

Governmental Funds Projected 2022 - 2023

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
Beginning Fund Balance 10.01.22	8,780,175	1,407,555	1,089,047	52,658	11,329,435
<u>Revenues:</u>					
Taxes	8,066,922	-	-	561,873	8,628,795
Franchise Fees	729,050	-	-	-	729,050
Interest	521,000	-	-	3,500	524,500
Permits	259,075	-	-	-	259,075
Animal Control	1,135	-	-	-	1,135
Fines & Forfeitures	176,465	-	-	-	176,465
Fees & Services	277,903	-	-	-	277,903
Grants & Contributions	100,000				
Miscellaneous Income	199,674	-	-	-	199,674
Transfers from Other Funds	298,280	3,442,995	354,495	-	4,095,770
Total Revenues	10,629,504	3,442,995	354,495	565,373	14,892,366
<u>Expenditures:</u>					
Personnel	5,567,952	-	-	-	5,567,952
Supplies, Maintenance & Operations	1,858,982	-	-	-	1,858,982
Professional Services	1,542,565	262,331	-	-	1,804,896
Shared Services	453,840	-	-	-	453,840
Capital Outlay	477,427	4,151,035	-	-	4,628,462
Debt Service	-	-	-	552,530	552,530
Transfers to Other Funds	3,797,490	-	298,280	-	4,095,770
Total Expenditures	13,698,256	4,413,366	298,280	552,530	18,962,432
Revenue over/(under) expenditures	(3,068,752)	(970,371)	56,215	12,843	(4,070,065)
Ending Fund Balance 9.30.23	5,711,423	437,184	1,145,262	65,501	7,259,370

Fund Balance Summary

	ACTUAL	CLOSE-OUT	PROJECTION
General Fund	9/30/2022	9/30/2023	9/30/2023
<u>Non-spendable</u>	25,328	-	25,328
<u>Restricted</u>			
Court Technology	13,873	5,000	18,873
Court Security Building	59,243	4,500	63,743
Court Efficiency	671	315	986
Court Truancy Prevention Fund	10,016	5,000	15,016
Municipal Court Jury Fund	200	150	350
Felony Forfeiture	11,551	54,677	66,228
LEOSE Funds	14,429	(274)	14,155
PEG Fees	4,319	-	4,319
Total Restricted	114,302	69,369	183,671
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,321
	4,275,321	280,000	4,555,321
<u>Unassigned</u>			
Encumbrances	56,374	(56,374)	-
FY 2023 Budget	3,332,234	(3,332,234)	-
Unallocated	976,616	(29,513)	947,103
	4,365,223.91	(3,418,121)	947,103
General Fund Balances	8,780,175	(3,068,752)	5,711,423

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	ACTUAL	CLOSE-OUT	PROJECTION
Other Funds	9/30/2022	9/30/2023	9/30/2023
<u>Assigned</u>			
Debt Service Fund Balance	52,658	12,843	65,501
SAP and Capital Projects Fund Balance	1,407,555	(970,371)	437,184
Equipment Replacement Fund Balance	1,089,047	56,215	1,145,262
	2,549,260	(901,313)	1,647,947

Revenue Detail
March 31, 2023
50% of Fiscal Year

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Taxes						
General Property	6,149,433	6,253,239	6,074,413	98.8%	(75,020)	Increased projection for levy adjustments.
Delinquent Property	30,000	30,000	5,793	19.3%	(24,207)	
Penalty & Interest	25,000	25,000	11,843	47.4%	(13,157)	
Mixed Beverage	25,000	25,000	10,203	40.8%	(14,797)	Mixed Bev Tax posted through Jan-23.
Local Sales	1,155,789	1,155,789	379,676	32.8%	(776,113)	Sales Tax posted through Jan-23.
Street Maintenance	288,947	288,947	94,919	32.8%	(194,028)	Sales Tax posted through Jan-23.
Property Reduction	288,947	288,947	94,919	32.8%	(194,028)	Sales Tax posted through Jan-23.
Total Taxes	7,963,116	8,066,922	6,671,766	83.8%	(1,291,350)	
Franchise Fees						
Time Warner Cable	60,000	60,000	16,659	27.8%	(43,341)	Fees collected for 1st Quarter.
GVTC Cable/Telephone	69,000	69,000	16,611	24.1%	(52,389)	Fees collected for 1st Quarter.
AT&T Cable/Telephone	2,700	2,700	533	19.7%	(2,167)	Fees collected for 1st Quarter.
Miscellaneous	1,000	1,000	165	16.5%	(835)	Fees collected for 1st Quarter.
City Public Service	411,000	450,000	125,510	30.5%	(285,490)	Fees collected through January.
Pedernales Electric Company	91,850	91,850	22,172	24.1%	(69,678)	Fees collected for 1st Quarter.
Grey Forest Utilities	23,000	23,000	8,392	36.5%	(14,608)	Fees collected for 1st Quarter.
Garbage Regular	30,000	30,000	8,494	28.3%	(21,506)	Fees collected for 1st Quarter.
Garbage Recycling	3,500	1,500	-	0.0%	(3,500)	Reduced projection; no fee owed for Q1 or Q2.
Total Franchise Fees	692,050	729,050	198,536	28.7%	(493,514)	
Interest						
Bank/Investment Interest	72,000	521,000	259,225	360.0%	187,225	Increased projection for increase in rates
Total Interest	72,000	521,000	259,225	360.0%	187,225	
Permits						
New Residential Permits	200,000	150,000	60,822	30.4%	(139,178)	Decreased projection for slowed development to date.
New Commerical Permits	5,000	5,000	-	0.0%	(5,000)	
Remodeling/Additions	30,000	30,000	12,928	43.1%	(17,072)	
Other BC and Permits	61,000	61,000	32,031	52.5%	(28,969)	
Contractor Registration	9,200	9,200	3,380	36.7%	(5,820)	
Food/Health	3,875	3,875	3,610	93.2%	(265)	
Total Permits Costs	309,075	259,075	112,771	36.5%	(196,304)	
Animal Control						
Pet Licenses	640	640	285	44.5%	(355)	
Pet Impound/Quarantine	495	495	345	69.7%	(150)	
Total Animal Control	1,135	1,135	630	55.5%	(505)	

Revenue Detail continued

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Fines & Forfeitures						
Municipal Court Fines	160,000	160,000	88,640	55.4%	(71,360)	
Municipal Court Security	6,000	6,000	2,776	46.3%	(3,224)	
Municipal Court Technology	5,000	5,000	2,282	45.6%	(2,719)	
Municipal Court Efficiency	150	315	249	166.2%	99	
Court Truancy Prevention Fund	5,000	5,000	2,802	56.0%	(2,198)	
Municipal Court Jury Fund	150	150	56	37.4%	(94)	
Total Fines & Forfeitures	176,300	176,465	96,804	54.9%	(79,496)	
Fees & Services						
FORU Management	210,003	210,003	107,672	51.3%	(102,331)	
Special Fees	25,000	25,000	5,996	24.0%	(19,004)	
FORMDD Management	30,150	30,150	30,150	100.0%	-	Annual fee received
Credit Card Service Fee	12,750	12,750	4,410	34.6%	(8,340)	
Total Fees & Services	277,903	277,903	148,228	53.3%	(129,675)	
Miscellaneous						
Miscellaneous	106,905	106,905	53,393	49.9%	(53,512)	
City Event Sponsorships	-	850	850	0.0%	850	Ticket sales to State of the City
Sale of Assets	-	25,000	15,794	0.0%	15,794	Increased projection for auctions.
School Guard Crossing Fund	10,665	10,665	3,244	30.4%	(7,421)	
Lease Proceeds	1,850	1,576	1,576	85.2%	(274)	Annual payment received.
Police Seized Proceeds	-	54,677	54,677	0.0%	54,677	Seizure proceeds.
Total Miscellaneous	119,420	199,674	129,535	108.5%	10,115	
Grants & Contributions						
Donations/Grants	3,600	100,000	39,647	1101.3%	36,047	Increased projection for Winter Storm reimb, BISD contribution to Chartwell realignment project, and ballistic shield grant.
Total Grants & Contributions	3,600	100,000	39,647	1101.3%	36,047	
Transfers						
Capital Replacement	287,408	298,280	75,931	26.4%	(211,477)	Transfers post as capital is purchased.
Total Transfers	287,408	298,280	75,931	26.4%	(211,477)	
Total Revenue	9,902,007	10,629,504	7,733,073	78.1%	(2,168,934)	

