

Governmental Funds Projected 2021-22

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
Beginning Fund Balance 10.01.21	7,355,560	1,073,184	872,769	44,337	9,345,850
Revenues:					
Taxes	7,737,602	-	-	556,771	8,294,373
Franchise Fees	692,500	-	-	-	692,500
Interest	58,000	-	-	500	58,500
Permits	341,000	-	-	-	341,000
Animal Control	1,150	-	-	-	1,150
Fines & Forfeitures	162,623	-	-	-	162,623
Fees & Services	287,034	-	-	-	287,034
Miscellaneous Income	1,280,358	-	-	-	1,280,358
Transfers from Other Funds	274,357	1,207,222	275,185	-	1,756,764
Total Revenues	10,834,625	1,207,222	275,185	557,271	12,874,303
Expenditures:					
Personnel	4,732,833	-	-	-	4,732,833
Supplies, Maintenance & Operations	1,258,460	-	-	-	1,258,460
Professional Services	1,399,626	78,743	-	-	1,478,369
Shared Services	425,195	-	-	-	425,195
Capital Outlay	394,595	1,506,623	-	-	1,901,218
Debt Service	-	-	-	549,585	549,585
Transfers to Other Funds	1,482,407	-	274,357	-	1,756,764
Total Expenditures	9,693,116	1,585,366	274,357	549,585	12,102,424
Revenue over/(under) expenditures	1,141,509	(378,144)	828	7,686	771,879
Ending Fund Balance 9.30.22	8,497,069	695,040	873,597	52,023	10,117,729

General Fund	ACTUAL	CLOSE-OUT	PROJECTION
	9/30/2021	9/30/2022	9/30/2022
<u>Non-spendable</u>	96,070	-	96,070
<u>Restricted</u>			
Court Technology	17,819	4,695	22,514
Court Security Building	57,924	800	58,724
Court Efficiency	566	113	679
Court Truancy Prevention Fund	4,660	5,200	9,860
Municipal Court Jury Fund	93	115	208
Felony Forfeiture	10,774	777	11,551
LEOSE Funds	12,847	1,582	14,429
PEG Fees	4,319	-	4,319
Total Restricted	109,002	13,282	122,284
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	3,835,321	390,000	4,225,321
Total Assigned	3,885,321	390,000	4,275,321
<u>Unassigned</u>			
Allocated	1,267,900	(1,267,900)	-
Unallocated	1,997,268	2,006,126	4,003,394
Total Unassigned	3,265,167.82	738,226	4,003,394
General Fund Balances	7,355,560	1,141,509	8,497,069

Minor Funds	ACTUAL	CLOSE-OUT	PROJECTION
	9/30/2021	9/30/2022	9/30/2022
<u>Assigned</u>			
Debt Service Fund Balance	44,337	7,686	52,023
SAP and Capital Projects Fund Balance	1,073,183	(378,144)	695,039
Equipment Replacement Fund Balance	872,769	828	873,597
	1,990,289	(369,630)	1,620,659

General Fund Year-to-Date Summary
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Budget vs Projection	Year-to Date Actual	Percent of Budget	Budget Balance
Revenues:						
Taxes	7,364,494	7,737,602	373,108	6,948,508	94.4%	415,986
Franchise Fees	618,200	692,500	74,300	358,583	58.0%	259,617
Interest	8,000	58,000	50,000	22,902	286.3%	(14,902)
Permits	400,000	341,000	(59,000)	269,059	67.3%	130,941
Animal Control	1,250	1,150	(100)	670	53.6%	580
Fines & Forfeitures	129,923	162,623	32,700	134,832	103.8%	(4,909)
Fees & Services	278,251	287,034	8,783	216,536	77.8%	61,715
Miscellaneous Income	13,400	1,280,358	1,266,958	52,731	393.5%	(39,331)
Transfers from Other Funds	281,060	274,357	(6,703)	58,907	21.0%	222,153
Total Revenues	9,094,578	10,834,625	1,740,047	8,062,728	88.65%	1,031,850
Expenditures:						
Personnel	5,205,922	4,732,833	(473,089)	3,304,755	63.48%	1,901,167
Supplies, Maintenance & Operations	1,309,810	1,258,460	(51,350)	201,729	15.40%	1,108,080
Professional Services	1,478,052	1,399,626	(78,426)	1,024,580	69.32%	453,472
Shared Services	446,673	425,195	(21,478)	332,371	74.41%	114,302
Capital Outlay	418,558	394,595	(23,963)	138,640	33.12%	279,918
Transfers to Other Funds	1,482,407	1,482,407	-	1,482,407	100.00%	-
Total Expenditures	10,341,421	9,693,116	(648,305)	6,484,482	62.70%	3,856,939
Revenue over/(under) expenditures	(1,246,843)	1,141,509	2,388,352	1,578,246	-126.58%	(2,825,089)

Revenue Detail
June 30, 2022
75% of Fiscal Year

Revenue Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Taxes						
General Property	5,714,476	5,944,476	5,883,189	103.0%	168,713	Increased projection based on new levy after ARB adjustments.
Delinquent Property	30,000	79,000	72,647	242.2%	42,647	Higher collection of delinquent taxes.
Penalty & Interest	25,000	38,000	33,868	135.5%	8,868	
Mixed Beverage	25,000	25,000	18,965	75.9%	(6,035)	Mixed Bev Tax posted through May-22.
Local Sales	1,046,679	1,100,751	626,559	59.9%	(420,120)	Sales Tax posted through Apr-22
Street Maintenance	261,669	275,187	156,640	59.9%	(105,030)	Sales Tax posted through Apr-22
Property Reduction	261,669	275,187	156,640	59.9%	(105,030)	Sales Tax posted through Apr-22
Total Taxes	7,364,494	7,737,602	6,948,508	94.4%	(415,986)	
Franchise Fees						
Time Warner Cable	62,000	60,000	29,916	48.3%	(32,084)	2nd quarter franchise fee received.
GVTC Cable/Telephone	63,000	67,000	34,265	54.4%	(28,735)	2nd quarter franchise fee received.
AT&T Cable/Telephone	3,500	2,700	1,234	35.3%	(2,266)	2nd quarter franchise fee received.
Miscellaneous	1,000	600	298	29.8%	(702)	
City Public Service	370,000	420,000	211,585	57.2%	(158,415)	Franchise fee received through Apr-22.
Pedernales Electric Company	70,000	87,500	45,892	65.6%	(24,108)	2nd quarter franchise fee received.
Grey Forest Utilities	16,500	21,500	17,795	107.8%	1,295	2nd quarter franchise fee received.
Garbage Regular	30,000	30,000	15,433	51.4%	(14,567)	2nd quarter franchise fee received.
Garbage Recycling	2,200	3,200	2,165	98.4%	(35)	Received franchise fee through Mar-22. Increased projection.
Total Franchise Fees	618,200	692,500	358,583	58.0%	(259,617)	
Interest						
Bank/Investment Interest	8,000	58,000	22,902	286.3%	14,902	
Total Interest	8,000	58,000	22,902	286.3%	14,902	
Permits						
New Residential Permits	310,000	225,000	178,049	57.4%	(131,951)	
New Commerical Permits	10,000	-	-	0.0%	(10,000)	
Remodeling/Additions	15,000	36,000	32,291	215.3%	17,291	
Other BC and Permits	51,000	66,000	48,419	94.9%	(2,581)	
Contractor Registration	10,000	10,000	6,620	66.2%	(3,380)	
Food/Health	4,000	4,000	3,680	92.0%	(320)	
Total Permits Costs	400,000	341,000	269,059	67.3%	(130,941)	
Animal Control						
Pet Licenses	500	700	610	122.0%	110	
Pet Impound/Quarantine	750	450	60	8.0%	(690)	
Total Animal Control	1,250	1,150	670	53.6%	(580)	
Fines & Forfeitures						
Municipal Court Fines	120,000	147,000	122,773	102.3%	2,773	
Municipal Court Security	3,500	5,500	4,209	120.3%	709	
Municipal Court Technology	4,300	4,695	3,476	80.8%	(824)	
Municipal Court Efficiency	70	113	75	107.1%	5	
Court Truancy Prevention Fund	2,000	5,200	4,215	210.7%	2,215	\$5 per nonjailable misdemeanor offenses.
Municipal Court Jury Fund	53	115	84	159.1%	31	\$.10 per nonjailable misdemeanor offenses.
Total Fines & Forfeitures	129,923	162,623	134,832	103.8%	4,909	
Fees & Services						
FORU Management	215,601	221,884	162,962	75.6%	(52,640)	
Special Fees	25,000	25,000	15,270	61.1%	(9,730)	
FORMDD Management	30,150	30,150	30,150	100.0%	-	Annual fee posted.
Credit Card Service Fee	7,500	10,000	8,155	108.7%	655	
Total Fees & Services	278,251	287,034	216,536	77.8%	(61,715)	
Miscellaneous						
Miscellaneous	4,000	15,223	6,223	155.6%	2,223	
City Event Sponsorships	-	205	205	0.0%	205	State of the City tickets
Sale of Assets	-	673	673	0.0%	673	Auction of City surplus items.
Donations/Grants	-	1,251,233	34,901	0.0%	34,901	ARPA \$1.2M, FEMA \$28k, Public Safety grants \$7k.
School Guard Crossing Fund	7,400	10,665	8,369	113.1%	969	Now receiving Child Safety Reg Fees from Comal County
Leose Proceeds	2,000	1,582	1,582	79.1%	(418)	Leose Funds received
Police Seized Proceeds	-	777	777	0.0%	777	Seized assets
Total Miscellaneous	13,400	1,280,358	52,731	393.5%	39,331	
Transfers						
Capital Replacement	281,060	274,357	58,907	21.0%	(222,153)	Transfer posts as capital is purchased.
Total Transfers	281,060	274,357	58,907	21.0%	(222,153)	
Total Revenue	9,094,578	10,834,625	8,062,728	88.7%	(1,031,850)	

