

Governmental Funds Projected 2022 - 2023

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
Beginning Fund Balance	8,780,175	1,426,031	1,089,047	52,658	11,347,911
<u>Revenues:</u>					
Taxes	7,963,116	-	-	553,268	8,516,384
Franchise Fees	731,050	-	-	-	731,050
Interest	350,000	-	-	2,500	352,500
Permits	309,075	-	-	-	309,075
Animal Control	1,135	-	-	-	1,135
Fines & Forfeitures	176,300	-	-	-	176,300
Fees & Services	277,903	-	-	-	277,903
Miscellaneous Income	159,255	-	-	-	159,255
Transfers from Other Funds	286,549	3,442,995	354,495	-	4,084,039
Total Revenues	10,254,383	3,442,995	354,495	555,768	14,607,641
<u>Expenditures:</u>					
Personnel	5,581,894	-	-	-	5,581,894
Supplies, Maintenance & Operations	1,438,118	-	-	-	1,438,118
Professional Services	1,540,522	255,038	-	-	1,795,560
Shared Services	423,310	-	-	-	423,310
Capital Outlay	363,248	4,612,729	-	-	4,975,977
Debt Service	-	-	-	552,530	552,530
Transfers to Other Funds	3,797,490	-	286,549	-	4,084,039
Total Expenditures	13,144,583	4,867,767	286,549	552,530	18,851,429
Revenue over/(under) expenditures	(2,890,200)	(1,424,772)	67,946	3,238	(4,243,788)
Ending Fund Balance	5,889,975	1,259	1,156,993	55,896	7,104,123

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	61,262	(52,724)	8,538
Court Efficiency	671	150	821
Court Truancy Prevention Fund	10,016	5,000	15,016
Municipal Court Jury Fund	200	150	350
Felony Forfeiture	11,551	235	11,786
LEOSE Funds	14,429	-	14,429
PEG Fees	4,319	-	4,319
Total Restricted	116,321	(42,189)	74,132
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,321
FY 2023 Budget	3,569,161	(3,569,161)	-
	7,844,482	(3,289,161)	4,555,321
<u>Unassigned</u>			
Encumbrances	56,374	(56,374)	-
Unallocated	737,670	497,524	1,235,194
	794,044.03	441,150	1,235,194
General Fund Balances	8,780,175	(2,890,200)	5,889,975

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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	3,238	55,896
SAP and Capital Projects Fund Balance	1,426,031	(1,424,772)	1,259
Equipment Replacement Fund Balance	1,089,047	67,946	1,156,993
	2,567,736	(1,353,588)	1,214,148

General Fund Year-to-Date Summary
December 31, 2022
25% of Fiscal Year

	Amended Budget	Projection	Budget vs Projection	Year-to Date Actual	Percent of Budget	Budget Balance
Revenues:						
Taxes	7,963,116	7,963,116	-	4,226,698	53.1%	3,736,418
Franchise Fees	692,050	731,050	39,000	28,875	4.2%	663,175
Interest	72,000	350,000	278,000	97,800	135.8%	(25,800)
Permits	309,075	309,075	-	64,522	20.9%	244,553
Animal Control	1,135	1,135	-	90	7.9%	1,045
Fines & Forfeitures	176,300	176,300	-	42,529	24.1%	133,771
Fees & Services	277,903	277,903	-	94,890	34.1%	183,013
Miscellaneous Income	123,020	159,255	36,235	35,850	29.1%	87,170
Transfers from Other Funds	287,408	286,549	(859)	75,931	26.4%	211,477
Total Revenues	9,902,007	10,254,383	352,376	4,667,185	47.13%	5,234,822
Expenditures:						
Personnel	5,734,360	5,581,894	(152,466)	1,243,851	21.69%	4,490,509
Supplies, Maintenance & Operations	1,438,118	1,438,118	-	73,179	5.09%	1,364,939
Professional Services	1,531,592	1,540,522	8,930	311,322	20.33%	1,220,270
Shared Services	423,667	423,310	(357)	218,880	51.66%	204,787
Capital Outlay	365,388	363,248	(2,140)	105,218	28.80%	260,170
Transfers to Other Funds	3,797,490	3,797,490	-	3,797,490	100.00%	-
Total Expenditures	13,290,615	13,144,583	(146,032)	5,749,941	43.26%	7,540,674
Revenue over/(under) expenditures	(3,388,608)	(2,890,200)	498,408	(1,082,756)	31.95%	(2,305,853)

Revenue Detail
December 31, 2022
25% of Fiscal Year

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Taxes						
General Property	6,149,433	6,149,433	4,088,770	66.5%	(2,060,663)	Tax entry posted through Dec-22
Delinquent Property	30,000	30,000	6,252	20.8%	(23,748)	Tax entry posted through Dec-22
Penalty & Interest	25,000	25,000	1,584	6.3%	(23,416)	Tax entry posted through Dec-22
Mixed Beverage	25,000	25,000	3,147	12.6%	(21,853)	Mixed Bev Tax posted through Nov-22
Local Sales	1,155,789	1,155,789	84,630	7.3%	(1,071,159)	Sales Tax posted through Nov-22
Street Maintenance	288,947	288,947	21,157	7.3%	(267,790)	Sales Tax posted through Nov-22
Property Reduction	288,947	288,947	21,157	7.3%	(267,790)	Sales Tax posted through Nov-22
Total Taxes	7,963,116	7,963,116	4,226,698	53.1%	(3,736,418)	
Franchise Fees						
Time Warner Cable	60,000	60,000	-	0.0%	(60,000)	Fees are received in the month following end of quarter.
GVTC Cable/Telephone	69,000	69,000	-	0.0%	(69,000)	Fees are received in the month following end of quarter.
AT&T Cable/Telephone	2,700	2,700	-	0.0%	(2,700)	Fees are received in the month following end of quarter.
Miscellaneous	1,000	1,000	-	0.0%	(1,000)	Fees are received in the month following end of quarter.
City Public Service	411,000	450,000	28,875	7.0%	(382,125)	October fee posted.
Pedernales Electric Company	91,850	91,850	-	0.0%	(91,850)	Fees are received in the month following end of quarter.
Grey Forest Utilities	23,000	23,000	-	0.0%	(23,000)	Fees are received in the month following end of quarter.
Garbage Regular	30,000	30,000	-	0.0%	(30,000)	Fees are received in the month following end of quarter.
Garbage Recycling	3,500	3,500	-	0.0%	(3,500)	Fees are received in the month following end of quarter.
Total Franchise Fees	692,050	731,050	28,875	4.2%	(663,175)	
Interest						
Bank/Investment Interest	72,000	350,000	97,800	135.8%	25,800	Increased projection for increase in rates
Total Interest	72,000	350,000	97,800	135.8%	25,800	
Permits						
New Residential Permits	200,000	200,000	41,248	20.6%	(158,752)	
New Commerical Permits	5,000	5,000	-	0.0%	(5,000)	
Remodeling/Additions	30,000	30,000	3,822	12.7%	(26,178)	
Other BC and Permits	61,000	61,000	15,653	25.7%	(45,347)	
Contractor Registration	9,200	9,200	1,655	18.0%	(7,545)	
Food/Health	3,875	3,875	2,145	55.4%	(1,730)	
Total Permits Costs	309,075	309,075	64,522	20.9%	(244,553)	
Animal Control						
Pet Licenses	640	640	45	7.0%	(595)	
Pet Impound/Quarantine	495	495	45	9.1%	(450)	
Total Animal Control	1,135	1,135	90	7.9%	(1,045)	

