

## Governmental Funds Projected 2022 - 2023

	General Fund	CIP/SAP	Equip Repl	Debt Service	Total Governmental
<b>Beginning Fund Balance 10.01.22</b>	<b>8,780,175</b>	<b>1,407,555</b>	<b>1,089,047</b>	<b>52,658</b>	<b>11,329,435</b>
<u>Revenues:</u>					
Taxes	8,137,273	-	-	572,170	8,709,444
Franchise Fees	748,401	-	-	-	748,401
Interest	577,165	-	-	4,829	581,994
Permits	241,674	-	-	-	241,674
Animal Control	1,415	-	-	-	1,415
Fines & Forfeitures	208,035	-	-	-	208,035
Fees & Services	309,244	-	-	-	309,244
Grants & Contributions	187,373	-	-	-	-
Miscellaneous Income	207,593	-	-	-	207,593
Transfers from Other Funds	303,067	3,442,995	354,495	-	4,100,557
<i>Total Revenues</i>	<i>10,921,240</i>	<i>3,442,995</i>	<i>354,495</i>	<i>577,000</i>	<i>15,108,356</i>
<u>Expenditures:</u>					
Personnel	5,502,505	-	-	-	5,502,505
Supplies, Maintenance & Operations	1,631,694	-	-	-	1,631,694
Professional Services	1,504,506	25,035	-	-	1,529,540
Shared Services	435,665	-	-	-	435,665
Capital Outlay	326,808	1,555,942	-	-	1,882,750
Debt Service	-	-	-	552,530	552,530
Transfers to Other Funds	3,797,490	-	303,067	-	4,100,557
<i>Total Expenditures</i>	<i>13,198,668</i>	<i>1,580,977</i>	<i>303,067</i>	<i>552,530</i>	<i>15,635,242</i>
<b>Revenue over/(under) expenditures</b>	<b>(2,277,428)</b>	<b>1,862,018</b>	<b>51,428</b>	<b>24,470</b>	<b>(526,885)</b>
<b>Ending Fund Balance 9.30.23</b>	<b>6,502,747</b>	<b>3,269,573</b>	<b>1,140,475</b>	<b>77,128</b>	<b>10,802,549</b>

## Fund Balance Summary

	ACTUAL 9/30/2022	CLOSE-OUT 9/30/2023	PROJECTION 9/30/2023
<b>General Fund</b>			
<u>Non-spendable</u>	25,328	51,695	77,023
<u>Restricted</u>			
Court Technology	13,873	4,714	18,587
Court Security Building	59,243	(39,601)	19,642
Court Efficiency	671	408	1,079
Court Truancy Prevention Fund	10,016	5,793	15,809
Municipal Court Jury Fund	200	116	316
Felony Forfeiture	11,551	31,724	43,275
LEOSE Funds	14,429	1,576	16,005
PEG Fees	4,319	-	4,319
Total Restricted	114,302	4,730	119,032
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Legal Reserve	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,321
	4,275,321	280,000	4,555,321
<u>Unassigned</u>			
FY 2024 Budget	3,388,608	(2,640,797)	747,811
Encumbered Funds	-	301,417	301,417
Unallocated	976,616	(274,474)	702,142
	4,365,224	(2,613,854)	1,751,370
<b>General Fund Balances</b>	8,780,175	(2,277,429)	6,502,746

-

	ACTUAL 9/30/2022	CLOSE-OUT 9/30/2023	PROJECTION 9/30/2023
<b>Other Funds</b>			
<u>Assigned</u>			
Debt Service Fund Balance	52,658	24,470	77,128
SAP and Capital Projects Fund Balance	1,407,555	1,862,018	3,269,573
Equipment Replacement Fund Balance	1,089,047	51,428	1,140,475
	2,549,260	1,937,916	4,487,176