Mayor & Council Expenditures - 610

March 31, 2023

50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Supplies, Maintenance & Operations						
Supplies and Consumables	-	-	-	0%	-	
Minor Equipment and Furniture	-	-	-	0%	-	
Fuel	-	-	-	0%	-	
Uniforms	350	350	-	0%	350	
Committee - Branding	500	500	82	16%	418	
Committee - Planning & Zoning	500	500	-	0%	500	
Committee - Board of Adj	500	500	-	0%	500	
Committee - Audit	500	500	-	0%	500	
Committee - Urban Wildlife	500	500	-	0%	500	
Donations & Grants	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,850	2,850	82	2.9%	2,768	
Services						
Professional Services	-	-	-	0%	-	
Dues/Subscriptions	2,800	2,800	2,446	87%	354	Annual TML Dues paid
Training/Seminars & Related Travel	7,000	2,000	-	0%	7,000	Decreased projection for anticipated savings.
Meetings and Related Travel	11,800	6,800	933	8%	10,867	Decreased projection for strategic workshop costs.
Public Relations	5,250	5,250	481	9%	4,769	Town Hall and Purple Heart costs.
Employee Appreciation	-	-	-	0%	-	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	26,850	16,850	3,860	14.4%	22,990	
Total Departmental Budget	29,700	19,700	3,941	13.3%	25,759	

Administration - 611
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	460,214	444,682	211,336	46%	248,878	Projection updated for Admin Clerk vacancy.
Overtime	115	111	-	0%	115	
Taxes - Social Security	28,473	24,813	10,877	38%	17,596	
Taxes - Medicare	6,659	6,430	3,171	48%	3,488	
Taxes SUTA/FUTA	306	306	-	0%	306	First payment due in April.
Workers' Compensation Insurance	1,506	1,462	1,462	97%	44	Annual premium paid.
Retirement	54,752	53,081	26,537	48%	28,215	
Health Insurance	39,207	36,292	18,546	47%	20,661	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	7,200	7,200	3,600	50%	3,600	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	598,432	574,377	275,529	46.0%	322,903	
Supplies, Maintenance & Operations						
Supplies and Consumables	650	650	283	44%	367	
Minor Equipment and Furniture	900	900	167	19%	733	
Fuel	200	200	25	12%	175	
Uniforms	250	250	-	0%	250	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,000	2,000	475	23.8%	1,525	
Services						
Professional Services	85,040	85,040	33,420	39%	51,620	
Dues/Subscriptions	4,136	4,136	3,553	86%	583	Annual dues paid
Training/Seminars & Related Travel	22,576	7,576	2,485	11%	20,091	Decreased projection for anticipated savings.
Meetings and Related Travel	6,473	3,500	1,429	22%	5,044	
Employee Appreciation	250	250	-	0%	250	
Total Services Costs	118,475	100,502	40,887	34.5%	77,588	
Total Departmental Budget	718,907	676,879	316,891	44.1%	402,016	

City Secretary - 612
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	152,675	152,630	73,380	48%	79,295	
Overtime	-	-	-	0%	-	
Taxes - Social Security	9,306	9,196	4,464	48%	4,842	
Taxes - Medicare	2,176	2,151	1,044	48%	1,132	
Taxes SUTA/FUTA	180	180	-	0%	180	First payment due in April.
Workers' Compensation Insurance	492	478	478	97%	14	Annual premium paid.
Retirement	17,895	18,087	9,074	51%	8,821	
Health Insurance	20,005	20,256	10,380	52%	9,625	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>202,729</u>	<u>202,977</u>	<u>98,821</u>	<u>48.7%</u>	<u>103,908</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,300	1,300	291	22%	1,009	
Minor Equipment and Furniture	280	280	169	60%	111	
Fuel	-	-	-	0%	-	
Uniforms	100	100	-	0%	100	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>1,680</u>	<u>1,680</u>	<u>460</u>	<u>27.4%</u>	<u>1,220</u>	
Services						
Professional Services	24,889	12,889	380	2%	24,510	Decreased projection for recodification likely pushed to next FY.
Dues/Subscriptions	762	762	708	93%	54	Annual dues paid
Training/Seminars & Related Travel	6,180	6,180	3,881	63%	2,299	Open Gov't Conference.
Meetings and Related Travel	1,500	1,500	274	18%	1,226	
Elections	7,000	16,580	-	0%	7,000	Increased projection for estimated election cost by Kendall County.
Employee Appreciation	100	100	69	69%	31	
Recording/Reporting/History	10,000	8,000	2,554	26%	7,446	Decreased projection for anticipated savings.
Total Services Costs	<u>50,431</u>	<u>46,011</u>	<u>7,867</u>	<u>15.6%</u>	<u>42,564</u>	
Total Departmental Budget	254,840	250,668	107,147	42.0%	147,693	

HR & Communications - 613

March 31, 2023

50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	121,667	121,749	58,558	48%	63,109	
Overtime	-	-	-	0%	-	
Taxes - Social Security	7,463	7,401	3,628	49%	3,835	
Taxes - Medicare	1,745	1,731	849	49%	896	
Taxes SUTA/FUTA	135	135	-	0%	135	First payment due in April.
Workers' Compensation Insurance	395	384	384	97%	11	Annual premium paid.
Retirement	14,352	14,426	7,240	50%	7,112	
Health Insurance	10,227	10,190	5,209	51%	5,018	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>155,984</u>	<u>156,015</u>	<u>75,867</u>	<u>48.6%</u>	<u>80,117</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,600	1,600	1,079	67%	521	
Minor Equipment and Furniture	1,600	1,600	32	2%	1,568	
Fuel	-	-	-	0%	-	
Uniforms	150	150	76	50%	74	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>3,350</u>	<u>3,350</u>	<u>1,186</u>	<u>35.4%</u>	<u>2,164</u>	
Services						
Professional Services	495	495	-	0%	495	
Dues/Subscriptions	2,010	2,010	794	39%	1,216	
Training/Seminars & Related Travel	16,275	11,275	1,621	10%	14,654	Decreased projection for leadership training pushed to next FY.
Meetings and Related Travel	950	950	715	75%	235	
Public Relations	43,450	44,513	9,063	21%	34,387	Increased projection for SoC budget overage.
Employee Appreciation	11,410	11,410	5,184	45%	6,226	
Employment Costs	2,975	2,975	847	28%	2,128	
Total Services Costs	<u>77,565</u>	<u>73,628</u>	<u>18,223</u>	<u>23.5%</u>	<u>59,342</u>	
Total Departmental Budget	236,899	232,993	95,276	40.2%	141,623	