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	38,696	24.2%	(121,304)	
Municipal Court Security	6,000	6,000	1,298	21.6%	(4,702)	
Municipal Court Technology	5,000	5,000	1,062	21.2%	(3,938)	
Municipal Court Efficiency	150	150	135	90.0%	(15)	
Court Truancy Prevention Fund	5,000	5,000	1,312	26.2%	(3,688)	
Municipal Court Jury Fund	150	150	26	17.5%	(124)	
Total Fines & Forfeitures	176,300	176,300	42,529	24.1%	(133,771)	
Fees & Services						
FORU Management	210,003	210,003	60,267	28.7%	(149,736)	
Special Fees	25,000	25,000	2,309	9.2%	(22,691)	
FORMDD Management	30,150	30,150	30,150	100.0%	-	Annual fee received
Credit Card Service Fee	12,750	12,750	2,164	17.0%	(10,586)	
Total Fees & Services	277,903	277,903	94,890	34.1%	(183,013)	
Miscellaneous						
Miscellaneous	106,905	106,905	26,726	25.0%	(80,179)	Accrued 1st quarter SRO Program reimbursement.
City Event Sponsorships	-	-	-	0.0%	-	
Sale of Assets	-	-	-	0.0%	-	
Donations/Grants	3,600	39,600	7,680	213.3%	4,080	TDEM Winter Storm additional payment received. Increased projection for BISD contribution to Chartwell realignment project.
School Guard Crossing Fund	10,665	10,665	1,209	11.3%	(9,456)	
Lease Proceeds	1,850	1,850	-	0.0%	(1,850)	Annual payment to be received in February.
Police Seized Proceeds	-	235	235	0.0%	235	Seizure proceeds from Comal County.
Total Miscellaneous	123,020	159,255	35,850	29.1%	(87,170)	
Transfers						
Capital Replacement	287,408	286,549	75,931	26.4%	(211,477)	Transfers post as capital is purchased.
Total Transfers	287,408	286,549	75,931	26.4%	(211,477)	
Total Revenue	9,902,007	10,254,383	4,667,185	47.1%	(5,234,822)	

Mayor & Council Expenditures - 610

December 31, 2022

25% 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 Committee -	500	500	-	0%	500	
Urban Wildlife Donations &	500	500	-	0%	500	
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	7,000	-	0%	7,000	
Meetings and Related Travel	11,800	11,800	62	1%	11,738	
Public Relations	5,250	5,250	168	3%	5,082	
Employee Appreciation	-	-	-	0%	-	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	26,850	26,850	2,676	10.0%	24,174	
Total Departmental Budget	29,700	29,700	2,758	9.3%	26,942	

Administration - 611
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	446,314	449,418	92,829	21%	353,485	COLA budgeted in Shared Department
Overtime	111	111	-	0%	111	
Taxes - Social Security	27,611	25,127	3,558	13%	24,053	
Taxes - Medicare	6,457	6,504	1,459	23%	4,998	
Taxes SUTA/FUTA	306	306	-	0%	306	First payment due in April.
Workers' Compensation Insurance	1,460	1,072	1,072	73%	388	Annual Premium Paid
Retirement	53,095	53,217	12,131	23%	40,964	
Health Insurance	39,172	37,498	8,964	23%	30,208	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	7,200	7,200	1,662	23%	5,538	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	581,726	580,454	121,674	20.9%	460,052	
Supplies, Maintenance & Operations						
Supplies and Consumables	650	650	138	21%	512	
Minor Equipment and Furniture	900	900	-	0%	900	
Fuel	200	200	-	0%	200	
Uniforms	250	250	-	0%	250	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,000	2,000	138	6.9%	1,862	
Services						
Professional Services	85,040	85,040	10,398	12%	74,642	
Dues/Subscriptions	4,136	4,136	2,495	60%	1,641	Annual dues paid
Training/Seminars & Related Travel	22,576	22,576	1,188	5%	21,388	
Meetings and Related Travel	6,473	6,473	1,234	19%	5,239	
Employee Appreciation	250	250	-	0%	250	
Total Services Costs	118,475	118,475	15,314	12.9%	103,161	
Total Departmental Budget	702,201	700,929	137,127	19.5%	565,074	

City Secretary - 612
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	148,131	152,630	32,287	22%	115,844	COLA budgeted in Shared Department
Overtime	-	-	-	0%	-	
Taxes - Social Security	9,024	9,340	2,060	23%	6,964	
Taxes - Medicare	2,111	2,184	482	23%	1,629	
Taxes SUTA/FUTA	180	180	-	0%	180	First payment due in April.
Workers' Compensation Insurance	477	350	350	73%	127	Annual Premium Paid
Retirement	17,354	18,026	4,160	24%	13,194	
Health Insurance	19,973	19,285	4,727	24%	15,246	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>197,250</u>	<u>201,995</u>	<u>44,066</u>	<u>22.3%</u>	<u>153,184</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,300	1,300	160	12%	1,140	
Minor Equipment and Furniture	280	280	144	51%	136	
Fuel	-	-	-	0%	-	
Uniforms	100	100	-	0%	100	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>1,680</u>	<u>1,680</u>	<u>304</u>	<u>18.1%</u>	<u>1,376</u>	
Services						
Professional Services	24,889	24,889	280	1%	24,610	
Dues/Subscriptions	762	762	563	74%	199	Annual dues paid
Training/Seminars & Related Travel	6,180	6,180	2,383	39%	3,797	Open Gov't Conference.
Meetings and Related Travel	1,500	1,500	54	4%	1,446	
Elections	7,000	16,580	-	0%	7,000	Increased projection for estimated election cost by Kendall County.
Employee Appreciation	100	100	-	0%	100	
Recording/Reporting/History	10,000	10,000	1,623	16%	8,378	
Total Services Costs	<u>50,431</u>	<u>60,011</u>	<u>4,902</u>	<u>9.7%</u>	<u>45,529</u>	
Total Departmental Budget	249,361	263,686	49,272	19.8%	200,089	