**General Fund Year-to-Date Summary**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to Date Actual	Total Encumbrances	Percent of Budget	Budget Balance
<b>Revenues:</b>					
Taxes	7,963,116	8,137,273	-	102.2%	(174,157)
Franchise Fees	692,050	748,401	-	108.1%	(56,351)
Interest	72,000	577,165	-	801.6%	(505,165)
Permits	309,075	241,674	-	78.2%	67,401
Animal Control	1,135	1,415	-	124.7%	(280)
Fines & Forfeitures	176,300	208,035	-	118.0%	(31,735)
Fees & Services	277,903	309,244	-	111.3%	(31,341)
Miscellaneous Income	119,420	207,593	-	173.8%	(88,173)
Grants & Contributions	3,600	187,373	-	5204.8%	(183,773)
Transfers from Other Funds	353,924	303,067	-	85.6%	50,857
<b>Total Revenues</b>	<b>9,968,523</b>	<b>10,921,240</b>	<b>-</b>	<b>109.6%</b>	<b>(952,717)</b>
<b>Expenditures:</b>					
Personnel	5,714,360	5,502,505	-	96.3%	211,855
Supplies, Maintenance & Operations	1,744,786	1,631,694	110,769	99.9%	2,323
Professional Services	1,522,071	1,504,506	-	98.8%	17,565
Shared Services	423,667	435,665	-	102.8%	(11,998)
Capital Outlay	475,262	326,808	190,648	108.9%	(42,195)
Transfers to Other Funds	3,797,490	3,797,490	-	100.0%	-
<b>Total Expenditures</b>	<b>13,677,636</b>	<b>13,198,668</b>	<b>301,417</b>	<b>98.7%</b>	<b>177,551</b>
<b>Revenue over/(under) expenditures</b>	<b>(3,709,113)</b>	<b>(2,277,428)</b>	<b>(301,417)</b>	<b>69.5%</b>	<b>(1,130,267)</b>

Revenue Detail  
September 30, 2023  
100% of Fiscal Year

Revenue Type	Amended Budget	Year-to-Date Actual	Percent of Budget	Budget Balance
Taxes				
General Property	6,149,433	6,410,186	104.2%	260,753
Delinquent Property	30,000	20,003	66.7%	(9,997)
Penalty & Interest	25,000	22,965	91.9%	(2,035)
Mixed Beverage	25,000	27,984	111.9%	2,984
Local Sales	1,155,789	1,104,090	95.5%	(51,699)
Street Maintenance	288,947	276,023	95.5%	(12,924)
Property Reduction	288,947	276,023	95.5%	(12,924)
<b>Total Taxes</b>	<b>7,963,116</b>	<b>8,137,273</b>	<b>102.2%</b>	<b>174,157</b>
Franchise Fees				
Time Warner Cable	60,000	64,073	106.8%	4,073
GVTC Cable/Telephone	69,000	64,222	93.1%	(4,778)
AT&T Cable/Telephone	2,700	1,976	73.2%	(724)
Miscellaneous	1,000	582	58.2%	(418)
City Public Service	411,000	456,923	111.2%	45,923
Pedernales Electric Company	91,850	101,352	110.3%	9,502
Grey Forest Utilities	23,000	24,807	107.9%	1,807
Garbage Regular	30,000	34,465	114.9%	4,465
Garbage Recycling	3,500	-	0.0%	(3,500)
<b>Total Franchise Fees</b>	<b>692,050</b>	<b>748,401</b>	<b>108.1%</b>	<b>56,351</b>
Interest				
Bank/Investment Interest	72,000	577,165	801.6%	505,165
<b>Total Interest</b>	<b>72,000</b>	<b>577,165</b>	<b>801.6%</b>	<b>505,165</b>
Permits				
New Residential Permits	200,000	146,456	73.2%	(53,544)
New Commerical Permits	5,000	2,592	51.8%	(2,408)
Remodeling/Additions	30,000	22,312	74.4%	(7,688)
Other BC and Permits	61,000	58,109	95.3%	(2,891)
Contractor Registration	9,200	8,330	90.5%	(870)
Food/Health	3,875	3,875	100.0%	-
<b>Total Permits Costs</b>	<b>309,075</b>	<b>241,674</b>	<b>78.2%</b>	<b>(67,401)</b>
Animal Control				
Pet Licenses	640	985	153.9%	345
Pet Impound/Quarantine	495	430	86.9%	(65)
<b>Total Animal Control</b>	<b>1,135</b>	<b>1,415</b>	<b>124.7%</b>	<b>280</b>