Finance - 614
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	219,835	200,917	95,911	44%	123,924	Projected savings due to AP/Payroll vacancy.
Overtime	157	259	184	117%	(27)	Increased overtime due to vacancy.
Taxes - Social Security	13,575	12,116	5,848	43%	7,727	
Taxes - Medicare	3,175	2,834	1,368	43%	1,807	
Taxes SUTA/FUTA	225	225	2	1%	223	First payment due in April.
Workers' Compensation Insurance	718	699	699	97%	19	Annual premium paid.
Retirement	26,105	23,843	11,903	46%	14,202	
Health Insurance	34,601	31,332	15,857	46%	18,744	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>298,391</u>	<u>272,225</u>	<u>131,772</u>	<u>44.2%</u>	<u>166,619</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,325	1,325	393	30%	932	
Minor Equipment and Furniture	500	500	303	61%	197	
Fuel	-	-	-	0%	-	
Uniforms	250	200	29	11%	222	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>2,075</u>	<u>2,025</u>	<u>724</u>	<u>34.9%</u>	<u>1,351</u>	
Services						
Professional Services	71,120	70,620	57,218	80%	13,902	Appraisal district fees paid through 2nd Qtr, annual audit costs
Dues/Subscriptions	475	625	588	124%	(113)	Annual GFOA/GFOAT renewals paid.
Training/Seminars & Related Travel	5,600	5,525	2,041	36%	3,559	
Meetings and Related Travel	400	325	-	0%	400	
Employee Appreciation	250	250	20	8%	230	
Total Services Costs	<u>77,845</u>	<u>77,345</u>	<u>59,866</u>	<u>76.9%</u>	<u>17,979</u>	
Total Departmental Budget	378,311	351,595	192,362	50.8%	185,949	

Information Technology - 615
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	86,662	86,694	41,680	48%	44,982	
Taxes - Social Security	5,346	5,214	2,526	47%	2,820	
Taxes - Medicare	1,250	1,220	591	47%	659	
Taxes SUTA/FUTA	90	90	-	0%	90	First payment due in April.
Workers' Compensation Insurance	283	274	274	97%	9	Annual premium paid.
Retirement	10,279	10,274	5,154	50%	5,125	
Health Insurance	12,375	12,470	6,399	52%	5,976	
Total Personnel Costs	116,285	116,236	56,625	48.7%	59,660	
Supplies, Maintenance & Operations						
Supplies and Consumables	200	200	59	29%	141	
Minor Equipment and Furniture	200	200	25	12%	175	
Uniforms	100	100	-	0%	100	
Total Supplies, Maintenance & Operations Costs	500	500	84	16.8%	416	
Services						
Professional Services	2,000	1,500	(41)	-2%	2,041	Received a credit for prior year purchase; decreased projection.
Dues/Subscriptions	175	175	88	50%	88	TAGIT annual dues paid.
Training/Seminars & Related Travel	4,500	4,400	447	10%	4,053	
Meetings and Related Travel	100	200	180	180%	(80)	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	6,875	6,375	673	9.8%	6,202	
Shared Services						
Facility Contracts & Services	17,461	17,461	7,275	42%	10,186	
Tech/Internet/Software Maintenance	197,440	240,607	159,014	81%	38,426	Increased projection for M365 licenses
Phone/Cable/Alarms	37,057	37,057	14,942	40%	22,115	
Total Shared Services Costs	251,958	295,125	181,231	71.9%	70,727	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	15,000	14,552	14,552	97%	448	Annual replacement completed.
Total Capital Outlay Costs	15,000	14,552	14,552	97.0%	448	
Total Departmental Budget	390,618	432,788	253,164	64.8%	137,454	

Municipal Court - 620
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	101,000	102,398	49,230	49%	51,770	
Overtime	320	311	-	0%	320	
Taxes - Social Security	6,214	6,001	2,808	45%	3,406	
Taxes - Medicare	1,453	1,404	657	45%	796	
Taxes SUTA/FUTA	180	180	-	0%	180	First payment due in April.
Workers' Compensation Insurance	328	319	319	97%	9	Annual premium paid.
Retirement	11,950	12,171	6,088	51%	5,862	
Health Insurance	24,190	29,501	15,083	62%	9,107	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	145,635	152,285	74,184	50.9%	71,451	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,700	1,700	1,062	62%	638	
Minor Equipment and Furniture	1,400	1,400	634	45%	766	
Fuel	-	-	-	0%	-	
Uniforms	150	150	-	0%	150	
Miscellaneous	-	-	-	0%	-	
Court Technology	-	-	-	0%	-	
Court Security Building	58,724	1,500	-	0%	58,724	No planned expenditures other than bailiff costs for trials.
Total Supplies, Maintenance & Operations Costs	61,974	4,750	1,697	2.7%	60,277	
Services						
Professional Services	74,230	83,230	46,673	63%	27,557	Increased projection for Judge Magistrate costs.
Dues/Subscriptions	800	800	155	19%	645	
Training/Seminars & Related Travel	3,550	3,550	1,151	32%	2,399	
Meetings and Related Travel	500	500	-	0%	500	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	79,180	88,180	47,979	60.6%	31,201	
Total Departmental Budget	286,789	245,215	123,860	43.2%	162,929	

Public Safety/Emergency - 630
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	2,042,574	1,997,708	944,209	46%	1,098,365	Projection updated for routine vacancies.
Overtime	36,411	64,971	41,239	113%	(4,828)	Due to shift coverage, position vacancies
Taxes - Social Security	126,446	126,775	62,450	49%	63,996	
Taxes - Medicare	29,572	29,649	14,605	49%	14,967	
Taxes SUTA/FUTA	2,700	2,700	4	0%	2,696	First payment due in April.
Workers' Compensation Insurance	82,294	80,113	80,113	97%	2,181	Annual premium paid.
Retirement	243,153	245,592	123,063	51%	120,090	
Health Insurance	297,640	290,991	149,133	50%	148,507	
Uniform Allowance	27,000	25,000	11,500	43%	15,500	Decreased projection; March allowance lower than budgeted.
Total Personnel Costs	2,887,790	2,863,499	1,426,316	49.4%	1,461,474	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,000	4,000	1,773	44%	2,227	
Minor Equipment and Furniture	4,820	10,820	10,454	217%	(5,634)	Overage due to manlift rental, tasers, AED service plan, K9 supplies
Fuel	40,000	43,000	21,497	54%	18,503	Increased projection based on actuals to date.
Uniforms	22,120	19,120	12,058	55%	10,062	Decreased projection for budget savings on new badges.
Miscellaneous	-	-	-	0%	-	
Vehicle Maintenance/Repairs	20,880	23,630	5,681	27%	15,199	Increased projection for vehicle cameras warranty.
Total Supplies, Maintenance & Operations Costs	91,820	100,570	51,463	56.0%	40,357	
Services						
Professional Services	724,975	724,975	353,635	49%	371,340	Second quarter ESD paid.
Dues/Subscriptions	3,435	3,435	2,710	79%	725	
Training/Seminars & Related Travel	24,000	21,000	9,005	38%	14,995	Decreased projection for anticipated savings for Womens Conf.
Meetings and Related Travel	500	500	-	0%	500	
Investigations	9,500	9,500	1,646	17%	7,854	
Lease Training	2,500	1,850	-	0%	2,500	
Asset Forfeiture	-	22,954	22,954	0%	(22,954)	Costs associated with forfeited vehicle auction. Off-set with revenue.
Public Relations	6,534	6,534	3,159	48%	3,375	
Employee Appreciation	1,500	1,500	-	0%	1,500	
Total Services Costs	772,944	792,248	393,108	50.9%	379,836	

