	214.40%	(15,787)	Increased credit card fee revenue to off-set.
Total Operating Expenses	2,931,275	3,255,166	111.05%	(323,891)	

Water Utility Fund
Capital Outlays, Debt and Non-Operating Detail
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Capital Outlays					
Capital	-	-	0.00%	-	
Water Equipment Purchases	152,820	62,998	41.22%	89,822	Utility truck was under budget and Dump Truck is backordered.
Elevated Storage Tank	181,623	5,310	2.92%	176,313	Budget balance will roll forward to next FY for project continuation.
Creek Crossings West Waterline	220,433	18,281	8.29%	202,152	Budget balance will roll forward to next FY for project continuation.
Plant 2 HydroTank and Variable Drives	890,725	547,297	61.44%	343,427	Project cost under budget. CP&Y engineering invoice
SCADA System Upgrades	43,215	43,215	100.00%	-	Project completed.
GIS Compatible Work Order System	6,250	631	10.10%	5,619	Project completed and under budget.
Willow Wind/Red Bud Hill	70,705	-	0.00%	70,705	Budget balance will roll forward to next FY for project continuation.
Old Frederickburg Rd	50,000	8,080	16.16%	41,920	Budget balance will roll forward to next FY for project continuation.
Rolling Acres Trail	66,794	-	0.00%	66,794	Budget balance will roll forward to next FY for project continuation.
Water Rate Study	24,579	19,930	81.09%	4,649	Budget balance will roll forward to next FY for project continuation.
Water System EPA Risk Assessment	10,326	10,326	100.00%	-	Project completed.
Total Capital Outlays	1,717,470	716,070	41.69%	1,001,400	
Debt Service					
Bond Interest Cost	19,280	18,842	97.73%	438	
Total Debt Service	19,280	18,842	97.73%	438	
Non-Cash Adjustments					
Transfer to Veh/Equip Replace Fund	56,032	56,032	100.00%	-	Annual transfer posted
Transfer from ERF	(152,820)	(62,998)	41.22%	(89,822)	Transfers post as replacement capital is purchased.
Water Service Depreciation	647,324	498,557	77.02%	148,767	Depreciation posted.
Transfer from Utility Fund	(602,403)	(549,684)	91.25%	(52,719)	Matches Capital Revenue and Impact Fees collected.
Transfer to Water Capital Fund	602,403	549,684	91.25%	52,719	Matches Capital Revenue and Impact Fees collected.
Transfer of Assets to Balance Sheet	(1,678,815)	(641,967)	38.24%	(1,036,848)	
Total Non-Cash Adjustments	(1,128,279)	(150,376)	13.33%	(977,903)	
Total Non-Operating Expenses	608,471	584,535	96.07%	23,936	

Wastewater Utility Fund Summary

September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	
Wastewater Revenues	2,290,608	2,615,796	114.2%	325,188	
Wastewater Operating Expenses					
Personnel	865,804	849,914	98.2%	15,890	
Supplies, Maintenance & Operations	705,278	706,247	100.1%	(969)	
Services	111,943	65,036	58.1%	46,907	
Total Wastewater Operating Expenses	1,683,025	1,621,196	96.3%	61,829	
Operating Income	607,583	994,600	163.7%	387,017	
Capital Outlay	1,639,055	386,438	23.6%	1,252,616	See Schedule Below
Depreciation	226,477	261,466	115.4%	(34,989)	
Asset Transfer for GAAP	(950,579)	(169,520)	17.8%	(781,058)	
Debt Service Expense	3,672	3,589	97.7%	83	
Transfers Out	27,707	27,707	100.0%	-	
Transfers (In)	(100,579)	(56,055)	55.7%	(44,524)	ERF transfers to post as capital is replaced.
Net Income/(Loss)	(238,171)	540,975	-227.1%	779,145	
	Amended Budget	Projection	Budget Balance	Notes	
Wastewater CIP Fund					
Solids Handling	1,220,004	124,507	1,095,497		
Future WWTP	251,931	186,404	65,527		
GIS Compatible Work Order System	6,250	631	5,619		
Wastewater Rate Study	24,579	19,930	4,649		
Wastewater System EPA Risk Assessmen	35,712	9,953	25,759		
	1,538,476	341,426	1,197,050		
Wastewater Operations					
Ford F250	45,000	-	45,000		
Pumps from prior year encumbrance	55,579	45,013	10,566		
Total budgeted purchases	1,639,055	386,438	1,252,616		
	-	-	-		