Revenue Detail continued

Revenue Type	Amended Budget	Year-to-Date Actual	Percent of Budget	Budget Balance
<b>Fines &amp; Forfeitures</b>				
Municipal Court Fines	160,000	191,267	119.5%	31,267
Municipal Court Security	6,000	5,737	95.6%	(263)
Municipal Court Technology	5,000	4,714	94.3%	(286)
Municipal Court Efficiency	150	408	271.7%	258
Court Truancy Prevention Fund	5,000	5,793	115.9%	793
Municipal Court Jury Fund	150	116	77.3%	(34)
<b>Total Fines &amp; Forfeitures</b>	<b>176,300</b>	<b>208,035</b>	<b>118.0%</b>	<b>31,735</b>
<b>Fees &amp; Services</b>				
FORU Management	210,003	257,499	122.6%	47,496
Special Fees	25,000	11,888	47.6%	(13,112)
FORMDD Management	30,150	30,150	100.0%	-
Credit Card Service Fee	12,750	9,707	76.1%	(3,043)
<b>Total Fees &amp; Services</b>	<b>277,903</b>	<b>309,244</b>	<b>111.3%</b>	<b>31,341</b>
<b>Miscellaneous</b>				
Miscellaneous	106,905	121,167	113.3%	14,262
City Event Sponsorships	-	850	0.0%	850
Sale of Assets	-	16,931	0.0%	16,931
School Guard Crossing Fund	10,665	12,391	116.2%	1,726
Lease Proceeds	1,850	1,576	85.2%	(274)
Police Seized Proceeds	-	54,677	0.0%	54,677
<b>Total Miscellaneous</b>	<b>119,420</b>	<b>207,593</b>	<b>173.8%</b>	<b>88,173</b>
<b>Grants &amp; Contributions</b>				
Donations/Grants	3,600	187,373	5204.8%	183,773
<b>Total Grants &amp; Contributions</b>	<b>3,600</b>	<b>187,373</b>	<b>5204.8%</b>	<b>183,773</b>
<b>Transfers</b>				
Capital Replacement	353,924	303,067	85.6%	(50,857)
<b>Total Transfers</b>	<b>353,924</b>	<b>303,067</b>	<b>85.6%</b>	<b>(50,857)</b>
<b>Total Revenue</b>	<b>9,968,523</b>	<b>10,921,240</b>	<b>109.6%</b>	<b>952,717</b>

**Mayor & Council Expenditures - 610**  
**September 30, 2023**  
**100% of Fiscal Year**

<b>Expenditure Type</b>	<b>Amended Budget</b>	<b>Year-to-Date Actual</b>	<b>Total Encumbered</b>	<b>Percent of Budget</b>	<b>Budget Balance</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	-	-	-	0%	-
Minor Equipment and Furniture	-	-	-	0%	-
Fuel	-	-	-	0%	-
Uniforms	350	266	-	76%	84
Committee - Branding	500	82	-	16%	418
Committee - Planning & Zoning	500	-	-	0%	500
Committee - Board of Adj	500	-	-	0%	500
Committee - Audit	500	-	-	0%	500
Committee - Urban Wildlife	500	-	-	0%	500
Donations & Grants	-	-	-	0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b><u>2,850</u></b>	<b><u>348</u></b>	<b><u>-</u></b>	<b><u>12.2%</u></b>	<b><u>2,502</u></b>
<b>Services</b>					
Professional Services	-	-	-	0%	-
Dues/Subscriptions	2,800	3,068	-	110%	(268)
Training/Seminars & Related Travel	7,000	-	-	0%	7,000
Meetings and Related Travel	11,800	3,642	-	31%	8,158
Public Relations	5,250	586	-	11%	4,664
Employee Appreciation	-	-	-	0%	-
Employment Costs	-	-	-	0%	-
Recording/Reporting/History	-	-	-	0%	-
<b>Total Services Costs</b>	<b><u>26,850</u></b>	<b><u>7,295</u></b>	<b><u>-</u></b>	<b><u>27.2%</u></b>	<b><u>19,555</u></b>
<b>Total Departmental Budget</b>	<b>29,700</b>	<b>7,643</b>	<b>-</b>	<b>25.7%</b>	<b>22,057</b>