Public Safety/Emergency - 630 continued

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	283,287	355,018	116,105	41%	167,182	see Note A
Total Capital Outlay Costs	283,287	355,018	116,105	41.0%	167,182	
Total Departmental Budget	4,035,841	4,111,335	1,986,991	49.2%	2,048,850	
Note A:	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Surplus / (Deficit)</u>	<u>Notes</u>	
PY Encumbrance: Patrol Vehicle	34,895	34,895	34,895	-	Purchase complete.	
PY Encumbrance: Patrol Vehicle	34,895	34,895	34,895	-	Purchase complete.	
PY Encumbrance: Command Vehicle	40,694	40,694	-	40,694	PO issued; possibly looking at alternatives due to supply issues.	
2023 Patrol Vehicle	36,000	36,000	-	36,000		
Patrol Vehicle Outfitting	23,000	23,000	5,865	17,135		
2023 Patrol Vehicle	36,000	36,000	-	36,000		
Patrol Vehicle Outfitting	23,000	23,000	5,865	17,135		
Unmanned Aerial Vehicle	31,950	31,950	-	31,950		
AED Bundle - qty.6	7,656	7,656	7,656	-	Purchase complete.	
Tasers	15,197	15,197	15,197	-	Purchase complete.	
Patrol Vehicle Outfitting	-	5,865	5,865	(5,865)	Outfit for PY encumbered vehicle; transfer from ERF.	
Patrol Vehicle Outfitting	-	5,865	5,865	(5,865)	Outfit for PY encumbered vehicle; transfer from ERF.	
Bullet Resistant Shields	-	60,000	-	-	PO issued for shields, long lead time; offset with grant revenue	
<u>Total Budgeted Purchases</u>	<u>283,287</u>	<u>355,018</u>	<u>116,105</u>	<u>167,182</u>		

Maintenance - 640
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	437,282	400,823	186,536	43%	250,746	Projected savings due to vacancies.
Overtime	4,951	11,012	7,887	159%	(2,936)	Updated projection for ice storm overtime in February.
Taxes - Social Security	27,323	24,863	11,884	43%	15,439	
Taxes - Medicare	6,390	5,815	2,779	43%	3,611	
Taxes SUTA/FUTA	900	900	-	0%	900	First payment due in April.
Workers' Compensation Insurance	22,731	22,176	22,176	98%	555	Annual premium paid.
Retirement	52,541	48,733	24,009	46%	28,532	
Health Insurance	99,425	95,571	47,961	48%	51,464	
Total Personnel Costs	651,543	609,894	303,233	46.5%	348,310	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,830	4,830	2,981	62%	1,849	
Minor Equipment and Furniture	15,450	15,450	10,723	69%	4,727	Water fountain and floor scrubber purchased
Fuel	11,500	15,500	9,278	81%	2,222	Increased projection for fuel costs.
Uniforms	7,760	7,760	4,160	54%	3,600	
Vehicle Maintenance/Repairs	10,000	10,000	(1,448)	-14%	11,448	TML reimbursement posted; pending shop invoice for repairs.
Equipment Maintenance/Repairs	14,500	14,500	7,844	54%	6,656	
Building Maintenance/Repairs	17,250	23,250	18,727	109%	(1,477)	Increased projection for unbudgeted fire station repairs \$6k.
Landscaping & Greenspace Maintenance	5,500	5,500	533	10%	4,967	
Street Maintenance	38,000	38,000	11,688	31%	26,312	
Drainage Work	50,000	25,000	2,463	5%	47,537	Decreased projection for anticipated savings.
Total Supplies, Maintenance & Operations Costs	174,790	159,790	66,949	38.3%	107,841	
Services						
Professional Services	30,200	30,200	679	2%	29,521	PD HVAC study complete, pending quotes on repairs.
Dues/Subscriptions	932	932	55	6%	877	
Training/Seminars & Related Travel	8,540	8,440	2,269	27%	6,271	
Meetings and Related Travel	100	200	189	189%	(89)	Overage due to new employee meetings.
Employee Appreciation	500	500	94	19%	406	
Total Services Costs	40,272	40,272	3,285	8.2%	36,987	

Maintenance - 640 continued

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	104,429	101,827	29,900	29%	74,529	See Note A
Total Capital Outlay Costs	104,429	101,827	29,900	28.6%	74,529	
Total Departmental Budget	971,034	911,783	403,368	41.5%	567,666	
Note A:	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Surplus / (Deficit)</u>	<u>Notes</u>	
PY Encumbrance: Ford F250	51,924	51,924	-	51,924	Truck has been ordered; pending delivery.	
PY Encumbrance: HVAC unit City Hall	20,505	20,505	502	20,003	Project in process.	
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase complete; savings to budget.	
Grasshopper Mower New	17,500	17,037	17,037	463	Purchase complete; savings to budget.	
Dump Trailer (shared with EF)	7,500	6,220	6,220	1,281	Purchase complete; savings to budget.	
Total Budgeted Purchases	<u>104,429</u>	<u>101,827</u>	<u>29,900</u>	<u>74,529</u>		

Building Codes & Permits - 641
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	187,208	161,358	82,488	44%	104,720	Updated projection for vacancies.
Overtime	263	255	-	0%	263	
Taxes - Social Security	12,774	9,947	5,251	41%	7,523	First payment due in April. Annual premium paid.
Taxes - Medicare	2,987	2,326	1,228	41%	1,759	
Taxes SUTA/FUTA	270	270	-	0%	270	
Workers' Compensation Insurance	1,265	1,228	1,228	97%	37	
Retirement	24,564	19,214	10,270	42%	14,294	
Health Insurance	28,360	22,547	10,974	39%	17,386	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	257,691	217,146	111,439	43.2%	146,252	
Supplies, Maintenance & Operations						
Supplies and Consumables	875	875	153	17%	722	
Minor Equipment and Furniture	1,250	1,250	14	1%	1,237	
Fuel	2,600	2,600	420	16%	2,180	
Uniforms	530	530	-	0%	530	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	5,255	5,255	586	11.2%	4,669	
Services						
Professional Services	64,500	64,500	37,025	57%	27,475	License renewals
Dues/Subscriptions	275	310	310	113%	(35)	
Training/Seminars & Related Travel	2,050	2,015	100	5%	1,950	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	150	150	31	21%	119	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	67,075	67,075	37,466	55.9%	29,609	
Total Departmental Budget	330,021	289,476	149,492	45.3%	180,529	

Engineering & Planning - 642
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	303,599	305,014	146,729	48%	156,870	
Overtime	232	361	186	80%	46	
Taxes - Social Security	18,777	18,654	9,193	49%	9,584	
Taxes - Medicare	4,391	4,363	2,150	49%	2,241	
Taxes SUTA/FUTA	378	378	-	0%	378	First payment due in April.
Workers' Compensation Insurance	1,289	1,252	1,252	97%	37	Annual premium paid.
Retirement	36,108	36,186	18,164	50%	17,944	
Health Insurance	35,106	37,090	18,916	54%	16,190	
Total Personnel Costs	399,880	403,298	196,591	49.2%	203,289	
Supplies, Maintenance & Operations						
Supplies and Consumables	10,260	10,260	3,952	39%	6,308	
Minor Equipment and Furniture	2,090	2,090	12	1%	2,078	
Fuel	2,300	3,500	2,055	89%	245	Increased projection for high fuel costs
Uniforms	1,400	1,400	439	31%	961	
Miscellaneous	-	-	-	0%	-	
Street Maintenance	1,048,771	1,048,771	112,196	11%	936,575	Pavement striping and TxDot project at 3351/Cibolo Creek
Total Supplies, Maintenance & Operations Costs	1,064,821	1,066,021	118,654	11.1%	946,167	
Services						
Professional Services	220,000	220,000	93,199	42%	126,801	
Dues/Subscriptions	1,050	1,050	595	57%	455	
Training/Seminars & Related Travel	12,280	12,280	3,757	31%	8,523	IECA Conference.
Meetings and Related Travel	400	400	24	6%	376	
Employee Appreciation	350	350	38	11%	312	
Total Services Costs	234,080	234,080	97,613	41.7%	136,467	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	6,030	6,030	6,030	100%	-	
Total Capital Outlay Costs	6,030	6,030	6,030	100.0%	-	
Total Departmental Budget	1,704,811	1,709,429	418,888	24.6%	1,285,923	