HR & Communications - 613
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	118,023	121,624	25,667	22%	92,356	COLA budgeted in Shared Department
Overtime	-	-	-	0%	-	
Taxes - Social Security	7,237	7,473	1,669	23%	5,568	
Taxes - Medicare	1,693	1,748	390	23%	1,303	
Taxes SUTA/FUTA	135	135	-	0%	135	First payment due in April.
Workers' Compensation Insurance	383	281	281	73%	102	Annual Premium Paid
Retirement	13,917	14,362	3,306	24%	10,611	
Health Insurance	10,200	9,606	2,367	23%	7,833	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>151,588</u>	<u>155,228</u>	<u>33,680</u>	<u>22.2%</u>	<u>117,908</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,600	1,600	320	20%	1,280	
Minor Equipment and Furniture	1,600	1,600	32	2%	1,568	
Fuel	-	-	-	0%	-	
Uniforms	150	150	-	0%	150	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>3,350</u>	<u>3,350</u>	<u>352</u>	<u>10.5%</u>	<u>2,998</u>	
Services						
Professional Services	495	495	-	0%	495	
Dues/Subscriptions	2,010	2,010	482	24%	1,528	
Training/Seminars & Related Travel	16,275	16,275	540	3%	15,735	
Meetings and Related Travel	950	950	490	52%	460	Top Workplaces Lunch
Public Relations	43,450	43,450	-	0%	43,450	
Employee Appreciation	11,410	11,410	3,894	34%	7,516	
Employment Costs	2,975	2,975	-	0%	2,975	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	<u>77,565</u>	<u>77,565</u>	<u>5,406</u>	<u>7.0%</u>	<u>72,159</u>	
Total Departmental Budget	232,503	236,143	39,439	17.0%	193,064	

Finance - 614
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	213,697	192,299	44,398	21%	169,299	Projected savings due to AP/Payroll vacancy.
Overtime	152	152	-	0%	152	
Taxes - Social Security	13,195	11,796	2,838	22%	10,357	
Taxes - Medicare	3,086	2,759	664	22%	2,422	
Taxes SUTA/FUTA	225	225	-	0%	225	First payment due in April.
Workers' Compensation Insurance	698	513	513	73%	185	Annual Premium Paid
Retirement	25,373	22,783	5,720	23%	19,653	
Health Insurance	34,569	32,524	8,717	25%	25,852	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	<u>290,995</u>	<u>263,052</u>	<u>62,851</u>	<u>21.6%</u>	<u>228,144</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,325	1,325	199	15%	1,126	
Minor Equipment and Furniture	500	500	146	29%	354	
Fuel	-	-	-	0%	-	
Uniforms	250	250	29	11%	222	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	<u>2,075</u>	<u>2,075</u>	<u>374</u>	<u>18.0%</u>	<u>1,701</u>	
Services						
Professional Services	71,120	71,120	32,304	45%	38,816	Appraisal district fees paid through second quarter.
Dues/Subscriptions	475	475	253	53%	223	Annual GFOA/GFOAT renewals paid.
Training/Seminars & Related Travel	5,600	5,600	1,091	19%	4,509	
Meetings and Related Travel	400	400	-	0%	400	
Employee Appreciation	250	250	-	0%	250	
Total Services Costs	<u>77,845</u>	<u>77,845</u>	<u>33,647</u>	<u>43.2%</u>	<u>44,198</u>	
Total Departmental Budget	370,915	342,972	96,872	26.1%	274,043	

Information Technology - 615
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	84,052	86,694	18,339	22%	65,713	COLA budgeted in Shared Department
Taxes - Social Security	5,184	5,301	1,166	22%	4,018	
Taxes - Medicare	1,212	1,240	273	23%	939	
Taxes SUTA/FUTA	90	90	-	0%	90	First payment due in April.
Workers' Compensation Insurance	274	201	201	73%	73	Annual Premium Paid
Retirement	9,968	10,239	2,363	24%	7,605	
Health Insurance	12,358	11,844	2,917	24%	9,441	
Total Personnel Costs	113,138	115,609	25,259	22.3%	87,879	
Supplies, Maintenance & Operations						
Supplies and Consumables	200	200	-	0%	200	
Minor Equipment and Furniture	200	200	-	0%	200	
Uniforms	100	100	-	0%	100	
Total Supplies, Maintenance & Operations Costs	500	500	-	0.0%	500	
Services						
Professional Services	2,000	2,000	(41)	-2%	2,041	Received a credit for prior year purchase.
Dues/Subscriptions	175	175	88	50%	88	TAGIT annual dues paid.
Training/Seminars & Related Travel	4,500	4,500	197	4%	4,303	
Meetings and Related Travel	100	100	74	74%	26	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	6,875	6,875	317	4.6%	6,558	
Shared Services						
Facility Contracts & Services	17,461	17,461	2,910	17%	14,551	
Tech/Internet/Software Maintenance	197,440	197,440	128,679	65%	68,761	Several annual software subscriptions paid
Phone/Cable/Alarms	37,057	37,057	6,314	17%	30,743	
Total Shared Services Costs	251,958	251,958	137,903	54.7%	114,055	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	15,000	15,000	-	0%	15,000	
Total Capital Outlay Costs	15,000	15,000	-	0.0%	15,000	
Total Departmental Budget	387,471	389,942	163,479	42.2%	223,992	

Municipal Court - 620
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	97,976	102,398	21,661	22%	76,315	COLA budgeted in Shared Department
Overtime	311	311	-	0%	311	
Taxes - Social Security	6,026	6,199	1,296	22%	4,730	
Taxes - Medicare	1,409	1,450	303	22%	1,106	
Taxes SUTA/FUTA	180	180	-	0%	180	First payment due in April.
Workers' Compensation Insurance	318	234	234	73%	84	Annual Premium Paid
Retirement	11,588	12,130	2,791	24%	8,797	
Health Insurance	24,164	27,605	7,154	30%	17,010	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	141,972	150,507	33,438	23.6%	108,534	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,700	1,700	495	29%	1,205	
Minor Equipment and Furniture	1,400	1,400	34	2%	1,366	
Fuel	-	-	-	0%	-	
Uniforms	150	150	-	0%	150	
Miscellaneous	-	-	-	0%	-	
Court Technology	-	-	-	0%	-	
Court Security Building	58,724	58,724	-	0%	58,724	
Total Supplies, Maintenance & Operations Costs	61,974	61,974	529	0.9%	61,445	
Services						
Professional Services	74,230	74,230	13,487	18%	60,743	
Dues/Subscriptions	800	800	55	7%	745	
Training/Seminars & Related Travel	3,550	3,550	330	9%	3,220	
Meetings and Related Travel	500	500	-	0%	500	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	79,180	79,180	13,872	17.5%	65,308	
Total Departmental Budget	283,126	291,661	47,839	16.9%	235,287	