Administration - 611  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Personnel					
Salaries	460,214	414,704	-	90%	45,510
Overtime	115	85	-	74%	30
Taxes - Social Security	28,473	23,236	-	82%	5,237
Taxes - Medicare	6,659	6,061	-	91%	598
Taxes SUTA/FUTA	306	35	-	11%	271
Workers' Compensation Insurance	1,506	1,462	-	97%	44
Retirement	54,752	50,596	-	92%	4,156
Health Insurance	39,207	29,177	-	74%	10,030
Car Allowance	7,200	7,200	-	100%	0
<b>Total Personnel Costs</b>	<b>598,432</b>	<b>532,557</b>	<b>-</b>	<b>89.0%</b>	<b>65,875</b>
Supplies, Maintenance & Operations					
Supplies and Consumables	650	375	-	58%	275
Minor Equipment and Furniture	900	417	-	46%	483
Fuel	200	25	-	12%	175
Uniforms	250	131	-	52%	119
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>2,000</b>	<b>948</b>	<b>-</b>	<b>47.4%</b>	<b>1,052</b>
Services					
Professional Services	85,040	116,236	-	137%	(31,196)
Dues/Subscriptions	4,136	4,607	-	111%	(471)
Training/Seminars & Related Travel	22,576	3,475	-	15%	19,101
Meetings and Related Travel	6,473	2,056	-	32%	4,417
Employee Appreciation	250	575	-	230%	(325)
<b>Total Services Costs</b>	<b>118,475</b>	<b>126,948</b>	<b>-</b>	<b>107.2%</b>	<b>(8,473)</b>
<b>Total Departmental Budget</b>	<b>718,907</b>	<b>660,453</b>	<b>-</b>	<b>91.9%</b>	<b>58,454</b>

City Secretary - 612  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	152,675	152,779	-	100%	(104)
Overtime	-	-	-	0%	-
Taxes - Social Security	9,306	8,928	-	96%	378
Taxes - Medicare	2,176	2,088	-	96%	88
Taxes SUTA/FUTA	180	18	-	10%	162
Workers' Compensation Insurance	492	478	-	97%	14
Retirement	17,895	18,202	-	102%	(307)
Health Insurance	20,005	19,738	-	99%	267
<b>Total Personnel Costs</b>	<b>202,729</b>	<b>202,231</b>	<b>-</b>	<b>99.8%</b>	<b>498</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,300	1,162	-	89%	138
Minor Equipment and Furniture	280	267	-	95%	13
Uniforms	100	87	-	87%	13
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,680</b>	<b>1,516</b>	<b>-</b>	<b>90.2%</b>	<b>164</b>
<b>Services</b>					
Professional Services	24,889	2,807	-	11%	22,082
Dues/Subscriptions	762	708	-	93%	54
Training/Seminars & Related Travel	6,180	6,052	-	98%	128
Meetings and Related Travel	1,500	432	-	29%	1,068
Elections	7,000	21,306	-	304%	(14,306)
Employee Appreciation	100	129	-	129%	(29)
Recording/Reporting/History	10,000	8,651	-	87%	1,349
<b>Total Services Costs</b>	<b>50,431</b>	<b>40,085</b>	<b>-</b>	<b>79.5%</b>	<b>10,346</b>
<b>Total Departmental Budget</b>	<b>254,840</b>	<b>243,831</b>	<b>-</b>	<b>95.7%</b>	<b>11,009</b>



HR & Communications - 613  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	121,667	117,752	-	97%	3,915
Overtime	-	-	-	0%	-
Taxes - Social Security	7,463	6,996	-	94%	467
Taxes - Medicare	1,745	1,636	-	94%	109
Taxes SUTA/FUTA	135	14	-	10%	122
Workers' Compensation Insurance	395	384	-	97%	11
Retirement	14,352	14,022	-	98%	330
Health Insurance	10,227	10,083	-	99%	144
<b>Total Personnel Costs</b>	<b>155,984</b>	<b>150,887</b>	<b>-</b>	<b>96.7%</b>	<b>5,097</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,600	1,330	-	83%	270
Minor Equipment and Furniture	1,600	1,414	-	88%	186
Uniforms	150	143	-	95%	8
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>3,350</b>	<b>2,887</b>	<b>-</b>	<b>86.2%</b>	<b>463</b>
<b>Services</b>					
Professional Services	495	520	-	105%	(25)
Dues/Subscriptions	2,010	2,269	-	113%	(259)
Training/Seminars & Related Travel	16,275	3,874	-	24%	12,401
Meetings and Related Travel	950	826	-	87%	124
Public Relations	43,450	43,667	-	100%	(217)
Employee Appreciation	11,410	10,822	-	95%	588
Employment Costs	2,975	1,897	-	64%	1,078
Tech/Internet/Software Maintenance	-	150	-	0%	(150)
<b>Total Services Costs</b>	<b>77,565</b>	<b>64,026</b>	<b>-</b>	<b>82.5%</b>	<b>13,539</b>
<b>Total Departmental Budget</b>	<b>236,899</b>	<b>217,800</b>	<b>-</b>	<b>91.9%</b>	<b>19,099</b>