Non-Departmental - 690
March 31, 2023
50% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	-	-	-	0%	-	
Total Personnel Costs	-	-	-	0.0%	-	
Supplies, Maintenance & Operations						
Supplies and Consumables	3,600	3,600	2,124	59%	1,476	
Miscellaneous	550	-	-	0%	550	
Emergency Response	300,000	506,591	5,986	2%	294,014	Increased projection for brush removal and storm costs.
Total Supplies, Maintenance & Operations Costs	304,150	510,191	8,110	2.7%	296,040	
Shared Services						
Facility Contracts & Services	69,524	57,024	32,032	46%	37,492	Decreased projection for anticipated savings.
Tech/Internet/Software Maintenance	-	-	-	0%	-	
Postage	5,625	4,625	1,966	35%	3,659	
General Liability Insurance	56,560	57,066	57,066	101%	(506)	Annual premium paid.
Electricity	40,000	40,000	21,814	55%	18,186	
Phone/Cable/Alarms	-	-	-	0%	-	
Total Shared Services Costs	171,709	158,715	112,878	65.7%	58,831	
Transfers & Non-Cash Adjustments						
Transfer to Cap Improv Fund 02	3,442,995	3,442,995	3,442,995	100%	-	Annual transfers posted.
Transfer to GF Veh/Equip F 31	354,495	354,495	354,495	100%	-	Annual transfers posted.
Total Transfers & Non-Cash Adjustments Costs	3,797,490	3,797,490	3,797,490	100.0%	-	
Total Departmental Budget	4,273,349	4,466,396	3,918,478	91.7%	354,871	

General Fund Strategic and Capital Projects

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,407,554	1,407,554	1,407,554			
Revenues:						
Transfer from General Fund	3,442,995	3,442,995	3,442,995	100%	-	Annual transfer posted.
Total Revenue	3,442,995	3,442,995	3,442,995	100.0%	-	
<u>Reliable & Sustainable Infrastructure</u>						
City Civic Center	412,815	412,815	-	0%	412,815	RFQ issued, pending review of submittals.
City Campus Renovation	661,819	661,819	93,910	14%	567,909	Project in process
Chartwell and Dietz Intersection	120,929	98,126	98,126	81%	22,803	Project complete.
Rolling Acres Trail Project #5	676,738	250,000	39,227	6%	637,511	Decreased projection for change in scope.
Silver Spur Trail Project #17	683,159	30,000	27,262	4%	655,897	Decreased projection for change in scope.
Fair Oaks Pkwy Project #25	-	-	-	0%	-	PY project continuing into this FY.
Fair Oaks Pkwy Project #30	10,000	10,000	-	0%	10,000	
Tivoli Way Project #34	482,572	1,200,000	8,293	2%	474,280	Increased projection for increased scope.
Turf Paradise Lane Project #37	125,031	94,000	70,670	57%	54,361	Decreased projection for change in scope.
Rockinghorse Lane Project #61	75,000	29,609	29,609	39%	45,391	Project complete.
Bond Development Program	147,969	147,969	-	0%	147,969	
Post Oak Trail Widening	875,000	875,000	634,145	72%	240,855	Project in process
Dietz Elkhorn Reconstruction	245,915	245,915	1,010	0%	244,905	Project in process
Dietz Elkhorn Sidewalk	41,282	41,282	13,636	33%	27,646	Increased projection for increased scope.
Battle Intense Sidewalk	54,500	54,500	-	0%	54,500	
Total Reliable & Sustainable Infrastructure	4,612,729	4,151,035	1,015,888	22%	3,596,841	
<u>Public Health, Safety and Welfare</u>						
PS Command Structure Review	-	-	-	0%	-	
Fire Services Program Review	54,932	54,932	-	0%	54,932	RFQ submittals under review.
EMS Program Review	-	-	-	0%	-	
Total Public Health, Safety and Welfare	54,932	54,932	-	0%	54,932	
<u>Operational Excellence</u>						
Employee Handbook	3,034	3,034	-	0%	3,034	
Communications & Mktg Strategy	42,139	42,139	1,350	3%	40,789	
Records Management	4,259	4,259	-	0%	4,259	
City Records Digitization	26,100	22,967	18,989	73%	7,111	
PIA Request Software	30,000	30,000	-	0%	30,000	
City Fleet Fuel Station	65,000	65,000	-	0%	65,000	
3rd Party Scanning	40,000	40,000	-	0%	40,000	
Total Operational Excellence	210,532	207,399	20,339	10%	190,193	
Total Expenditures	4,878,193	4,413,366	1,036,227	21.2%	3,841,966	
Revenue Over / (Under) Expenditures	(1,435,198)	(970,371)	2,406,768	-167.7%	(3,841,966)	
Ending Fund Balance	(27,644)	437,183	3,814,323			

Street Bond Debt Service Fund

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	52,658	52,658	52,658			
<u>Revenues:</u>						
General Property-I & S	545,768	554,373	538,520	99%	7,248	Increased projection for levy adjustments.
Delinquent Property	5,000	5,000	573	11%	4,427	
Penalty & Interest	2,500	2,500	1,059	42%	1,441	
Interest Income on Investments	1,000	3,500	2,613	261%	(1,613)	
Total Revenue	554,268	565,373	542,764	97.9%	11,504	
<u>Expenditures:</u>						
Bond Principal	460,000	460,000	460,000	100%	-	
Bond Interest Payable	92,130	92,130	47,905	52%	44,225	Next payment due in August.
Bond Agent Fees	400	400	200	50%	200	Next payment due in August.
Total Expenditures	552,530	552,530	508,105	92.0%	44,425	
Revenue Over / (Under) Expenditures	1,738	12,843	34,659			
Ending Fund Balance	54,396	65,501	87,317			

General Fund Equipment and Vehicle Replacement
March 31, 2023
50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,089,047	1,089,047	1,089,047			
Revenues:						
Transfer from General Fund	354,495	354,495	354,495	100%	-	Annual transfer posted.
Transfer from other General Fund Depart	-	-	-	0%	-	
Total Revenue	354,495	354,495	354,495	100%	-	
Transfers						
Transfer to General Fund for Purchases	287,408	298,280	75,931	26%	211,477	See Schedule A.
Total Transfers Costs	287,408	298,280	75,931	26%	211,477	
Total Expenditures	287,408	298,280	75,931	26%	211,477	
Revenue Over / (Under) Expenditures	67,087	56,215	278,564			
Ending Fund Balance	1,156,134	1,145,262	1,367,611			

Schedule A:

<u>Budgeted Item</u>	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Surplus/ (Deficit)</u>	<u>Comments</u>
PY Encumbrance: Patrol vehicle	34,895	34,895	34,895	-	Purchase and transfer complete.
PY Encumbrance: Patrol vehicle	34,895	34,895	34,895	-	Purchase and transfer complete.
Patrol Vehicle Outfitting	5,865	5,865	-	5,865	
Patrol Vehicle Outfitting	5,865	5,865	-	5,865	
PY Encumbrance: Command vehicle	40,694	40,694	-	40,694	
PY Encumbrance: Ford F250	51,924	51,924	-	51,924	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	17,135	23,000	-	17,135	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	17,135	23,000	-	17,135	
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase under budget and transfer complete.
Total Budgeted	287,408	298,280	75,931	211,477	