Public Safety/Emergency - 630
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	1,986,210	2,053,392	401,902	20%	1,584,308	COLA budgeted in Shared Department
Overtime	35,427	51,822	21,072	59%	14,355	Due to shift coverage, position vacancies
Taxes - Social Security	122,890	129,512	27,776	23%	95,114	
Taxes - Medicare	28,740	30,289	6,496	23%	22,244	
Taxes SUTA/FUTA	2,700	2,700	-	0%	2,700	First payment due in April.
Workers' Compensation Insurance	79,985	58,740	58,740	73%	21,245	Annual Premium Paid
Retirement	236,316	248,206	54,415	23%	181,901	
Health Insurance	297,214	270,038	67,730	23%	229,484	
Uniform Allowance	27,000	27,000	-	0%	27,000	Allowances paid in March and September.
Total Personnel Costs	2,816,482	2,871,699	638,131	22.7%	2,178,351	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,000	4,000	606	15%	3,394	
Minor Equipment and Furniture	27,673	27,673	6,221	22%	21,452	
Fuel	40,000	40,000	10,577	26%	29,423	
Uniforms	22,120	22,120	1,354	6%	20,766	
Miscellaneous	-	-	-	0%	-	
Vehicle Maintenance/Repairs	20,880	20,880	5,283	25%	15,597	
Total Supplies, Maintenance & Operations Costs	114,673	114,673	24,041	21.0%	90,632	
Services						
Professional Services	724,975	724,975	176,336	24%	548,639	First quarter ESD paid.
Dues/Subscriptions	3,435	3,435	775	23%	2,660	
Training/Seminars & Related Travel	24,000	24,000	4,757	20%	19,243	TPCA Developing Leaders
Meetings and Related Travel	500	500	-	0%	500	
Investigations	9,500	9,500	591	6%	8,909	
Lease Training	2,500	1,850	-	0%	2,500	
Asset Forfeiture	-	-	-	0%	-	
Public Relations	6,534	6,534	912	14%	5,622	
Employee Appreciation	1,500	1,500	-	0%	1,500	
Total Services Costs	772,944	772,294	183,371	23.7%	589,573	

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	260,434	260,434	69,790	27%	190,644	see Note A
Total Capital Outlay Costs	260,434	260,434	69,790	26.8%	190,644	
Total Departmental Budget	3,964,533	4,019,100	915,333	23.1%	3,049,200	
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		
2023 Patrol Vehicle	36,000	36,000	-	36,000		
Patrol Vehicle Outfitting	23,000	23,000	-	23,000		
2023 Patrol Vehicle	36,000	36,000	-	36,000		
Patrol Vehicle Outfitting	23,000	23,000	-	23,000		
<u>Unmanned Aerial Vehicle</u>	<u>31,950</u>	<u>31,950</u>	<u>-</u>	<u>31,950</u>		
<u>Total Budgeted Purchases</u>	<u>260,434</u>	<u>260,434</u>	<u>69,790</u>	<u>190,644</u>		
	-	-	-	-		

Maintenance - 640
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	425,858	397,302	80,509	19%	345,349	Projected savings due to vacancies.
Overtime	4,815	4,485	385	8%	4,430	
Taxes - Social Security	26,606	24,588	5,184	19%	21,422	
Taxes - Medicare	6,222	5,751	1,212	19%	5,010	
Taxes SUTA/FUTA	900	900	-	0%	900	First payment due in April.
Workers' Compensation Insurance	22,141	16,260	16,260	73%	5,881	Annual Premium Paid
Retirement	51,163	47,393	10,431	20%	40,732	
Health Insurance	99,341	88,687	21,764	22%	77,577	
Total Personnel Costs	637,046	585,367	135,744	21.3%	501,302	
Supplies, Maintenance & Operations						
Supplies and Consumables	4,830	4,830	1,632	34%	3,198	
Minor Equipment and Furniture	15,450	15,450	5,578	36%	9,872	Water fountain and floor scrubber purchased
Fuel	11,500	11,500	4,543	40%	6,957	High fuel costs
Uniforms	7,760	7,760	1,388	18%	6,372	
Vehicle Maintenance/Repairs	10,000	10,000	1,563	16%	8,437	
Equipment Maintenance/Repairs	14,500	14,500	3,906	27%	10,594	
Building Maintenance/Repairs	17,250	17,250	6,163	36%	11,087	
Landscaping & Greenspace Maintenance	5,500	5,500	60	1%	5,441	
Street Maintenance	38,000	38,000	9,434	25%	28,566	
Drainage Work	50,000	50,000	2,463	5%	47,537	
Total Supplies, Maintenance & Operations Costs	174,790	174,790	36,730	21.0%	138,060	
Services						
Professional Services	30,200	30,200	543	2%	29,658	
Dues/Subscriptions	932	932	-	0%	932	
Training/Seminars & Related Travel	8,540	8,540	1,745	20%	6,795	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	500	500	38	8%	462	
Total Services Costs	40,272	40,272	2,325	5.8%	37,947	

Maintenance - 640 continued

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	83,924	81,784	29,398	35%	54,526	See Note A
Total Capital Outlay Costs	83,924	81,784	29,398	35.0%	54,526	
Total Departmental Budget	936,032	882,213	204,197	21.8%	731,835	
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		
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase complete	
Grasshopper Mower New	17,500	17,500	17,037	463	Purchase complete	
Dump Trailer (shared with EF)	7,500	6,220	6,220	1,281	Purchase complete	
Total Budgeted Purchases	83,924	81,784	29,398	54,526		
	-	-	-	-		

Building Codes & Permits - 641
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	200,978	189,813	43,824	22%	157,154	Projected savings due to Building Official vacancy
Overtime	255	255	-	0%	255	
Taxes - Social Security	12,387	11,737	2,912	24%	9,475	
Taxes - Medicare	2,897	2,745	681	24%	2,216	
Taxes SUTA/FUTA	270	270	-	0%	270	First payment due in April.
Workers' Compensation Insurance	1,226	900	900	73%	326	Annual Premium Paid
Retirement	23,820	22,457	5,646	24%	18,174	
Health Insurance	28,316	27,366	6,702	24%	21,614	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	270,149	255,544	60,666	22.5%	209,483	
Supplies, Maintenance & Operations						
Supplies and Consumables	875	875	153	17%	722	
Minor Equipment and Furniture	1,250	1,250	-	0%	1,250	
Fuel	2,600	2,600	299	12%	2,301	
Uniforms	530	530	-	0%	530	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	5,255	5,255	452	8.6%	4,803	
Services						
Professional Services	44,500	44,500	4,237	10%	40,263	
Dues/Subscriptions	275	275	165	60%	110	License renewals
Training/Seminars & Related Travel	2,050	2,050	100	5%	1,950	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	150	150	-	0%	150	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	47,075	47,075	4,502	9.6%	42,573	
Total Departmental Budget	322,479	307,874	65,620	20.3%	256,859	