Finance - 614  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	219,835	185,120	-	84%	34,715
Overtime	157	184	-	117%	(27)
Taxes - Social Security	13,575	10,797	-	80%	2,778
Taxes - Medicare	3,175	2,525	-	80%	650
Taxes SUTA/FUTA	225	26	-	12%	199
Workers' Compensation Insurance	718	699	-	97%	19
Retirement	26,105	22,183	-	85%	3,922
Health Insurance	34,601	30,166	-	87%	4,435
<b>Total Personnel Costs</b>	<b>298,391</b>	<b>251,701</b>	<b>-</b>	<b>84.4%</b>	<b>46,690</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,325	714	-	54%	611
Minor Equipment and Furniture	500	661	-	132%	(161)
Fuel	-	-	-	0%	-
Uniforms	250	96	-	38%	154
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>2,075</b>	<b>1,471</b>	<b>-</b>	<b>70.9%</b>	<b>604</b>
<b>Services</b>					
Professional Services	71,120	71,584	-	101%	(464)
Dues/Subscriptions	475	673	-	142%	(198)
Training/Seminars & Related Travel	5,600	4,096	-	73%	1,504
Meetings and Related Travel	400	12	-	3%	388
Employee Appreciation	250	200	-	80%	50
<b>Total Services Costs</b>	<b>77,845</b>	<b>76,565</b>	<b>-</b>	<b>98.4%</b>	<b>1,280</b>
<b>Total Departmental Budget</b>	<b>378,311</b>	<b>329,737</b>	<b>-</b>	<b>87.2%</b>	<b>48,574</b>

Information Technology - 615  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	86,662	86,779	-	100%	(117)
Taxes - Social Security	5,346	5,039	-	94%	307
Taxes - Medicare	1,250	1,179	-	94%	71
Taxes SUTA/FUTA	90	9	-	10%	81
Workers' Compensation Insurance	283	274	-	97%	9
Retirement	10,279	10,339	-	101%	(60)
Health Insurance	12,375	12,725	-	103%	(350)
<b>Total Personnel Costs</b>	<b>116,285</b>	<b>116,344</b>	<b>-</b>	<b>100.1%</b>	<b>(59)</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	200	87	-	43%	113
Minor Equipment and Furniture	200	247	-	124%	(47)
Uniforms	100	92	-	92%	8
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>500</b>	<b>426</b>	<b>-</b>	<b>85.2%</b>	<b>74</b>
<b>Services</b>					
Professional Services	2,000	909	-	45%	1,091
Dues/Subscriptions	175	88	-	50%	88
Training/Seminars & Related Travel	4,500	1,364	-	30%	3,136
Meetings and Related Travel	100	180	-	180%	(80)
Employee Appreciation	100	109	-	109%	(9)
<b>Total Services Costs</b>	<b>6,875</b>	<b>2,649</b>	<b>-</b>	<b>38.5%</b>	<b>4,226</b>
<b>Shared Services</b>					
Facility Contracts & Services	17,461	18,397	-	105%	(936)
Tech/Internet/Software Maintenance	197,440	232,387	-	118%	(34,947)
Phone/Cable/Alarms	37,057	33,334	-	90%	3,723
<b>Total Shared Services Costs</b>	<b>251,958</b>	<b>284,118</b>	<b>-</b>	<b>112.8%</b>	<b>(32,160)</b>