Combined Utility Funds Projection Summary
March 31, 2023
50% of Fiscal Year

	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	5,571,155	4,306,050	1,423,099	-	-	-	5,729,149	157,994
Utility Operating Expenses								
Personnel	1,940,584	923,361	926,967	-	-	-	1,850,328	(90,256)
Supplies, Maintenance & Operations	2,859,378	2,289,602	649,965	-	-	-	2,939,566	80,188
Services	130,778	174,675	65,963	-	-	-	240,638	109,860
Total Utility Operating Expenses	4,930,740	3,387,637	1,642,895	-	-	-	5,030,532	99,792
Operating Income/(Loss)	640,415	918,413	(219,796)	-	-	-	698,617	58,202
Capital Outlay	3,632,284	265,671	207,624	1,113,739	2,095,384	-	3,682,418	50,134
Depreciation	778,675	508,075	270,600	-	-	-	778,675	-
Asset Transfer for GAAP	(3,557,459)	(1,374,761)	(2,298,359)	-	-	-	(3,673,120)	(115,661)
Bond Interest Expense	19,750	16,590	3,160	-	-	-	19,750	-
Transfers Out	1,368,821	635,522	323,827	-	-	409,472	1,368,821	-
Transfers (In)	(1,368,821)	(201,848)	(207,624)	(568,787)	(264,587)	(125,975)	(1,368,821)	-
Net Income / (Loss)	(232,835)	1,069,164	1,480,976	(544,952)	(1,830,797)	(283,497)	(109,106)	123,729

Net Position

	9/30/2022	Projected close-out	9/30/2023
Net investment in Capital Assets	8,572,921	3,854,812	12,427,733
Unrestricted Net Position			
Contribution in Aid - EST	416,063	(176,313)	239,750
Water Capital	923,665	(368,639)	555,026
Wastewater Capital	2,257,004	(1,830,797)	426,207
Operating Expense Reserve	3,966,847	(1,304,671)	2,662,176
Debt Service Reserve	339,746		339,746
Equipment Replacement Fund	851,091	(283,497)	567,594
Unassigned	-	-	-
Total Unrestricted	8,754,416	(3,963,917)	4,790,498
Total Net Position	17,327,337	(109,106)	17,218,231

Water Utility Fund Summary

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Water Revenues	4,222,630	4,306,050	2,192,307	51.9%	(2,030,323)	Increased interest earnings due to increased interest rates.
Water Operating Expenses						
Personnel	981,465	923,361	458,576	46.7%	522,889	Projection updated for vacancies.
Supplies, Maintenance & Operations	2,200,766	2,289,602	1,199,614	54.5%	1,001,152	
Services	65,244	174,675	147,505	226.1%	(82,261)	Projection updated for water settlements.
Total Water Operating Expenses	3,247,475	3,387,637	1,805,695	55.6%	1,441,780	
Operating Income	975,155	918,413	386,612	39.6%	(588,543)	
Capital Outlay	1,329,276	1,379,410	287,983	21.7%	1,041,293	See Schedule A
Depreciation	508,075	508,075	254,037	50.0%	254,038	Depreciation posts at mid-year and year-end.
Asset Transfer for GAAP	(1,324,627)	(1,374,761)	-	0.0%	(1,324,627)	GAAP entries post at year-end.
Debt Service Expense	16,590	16,590	8,972	54.1%	7,618	Bond interest payments due in February and August.
Transfers Out	635,522	635,522	635,522	100.0%	-	Annual transfers posted.
Transfers (In)	(770,635)	(770,635)	(669,728)	86.9%	(100,908)	Transfers post as capital is purchased.
Net Income/(Loss)	580,954	524,212	(130,174)	-22.4%	(711,128)	

Water Utility Fund Revenue

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Water Revenues						
Water Revenue Residential	2,852,897	2,852,897	1,496,672	52.46%	(1,356,225)	
Water Debt Service	283,707	283,707	142,508	50.23%	(141,199)	
Water Capital	257,810	257,810	128,890	49.99%	(128,920)	
Water Revenue Commercial	179,592	179,592	79,083	44.03%	(100,509)	
Water Contract Commercial	177,360	177,360	88,677	50.00%	(88,683)	
Water Revenue Non Potable	18,691	18,691	4,305	23.03%	(14,386)	
Water Service Connect Fees	46,726	46,726	7,160	15.32%	(39,566)	
Water Penalties	34,753	34,753	24,223	69.70%	(10,530)	
Water Impact Fees	310,977	150,977	27,681	8.90%	(283,296)	Decreased projection based on actuals to date.
Water Interest Income	24,000	179,000	83,131	346.38%	59,131	Interest income projected to be higher than budget.
Water-Bad Debts	(500)	(2,195)	(2,195)	438.97%	(1,695)	
Misc./Special Requests	500	90,615	90,615	18123.01%	90,115	TxDot contribution for partial release of easements
Developers Contributions	-	-	-	0.00%	-	
Third Party Reimbursement	6,917	6,917	5,366	77.58%	(1,551)	
Permits/Variances	1,200	1,200	125	10.42%	(1,075)	
Credit Card Service Fee	28,000	28,000	16,067	57.38%	(11,933)	
Sale of Assets	-	-	-	0.00%	-	
Total Water Revenues	4,222,630	4,306,050	2,192,307	51.92%	(2,030,323)	

Water Utility Fund Operating Expenses
March 31, 2023
50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	265,548	227,569	112,741	42.46%	152,807	Projection updated for vacancies
Service Overtime	4,339	8,527	7,472	172.20%	(3,133)	Vacancies and Call Backs
Service Taxes - FICA	16,554	14,337	7,419	44.81%	9,135	
Service Taxes - MEDICARE	3,871	3,353	1,735	44.82%	2,136	
Service Workers' Comp	9,599	9,614	9,614	100.16%	(15)	Annual premium paid.
Service Taxes - SUTA/FUTA	473	473	1	0.29%	472	First payment due in April.
Service Retirement	31,832	28,047	14,868	46.71%	16,964	
Service Insurance	52,364	46,461	24,071	45.97%	28,293	
Water Service OPEB	-	-	-	0.00%	-	
Administration Salaries	450,057	440,024	207,903	46.19%	242,155	Projection updated for vacancies
Administration Overtime	181	228	103	57.10%	78	
Administration Taxes - FICA	27,746	26,534	12,676	45.68%	15,070	
Administration Taxes - MEDICARE	6,489	6,238	2,997	46.18%	3,492	
Administration Workers' Comp	1,525	1,527	1,527	100.16%	(2)	Annual premium paid.
Administration Taxes - SUTA/FUTA	504	504	1	0.22%	503	First payment due in April.
Administration Retirement	53,356	52,115	25,717	48.20%	27,639	
Administration Insurance	57,027	57,809	29,731	52.14%	27,296	
Administration OPEB	-	-	-	0.00%	-	
Uniforms	6,720	6,720	4,046	60.21%	2,674	
Power	140,000	140,000	53,120	37.94%	86,880	
Maintenance of Plants/Lines	127,125	127,125	73,915	58.14%	53,210	
Analysis Fees	7,400	7,400	5,507	74.42%	1,893	
Chemicals	3,200	3,200	1,933	60.40%	1,267	
City Management Fee	161,427	161,427	83,296	51.60%	78,131	
Equipment Maintenance	13,875	13,875	2,027	14.61%	11,848	
Equipment Gas & Oil	11,500	15,500	10,012	87.06%	1,488	Increased projection based on actuals to date
GBRA Water Fees	1,425,536	1,425,536	760,860	53.37%	664,676	
Equipment Lease	690	1,380	1,144	165.79%	(454)	Boom Rental
Tools & Minor Equipment	16,875	16,875	3,197	18.95%	13,678	
Training	24,648	22,148	4,199	17.03%	20,449	
Utilities & Radio	21,897	21,897	10,306	47.06%	11,591	
Signal & Telemetry	-	48	48	0.00%	(48)	Autodialers cancelled with GVTC.
Water Building Maintenance	9,630	9,630	2,585	26.85%	7,045	
Supplies & Consumables	1,750	1,750	1,407	80.40%	343	
Vehicle Maintenance/Repair	6,500	6,500	(421)	-6.47%	6,921	TML reimbursement posted; pending shop invoice for repairs.
Water Inventory Adjustment	-	-	-	0.00%	-	
Utilities & Telephone	8,869	8,869	5,016	56.55%	3,853	