Wastewater Utility Fund Revenue

September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Wastewater Revenues					
Sewer Revenue Residential	945,512	961,737	101.72%	16,225	
Sewer Debt Service	56,776	54,320	95.68%	(2,456)	
Sewer Capital	95,666	97,305	101.71%	1,639	
Sewer Revenue Commercial	4,186	4,418	105.55%	232	
Sewer Service Connect Fee	33,138	25,900	78.16%	(7,238)	
Sewer Penalties	5,270	8,258	156.70%	2,988	
Sewer Impact Fee	225,000	193,727	86.10%	(31,273)	
Sewer Interest Income	5,000	25,913	518.26%	20,913	
Sewer Bad Debt	(400)	(18)	4.43%	382	
Sewer Grant Revenue	920,210	1,244,133	135.20%	323,923	ARPA funds posted.
SECO EECBG	-	-	0.00%	-	
Misc/Special Requests	-	103	0.00%	103	
Third Party Reimbursement	250	-	0.00%	(250)	
Sale of Assets	-	-	0.00%	-	
Total Wastewater Revenues	2,290,608	2,615,796	114.20%	325,188	

Wastewater Utility Fund Operating Expense
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Operating Expenses					
Service Salaries	235,238	238,049	101.20%	(2,811)	
Service Overtime	2,792	9,116	326.51%	(6,324)	Major water leaks
Service Taxes - FICA	14,758	14,757	99.99%	1	
Service Taxes - Medicare	3,451	3,451	100.00%	(0)	
Service Workers' Comp	7,602	8,377	110.19%	(775)	Annual premium higher than budgeted.
Service Taxes - SUTA/FUTA	1,069	136	12.70%	933	
Service Retirement	28,142	28,858	102.54%	(716)	
Service Insurance	34,890	39,252	112.50%	(4,362)	
Sewer Service OPEB	-	-	0.00%	-	
Administration Salaries	408,016	384,087	94.14%	23,929	
Administration Overtime	425	181	42.48%	244	
Administration Taxes - FICA	25,323	21,267	83.98%	4,056	
Administration Taxes - Medicare	5,922	5,010	84.61%	912	
Administration Workers' Comp	2,107	1,322	62.76%	785	Annual premium higher than budgeted.
Administration Taxes - SUTA/FUTA	1,136	78	6.87%	1,058	
Administration Retirement	48,288	42,776	88.58%	5,512	
Sewer Admin Insurance	46,645	53,196	114.04%	(6,551)	
Sewer Admin OPEB	-	-	0.00%	-	
Uniforms	4,505	5,438	120.70%	(933)	
Power	36,350	42,770	117.66%	(6,420)	Increased cost of electricity.
Maintenance Of Plant/ Lines	80,000	64,643	80.80%	15,357	
Sludge Hauling	300,000	323,451	107.82%	(23,451)	
Analysis Fees	26,000	18,248	70.19%	7,752	
Chemicals	7,240	14,614	201.85%	(7,374)	
City Management Fee	49,485	48,308	97.62%	1,177	
Equipment Maintenance	7,660	11,193	146.13%	(3,533)	Extensive repairs to generator and hydro pump
Equipment Gas & Oil	9,180	12,064	131.42%	(2,884)	Increased cost of fuel.
Equipment Lease	4,500	7,128	158.39%	(2,628)	Pump rental for Lift Station.
Tools & Minor Equipment	7,500	3,887	51.83%	3,613	
Training	15,680	7,760	49.49%	7,920	Savings for TNRIIS, Water conf, TAGIT, and SGR leadership training.
Utilities & Radios	22,521	21,455	95.26%	1,066	
Signal & Telemetry	-	461	0.00%	(461)	Auto dialers are in the process of being cancelled.
Building Maintenance	7,330	3,689	50.33%	3,641	

Wastewater Utility Fund Operating Expense Cont.