Engineering & Planning - 642
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	294,437	304,932	64,574	22%	229,863	COLA budgeted in Shared Department
Overtime	225	225	-	0%	225	
Taxes - Social Security	18,209	18,775	4,222	23%	13,987	
Taxes - Medicare	4,258	4,391	987	23%	3,271	
Taxes SUTA/FUTA	378	378	-	0%	378	First payment due in April.
Workers' Compensation Insurance	1,250	918	918	73%	332	Annual Premium Paid
Retirement	35,015	36,037	8,316	24%	26,699	
Health Insurance	35,048	36,785	9,324	27%	25,724	
Total Personnel Costs	388,820	402,440	88,342	22.7%	300,478	
Supplies, Maintenance & Operations						
Supplies and Consumables	10,260	10,260	773	8%	9,487	
Minor Equipment and Furniture	2,090	2,090	12	1%	2,078	
Fuel	2,300	2,300	1,096	48%	1,204	High fuel costs
Uniforms	1,400	1,400	321	23%	1,079	
Miscellaneous	-	-	-	0%	-	
Street Maintenance	1,048,771	1,048,771	6,835	1%	1,041,937	Street signs.
Total Supplies, Maintenance & Operations Costs	1,064,821	1,064,821	9,037	0.8%	1,055,784	
Services						
Professional Services	220,000	220,000	43,169	20%	176,831	
Dues/Subscriptions	1,050	1,050	100	10%	950	
Training/Seminars & Related Travel	12,280	12,280	1,683	14%	10,597	IECA Conference.
Meetings and Related Travel	400	400	-	0%	400	
Employee Appreciation	350	350	38	11%	312	
Total Services Costs	234,080	234,080	44,989	19.2%	189,091	
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	1,693,751	1,707,371	148,398	8.8%	1,545,353	

Non-Departmental - 690
December 31, 2022
25% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	145,194	-	-	0%	145,194	3.2% COLA for all General Fund departments.
Total Personnel Costs	<u>145,194</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>145,194</u>	
Supplies, Maintenance & Operations						
Supplies and Consumables	3,600	3,600	1,142	32%	2,458	
Miscellaneous	550	550	-	0%	550	
Total Supplies, Maintenance & Operations Costs	<u>4,150</u>	<u>4,150</u>	<u>1,142</u>	<u>27.5%</u>	<u>3,008</u>	
Shared Services						
Facility Contracts & Services	69,524	69,524	17,845	26%	51,680	
Tech/Internet/Software Maintenance	-	-	-	0%	-	
Postage	5,625	5,625	947	17%	4,678	
General Liability Insurance	56,560	56,203	56,203	99%	357	Annual Premium Paid
Electricity	40,000	40,000	5,982	15%	34,018	
Phone/Cable/Alarms	-	-	-	0%	-	
Total Shared Services Costs	<u>171,709</u>	<u>171,352</u>	<u>80,977</u>	<u>47.2%</u>	<u>90,732</u>	
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	<u>3,797,490</u>	<u>3,797,490</u>	<u>3,797,490</u>	<u>100.0%</u>	<u>-</u>	
Total Departmental Budget	4,118,543	3,972,992	3,879,609	94.2%	93,740	

General Fund Strategic and Capital Projects

December 31, 2022

25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,426,031	1,426,031	1,426,031			
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%	-	
Reliable & Sustainable Infrastructure						
Long-term Road Cond Analysis	-	-	-	0%	-	
City Civic Center	412,815	412,815	-	0%	412,815	
City Campus Renovation	661,819	661,819	16,314	2%	645,505	Project in process
Chartwell and Dietz Intersection	120,929	120,929	-	0%	120,929	Project in process
Rolling Acres Trail Project #5	676,738	676,738	28,519	4%	648,219	Project in process
Silver Spur Trail Project #17	683,159	683,159	25,728	4%	657,431	Project in process
Fair Oaks Pkwy Project #30	10,000	10,000	-	0%	10,000	
Tivoli Way Project #34	482,572	482,572	8,083	2%	474,490	Project in process
Turf Paradise Lane Project #37	125,031	125,031	1,920	2%	123,111	Project in process
Rockinghorse Lane Project #61	75,000	75,000	29,609	39%	45,391	Project in process
Bond Development Program	147,969	147,969	-	0%	147,969	
Post Oak Tr Widening	875,000	875,000	118,582	14%	756,418	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	7,660	19%	33,622	Project in process
Battle Intense Sidewalk	54,500	54,500	-	0%	54,500	
Total Reliable & Sustainable Infrastructure	4,612,729	4,612,729	110,172	2%	4,375,304	
Public Health, Safety and Welfare						
PS Command Structure Review	-	-	-	0%	-	
Fire Services Program Review	54,932	54,932	-	0%	54,932	
EMS Program Review	-	-	-	0%	-	
Total Public Health, Safety and Welfare	54,932	54,932	-	0%	54,932	
Operational Excellence						
Employee Handbook	3,034	-	-	0%	3,034	
Communications & Mktg Strategy	42,139	42,139	1,350	3%	40,789	
Records Management	4,259	-	-	0%	4,259	
City Records Digitization	26,100	22,967	17,000	65%	9,100	
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	200,106	18,350	9%	192,182	
Total Expenditures	4,878,193	4,867,767	128,522	2.6%	4,622,419	
Revenue Over / (Under) Expenditures	(1,435,198)	(1,424,772)	3,314,473	-230.9%	(4,622,419)	
Ending Fund Balance	(9,167)	1,259	4,740,504			

Street Bond Debt Service Fund
December 31, 2022
25% 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	545,768	362,485	66%	183,283	
Delinquent Property	5,000	5,000	583	12%	4,417	
Penalty & Interest	2,500	2,500	148	6%	2,352	
Interest Income on Investments	1,000	2,500	1,846	185%	(846)	
Total Revenue	554,268	555,768	365,061	65.9%	189,207	
<u>Expenditures:</u>						
Bond Principal	460,000	460,000	-	0%	460,000	Bond payment due in February.
Bond Interest Payable	92,130	92,130	-	0%	92,130	Bond payment due in February.
Bond Agent Fees	400	400	-	0%	400	Bond payment due in February.
Total Expenditures	552,530	552,530	-	0.0%	552,530	
Revenue Over / (Under) Expenditures	1,738	3,238	365,061			
Ending Fund Balance	54,396	55,896	417,720			

General Fund Equipment and Vehicle Replacement
December 31, 2022
25% 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 Departments	-	-	-	0%	-	
Total Revenue	354,495	354,495	354,495	100%	-	
Transfers						
Transfer to General Fund for Purchases	287,408	286,549	75,931	26%	211,477	See Schedule A.
Total Transfers Costs	287,408	286,549	75,931	26%	211,477	
Total Expenditures	287,408	286,549	75,931	26%	211,477	
Revenue Over / (Under) Expenditures	67,087	67,946	278,564			
Ending Fund Balance	1,156,134	1,156,993	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.
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	23,000	23,000	-	23,000	
2023 Patrol Vehicle	36,000	36,000	-	36,000	
Patrol Vehicle Outfitting	23,000	23,000	-	23,000	
Mowing Trailer Replacement	7,000	6,141	6,141	859	Purchase under budget and transfer complete.
Total Budgeted	287,408	286,549	75,931	211,477	