Water Utility Fund Operating Expenses continued

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Dues & Publications	1,822	1,822	819	44.92%	1,004	
Water Professional Services	54,656	163,656	141,109	258.18%	(86,453)	Well and Sanitary Easement settlements paid.
Permit & Licenses	8,683	8,683	7,959	91.66%	724	Annual TCEQ permit renewed.
General Liability Insurance	28,280	28,127	28,127	99.46%	153	Annual premium paid.
Office Supplies	3,257	3,257	733	22.50%	2,524	
Travel & Meetings	4,000	4,000	199	4.98%	3,801	
Software & Computer	122,820	209,571	111,429	90.73%	11,391	Increased projection for Sensus Logic cloud service and M365.
Recording/Reporting	500	500	154	30.75%	346	
Postage	938	938	351	37.44%	587	
Building/Equip Maintenance	150	150	-	0.00%	150	
Conservation Ed & Newsletter	1,370	1,370	-	0.00%	1,370	
Billing Statement Charges	3,400	3,400	1,962	57.71%	1,438	
Billing Postage	8,500	8,500	5,545	65.23%	2,955	
Copier Lease	1,654	1,654	689	41.66%	965	
Public Relations	4,000	4,431	4,431	110.77%	(431)	State of the City over budget
Employment Costs	1,480	1,480	178	12.01%	1,302	
Employee Appreciation	5,108	5,108	1,787	34.98%	3,321	
Water Miscellaneous	250	250	-	0.00%	250	
Credit Card Service Fee	27,500	27,500	19,450	70.73%	8,050	
Total Operating Expenses	3,247,475	3,387,637	1,805,695	55.60%	1,441,780	

Water Utility Fund
Capital, Debt, and Non-Cash Expenses
March 31, 2023
50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Operational Capital	41,689	96,761	55,072	132.10%	(13,383)	Chlorine Meters, Transceiver
Water Equipment Purchases	173,848	168,910	107,160	61.64%	66,688	Dumptruck, dump trailer and mower
Elevated Storage Tank	176,313	176,313	14,480	8.21%	161,833	Design work in process
Creek Crossings West Waterline	202,152	202,152	44,783	22.15%	157,369	
Plant 2 HydroTank and Variable Drives	7,065	7,065	7,065	100.00%	0	Project complete.
Elmo Davis Upgrades	64,642	64,642	-	0.00%	64,642	
Plant 5 Expansion	229,499	229,499	4,935	2.15%	224,564	Project in process
Willow Wind/Red Bud Hill	70,705	70,705	15,904	22.49%	54,802	Project in process
Old Fredericksburg Rd	291,920	291,920	25,858	8.86%	266,063	Project in process
Rolling Acres Trail	66,794	66,794	12,727	19.05%	54,068	
Water Rate Study	4,649	4,649	-	0.00%	4,649	Project in process
Total Capital Outlays	1,329,276	1,379,410	287,983	21.66%	1,041,293	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	16,590	16,590	8,972	54.08%	7,618	Bond interest payments due in February and August.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	16,590	16,590	8,972	54.08%	7,618	
Non-Cash Adjustments						
Transfer to Veh/Equip Replace Fund	66,735	66,735	66,735	100.00%	-	Annual transfers posted.
Transfer from ERF	(201,848)	(201,848)	(100,941)	50.01%	(100,908)	Transfer posts as capital is purchased.
Water Service Depreciation	508,075	508,075	254,037	50.00%	254,038	Depreciation posts at mid-year and year-end.
Transfer from Utility Fund	(568,787)	(568,787)	(568,787)	100.00%	-	Annual transfers posted.
Transfer to Water Capital Fund	568,787	568,787	568,787	100.00%	-	Annual transfers posted.
Transfer of Assets to Balance Sheet	(1,324,627)	(1,374,761)	-	0.00%	(1,324,627)	GAAP entries post at year-end.
Total Non-Cash Adjustments	(951,665)	(1,001,799)	219,832	-23.10%	(1,171,497)	
Total Capital, Debt, and Non-Cash	394,201	394,201	516,786	131.10%	(122,585)	

Wastewater Utility Fund Summary

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	
Wastewater Revenues	1,348,525	1,423,099	667,064	49.5%	(681,461)	Increased interest earnings due to increased interest rates.
Wastewater Operating Expenses						
Personnel	959,119	926,967	456,050	47.5%	503,069	Projection updated for vacancies.
Supplies, Maintenance & Operations	658,612	649,965	347,450	52.8%	311,162	
Services	65,534	65,963	25,539	39.0%	39,995	
Total Wastewater Operating Expenses	1,683,265	1,642,895	829,038	49.3%	854,227	
Operating Income	(334,740)	(219,795)	(161,974)	48.4%	172,766	
Capital Outlay	2,303,008	2,303,008	68,201	3.0%	2,234,807	See Schedule A
Depreciation	270,600	270,600	135,300	50.0%	135,300	Depreciation posts at mid-year and year-end.
Asset Transfer for GAAP	(2,232,832)	(2,298,359)	-	0.0%	(2,232,832)	GAAP entries post at year-end.
Debt Service Expense	3,160	3,160	1,709	54.1%	1,451	Bond interest payments due in February and August.
Transfers Out	323,827	323,827	323,827	100.0%	-	Annual transfers posted.
Transfers (In)	(472,211)	(472,211)	(264,587)	56.0%	(207,624)	Transfers post as capital is purchased.
Net Income/(Loss)	(530,292)	(349,820)	(426,424)	80.4%	103,868	

Wastewater Utility Fund Revenue

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Wastewater Revenues						
Sewer Revenue Residential	967,112	967,112	485,298	50.18%	(481,814)	
Sewer Debt Service	54,620	54,620	27,422	50.20%	(27,198)	
Sewer Capital	97,842	97,842	49,121	50.20%	(48,721)	
Sewer Revenue Commercial	4,418	4,418	2,209	50.00%	(2,209)	
Sewer Service Connect Fee	31,248	31,248	3,500	11.20%	(27,748)	
Sewer Penalties	8,438	8,438	4,040	47.88%	(4,398)	
Sewer Impact Fee	166,745	86,745	19,213	11.52%	(147,532)	Decreased projection based on actuals to date.
Sewer Interest Income	18,000	173,000	76,879	427.10%	58,879	Interest income projected to be higher than budget.
Sewer Bad Debt	(250)	(676)	(676)	270.34%	(426)	
Sewer Grant Revenue	-	-	-	0.00%	-	
SECO EECBG	-	-	-	0.00%	-	
Misc/Special Requests	352	352	58	16.50%	(294)	
Third Party Reimbursement	-	-	-	0.00%	-	
Sale of Assets	-	-	-	0.00%	-	
Total Wastewater Revenues	1,348,525	1,423,099	667,064	49.47%	(681,461)	