Mayor & Council Expenditures - 610

June 30, 2022

75% 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 - Communications	1,000	500	199	20%	801	Reduced projection.
Committee - Planning & Zoning	1,000	500	58	6%	942	Reduced projection.
Committee - Board of Adj	1,000	500	203	20%	797	Reduced projection.
Committee - Audit	1,000	-	-	0%	1,000	Do not anticipate any expenses.
Committee - Urban Wildlife	500	500	-	0%	500	
Donations & Grants	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	4,850	2,350	460	9.5%	4,390	
Services						
Professional Services	8,100	-	-	0%	8,100	Hog trapping not taking place.
Dues/Subscriptions	2,800	2,944	2,944	105%	(144)	Dues increased
Training/Seminars & Related Travel	7,000	3,500	-	0%	7,000	
Meetings and Related Travel	11,800	9,300	2,496	21%	9,304	
Public Relations	250	250	212	85%	38	Volunteer plaques
Employee Appreciation	-	-	-	0%	-	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	29,950	15,994	5,652	18.9%	24,298	
Total Departmental Budget	34,800	18,344	6,111	17.6%	28,689	

Administration - 611
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	462,925	404,109	279,042	60%	183,883	Projection updated for Asst. City Manager vacancy 1st quarter
Overtime	142	-	-	0%	142	
Taxes - Social Security	28,710	22,676	14,939	52%	13,771	
Taxes - Medicare	6,714	5,910	4,100	61%	2,614	
Taxes SUTA/FUTA	765	765	240	31%	525	
Workers' Compensation Insurance	1,250	703	703	56%	547	Annual premium paid.
Retirement	54,746	48,926	34,025	62%	20,721	
Health Insurance	31,577	37,131	26,013	82%	5,564	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	7,200	7,200	5,261	73%	1,939	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	594,029	527,420	364,323	61.3%	229,706	
Supplies, Maintenance & Operations						
Supplies and Consumables	850	850	403	47%	447	
Minor Equipment and Furniture	830	830	268	32%	562	
Fuel	100	100	25	25%	75	
Uniforms	350	350	108	31%	242	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,130	2,130	804	37.8%	1,326	
Services						
Professional Services	75,040	100,040	75,492	101%	(452)	Increased projection for legal fees.
Dues/Subscriptions	2,929	4,073	4,073	139%	(1,144)	ICMA annual membership for ACM
Training/Seminars & Related Travel	20,870	18,370	6,678	32%	14,192	Reduced projection \$2,500 for APA conference
Meetings and Related Travel	6,680	4,680	1,202	18%	5,478	Reduced projection for hosted meetings \$2k.
Employee Appreciation	250	250	54	22%	196	
Total Services Costs	105,769	127,413	87,500	82.7%	18,269	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	27,360	27,360	27,360	100%	-	
Total Capital Outlay Costs	27,360	27,360	27,360	100.0%	-	
Total Departmental Budget	729,288	684,323	479,987	65.8%	249,301	

City Secretary - 612
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	127,221	139,300	97,984	77%	29,237	
Overtime	-	-	-	0%	-	
Taxes - Social Security	7,888	8,326	5,841	74%	2,047	
Taxes - Medicare	1,845	1,947	1,366	74%	479	
Taxes SUTA/FUTA	450	18	18	4%	432	
Workers' Compensation Insurance	343	369	369	108%	(26)	Annual premium higher than budgeted.
Retirement	15,041	16,664	11,785	78%	3,256	
Health Insurance	16,452	20,333	14,536	88%	1,916	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	169,240	186,957	131,899	77.9%	37,341	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,000	1,000	617	62%	383	
Minor Equipment and Furniture	200	200	6	3%	194	
Fuel	-	-	-	0%	-	
Uniforms	100	100	-	0%	100	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	1,300	1,300	623	47.9%	677	
Services						
Professional Services	4,789	4,789	1,527	32%	3,262	
Dues/Subscriptions	563	713	671	119%	(108)	NAP membership not budgeted.
Training/Seminars & Related Travel	5,700	5,700	2,042	36%	3,658	
Meetings and Related Travel	1,200	450	178	15%	1,022	
Elections	38,222	-	-	0%	38,222	No elections required.
Employee Appreciation	100	100	35	35%	65	
Recording/Reporting/History	6,000	6,000	3,434	57%	2,566	
Total Services Costs	56,574	17,752	7,887	13.9%	48,687	
Total Departmental Budget	227,114	206,009	140,409	61.8%	86,705	

HR & Communications - 613

June 30, 2022

75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	121,887	94,507	61,474	50%	60,413	Projection updated for vacancy
Overtime	-	-	-	0%	-	
Taxes - Social Security	7,557	5,755	3,738	49%	3,819	
Taxes - Medicare	1,767	1,346	874	49%	893	
Taxes SUTA/FUTA	338	14	9	3%	329	
Workers' Compensation Insurance	329	277	277	84%	52	Annual premium paid.
Retirement	14,410	11,290	7,389	51%	7,021	
Health Insurance	7,804	8,411	5,554	71%	2,250	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	154,092	121,599	79,315	51.5%	74,777	
Supplies, Maintenance & Operations						
Supplies and Consumables	3,927	3,927	3,663	93%	264	
Minor Equipment and Furniture	2,264	4,717	4,717	208%	(2,452)	Training savings to cover cost of new FTE equipment.
Fuel	-	-	-	0%	-	
Uniforms	200	250	-	0%	200	Increased projection for new FTE uniform expense.
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	6,391	8,894	8,380	131.1%	(1,988)	
Services						
Professional Services	2,795	2,795	-	0%	2,795	
Dues/Subscriptions	1,616	1,616	1,440	89%	176	
Training/Seminars & Related Travel	11,239	6,604	2,707	24%	8,531	Decreased projection for SGR Leadership training
Meetings and Related Travel	800	800	492	61%	308	
Public Relations	38,450	20,450	17,831	46%	20,619	Fireworks show cancelled. Deposit paid to be used next year.
Employee Appreciation	10,015	10,015	8,646	86%	1,369	
Employment Costs	3,500	3,500	1,867	53%	1,633	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	68,415	45,780	32,984	48.2%	35,431	
Total Departmental Budget	228,898	176,272	120,678	52.7%	108,220	