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Supplies & Consumables	1,300	2,912	224.01%	(1,612)	Supplies stock for WWTP
Vehicle Maintenance & Repairs	5,000	3,936	78.72%	1,064	
Inventory Adjustment	-	1	0.00%	(1)	
Utilities/Telephone	5,418	9,412	173.72%	(3,994)	Cell phone increase
Dues & Publications	1,623	1,044	64.31%	579	
Professional Fees	103,023	58,940	57.21%	44,083	Savings due to no internal control audit and Siemens cancelled.
Permits & Licenses	1,958	1,684	85.99%	274	TCEQ Permit paid
Liability Insurance	25,709	25,495	99.17%	214	Annual premium paid.
Office Supplies	1,322	873	66.05%	449	
Travel & Meetings	4,000	697	17.43%	3,303	
Software & Computers	66,726	59,602	89.32%	7,124	Savings for MobileIron and SOPHOS
Recording/Reporting	100	418	418.49%	(318)	RFP/RFQ notices higher than budgeted.
Sewer Postage	938	548	58.37%	391	
Adm Bldg/Equip. Maintenance	150	88	58.84%	62	
Billing Statement Charges	3,360	3,567	106.16%	(207)	
Billing Postage	8,100	8,890	109.75%	(790)	
Copier Lease	1,623	1,745	107.53%	(122)	
Public Relations	4,000	2,937	73.43%	1,063	State of the City costs less than budgeted.
Employment Costs	1,750	285	16.31%	1,465	
Employee Appreciation	3,170	2,873	90.63%	297	
Miscellaneous	-	226	0.00%	(226)	Employee supplies during winter storm closure.
Total Operating Expenses	1,683,025	1,621,196	96.33%	61,829	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenditures
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
Capital Outlays					
Capital	55,579	45,013	80.99%	10,566	
Wastewater Equipment Purchases	45,000	-	0.00%	45,000	Truck backordered.
Solids Handling	1,220,004	124,507	10.21%	1,095,497	Budget balance will roll forward to next FY for project continuation.
Future WW Treatment Plant	251,931	186,404	73.99%	65,527	Budget balance will roll forward to next FY for project continuation.
GIS Compatible Work Order System	6,250	631	10.10%	5,619	Project completed and under budget.
Wastewater Rate Study	24,579	19,930	81.09%	4,649	Budget balance will roll forward to next FY for project continuation.
Wastewater System EPA Risk Assessment	35,712	9,953	27.87%	25,759	Project completed.
Total Capital Outlays	1,639,055	386,438	23.58%	1,252,616	
Debt Service					
Bond Interest Cost	3,672	3,589	97.73%	83	
Total Debt Service	3,672	3,589	97.73%	83	
Non-Cash Adjustments					
Transfer To Vehicle Repl. Fund	27,707	27,707	100.00%	-	
Transfer from ERF	(100,579)	(56,055)	55.73%	(44,524)	Transfers post as replacement capital is purchased.
Sewer Service Depreciation	226,477	261,466	115.45%	(34,989)	Depreciation posted.
Transfer from Utility Fund	(1,240,876)	(1,511,035)	121.77%	270,159	Annual transfer posted
Transfer to Wastewater Capital Fund	1,240,876	1,511,035	121.77%	(270,159)	Annual transfer posted
Asset Transfers to Balance Sheet	(950,579)	(169,520)	17.83%	(781,058)	
Total Non-Cash Adjustments	(796,974)	63,598	-7.98%	(860,572)	
Total Capital, Debt, and Non-Cash	845,754	453,625		392,128	

Utility Equipment and Vehicle Replacement Fund
September 30, 2022

	Amended Budget	Projection	Percent of Budget	Budget Balance	Comments
<u>Revenues:</u>					
Transfer from Water Division	56,032	56,032	100%	-	
Transfer from Wastewater Division	27,707	27,707	100%	-	
Total Revenue	83,739	83,739	100%	-	
<u>Transfers</u>					
Transfer to Water for Purchases	152,820	62,998	41%	89,822	
Transfer to Wastewater for Purchases	100,579	56,055	56%	44,524	
Total Transfers Costs	<u>253,399</u>	<u>119,053</u>	<u>47%</u>	<u>134,346</u>	
Total Expenditures	253,399	119,053	47%	134,346	
Net Income (Loss)	(169,660)	(35,314)		(134,346)	