Wastewater Utility Fund Operating Expenses

March 31, 2023

50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	270,593	251,339	121,173	44.78%	149,420	Projection updated for vacancies
Service Overtime	4,432	11,249	7,824	176.52%	(3,392)	Vacancies and Call Backs
Service Taxes - FICA	16,892	16,116	8,140	48.19%	8,752	
Service Taxes - Medicare	3,951	3,769	1,904	48.19%	2,047	
Service Workers' Comp	9,792	9,808	9,808	100.16%	(16)	Annual premium paid.
Service Taxes - SUTA/FUTA	473	473	1	0.29%	472	First payment due in April.
Service Retirement	32,483	31,135	15,942	49.08%	16,541	
Service Insurance	44,798	39,156	20,823	46.48%	23,975	
Sewer Service OPEB	-	-	-	0.00%	-	
Administration Salaries	432,549	422,530	199,496	46.12%	233,053	Projection updated for vacancies
Administration Overtime	181	228	103	57.10%	78	
Administration Taxes - FICA	26,662	25,449	12,133	45.51%	14,529	
Administration Taxes - Medicare	6,235	5,984	2,869	46.02%	3,366	
Administration Workers' Comp	1,468	1,470	1,470	100.16%	(2)	Annual premium paid.
Administration Taxes - SUTA/FUTA	477	477	1	0.23%	476	First payment due in April.
Administration Retirement	51,270	50,042	24,677	48.13%	26,593	
Sewer Admin Insurance	56,863	57,742	29,685	52.20%	27,178	
Sewer Admin OPEB	-	-	-	0.00%	-	
Uniforms	5,025	5,025	3,375	67.16%	1,650	
Power	38,500	38,500	19,626	50.98%	18,874	
Maintenance Of Plant/ Lines	65,000	65,000	25,163	38.71%	39,837	
Sludge Hauling	225,000	195,000	122,145	54.29%	102,855	Decreased projection for sludge hauling to stop in late May.
Analysis Fees	27,000	27,000	11,474	42.50%	15,526	
Chemicals	16,500	16,500	9,764	59.17%	6,736	
City Management Fee	48,576	48,576	24,375	50.18%	24,201	
Equipment Maintenance	8,235	8,235	2,618	31.79%	5,617	
Equipment Gas & Oil	9,500	11,500	6,235	65.63%	3,265	Increased projection based on actuals to date.
Equipment Lease	2,500	2,500	1,144	45.76%	1,356	Boom Rental
Tools & Minor Equipment	13,575	13,575	2,889	21.28%	10,686	
Training	24,099	21,599	3,289	13.65%	20,810	
Utilities & Radios	20,171	20,171	9,606	47.63%	10,565	
Signal & Telemetry	-	172	172	0.00%	(172)	Autodialers cancelled with GVTC.
Building Maintenance	9,150	9,150	1,659	18.14%	7,491	
Supplies & Consumables	1,650	1,900	1,807	109.50%	(157)	cleaning supplies
Vehicle Maintenance & Repairs	5,000	5,000	1,724	34.47%	3,276	
Inventory Adjustment	-	-	-	0.00%	-	
Utilities/Telephone	7,830	7,830	5,032	64.26%	2,798	
Dues & Publications	2,027	2,027	678	33.42%	1,350	

Wastewater Utility Fund Operating Expenses Continued

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Professional Fees	55,156	55,156	19,148	34.72%	36,008	
Permits & Licenses	3,493	3,493	1,475	42.22%	2,018	Annual TCEQ permit renewed.
Liability Insurance	28,280	28,127	28,127	99.46%	153	Annual premium paid.
Office Supplies	2,256	2,256	493	21.87%	1,763	
Travel & Meetings	4,000	4,000	111	2.78%	3,889	
Software & Computers	76,241	97,825	55,922	73.35%	20,319	Increased projection for M365.
Recording/Reporting	350	350	-	0.00%	350	
Sewer Postage	600	600	351	58.53%	249	
Adm Bldg/Equip. Maintenance	150	150	-	0.00%	150	
Billing Statement Charges	3,500	3,500	1,962	56.06%	1,538	
Billing Postage	8,500	8,500	5,545	65.23%	2,955	
Copier Lease	1,654	1,654	689	41.66%	965	
Public Relations	4,000	4,429	4,429	110.72%	(429)	State of the City over budget
Employment Costs	1,480	1,480	187	12.65%	1,293	
Employee Appreciation	4,898	4,898	1,775	36.23%	3,123	
Miscellaneous	250	250	-	0.00%	250	
Total Operating Expenses	1,683,265	1,642,895	829,038	49.25%	854,227	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
March 31, 2023
50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Operational Capital	46,200	46,200	-	0.00%	46,200	
Wastewater Equipment Purchases	161,424	161,424	-	0.00%	161,424	
Solids Handling	1,095,497	1,095,497	(791)	-0.07%	1,096,288	Project in process; September invoice accrued, not paid.
Future WW Treatment Plant	995,238	995,238	68,992	6.93%	926,246	Project in process
Wastewater Rate Study	4,649	4,649	-	0.00%	4,649	Project in process
Total Capital Outlays	2,303,008	2,303,008	68,201	2.96%	2,234,807	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	3,160	3,160	1,709	54.08%	1,451	Bond payments due in February and August.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	3,160	3,160	1,709	54.08%	1,451	
Non-Cash Adjustments						
Transfer To Vehicle Repl. Fund	59,240	59,240	59,240	100.00%	-	Annual transfers posted.
Transfer from ERF	(207,624)	(207,624)	-	0.00%	(207,624)	Transfer posts as capital is purchased.
Sewer Service Depreciation	270,600	270,600	135,300	50.00%	135,300	Depreciation posts at mid-year and year-end.
Transfer from Utility Fund	(264,587)	(264,587)	(264,587)	100.00%	-	Annual transfers posted.
Transfer to Wastewater Capital Fund	264,587	264,587	264,587	100.00%	-	Annual transfers posted.
Asset Transfers to Balance Sheet	(2,232,832)	(2,298,359)	-	0.00%	(2,232,832)	GAAP entries post at year-end.
Total Non-Cash Adjustments	(2,110,616)	(2,176,143)	194,540	-9.22%	(2,305,156)	
Total Capital, Debt, and Non-Cash	195,552	130,025	264,450		(68,898)	

Utility Equipment and Vehicle Replacement Fund
March 31, 2023
50% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
<u>Revenues:</u>						
Transfer from Water Division	66,735	66,735	66,735	100%	-	
Transfer from Wastewater Division	59,240	59,240	59,240	100%	-	
Total Revenue	125,975	125,975	125,975	100%	-	
<u>Transfers</u>						
Transfer to Water for Purchases	201,848	201,848	100,941	50%	100,908	See Schedule A
Transfer to Wastewater for Purchases	207,624	207,624	-	0%	207,624	See Schedule B
Total Transfers Costs	409,472	409,472	100,941	25%	308,532	
Total Expenditures	409,472	409,472	100,941	25%	308,532	
Net Income (Loss)	(283,497)	(283,497)	25,035		(308,532)	

Schedule A

Water Capital Replacement	Amended Budget	Projected	Actual	Percent of Budget	Budget Balance	Comments
PY Encumbrance: Dumptruck	87,098	87,098	87,098	100%	-	Purchase and transfer complete.
Chlorine Autodialers	20,500	20,500	-	0%	20,500	
Plant 5 Meters	15,000	15,000	-	0%	15,000	
Ford F250	55,000	55,000	-	0%	55,000	
Grasshopper Mower	17,500	17,500	13,843	79%	3,658	Purchase and transfer complete.
Chlorine Alarms	6,750	6,750	-	0%	6,750	
	201,848	201,848	100,941	50%	100,908	

Schedule B

Wastewater Capital Replacement	Amended Budget	Projected	Actual	Percent of Budget	Budget Balance	Comments
PY Encumbrance: Ford F250	51,924	51,924	-	0%	51,924	
Slip line sewer line	46,200	46,200	-	0%	46,200	
Ford F350	85,000	85,000	-	0%	85,000	
Jet Trailer Disinfector	9,500	9,500	-	0%	9,500	
Box Trailer	15,000	15,000	-	0%	15,000	
	207,624	207,624	-	0%	207,624	