Finance - 614
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	207,311	153,178	105,649	51%	101,662	Projection updated for vacancy
Overtime	265	79	59	22%	206	
Taxes - Social Security	12,870	9,139	6,314	49%	6,556	
Taxes - Medicare	3,010	2,137	1,477	49%	1,533	
Taxes SUTA/FUTA	563	23	18	3%	545	
Workers' Compensation Insurance	560	461	461	82%	99	Annual premium paid.
Retirement	24,541	18,636	13,021	53%	11,520	
Health Insurance	26,449	30,445	21,695	82%	4,754	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	275,569	214,099	148,693	54.0%	126,876	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,325	1,325	568	43%	757	
Minor Equipment and Furniture	500	500	-	0%	500	
Fuel	-	-	-	0%	-	
Uniforms	250	250	-	0%	250	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	2,075	2,075	568	27.4%	1,507	
Services						
Professional Services	97,179	97,179	79,906	82%	17,273	
Dues/Subscriptions	1,160	1,525	1,525	131%	(365)	PAFR submission costs not budgeted.
Training/Seminars & Related Travel	4,800	2,800	1,710	36%	3,090	
Meetings and Related Travel	400	400	-	0%	400	
Employee Appreciation	250	250	-	0%	250	
Total Services Costs	103,789	102,154	83,141	80.1%	20,648	
Total Departmental Budget	381,433	318,328	232,402	60.9%	149,031	

Information Technology - 615
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	81,015	80,238	56,719	70%	24,296	
Overtime	-	-	-	0%	-	
Taxes - Social Security	5,023	4,750	3,344	67%	1,679	
Taxes - Medicare	1,175	1,111	782	67%	393	
Taxes SUTA/FUTA	225	9	9	4%	216	
Workers' Compensation Insurance	219	184	184	84%	35	Annual premium paid.
Retirement	9,578	9,600	6,823	71%	2,755	
Health Insurance	9,795	12,911	9,338	95%	457	
Total Personnel Costs	107,030	108,802	77,199	72.1%	29,831	
Supplies, Maintenance & Operations						
Supplies and Consumables	200	200	67	33%	133	
Minor Equipment and Furniture	750	750	221	29%	529	
Fuel	-	-	-	0%	-	
Uniforms	100	100	79	79%	21	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	1,050	1,050	367	34.9%	683	
Services						
Professional Services	3,000	3,000	-	0%	3,000	
Dues/Subscriptions	175	175	88	50%	88	
Training/Seminars & Related Travel	4,650	3,900	808	17%	3,842	Reduced projection for TAGIT fall conference
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	8,025	7,275	895	11.2%	7,130	
Shared Services						
Facility Contracts & Services	29,586	27,586	18,533	63%	11,053	Decreased projection for copier lease changes.
Tech/Internet/Software Maintenance	210,950	196,450	166,708	79%	44,242	Decreased projection for ticketing system annual charge as this project has not gone operational
Phone/Cable/Alarms	29,725	29,725	22,900	77%	6,825	
Total Shared Services Costs	270,261	253,761	208,141	77.0%	62,120	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	47,500	41,066	41,066	86%	6,434	Project completed for the fiscal year
Total Capital Outlay Costs	47,500	41,066	41,066	86.5%	6,434	
Total Departmental Budget	433,866	411,954	327,667	75.5%	106,199	

Municipal Court - 620
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	117,045	86,699	59,312	51%	57,733	Projection updated for vacancy during the year.
Overtime	510	2,177	2,177	427%	(1,667)	Offset with savings in salaries due to Court Administrator vacancy.
Taxes - Social Security	7,288	5,335	3,717	51%	3,571	
Taxes - Medicare	1,705	1,248	869	51%	836	
Taxes SUTA/FUTA	450	18	14	3%	437	
Workers' Compensation Insurance	316	369	369	117%	(53)	Annual premium higher than budgeted.
Retirement	13,898	10,686	7,452	54%	6,446	
Health Insurance	13,924	20,108	13,130	94%	794	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	155,136	126,639	87,040	56.1%	68,096	
Supplies, Maintenance & Operations						
Supplies and Consumables	1,700	1,700	940	55%	760	
Minor Equipment and Furniture	200	200	194	97%	6	
Fuel	-	-	-	0%	-	
Uniforms	100	217	217	217%	(117)	Uniforms for Judge not budgeted.
Miscellaneous	-	-	-	0%	-	
Court Technology	-	-	-	0%	-	
Court Security Building	4,700	4,700	896	19%	3,804	Witness stand door complete.
Total Supplies, Maintenance & Operations Costs	6,700	6,817	2,248	33.5%	649	
Services						
Professional Services	82,230	70,230	48,778	59%	33,452	Updated projection based on actuals to date.
Dues/Subscriptions	800	300	70	9%	730	Updated projection based on history.
Training/Seminars & Related Travel	3,050	3,050	2,369	78%	681	
Meetings and Related Travel	500	500	46	9%	454	
Employee Appreciation	100	100	-	0%	100	
Total Services Costs	86,680	74,180	51,263	59.1%	35,417	
Total Departmental Budget	248,516	207,637	140,551	56.6%	104,162	

Public Safety/Emergency - 630

June 30, 2022

75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	1,829,045	1,661,448	1,169,899	64%	659,146	Projection updated for staff vacancies.
Overtime	27,181	70,666	46,955	173%	(19,774)	Overtime needs due to staffing shortages; offset with salary savings.
Taxes - Social Security	115,086	107,227	75,739	66%	39,347	
Taxes - Medicare	26,915	25,077	17,713	66%	9,202	
Taxes SUTA/FUTA	6,300	750	580	9%	5,720	
Workers' Compensation Insurance	44,594	54,276	54,276	122%	(9,682)	Annual premium higher than budgeted.
Retirement	219,452	208,629	147,777	67%	71,675	
Health Insurance	243,713	253,243	181,296	74%	62,417	
Uniform Allowance	26,000	23,000	10,500	40%	15,500	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	2,538,286	2,404,316	1,704,735	67.2%	833,551	
Supplies, Maintenance & Operations						
Supplies and Consumables	5,000	5,000	1,652	33%	3,348	
Minor Equipment and Furniture	29,111	29,111	23,507	81%	5,604	
Fuel	30,000	47,500	33,514	112%	(3,514)	Updated projection based on actuals to date.
Uniforms	13,870	13,870	7,097	51%	6,773	
Miscellaneous	-	-	-	0%	-	
Vehicle Maintenance/Repairs	27,510	27,510	16,876	61%	10,634	
Total Supplies, Maintenance & Operations Costs	105,491	122,991	82,646	78.3%	22,845	
Services						
Professional Services	683,321	683,321	562,858	82%	120,463	
Dues/Subscriptions	3,950	3,950	2,936	74%	1,014	Leads Online and Best Practices annual fees paid.
Training/Seminars & Related Travel	14,000	16,500	16,182	116%	(2,182)	Increased cost of in-service training
Meetings and Related Travel	500	500	-	0%	500	
Elections	-	-	-	0%	-	
Investigations	15,599	15,599	8,085	52%	7,514	
Lease Training	2,500	-	-	0%	2,500	
Asset Forfeiture	-	-	-	0%	-	
Public Relations	6,534	6,534	6,114	94%	420	
Employee Appreciation	1,400	1,400	-	0%	1,400	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	727,804	727,804	596,175	81.9%	131,629	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	178,698	172,148	1,698	1%	177,000	
Total Capital Outlay Costs	178,698	172,148	1,698	1.0%	177,000	
Total Departmental Budget	3,550,279	3,427,259	2,385,254	67.2%	1,165,025	