## Information Technology - 615 continued

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	<u>15,000</u>	<u>14,552</u>	<u>-</u>	<u>97%</u>	<u>448</u>
Total Capital Outlay Costs	<u>15,000</u>	<u>14,552</u>	<u>-</u>	<u>97.0%</u>	<u>448</u>
<b>Total Departmental Budget</b>	<b>390,618</b>	<b>418,089</b>	<b>-</b>	<b>107.0%</b>	<b>(27,471)</b>

Municipal Court - 620  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	101,000	102,498	-	101%	(1,498)
Overtime	320	-	-	0%	320
Taxes - Social Security	6,214	5,615	-	90%	599
Taxes - Medicare	1,453	1,314	-	90%	139
Taxes SUTA/FUTA	180	18	-	10%	162
Workers' Compensation Insurance	328	319	-	97%	9
Retirement	11,950	12,212	-	102%	(262)
Health Insurance	24,190	27,723	-	115%	(3,533)
<b>Total Personnel Costs</b>	<b>145,635</b>	<b>149,698</b>	<b>-</b>	<b>102.8%</b>	<b>(4,063)</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	1,700	1,516	-	89%	184
Minor Equipment and Furniture	1,400	2,546	-	182%	(1,146)
Uniforms	150	32	-	21%	118
Court Security Building	58,724	-	45,338	0%	13,386
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>61,974</b>	<b>4,094</b>	<b>45,338</b>	<b>6.6%</b>	<b>12,542</b>
<b>Services</b>					
Professional Services	74,230	94,197	-	127%	(19,967)
Dues/Subscriptions	800	155	-	19%	645
Training/Seminars & Related Travel	3,550	2,513	-	71%	1,037
Meetings and Related Travel	500	96	-	19%	404
Employee Appreciation	100	50	-	50%	50
<b>Total Services Costs</b>	<b>79,180</b>	<b>97,012</b>	<b>-</b>	<b>122.5%</b>	<b>(17,832)</b>
<b>Total Departmental Budget</b>	<b>286,789</b>	<b>250,804</b>	<b>45,338</b>	<b>87.5%</b>	<b>(9,353)</b>

Public Safety/Emergency - 630

September 30, 2023

100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	2,042,574	2,015,402	-	99%	27,172
Overtime	36,411	84,341	-	232%	(47,930)
Taxes - Social Security	126,446	128,063	-	101%	(1,617)
Taxes - Medicare	29,572	29,950	-	101%	(378)
Taxes SUTA/FUTA	2,700	281	-	10%	2,419
Workers' Compensation Insurance	82,294	80,113	-	97%	2,181
Retirement	243,153	252,956	-	104%	(9,803)
Health Insurance	297,640	286,570	-	96%	11,070
Uniform Allowance	27,000	23,500	-	87%	3,500
<b>Total Personnel Costs</b>	<b>2,887,790</b>	<b>2,901,175</b>	<b>-</b>	<b>100.5%</b>	<b>(13,385)</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	4,000	3,267	-	82%	733
Minor Equipment and Furniture	4,820	14,684	-	305%	(9,864)
Fuel	40,000	51,124	-	128%	(11,124)
Uniforms	22,120	20,383	-	92%	1,737
Vehicle Maintenance/Repairs	20,880	20,114	-	96%	766
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>91,820</b>	<b>109,572</b>	<b>-</b>	<b>119.3%</b>	<b>(17,752)</b>
<b>Services</b>					
Professional Services	724,975	715,345	-	99%	9,631
Dues/Subscriptions	3,435	3,059	-	89%	376
Training/Seminars & Related Travel	24,000	21,098	-	88%	2,902
Meetings and Related Travel	500	-	-	0%	500
Investigations	9,500	4,677	-	49%	4,823
Lease Training	2,500	-	-	0%	2,500
Asset Forfeiture	-	22,954	-	0%	(22,954)
Public Relations	6,534	6,674	-	102%	(140)
Employee Appreciation	1,500	1,507	-	100%	(7)
<b>Total Services Costs</b>	<b>772,944</b>	<b>775,314</b>	<b>-</b>	<b>100.3%</b>	<b>(2,370)</b>