Combined Utility Funds Projection Summary
December 31, 2022
25% 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	4,322,630	1,448,525	-	-	-	5,771,155	200,000
Utility Operating Expenses								
Personnel	1,940,584	929,120	914,636	-	-	-	1,843,756	(96,828)
Supplies, Maintenance & Operations	2,859,378	2,201,465	658,920	-	-	-	2,860,385	1,007
Services	130,778	140,244	65,534	-	-	-	205,778	75,000
Total Utility Operating Expenses	4,930,740	3,270,828	1,639,090	-	-	-	4,909,919	(20,821)
Operating Income/(Loss)	640,415	1,051,802	(190,565)	-	-	-	861,236	220,821
Capital Outlay	3,626,095	227,761	207,624	1,113,739	2,095,384	-	3,644,508	18,413
Depreciation	778,675	508,075	270,600	-	-	-	778,675	-
Asset Transfer for GAAP	(3,551,270)	(1,336,851)	(2,298,359)	-	-	-	(3,635,210)	(83,940)
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)	1,202,553	1,510,207	(544,952)	(1,830,797)	(283,497)	53,513	286,348

Net Position

	9/30/2022	Projected close-out	Reclasses	9/30/2023
Net investment in Capital Assets	8,572,921	2,971,830		11,544,751
Unrestricted Net Position				
Contribution in Aid - EST	404,379	(164,629)		239,750
Water Capital	935,349	(380,323)		555,026
Wastewater Capital	2,257,004	(1,830,797)		426,207
Operating Expense Reserve	3,921,296	(259,070)		3,662,226
Debt Service Reserve	339,746			339,746
Equipment Replacement Fund	851,091	(283,497)		567,594
Unassigned	-	-		-
Total Unrestricted	8,708,865	(2,918,316)	-	5,790,549
Total Net Position	17,281,786	53,514	-	17,335,300

Water Utility Fund Summary

December 31, 2022

25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Water Revenues	4,222,630	4,322,630	1,181,568	28.0%	(3,041,062)	Increased interest earnings due to increased interest rates.
Water Operating Expenses						
Personnel	981,465	929,120	210,572	21.5%	770,893	Projection updated for vacancies.
Supplies, Maintenance & Operations	2,200,766	2,201,465	630,850	28.7%	1,569,916	
Services	65,244	140,244	107,145	164.2%	(41,901)	Projection updated for water settlements.
Total Water Operating Expenses	3,247,475	3,270,828	948,566	29.2%	2,298,909	
Operating Income	975,155	1,051,802	233,002	23.9%	(742,153)	
Capital Outlay	1,323,087	1,341,500	153,241	11.6%	1,169,846	See Schedule A
Depreciation	508,075	508,075	-	0.0%	508,075	Depreciation posts at mid-year and year-end.
Asset Transfer for GAAP	(1,318,438)	(1,336,851)	-	0.0%	(1,318,438)	GAAP entries post at year-end.
Debt Service Expense	16,590	16,590	-	0.0%	16,590	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	657,601	113,966	19.6%	(466,988)	

Schedule A

	Amended Budget	Projected	YTD Actual	Budget Balance	Notes
Water CIP					
Elevated Storage Tank	176,313	176,313	11,036	165,277	Design work in process
Creek Crossings West Waterline	202,152	202,152	-	202,152	
Plant 2 HydroTank and Variable Drives	7,065	7,065	7,065	0	Project complete.
Willow Wind/Red Bud Hill	70,705	70,705	453	70,253	Project in process
Old Fredericksburg Rd	291,920	291,920	3,232	288,688	Project in process
Rolling Acres Trail	66,794	66,794	-	66,794	
Elmo Davis Upgrades	64,642	64,642	-	64,642	
Plant 5 Expansion	229,499	229,499	945	228,554	Project in process
Water Rate Study	4,649	4,649	-	4,649	Project in process
	1,113,739	1,113,739	22,730	1,091,009	
Water Operations					
Encumbered: Dump Truck	87,098	87,098	87,098	-	Purchase complete
Ford F250 Truck	55,000	55,000	-	55,000	
Grasshopper Mower	17,500	13,843	13,843	3,658	Purchase complete and under budget
Chlorine Alarm Autodialers	20,500	20,500		20,500	
Chlorine Alarms	6,750	6,750		6,750	
Plant 5 Meters	15,000	15,000	-	15,000	
Dump Trailer	7,500	6,219	6,219	1,281	Purchase complete and under budget
Chlorine meters replacement	-	17,015	17,015	(17,015)	
Transceiver for water tower	-	6,336	6,336	(6,336)	
	209,348	227,761	130,511	78,837	
Total Capital Outlay	1,323,087	1,341,500	153,241	1,169,846	

Water Utility Fund Revenue

December 31, 2022

25% 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	865,845	30.35%	(1,987,052)	
Water Debt Service	283,707	283,707	71,225	25.11%	(212,482)	
Water Capital	257,810	257,810	64,419	24.99%	(193,391)	
Water Revenue Commercial	179,592	179,592	46,123	25.68%	(133,469)	
Water Contract Commercial	177,360	177,360	44,338	25.00%	(133,022)	
Water Revenue Non Potable	18,691	18,691	3,098	16.58%	(15,593)	
Water Service Connect Fees	46,726	46,726	3,850	8.24%	(42,876)	
Water Penalties	34,753	34,753	13,611	39.17%	(21,142)	
Water Impact Fees	310,977	310,977	19,010	6.11%	(291,967)	
Water Interest Income	24,000	124,000	36,615	152.56%	12,615	Interest income projected to be higher than budget.
Water-Bad Debts	(500)	(500)	-	0.00%	500	
Misc./Special Requests	500	500	-	0.00%	(500)	
Developers Contributions	-	-	-	0.00%	-	
Third Party Reimbursement	6,917	6,917	4,484	64.82%	(2,433)	
Permits/Variances	1,200	1,200	75	6.25%	(1,125)	
Credit Card Service Fee	28,000	28,000	8,875	31.70%	(19,125)	
Sale of Assets	-	-	-	0.00%	-	
Total Water Revenues	4,222,630	4,322,630	1,181,568	27.98%	(3,041,062)	