Maintenance - 640
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	398,731	300,274	201,427	51%	197,304	Projection updated for vacancies
Overtime	1,692	12,601	7,267	429%	(5,575)	Overtime needs due to staffing shortages; offset with salary savings.
Taxes - Social Security	24,826	18,969	12,665	51%	12,161	
Taxes - Medicare	5,806	4,436	2,962	51%	2,844	
Taxes SUTA/FUTA	2,138	388	370	17%	1,768	
Workers' Compensation Insurance	18,280	14,295	14,295	78%	3,985	Annual premium paid.
Retirement	47,340	37,418	25,114	53%	22,226	
Health Insurance	87,546	69,834	45,613	52%	41,933	
Total Personnel Costs	586,359	458,215	309,713	52.8%	276,646	
Supplies, Maintenance & Operations						
Supplies and Consumables	5,100	5,400	4,782	94%	318	
Minor Equipment and Furniture	13,000	13,000	8,870	68%	4,130	
Fuel	10,200	12,200	9,038	89%	1,162	Increased fuel costs
Uniforms	8,091	8,091	3,191	39%	4,900	
Miscellaneous	200	-	-	0%	200	
Vehicle Maintenance/Repairs	11,700	15,700	12,432	106%	(732)	Updated projection based on actuals.
Equipment Maintenance/Repairs	12,300	13,800	12,403	101%	(103)	Extensive generator and Crafcoc repairs
Building Maintenance/Repairs	15,300	18,800	12,701	83%	2,599	
Landscaping & Greenspace Maintenance	5,000	6,100	6,025	120%	(1,025)	Peace Tree maintenance not budgeted.
Street Maintenance	33,000	33,000	16,516	50%	16,484	
Drainage Work	51,000	5,000	-	0%	51,000	Decreased projection.
Total Supplies, Maintenance & Operations Costs	164,891	131,091	85,958	52.1%	78,933	
Services						
Professional Services	200	-	-	0%	200	
Dues/Subscriptions	432	432	100	23%	332	
Training/Seminars & Related Travel	7,340	7,340	4,554	62%	2,786	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	500	500	405	81%	95	
Total Services Costs	8,572	8,372	5,058	59.0%	3,514	
Capital Outlay						
Furniture, Fixtures, Equipment & Vehicles	165,000	154,021	68,516	42%	96,484	
Total Capital Outlay Costs	165,000	154,021	68,516	41.5%	96,484	
Total Departmental Budget	924,822	751,699	469,246	50.7%	455,576	

Building Codes & Permits - 641
 June 30, 2022
 75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	187,933	191,989	136,064	72%	51,869	
Overtime	201	-	-	0%	201	
Taxes - Social Security	11,664	11,931	8,497	73%	3,167	
Taxes - Medicare	2,728	2,790	1,987	73%	741	
Taxes SUTA/FUTA	675	27	27	4%	648	
Workers' Compensation Insurance	1,007	941	941	93%	66	Annual premium paid.
Retirement	22,242	23,059	16,455	74%	5,787	
Health Insurance	24,413	28,853	20,854	85%	3,559	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	250,863	259,589	184,825	73.7%	66,038	
Supplies, Maintenance & Operations						
Supplies and Consumables	800	800	459	57%	341	
Minor Equipment and Furniture	2,050	2,050	1,638	80%	412	
Fuel	2,100	2,100	1,680	80%	420	
Uniforms	380	380	150	39%	230	
Miscellaneous	-	-	-	0%	-	
Total Supplies, Maintenance & Operations Costs	5,330	5,330	3,927	73.7%	1,403	
Services						
Professional Services	22,080	17,080	10,534	48%	11,546	Possibly not using on-call inspector budget.
Dues/Subscriptions	300	300	165	55%	135	
Training/Seminars & Related Travel	1,895	1,895	441	23%	1,454	
Meetings and Related Travel	100	100	-	0%	100	
Employee Appreciation	150	150	-	0%	150	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	24,525	19,525	11,140	45.4%	13,385	
Total Departmental Budget	280,718	284,444	199,893	71.2%	80,825	

Engineering & Planning - 642

June 30, 2022

75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Personnel						
Salaries	280,192	244,017	161,726	58%	118,466	Projection updated for vacancies
Overtime	1,374	68	37	3%	1,338	
Taxes - Social Security	17,457	15,024	9,979	57%	7,478	
Taxes - Medicare	4,083	3,514	2,334	57%	1,749	
Taxes SUTA/FUTA	833	83	23	3%	810	
Workers' Compensation Insurance	4,061	2,937	2,937	72%	1,124	Annual premium paid.
Retirement	33,288	29,222	19,500	59%	13,788	
Health Insurance	34,030	30,331	20,476	60%	13,554	
Uniform Allowance	-	-	-	0%	-	
Car Allowance	-	-	-	0%	-	
Relocation Allowance	-	-	-	0%	-	
Total Personnel Costs	375,318	325,197	217,012	57.8%	158,306	
Supplies, Maintenance & Operations						
Supplies and Consumables	2,300	3,850	986	43%	1,314	
Minor Equipment and Furniture	900	900	344	38%	556	
Fuel	1,301	2,801	2,105	162%	(804)	Fuel costs increase and more time in the field
Uniforms	1,500	1,500	413	28%	1,087	
Miscellaneous	-	-	-	0%	-	
Street Maintenance	1,000,000	961,250	8,727	1%	991,273	Project taking place in August/September.
Total Supplies, Maintenance & Operations Costs	1,006,001	970,301	12,575	1.2%	993,426	
Services						
Professional Services	250,000	250,000	141,828	57%	108,172	
Dues/Subscriptions	555	683	683	123%	(128)	WEF Dues not budgeted
Training/Seminars & Related Travel	6,644	1,944	110	2%	6,534	Reduced projection for conferences not attended.
Meetings and Related Travel	400	400	165	41%	235	
Employee Appreciation	350	350	100	28%	251	
Employment Costs	-	-	-	0%	-	
Recording/Reporting/History	-	-	-	0%	-	
Total Services Costs	257,949	253,377	142,885	55.4%	115,064	
Total Departmental Budget	1,639,268	1,548,874	372,472	22.7%	1,266,796	

Non-Departmental - 690
June 30, 2022
75% of Fiscal Year

Expenditure Type	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Supplies, Maintenance & Operations						
Supplies and Consumables	3,600	3,600	2,644	73%	956	
Miscellaneous	-	531	531	0%	(531)	Employee supplies during winter storm closure.
Total Supplies, Maintenance & Operations Costs	3,600	4,131	3,174	88.2%	426	
Shared Services						
Facility Contracts & Services	84,369	74,369	42,709	51%	41,660	
Tech/Internet/Software Maintenance	-	-	-	0%	-	
Postage	5,625	4,125	2,102	37%	3,523	Updated projection based on actuals to date.
General Liability Insurance	51,418	51,940	51,940	101%	(522)	Annual premium paid.
Electricity	35,000	41,000	27,479	79%	7,521	Increased projection based on actuals to date
Phone/Cable/Alarms	-	-	-	0%	-	
Total Shared Services Costs	176,412	171,434	124,230	70.4%	52,182	
Transfers & Non-Cash Adjustments						
Transfer to Cap Improv Fund 02	1,207,222	1,207,222	1,207,222	100%	-	Annual transfers posted.
Transfer to GF Veh/Equip F 31	275,185	275,185	275,185	100%	-	Annual transfers posted.
Total Transfers & Non-Cash Adjustments Costs	1,482,407	1,482,407	1,482,407	100.0%	-	
Total Departmental Budget	1,662,419	1,657,972	1,609,812	96.8%	52,607	