Public Safety/Emergency - 630 continued

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	<u>349,803</u>	<u>256,926</u>	<u>135,648</u>	<u>73%</u>	<u>(42,771)</u>
Total Capital Outlay Costs	<u>349,803</u>	<u>256,926</u>	<u>135,648</u>	<u>73.4%</u>	<u>(42,771)</u>
<b>Total Departmental Budget</b>	<b>4,102,357</b>	<b>4,042,987</b>	<b>135,648</b>	<b>98.6%</b>	<b>(76,278)</b>

Maintenance - 640  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	437,282	390,621	-	89%	46,661
Overtime	4,951	14,745	-	298%	(9,794)
Taxes - Social Security	27,323	23,847	-	87%	3,476
Taxes - Medicare	6,390	5,577	-	87%	813
Taxes SUTA/FUTA	900	90	-	10%	811
Workers' Compensation Insurance	22,731	22,176	-	98%	555
Retirement	52,541	48,287	-	92%	4,254
Health Insurance	99,425	90,832	-	91%	8,593
<b>Total Personnel Costs</b>	<b>651,543</b>	<b>596,174</b>	<b>-</b>	<b>91.5%</b>	<b>55,369</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	4,830	6,985	-	145%	(2,155)
Minor Equipment and Furniture	15,450	14,613	-	95%	837
Fuel	11,500	17,451	-	152%	(5,951)
Uniforms	7,760	8,082	-	104%	(322)
Vehicle Maintenance/Repairs	10,000	7,713	-	77%	2,287
Equipment Maintenance/Repairs	14,500	17,632	-	122%	(3,132)
Building Maintenance/Repairs	67,249	76,344	25,000	114%	(34,094)
Landscaping & Greenspace Maintenance	5,500	1,712	-	31%	3,788
Street Maintenance	38,000	26,527	-	70%	11,473
Drainage Work	29,522	4,940	-	17%	24,582
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>204,311</b>	<b>181,999</b>	<b>25,000</b>	<b>89.1%</b>	<b>(2,688)</b>
<b>Services</b>					
Professional Services	679	543	-	80%	137
Dues/Subscriptions	932	189	-	20%	743
Training/Seminars & Related Travel	8,540	6,463	-	76%	2,077
Meetings and Related Travel	100	249	-	249%	(149)
Employee Appreciation	500	506	-	101%	(6)
<b>Total Services Costs</b>	<b>10,751</b>	<b>7,951</b>	<b>-</b>	<b>74.0%</b>	<b>2,801</b>



## Maintenance - 640 continued

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Capital Outlay					
Furniture, Fixtures, Equipment & Vehicles	104,429	49,300	55,000	47%	129
Total Capital Outlay Costs	104,429	49,300	55,000	47.2%	129
<b>Total Departmental Budget</b>	<b>971,034</b>	<b>835,424</b>	<b>80,000</b>	<b>86.0%</b>	<b>55,611</b>

**Building Codes & Permits - 641**  
**September 30, 2023**  
**100% of Fiscal Year**

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	187,208	157,700	-	84%	29,508
Overtime	263	-	-	0%	263
Taxes - Social Security	12,774	9,417	-	74%	3,357
Taxes - Medicare	2,987	2,202	-	74%	785
Taxes SUTA/FUTA	270	36	-	13%	234
Workers' Compensation Insurance	1,265	1,228	-	97%	37
Retirement	24,564	18,844	-	77%	5,720
Health Insurance	28,360	27,385	-	97%	975
<b>Total Personnel Costs</b>	<b>257,691</b>	<b>216,812</b>	<b>-</b>	<b>84.1%</b>	<b>40,879</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	875	476	-	54%	399
Minor Equipment and Furniture	1,250	328	-	26%	922
Fuel	2,600	1,182	-	45%	1,418
Uniforms	530	213	-	40%	317
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>5,255</b>	<b>2,200</b>	<b>-</b>	<b>41.9%</b>	<b>3,055</b>
<b>Services</b>					
Professional Services	64,500	56,687	-	88%	7,813
Dues/Subscriptions	275	1,053	-	383%	(778)
Training/Seminars & Related Travel	2,050	2,317	-	113%	(267)
Meetings and Related Travel	100	-	-	0%	100
Employee Appreciation	150	111	-	74%	39
<b>Total Services Costs</b>	<b>67,075</b>	<b>60,168</b>	<b>-</b>	<b>89.7%</b>	<b>6,907</b>
<b>Total Departmental Budget</b>	<b>330,021</b>	<b>279,180</b>	<b>-</b>	<b>84.6%</b>	<b>50,841</b>