Water Utility Fund Operating Expenses
December 31, 2022
25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	265,548	235,872	51,342	19.33%	214,206	Projection updated for vacancies
Service Overtime	4,339	5,244	2,169	49.99%	2,170	Vacancies and Call Backs
Service Taxes - FICA	16,554	14,803	3,456	20.88%	13,098	
Service Taxes - MEDICARE	3,871	3,462	808	20.88%	3,063	
Service Workers' Comp	9,599	7,049	7,049	73.44%	2,550	Annual premium paid.
Service Taxes - SUTA/FUTA	473	473	-	0.00%	473	First payment due in April.
Service Retirement	31,832	28,505	6,891	21.65%	24,941	
Service Insurance	52,364	45,573	11,127	21.25%	41,237	
Water Service OPEB	-	-	-	0.00%	-	
Administration Salaries	450,057	442,491	92,444	20.54%	357,613	
Administration Overtime	181	181	-	0.00%	181	
Administration Taxes - FICA	27,746	27,005	5,824	20.99%	21,922	
Administration Taxes - MEDICARE	6,489	6,348	1,395	21.49%	5,094	
Administration Workers' Comp	1,525	1,120	1,120	73.44%	405	Annual premium paid.
Administration Taxes - SUTA/FUTA	504	504	-	0.00%	504	First payment due in April.
Administration Retirement	53,356	52,242	11,895	22.29%	41,461	
Administration Insurance	57,027	58,248	15,051	26.39%	41,976	
Administration OPEB	-	-	-	0.00%	-	
Uniforms	6,720	6,720	1,694	25.21%	5,026	
Power	140,000	140,000	31,395	22.43%	108,605	
Maintenance of Plants/Lines	127,125	127,125	14,320	11.26%	112,805	
Analysis Fees	7,400	7,400	4,415	59.66%	2,985	
Chemicals	3,200	3,200	1,250	39.05%	1,950	
City Management Fee	161,427	161,427	48,086	29.79%	113,341	
Equipment Maintenance	13,875	13,875	1,500	10.81%	12,375	
Equipment Gas & Oil	11,500	11,500	5,046	43.88%	6,454	
GBRA Water Fees	1,425,536	1,425,536	383,839	26.93%	1,041,697	
Equipment Lease	690	1,380	1,144	165.79%	(454)	Boom Rental
Tools & Minor Equipment	16,875	16,875	1,596	9.46%	15,279	
Training	24,648	24,648	1,397	5.67%	23,251	
Utilities & Radio	21,897	21,897	4,941	22.56%	16,956	
Signal & Telemetry	-	162	41	0.00%	(41)	Autodialers are in the process of being cancelled with GVTC.
Water Building Maintenance	9,630	9,630	1,103	11.46%	8,527	
Supplies & Consumables	1,750	1,750	681	38.91%	1,069	
Vehicle Maintenance/Repair	6,500	6,500	717	11.03%	5,783	
Water Inventory Adjustment	-	-	-	0.00%	-	
Utilities & Telephone	8,869	8,869	1,773	20.00%	7,096	

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	384	21.05%	1,439	
Water Professional Services	54,656	129,656	105,704	193.40%	(51,048)	Well and Sanitary Easement settlements paid.
Permit & Licenses	8,683	8,683	7,798	89.81%	885	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	472	14.51%	2,785	
Travel & Meetings	4,000	4,000	-	0.00%	4,000	
Software & Computer	122,820	122,820	76,083	61.95%	46,737	Multiple annual software subscriptions paid.
Recording/Reporting	500	500	154	30.75%	346	
Postage	938	938	159	16.92%	779	
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	1,000	29.41%	2,400	
Billing Postage	8,500	8,500	3,058	35.98%	5,442	
Copier Lease	1,654	1,654	276	16.67%	1,378	
Public Relations	4,000	4,000	-	0.00%	4,000	
Employment Costs	1,480	1,480	64	4.31%	1,416	
Employee Appreciation	5,108	5,108	1,377	26.97%	3,731	
Water Miscellaneous	250	250	-	0.00%	250	
Credit Card Service Fee	27,500	27,500	8,403	30.55%	19,097	
Total Operating Expenses	3,247,475	3,270,828	948,566	29.21%	2,298,909	

Water Utility Fund
Capital, Debt and Non-Cash Expenditures
December 31, 2022
25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Operational Capital	35,500	58,851	23,351	65.78%	12,149	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	11,036	6.26%	165,277	Design work in process
Creek Crossings West Waterline	202,152	202,152	-	0.00%	202,152	-
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	945	0.41%	228,554	Project in process
Willow Wind/Red Bud Hill	70,705	70,705	453	0.64%	70,253	Project in process
Old Fredericksburg Rd	291,920	291,920	3,232	1.11%	288,688	Project in process
Rolling Acres Trail	66,794	66,794	-	0.00%	66,794	-
Water Rate Study	4,649	4,649	-	0.00%	4,649	Project in process
Total Capital Outlays	1,323,087	1,341,500	153,241	11.58%	1,169,846	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	16,590	16,590	-	0.00%	16,590	Bond interest payments due in February and August.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	16,590	16,590	-	0.00%	16,590	
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	-	0.00%	508,075	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	(1,318,438)	(1,336,851)	-	0.00%	(1,318,438)	GAAP entries post at year-end.
Total Non-Cash Adjustments	(945,476)	(963,889)	(34,206)	3.62%	(911,271)	
Total Capital, Debt and Non-Cash	394,201	394,201	119,036	30.20%	275,165	

Wastewater Utility Fund Summary
December 31, 2022
25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	
Wastewater Revenues	1,348,525	1,448,525	332,303	24.6%	(1,016,222)	Increased interest earnings due to increased interest rates.
Wastewater Operating Expenses						
Personnel	959,119	914,636	206,363	21.5%	752,756	Projection updated for vacancies.
Supplies, Maintenance & Operations	658,612	658,920	189,933	28.8%	468,679	
Services	65,534	65,534	7,624	11.6%	57,910	
Total Wastewater Operating Expenses	1,683,265	1,639,090	403,920	24.0%	1,279,345	
Operating Income	(334,740)	(190,565)	(71,616)	21.4%	263,124	
Capital Outlay	2,303,008	2,303,008	39,081	1.7%	2,263,927	See Schedule A
Depreciation	270,600	270,600	-	0.0%	270,600	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	-	0.0%	3,160	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)	(320,590)	(169,937)	32.0%	360,355	

Schedule A

	Amended Budget	Projection	YTD Actual	Budget Balance	Notes
Wastewater CIP Fund					
Solids Handling	1,095,497	1,095,497	-	1,095,497	Project in process
Future WWTP	995,238	995,238	39,081	956,157	Project in process
Wastewater Rate Study	4,649	4,649	-	4,649	Project in process
	2,095,384	2,095,384	39,081	2,056,303	
Wastewater Operations					
Encumbered: Ford F250	51,924	51,924	-	51,924	
Slip Sewer Line	46,200	46,200	-	46,200	
Ford 350 Toolbox Bed Truck	85,000	85,000	-	85,000	
Jet Trailer Disinfecter	9,500	9,500	-	9,500	
Box Trailer	15,000	15,000	-	15,000	
	207,624	207,624	-	207,624	
Total budgeted purchases	2,303,008	2,303,008	39,081	2,263,927	