General Fund Strategic and Capital Projects

June 30, 2022

75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	1,073,183	1,073,183	1,073,183			
Revenues:						
Grant Funding	-	-	-	0%	-	
Transfer from General Fund	1,207,222	1,207,222	1,207,222	100%	-	
Total Revenue	1,207,222	1,207,222	1,207,222	100.0%	-	
Reliable & Sustainable Infrastructure						
Long-term Road Cond Analysis	-	-	-	0%	-	
City Civic Center	-	-	-	0%	-	
City Campus Renovation	991,168	881,168	126,459	13%	864,709	Projection includes only this FY costs. Project continuing into next FY.
Chartwell and Dietz Intersection	473,322	473,322	4,657	1%	468,665	
Rolling Acres Trail Project #5	85,000	15,000	-	0%	85,000	Projection includes only this FY costs. Project continuing into next FY.
Silver Spur Trail Project #17	95,000	20,000	-	0%	95,000	Projection includes only this FY costs. Project continuing into next FY.
Fair Oaks Pkwy Project #30	10,000	-	-	0%	10,000	
Tivoli Way Project #34	50,000	17,000	-	0%	50,000	Projection includes only this FY costs. Project continuing into next FY.
Turf Paradise Lane Project #37	40,000	20,000	-	0%	40,000	Projection includes only this FY costs. Project continuing into next FY.
Rockinghorse Lane Project #61	75,000	29,609	-	0%	75,000	Projection includes only this FY costs. Project continuing into next FY.
Bond Development Program	200,000	50,000	48,724	24%	151,276	Roadway and Drainage CIP development.
Total Reliable & Sustainable Infrastructure	2,019,490	1,506,099	179,840		1,839,650	
Public Health, Safety and Welfare						
PS Command Structure Review	787	895	895	114%	(108)	Project completed.
Fire Services Program Review	16,794	1,128	1,128	7%	15,666	Contract terminated.
EMS Program Review	22,394	1,128	1,128	5%	21,266	Contract terminated.
Total Public Health, Safety and Welfare	39,975	3,151	3,151		36,824	
Operational Excellence						
Compensation & Benefit Plan Study	-	-	-	0%	-	
Employee Handbook	3,034	3,034	-	0%	3,034	Project in process.
Communications & Mktg Strategy	69,610	38,610	4,909	7%	64,701	Projection includes only this FY costs. Project continuing into next FY.
Records Management	7,850	7,850	1,341	17%	6,509	Project in process.
IT Infrastructure Projects	56,422	24,835	12,835	23%	43,587	
Public Communications Technology	-	-	-	0%	-	
City Records Digitization	26,000	-	-	0%	26,000	
Agenda and Minutes Software Program	-	-	-	0%	-	
Ticketing with GIS Compatibility	12,500	1,263	1,263	10%	11,237	Project complete.
PIA Request Software	30,000	-	-	0%	30,000	
City Fleet Fuel Station	15,000	-	-	0%	15,000	
Total Operational Excellence	220,416	75,592	20,349		200,067	
Capital Outlays						
Infrastructure	-	-	-	0%	-	
Personal Property	524	524	524	100%	-	Budget adjustment to reflect PY Project Balance
Total Capital Outlays	524	524	524		-	
Total Expenditures	2,280,405	1,585,366	203,864	8.9%	2,076,541	
Revenue Over / (Under) Expenditures	(1,073,183)	(378,144)	1,003,358	-93.5%	(2,076,541)	
Ending Fund Balance	-	695,039	2,076,541			

**SAP Fund Balance Rollforward
and Project Allocations**

	Fund Balance	Budgeted	Amended	Amended	*includes Budget Adjustments			Reclasses	Projected	Comments
	Actual 9/30/2021	Transfer from Gen Fund	Transfer	Transfer from Gen Fund	Budgeted Spend	Projected Spend	Actual YTD Spend		Fund Balance 9/30/2022	
Reliable & Sustainable Infrastructure									-	
City Hall Renovation	419,816		571,352	571,352	991,168	881,168	126,459		110,000	Completion in Nov-22.
Chartwell and Dietz Intersection		175,000	298,322	473,322	473,322	473,322	4,657		-	
Rolling Acres Trail Project #5		85,000		85,000	85,000	15,000	-		70,000	Project continuing into next FY.
Silver Spur Trail Project #17		95,000		95,000	95,000	20,000	-		75,000	Project continuing into next FY.
Fair Oaks Pkwy Project #25		40,000	(40,000)	-	-	-	-		-	
Fair Oaks Pkwy Project #30		10,000		10,000	10,000	-	-		10,000	Project continuing into next FY.
Tivoli Way Project #34		50,000		50,000	50,000	17,000	-		33,000	Project continuing into next FY.
Turf Paradise Lane Project #37		40,000		40,000	40,000	20,000	-		20,000	Project continuing into next FY.
Rockinghorse Lane Project #61		75,000		75,000	75,000	29,609	-		45,391	Project continuing into next FY.
Bond Development Program		200,000		200,000	200,000	50,000	48,724		150,000	Project continuing into next FY.
Public Health, Safety & Welfare									-	
PS Command Structure Review	787			-	787	895	895	108	-	
Fire Services Program Review	16,794			-	16,794	1,128	1,128	21,266	36,932	New contract to be awarded in next FY.
EMS Program Review	22,394			-	22,394	1,128	1,128	(21,266)	-	Contract cancelled.
Operational Excellence									-	
Employee Handbook	3,034			-	3,034	3,034	-		-	
Communications & Mktg Strategy	19,610	50,000		50,000	69,610	38,610	4,909		31,000	Project continuing into next FY.
Records Management	7,850			-	7,850	7,850	1,341		-	
IT Infrastructure Projects	96,422		(40,000)	(40,000)	56,422	24,835	12,835	(31,587)	-	
City Records Digitization	26,000			-	26,000	-	-	100	26,100	Project continuing into next FY.
Agenda and Minutes Software Program	-			-	-	-	-		-	
Ticketing with GIS Compatibility	12,500			-	12,500	1,263	1,263	(11,237)	-	
PIA Request Software	-	30,000		30,000	30,000	-	-		30,000	Project continuing into next FY.
City Fleet Fuel Station	-	15,000		15,000	15,000	-	-		15,000	Project continuing into next FY.
Capital Outlays									-	
Personal Property	260,301		(259,777)	(259,777)	524	524	524		-	
Unallocated Fund Balance	187,675		(187,675)	(187,675)	-	-	-	42,616	42,616	
Total Fund Balance	1,073,183	865,000	342,222	1,207,222	2,280,405	1,585,366	203,864	-	695,039	

Street Bond Debt Service Fund
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	44,337	44,337	44,337			
Revenues:						
General Property-I & S	542,671	544,671	538,486	99%	4,185	Tax entry posted through May-22
Delinquent Property	3,000	8,100	7,263	242%	(4,263)	
Penalty & Interest	1,500	4,000	3,178	212%	(1,678)	
Interest Income on Investments	1,000	500	161	16%	839	
Total Revenue	548,171	557,271	549,089	100.2%	(918)	
Expenditures:						
Bond Principal	450,000	450,000	450,000	100%	-	Annual bond principal payment made
Bond Interest Payable	99,185	99,185	51,280	52%	47,905	Next bond payment is due Aug 1
Bond Agent Fees	400	400	200	50%	200	Next bond payment is due Aug 1
Total Expenditures	549,585	549,585	501,480	91.2%	48,105	
Revenue Over / (Under) Expenditures	(1,414)	7,686	47,609			
Ending Fund Balance	42,923	52,023	91,946			

Equipment and Vehicle Replacement
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	872,769	872,769	872,769			
Revenues:						
Transfer from General Fund	275,185	275,185	275,185	100%	-	Annual transfer posted.
Transfer from other General Fund Departments	-	-	-	0%	-	
Total Revenue	275,185	275,185	275,185	100%	-	
Transfers						
Transfer to General Fund for Purchases	281,060	274,357	58,907	21%	222,153	See Note A.
Total Transfers Costs	281,060	274,357	58,907	21%	222,153	
Total Expenditures	281,060	274,357	58,907	21%	222,153	
Revenue Over / (Under) Expenditures	(5,875)	828	216,278			
Beginning Fund Balance	866,894	873,597	1,089,047			

Note A:

Budgeted Item	Amended Budget	Projected	Actual	Surplus/ (Deficit)	Comments
2022 Command Vehicle	65,000	56,660		65,000	
2022 Patrol Vehicle	34,000	34,895		34,000	
Patrol Vehicle Outfitting	22,000	22,000		22,000	
2022 Patrol Vehicle	34,000	34,895		34,000	
Patrol Vehicle Outfitting	22,000	22,000		22,000	
Ford 250 truck replacement	45,000	45,000		45,000	
2021 Ford Explorer Replacement	28,000	27,847	27,847	153	
2021 Ford Explorer, PY encumbrance	27,360	27,360	27,360	-	
Decommission patrol vehicle, PY encumbrance	3,700	3,700	3,700	-	
Total Budgeted	281,060	274,357	58,907	222,153	
	-	-	-	-	

Utility Fund Projection Summary
June 30, 2022
75% 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	6,616,599	4,475,969	2,639,762	-	-	-	7,115,731	499,132
Utility Operating Expenses								
Personnel	1,792,534	866,307	829,332	-	-	-	1,695,639	(96,895)
Supplies, Maintenance & Operations	2,531,775	1,959,566	729,712	-	-	-	2,689,278	157,503
Services	289,991	425,985	69,880	-	-	-	495,865	205,874
Total Utility Operating Expenses	4,614,300	3,251,857	1,628,925	-	-	-	4,880,782	266,482
Operating Income/(Loss)	2,002,299	1,224,112	1,010,837	-	-	-	2,234,949	232,650
Capital Outlay	3,356,525	147,998	100,579	626,203	289,163	-	1,163,943	(2,192,582)
Depreciation	873,801	647,324	226,477	-	-	-	873,801	-
Asset Transfer for GAAP	(2,573,815)	(738,665)	(204,579)	-	-	-	(943,244)	1,630,571
Bond Interest Expense	22,952	19,280	3,672	-	-	-	22,952	-
Transfers Out	1,260,207	658,435	1,568,377	-	-	253,399	2,480,211	1,220,004
Transfers (In)	(1,260,207)	(152,820)	(100,579)	(602,403)	(1,540,670)	(83,739)	(2,480,211)	(1,220,004)
Net Income / (Loss)	322,836	642,560	(583,111)	(23,800)	1,251,507	(169,660)	1,117,496	794,660

	9/30/2021	Projected close-out	Reclasses	9/30/2022
Net investment in Capital Assets	8,081,382	453,301		8,534,683
Unrestricted Net Position				
Contribution in Aid - EST	409,689	(12,000)		397,689
Water Capital	1,033,427	(11,800)		1,021,627
Wastewater Capital	1,087,394	1,251,507		2,338,901
Operating Expense Reserve	3,598,459	(393,852)	(1,794)	3,202,814
Debt Service Reserve	337,952		1,794	339,746
Equipment Replacement Fund	886,405	(169,660)		716,745
Unassigned	-	-		-
Total Unrestricted	7,353,326	664,196	-	8,017,522
Total Net Position	15,434,708	1,117,496	-	16,552,204

Water Utility Fund Summary
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Water Revenues	4,325,991	4,475,969	3,333,471	77.1%	(992,520)	
Water Operating Expenses						
Personnel	926,730	866,307	624,722	67.4%	302,008	
Supplies, Maintenance & Operations	1,826,497	1,959,566	1,339,611	73.3%	486,886	Increased projection due to increased GBRA water commitment and increased cost of electricity.
Services	178,048	425,985	391,755	220.0%	(213,707)	Increase due to water rights legal.
Total Water Operating Expenses	2,931,275	3,251,857	2,356,087	80.4%	575,188	
Operating Income	1,394,716	1,224,112	977,383	70.1%	(417,333)	
Capital Outlay	1,717,470	774,201	575,299	33.5%	1,142,171	See Schedule Below
Depreciation	647,324	647,324	323,662	50.0%	323,662	Depreciation posts mid-year and year-end.
Asset Transfer for GAAP	(1,678,815)	(738,665)	-	0.0%	(1,678,815)	GAAP entries post at year-end.
Debt Service Expense	19,280	19,280	10,308	53.5%	8,972	
Transfers Out	56,032	56,032	56,032	100.0%	-	Budgeted transfer to ERF posted.
Transfers (In)	(152,820)	(152,820)	(49,025)	32.1%	(103,795)	ERF transfers to post as capital is replaced.
Net Income/(Loss)	786,245	618,760	61,107	7.8%	(725,138)	

	Amended Budget	Projected	YTD Actual	Budget Balance	Notes
Water CIP					
Elevated Storage Tank	181,623	12,000	-	181,623	Project in process.
Creek Crossings West Waterline	220,433	12,951	12,951	207,482	Project in process.
Plant 2 HydroTank and Variable Drives	901,100	522,500	436,588	464,512	Project in process.
SCADA System Upgrades	43,215	43,215	43,215	-	Project complete.
Willow Wind/Red Bud Hill	65,370	-	-	65,370	
Old Frederickburg Rd	50,000	-	-	50,000	
Rolling Acres Trail	61,754	-	-	61,754	
GIS Compatible Work Order System	6,250	631	631	5,619	Project complete.
Water Rate Study	24,579	24,579	19,930	4,649	Project in process.
Water System EPA Risk Assessment	10,326	10,326	10,326	-	
	1,564,650	626,203	523,642	1,041,008	
Water Operations					
Ford Dump Truck	85,000	85,000	-	85,000	Truck has been ordered, may not be delivered until next FY.
Trimble GIS	7,820	11,340	-	7,820	
Ford F350 Truck	60,000	51,658	51,658	8,342	
	152,820	147,998	51,658	101,162	
Total Capital Outlay	1,717,470	774,201	575,299	1,142,171	

Water Utility Fund Revenue
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Water Revenues						
Water Revenue Residential	2,981,775	3,081,775	2,306,796	77.36%	(674,979)	Increased projection based on actuals to date.
Water Debt Service	298,374	282,556	212,063	71.07%	(86,311)	
Water Capital	252,403	255,555	191,798	75.99%	(60,605)	
Water Revenue Commercial	163,841	141,949	110,084	67.19%	(53,757)	
Water Contract Commercial	158,268	172,604	128,266	81.04%	(30,002)	Increased projection based on increase in contract price.
Water Revenue Non Potable	18,430	48,430	19,728	107.04%	1,298	Decreased projection based on actuals.
Water Service Connect Fees	47,960	47,960	32,325	67.40%	(15,635)	
Water Penalties	28,440	35,440	27,527	96.79%	(913)	
Water Impact Fees	350,000	350,000	261,526	74.72%	(88,474)	
Water Interest Income	10,000	15,200	7,735	77.35%	(2,265)	
Water-Bad Debts	(3,000)	(500)	(27)	0.89%	2,973	
Misc./Special Requests	2,500	500	103	4.10%	(2,398)	
Developers Contributions	-	-	-	0.00%	-	
Third Party Reimbursement	1,000	15,000	12,905	1290.48%	11,905	Increased projection based on actuals to date
Permits/Variations	1,000	1,500	1,050	105.00%	50	
Credit Card Service Fee	15,000	28,000	21,591	143.94%	6,591	Increased projection based on actuals to date
Sale of Assets	-	-	-	0.00%	-	
Total Water Revenues	4,325,991	4,475,969	3,333,471	77.06%	(992,520)	