Wastewater Utility Fund Revenue

December 31, 2022

25% 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	242,524	25.08%	(724,588)	
Sewer Debt Service	54,620	54,620	13,704	25.09%	(40,916)	
Sewer Capital	97,842	97,842	24,548	25.09%	(73,294)	
Sewer Revenue Commercial	4,418	4,418	1,105	25.00%	(3,313)	
Sewer Service Connect Fee	31,248	31,248	2,800	8.96%	(28,448)	
Sewer Penalties	8,438	8,438	2,114	25.06%	(6,324)	
Sewer Impact Fee	166,745	166,745	13,144	7.88%	(153,601)	
Sewer Interest Income	18,000	118,000	32,365	179.80%	14,365	Interest income projected to be higher than budget.
Sewer Bad Debt	(250)	(250)	-	0.00%	250	
Sewer Grant Revenue	-	-	-	0.00%	-	
SECO EECBG	-	-	-	0.00%	-	
Misc/Special Requests	352	352	-	0.00%	(352)	
Third Party Reimbursement	-	-	-	0.00%	-	
Sale of Assets	-	-	-	0.00%	-	
Total Wastewater Revenues	1,348,525	1,448,525	332,303	24.64%	(1,016,222)	

Wastewater Utility Fund Operating Expenses

December 31, 2022

25% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	270,593	252,240	52,370	19.35%	218,223	Projection updated for vacancies
Service Overtime	4,432	7,921	2,791	62.98%	1,641	Vacancies and Call Backs
Service Taxes - FICA	16,892	16,051	3,652	21.62%	13,240	
Service Taxes - Medicare	3,951	3,754	854	21.62%	3,097	
Service Workers' Comp	9,792	7,191	7,191	73.44%	2,601	Annual premium paid.
Service Taxes - SUTA/FUTA	473	473	-	0.00%	473	First payment due in April.
Service Retirement	32,483	30,729	7,111	21.89%	25,372	
Service Insurance	44,798	37,409	9,204	20.55%	35,594	
Sewer Service OPEB	-	-	-	0.00%	-	
Administration Salaries	432,549	418,059	88,749	20.52%	343,800	Projection updated for vacancies
Administration Overtime	181	181	-	0.00%	181	
Administration Taxes - FICA	26,662	25,502	5,575	20.91%	21,088	
Administration Taxes - Medicare	6,235	5,996	1,336	21.42%	4,899	
Administration Workers' Comp	1,468	1,078	1,078	73.44%	390	Annual premium paid.
Administration Taxes - SUTA/FUTA	477	477	-	0.00%	477	First payment due in April.
Administration Retirement	51,270	49,379	11,419	22.27%	39,851	
Sewer Admin Insurance	56,863	58,197	15,032	26.44%	41,831	
Sewer Admin OPEB	-	-	-	0.00%	-	
Uniforms	5,025	5,025	1,161	23.10%	3,864	
Power	38,500	38,500	6,395	16.61%	32,105	
Maintenance Of Plant/ Lines	65,000	65,000	8,870	13.65%	56,130	
Sludge Hauling	225,000	225,000	54,315	24.14%	170,685	
Analysis Fees	27,000	27,000	3,241	12.00%	23,759	
Chemicals	16,500	16,500	4,392	26.62%	12,108	
City Management Fee	48,576	48,576	12,181	25.08%	36,395	
Equipment Maintenance	8,235	8,235	906	11.00%	7,329	
Equipment Gas & Oil	9,500	9,500	3,094	32.57%	6,406	
Equipment Lease	2,500	2,500	1,144	45.76%	1,356	Boom Rental
Tools & Minor Equipment	13,575	13,575	836	6.16%	12,739	
Training	24,099	24,099	2,127	8.82%	21,972	
Utilities & Radios	20,171	20,171	4,662	23.11%	15,509	
Signal & Telemetry	-	461	115	0.00%	(115)	Autodialers are in the process of being cancelled with GVTC.
Building Maintenance	9,150	9,150	950	10.38%	8,200	
Supplies & Consumables	1,650	1,650	1,101	66.74%	549	WWTP trash bags
Vehicle Maintenance & Repairs	5,000	5,000	369	7.39%	4,631	
Inventory Adjustment	-	-	-	0.00%	-	
Utilities/Telephone	7,830	7,830	1,913	24.44%	5,917	
Dues & Publications	2,027	2,027	243	11.96%	1,785	

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	6,225	11.29%	48,931	
Permits & Licenses	3,493	3,493	1,364	39.04%	2,129	Annual TCEQ permit renewed.
Liability Insurance	28,280	28,127	28,127	99.46%	153	Annual premium paid.
Office Supplies	2,256	2,256	213	9.45%	2,043	
Travel & Meetings	4,000	4,000	-	0.00%	4,000	
Software & Computers	76,241	76,241	47,720	62.59%	28,521	Multiple annual software subscriptions paid.
Recording/Reporting	350	350	-	0.00%	350	
Sewer Postage	600	600	159	26.46%	441	
Adm Bldg/Equip. Maintenance	150	150	-	0.00%	150	
Billing Statement Charges	3,500	3,500	1,000	28.57%	2,500	
Billing Postage	8,500	8,500	3,058	35.98%	5,442	
Copier Lease	1,654	1,654	276	16.67%	1,378	
Public Relations	4,000	4,000	-	0.00%	4,000	
Employment Costs	1,480	1,480	21	1.44%	1,459	
Employee Appreciation	4,898	4,898	1,377	28.12%	3,521	
Miscellaneous	250	250	-	0.00%	250	
Total Operating Expenses	1,683,265	1,639,090	403,920	24.00%	1,279,345	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenditures
December 31, 2022
25% 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	-	0.00%	1,095,497	Project in process
Future WW Treatment Plant	995,238	995,238	39,081	3.93%	956,157	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	39,081	1.70%	2,263,927	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	3,160	3,160	-	0.00%	3,160	Bond payments due in February and August.
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	3,160	3,160	-	0.00%	3,160	
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	-	0.00%	270,600	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)	59,240	-2.81%	(2,169,856)	
Total Capital, Debt, and Non-Cash	195,552	130,025	98,321		97,231	

Utility Equipment and Vehicle Replacement Fund
December 31, 2022
25% 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

<u>Water Capital Replacement</u>	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Overage/(Savings)</u>	<u>Comments</u>
PY Encumbrance: Dumptruck	87,098	87,098	87,098	-	Purchase and transfer complete.
Chlorine Autodialers	20,500	20,500		20,500	
Plant 5 Meters	15,000	15,000	-	15,000	
Ford F250	55,000	55,000		55,000	
Grasshopper Mower	17,500	17,500	13,843	3,658	Purchase and transfer complete.
Chlorine Alarms	6,750	6,750		6,750	
	201,848	201,848	100,941	100,908	

Schedule B

<u>Wastewater Capital Replacement</u>	<u>Amended Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Overage/(Savings)</u>	<u>Comments</u>
PY Encumbrance: Ford F250	51,924	51,924	-	51,924	
Slip line sewer line	46,200	46,200		46,200	
Ford F350	85,000	85,000		85,000	
Jet Trailer Disinfector	9,500	9,500		9,500	
Box Trailer	15,000	15,000		15,000	
	207,624	207,624	-	207,624	