Water Utility Fund Operating Expense
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	256,082	258,568	182,204	71.15%	73,878	Projection updated based on actuals.
Service Overtime	3,028	7,261	6,206	204.95%	(3,178)	Major water leaks
Service Taxes - FICA	16,065	15,983	11,320	70.47%	4,745	
Service Taxes - MEDICARE	3,757	3,745	2,648	70.47%	1,109	
Service Workers' Comp	8,144	7,505	7,505	92.15%	639	Annual premium paid.
Service Taxes - SUTA/FUTA	1,181	144	137	11.59%	1,044	
Service Retirement	30,633	31,801	22,658	73.97%	7,975	
Service Insurance	45,803	45,803	37,788	82.50%	8,015	
Water Service OPEB	-	-	-	0.00%	-	
Administration Salaries	425,274	371,564	260,518	61.26%	164,756	Projection updated for vacancies (Env. Eng., Communications)
Administration Overtime	425	150	48	11.27%	377	
Administration Taxes - FICA	26,393	22,337	15,655	59.32%	10,738	
Administration Taxes - MEDICARE	6,173	5,269	3,694	59.84%	2,479	
Administration Workers' Comp	2,637	1,847	1,847	70.04%	790	
Administration Taxes - SUTA/FUTA	1,204	78	70	5.81%	1,134	
Administration Retirement	50,328	44,650	31,523	62.64%	18,805	
Administration Insurance	49,603	49,603	40,901	82.46%	8,702	
Administration OPEB	-	-	-	0.00%	-	
Uniforms	5,505	5,505	3,072	55.79%	2,433	
Power	135,000	185,000	83,272	61.68%	51,728	Increased projection for cost of electricity based on actuals.
Maintenance of Plants/Lines	100,000	100,000	50,810	50.81%	49,190	
Analysis Fees	7,400	9,900	7,002	94.62%	398	Increased projection based on actuals.
Chemicals	5,090	5,090	2,742	53.88%	2,348	
City Management Fee	166,116	172,238	126,819	76.34%	39,297	
Equipment Maintenance	12,910	20,910	19,528	151.26%	(6,618)	Extensive repairs to generator and hydro pump
Equipment Gas & Oil	11,010	12,260	10,590	96.19%	420	
GBRA Water Fees	1,137,427	1,200,267	836,797	73.57%	300,630	Increased projection due to increase in water commitment.
Equipment Lease	690	1,690	1,337	193.79%	(647)	Man Lift Rental
Tools & Minor Equipment	13,000	13,000	4,043	31.10%	8,957	
Training	17,380	9,880	8,994	51.75%	8,386	Decreased projection for TNRRIS, Water conf, TAGIT, SGR
Utilities & Radio	24,335	24,335	21,634	88.90%	2,701	
Signal & Telemetry	-	162	122	0.00%	(122)	Auto dialers are in the process of being cancelled.
Water Building Maintenance	11,500	6,000	2,902	25.23%	8,598	Decreased projection for 1x building repairs
Supplies & Consumables	1,400	1,650	1,562	111.58%	(162)	
Vehicle Maintenance/Repair	6,500	6,500	2,747	42.26%	3,753	
Water Inventory Adjustment	-	-	-	0.00%	-	
Utilities & Telephone	6,277	8,450	6,045	96.31%	232	Increased projection \$300 higher than PY due to cell phone increase
Dues & Publications	1,419	1,419	669	47.13%	750	
Water Professional Services	168,828	418,828	386,349	228.84%	(217,521)	Increased projection for water rights legal fees.
Permit & Licenses	8,033	8,133	8,111	100.96%	(78)	
General Liability Insurance	25,709	25,495	25,495	99.17%	214	Annual premium paid.
Office Supplies	1,769	1,769	628	35.48%	1,141	
Travel & Meetings	4,000	1,000	599	14.97%	3,401	Decreased projection for SAP workshop
Software & Computer	95,306	95,306	83,339	87.44%	11,967	
Recording/Reporting	500	500	418	83.70%	82	
Postage	938	938	389	41.45%	549	
Building/Equip Maintenance	150	-	-	0.00%	150	Historically no spend; expenses are captured in other accounts.
Conservation Ed & Newsletter	250	-	-	0.00%	250	Historically no spend; expenses are captured in other accounts.
Billing Statement Charges	3,360	3,420	2,281	67.90%	1,079	
Billing Postage	8,100	9,600	6,400	79.01%	1,700	
Copier Lease	1,623	1,623	1,180	72.71%	443	
Public Relations	4,000	2,937	2,937	73.43%	1,063	State of the City
Employment Costs	1,750	750	183	10.48%	1,567	
Employee Appreciation	3,470	3,470	2,285	65.86%	1,185	
Water Miscellaneous	-	226	226	0.00%	(226)	Employee supplies during winter storm closure.
Credit Card Service Fee	13,800	27,300	19,859	143.91%	(6,059)	Increased projections based on actuals to date
Total Operating Expenses	2,931,275	3,251,857	2,356,087	80.38%	575,188	

Water Utility Fund
Capital Outlays, Debt and Non-Operating Detail
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Capital	-	-	-	0.00%	-	
Water Equipment Purchases	152,820	147,998	51,658	33.80%	101,162	Utility truck was under budget.
Master Water/Wastewater Plan	-	-	-	0.00%	-	
Elevated Storage Tank	181,623	12,000	-	0.00%	181,623	Project will continue into next FY.
Creek Crossings West Waterline	220,433	12,951	12,951	5.88%	207,482	Project will continue into next FY.
Plant 2 HydroTank and Variable Drives	901,100	522,500	436,588	48.45%	464,512	Project will continue into next FY.
SCADA System Upgrades	43,215	43,215	43,215	100.00%	-	Project completed.
GIS Compatible Work Order System	6,250	631	631	10.10%	5,619	Complete and under budget.
Willow Wind/Red Bud Hill	65,370	-	-	0.00%	65,370	
Old Frederickburg Rd	50,000	-	-	0.00%	50,000	
Rolling Acres Trail	61,754	-	-	0.00%	61,754	
Water Rate Study	24,579	24,579	19,930	81.09%	4,649	Project in process.
Impact Rate Study	-	-	-	0.00%	-	
Project Development	-	-	-	0.00%	-	
Water System EPA Risk Assessment	10,326	10,326	10,326	100.00%	-	Project completed.
Total Capital Outlays	1,717,470	774,201	575,299	33.50%	1,142,171	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	19,280	19,280	10,308	53.47%	8,972	Second interest payment to be made in August
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	19,280	19,280	10,308	53.47%	8,972	
Non-Cash Adjustments						
Transfer to Veh/Equip Replace Fund	56,032	56,032	56,032	100.00%	-	Annual transfer posted
Transfer from ERF	(152,820)	(152,820)	(49,025)	32.08%	(103,795)	Transfers post as replacement capital is purchased.
Water Service Depreciation	647,324	647,324	323,662	50.00%	323,662	Depreciation posts at mid-year and end of year.
Transfer from Utility Fund	(602,403)	(602,403)	(602,403)	100.00%	-	Annual transfer posted
Transfer to Water Capital Fund	602,403	602,403	602,403	100.00%	-	Annual transfer posted
Transfer of Assets to Balance Sheet	(1,678,815)	(738,665)	-	0.00%	(1,678,815)	Transfers post at year-end.
Total Non-Cash Adjustments	(1,128,279)	(188,129)	330,669	-29.31%	(1,458,948)	
Total Non-Operating Expenses	608,471	605,352	916,276	150.59%	(307,806)	

Wastewater Utility Fund Summary
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	
Wastewater Revenues	2,290,608	2,639,762	1,045,913	45.7%	(1,244,695)	
Wastewater Operating Expenses						
Personnel	865,804	829,332	595,856	68.8%	269,948	
Supplies, Maintenance & Operations	705,278	729,712	509,696	72.3%	195,582	
Services	111,943	69,880	47,077	42.1%	64,866	
Total Wastewater Operating Expenses	1,683,025	1,628,925	1,152,628	68.5%	530,397	
Operating Income	607,583	1,010,837	(106,716)	-17.6%	(714,299)	
Capital Outlay	1,639,055	389,742	222,831	13.6%	1,416,224	See Schedule Below
Depreciation	226,477	226,477	113,239	50.0%	113,239	Depreciation posts mid-year and year-end.
Asset Transfer for GAAP	(950,579)	(204,579)	-	0.0%	(950,579)	GAAP entries post at year-end.
Debt Service Expense	3,672	3,672	1,963	53.5%	1,709	
Transfers Out	27,707	27,707	27,707	100.0%	-	Budgeted transfer to ERF posted.
Transfers (In)	(100,579)	(100,579)	-	0.0%	(100,579)	ERF transfers to post as capital is replaced.
Net Income/(Loss)	(238,171)	668,396	(472,455)	198.4%	(234,285)	

	Amended Budget	Projection	YTD Actual	Budget Balance	Notes
Wastewater CIP Fund					
Solids Handling	1,220,004	104,000	102,807	1,117,197	
Future WWTP	251,931	150,000	70,840	181,091	
GIS Compatible Work Order System	6,250	631	631	5,619	
Wastewater Rate Study	24,579	24,579	19,930	4,649	
Wastewater System EPA Risk Assessment	35,712	9,953	9,953	25,759	
	1,538,476	289,163	204,161	1,334,315	
Wastewater Operations					
Ford F250	45,000	45,000	-	45,000	
Pumps from prior year encumbrance	55,579	55,579	18,669	36,910	
Total budgeted purchases	1,639,055	389,742	222,831	1,416,224	
	-	-	-	-	

Wastewater Utility Fund Revenue
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Wastewater Revenues						
Sewer Revenue Residential	945,512	988,512	719,494	76.10%	(226,018)	Increased projection based on actuals to date.
Sewer Debt Service	56,776	54,776	40,637	71.57%	(16,139)	
Sewer Capital	95,666	96,866	72,793	76.09%	(22,873)	
Sewer Revenue Commercial	4,186	4,418	3,314	79.16%	(872)	
Sewer Service Connect Fee	33,138	27,638	22,400	67.60%	(10,738)	
Sewer Penalties	5,270	9,195	6,764	128.35%	1,494	Increased projection based on actuals to date
Sewer Impact Fee	225,000	225,000	173,486	77.10%	(51,514)	
Sewer Interest Income	5,000	13,500	6,940	138.79%	1,940	
Sewer Bad Debt	(400)	(250)	(18)	4.43%	382	
Sewer Grant Revenue	920,210	1,220,004	-	0.00%	(920,210)	ARPA funds to post at year-end.
SECO EECBG	-	-	-	0.00%	-	
Misc/Special Requests	-	103	103	0.00%	103	
Third Party Reimbursement	250	-	-	0.00%	(250)	
Sale of Assets	-	-	-	0.00%	-	
Total Wastewater Revenues	2,290,608	2,639,762	1,045,913	45.66%	(1,244,695)	

Wastewater Utility Fund Operating Expense
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Operating Expenses						
Service Salaries	235,238	236,646	167,306	71.12%	67,932	Projection updated based on actuals.
Service Overtime	2,792	7,976	6,643	237.92%	(3,851)	Major water leaks
Service Taxes - FICA	14,758	14,979	10,679	72.36%	4,079	
Service Taxes - Medicare	3,451	3,510	2,497	72.37%	954	
Service Workers' Comp	7,602	8,377	8,377	110.19%	(775)	Annual premium higher than budgeted.
Service Taxes - SUTA/FUTA	1,069	135	132	12.38%	937	
Service Retirement	28,142	29,269	20,922	74.34%	7,220	
Service Insurance	34,890	38,890	29,433	84.36%	5,457	
Sewer Service OPEB	-	-	-	0.00%	-	
Administration Salaries	408,016	363,279	256,988	62.98%	151,028	
Administration Overtime	425	150	48	11.27%	377	
Administration Taxes - FICA	25,323	21,805	15,416	60.88%	9,907	
Administration Taxes - Medicare	5,922	5,143	3,637	61.42%	2,285	
Administration Workers' Comp	2,107	1,322	1,322	62.76%	785	Annual premium higher than budgeted.
Administration Taxes - SUTA/FUTA	1,136	75	70	6.15%	1,066	
Administration Retirement	48,288	43,631	31,066	64.33%	17,222	
Sewer Admin Insurance	46,645	54,145	41,318	88.58%	5,327	
Sewer Admin OPEB	-	-	-	0.00%	-	
Uniforms	4,505	4,505	2,883	63.99%	1,622	
Power	36,350	42,150	26,034	71.62%	10,316	
Maintenance Of Plant/ Lines	80,000	65,000	33,011	41.26%	46,989	
Sludge Hauling	300,000	320,000	230,427	76.81%	69,573	
Analysis Fees	26,000	26,000	11,946	45.95%	14,054	
Chemicals	7,240	10,740	9,675	133.63%	(2,435)	
City Management Fee	49,485	49,647	36,142	73.04%	13,343	
Equipment Maintenance	7,660	11,160	10,736	140.16%	(3,076)	Extensive repairs to generator and hydro pump
Equipment Gas & Oil	9,180	10,430	8,811	95.99%	369	
Equipment Lease	4,500	4,500	1,337	29.71%	3,163	
Tools & Minor Equipment	7,500	7,500	818	10.91%	6,682	
Training	15,680	15,680	5,749	36.66%	9,931	
Utilities & Radios	22,521	22,521	20,522	91.12%	1,999	
Signal & Telemetry	-	461	346	0.00%	(346)	Auto dialers will be cancelled.
Building Maintenance	7,330	7,330	2,299	31.36%	5,031	
Supplies & Consumables	1,300	2,300	2,148	165.24%	(848)	Supplies stock for WWTP
Vehicle Maintenance & Repairs	5,000	5,000	1,966	39.33%	3,034	
Inventory Adjustment	-	-	-	0.00%	-	
Utilities/Telephone	5,418	8,918	6,255	115.45%	(837)	Increased projection based on actuals.
Dues & Publications	1,623	1,623	1,044	64.31%	579	
Professional Fees	103,023	63,023	41,705	40.48%	61,318	Decreased projection for internal control audit and Siemens.
Permits & Licenses	1,958	1,958	1,628	83.16%	330	TCEQ Permit paid
Liability Insurance	25,709	25,495	25,495	99.17%	214	Annual premium paid.
Office Supplies	1,322	1,322	806	60.96%	516	
Travel & Meetings	4,000	4,000	502	12.55%	3,498	
Software & Computers	66,726	66,726	58,221	87.25%	8,505	Yearly software fees paid
Recording/Reporting	100	500	418	418.49%	(318)	RFP/RFQ notices higher than budgeted.
Sewer Postage	938	938	389	41.45%	549	
Adm Bldg/Equip. Maintenance	150	-	-	0.00%	150	
Billing Statement Charges	3,360	3,360	2,281	67.90%	1,079	
Billing Postage	8,100	8,100	6,400	79.01%	1,700	
Copier Lease	1,623	1,623	1,180	72.71%	443	
Public Relations	4,000	2,937	2,937	73.43%	1,063	State of the City.
Employment Costs	1,750	750	160	9.12%	1,590	
Employee Appreciation	3,170	3,170	2,274	71.75%	896	
Miscellaneous	-	226	226	0.00%	(226)	Employee supplies during winter storm closure.
Total Operating Expenses	1,683,025	1,628,925	1,152,628	68.49%	530,397	

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenditures
June 30, 2022
75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Capital Outlays						
Capital	55,579	55,579	18,669	33.59%	36,910	
Wastewater Equipment Purchases	45,000	45,000	-	0.00%	45,000	
Solids Handling	1,220,004	104,000	102,807	8.43%	1,117,197	Project in process.
Future WW Treatment Plant	251,931	150,000	70,840	28.12%	181,091	Project in process.
GIS Compatible Work Order System	6,250	631	631	10.10%	5,619	Project complete.
Impact Rate Study	-	-	-	0.00%	-	
Project Development	-	-	-	0.00%	-	
Wastewater Rate Study	24,579	24,579	19,930	81.09%	4,649	Project in process.
Wastewater System EPA Risk Assessment	35,712	9,953	9,953	27.87%	25,759	Project completed.
Total Capital Outlays	1,639,055	389,742	222,831	13.60%	1,416,224	
Debt Service						
Bond Water Issuance Fees	-	-	-	0.00%	-	
Bond Interest Cost	3,672	3,672	1,963	53.47%	1,709	Second interest payment to be made in August
Tax Exempt Lease Interest	-	-	-	0.00%	-	
Total Debt Service	3,672	3,672	1,963	53.47%	1,709	
Non-Cash Adjustments						
Transfer To Vehicle Repl. Fund	27,707	27,707	27,707	100.00%	-	Annual transfer posted
Transfer from ERF	(100,579)	(100,579)	-	0.00%	(100,579)	Transfers post as replacement capital is purchased.
Sewer Service Depreciation	226,477	226,477	113,239	50.00%	113,239	Depreciation posts at mid-year and end of year.
Transfer from Utility Fund	(320,666)	(1,540,670)	(320,666)	100.00%	-	Annual transfer posted
Transfer to Wastewater Capital Fund	320,666	1,540,670	320,666	100.00%	-	Annual transfer posted
Asset Transfers to Balance Sheet	(950,579)	(204,579)	-	0.00%	(950,579)	Transfers post at year-end.
Total Non-Cash Adjustments	(796,974)	(50,974)	140,946	-17.69%	(937,919)	
Total Capital, Debt, and Non-Cash	845,754	342,440	365,739		480,014	

Utility Equipment and Vehicle Replacement Fund

June 30, 2022

75% of Fiscal Year

	Amended Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
<u>Revenues:</u>						
Transfer from Water Division	56,032	56,032	56,032	100%	-	
Transfer from Wastewater Division	27,707	27,707	27,707	100%	-	
Total Revenue	83,739	83,739	83,739	100%	-	
<u>Transfers</u>						
Transfer to Water for Purchases	152,820	152,820	49,025	32%	103,795	
Transfer to Wastewater for Purchases	100,579	100,579	-	0%	100,579	
Total Transfers Costs	253,399	253,399	49,025	19%	204,374	
Total Expenditures	253,399	253,399	49,025	19%	204,374	
Net Income (Loss)	(169,660)	(169,660)	34,714		(204,374)	