**Engineering & Planning - 642**  
**September 30, 2023**  
**100% of Fiscal Year**

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Personnel</b>					
Salaries	303,599	292,464	-	96%	11,136
Overtime	232	1,089	-	469%	(857)
Taxes - Social Security	18,777	17,763	-	95%	1,014
Taxes - Medicare	4,391	4,155	-	95%	236
Taxes SUTA/FUTA	378	42	-	11%	336
Workers' Compensation Insurance	1,289	1,252	-	97%	37
Retirement	36,108	35,088	-	97%	1,020
Health Insurance	35,106	33,074	-	94%	2,032
<b>Total Personnel Costs</b>	<b>399,880</b>	<b>384,926</b>	<b>-</b>	<b>96.3%</b>	<b>14,954</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	10,260	10,060	-	98%	200
Minor Equipment and Furniture	2,090	2,564	-	123%	(474)
Fuel	2,300	4,419	-	192%	(2,119)
Uniforms	1,400	488	-	35%	912
Street Maintenance	1,048,771	867,826	40,431	83%	140,514
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,064,821</b>	<b>885,358</b>	<b>40,431</b>	<b>83.1%</b>	<b>139,032</b>
<b>Services</b>					
Professional Services	220,000	240,020	-	109%	(20,020)
Dues/Subscriptions	1,050	615	-	59%	435
Training/Seminars & Related Travel	12,280	5,201	-	42%	7,079
Meetings and Related Travel	400	244	-	61%	156
Employee Appreciation	350	411	-	118%	(61)
<b>Total Services Costs</b>	<b>234,080</b>	<b>246,492</b>	<b>-</b>	<b>105.3%</b>	<b>(12,412)</b>
<b>Capital Outlay</b>					
Furniture, Fixtures, Equipment & Vehicles	6,030	6,030	-	100%	-
<b>Total Capital Outlay Costs</b>	<b>6,030</b>	<b>6,030</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>
<b>Total Departmental Budget</b>	<b>1,704,811</b>	<b>1,522,806</b>	<b>40,431</b>	<b>89.3%</b>	<b>141,574</b>

Non-Departmental - 690  
September 30, 2023  
100% of Fiscal Year

Expenditure Type	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Supplies, Maintenance & Operations					
Supplies and Consumables	3,600	4,395	-	122%	(795)
Miscellaneous	550	-	-	0%	550
Emergency Response	300,000	436,482	-	145%	(136,482)
Total Supplies, Maintenance & Operations Costs	<u>304,150</u>	<u>440,877</u>	<u>-</u>	<u>145.0%</u>	<u>(136,727)</u>
Shared Services					
Facility Contracts & Services	69,524	49,348	-	71%	20,176
Tech/Internet/Software Maintenance	-	-	-	0%	-
Postage	5,625	2,960	-	53%	2,665
General Liability Insurance	56,560	58,066	-	103%	(1,506)
Electricity	40,000	41,173	-	103%	(1,173)
Phone/Cable/Alarms	-	-	-	0%	-
Total Shared Services Costs	<u>171,709</u>	<u>151,547</u>	<u>-</u>	<u>88.3%</u>	<u>20,162</u>
Transfers & Non-Cash Adjustments					
Transfer to Cap Improv Fund 02	3,442,995	3,442,995	-	100%	-
Transfer to GF Veh/Equip F 31	354,495	354,495	-	100%	-
Total Transfers & Non-Cash Adjustments Costs	<u>3,797,490</u>	<u>3,797,490</u>	<u>-</u>	<u>100.0%</u>	<u>-</u>
<b>Total Departmental Budget</b>	<b>4,273,349</b>	<b>4,389,915</b>	<b>-</b>	<b>102.7%</b>	<b>(116,566)</b>

## General Fund Strategic and Capital Projects

September 30, 2023

100% of Fiscal Year

	Amended Budget	Year-to-Date Actual	Percent of Budget	Budget Balance	Project Status
<b>Beginning Fund Balance</b>	1,407,555	1,407,555			
<b>Revenues:</b>					
Transfer from General Fund	3,442,995	3,442,995	100%	-	
<b>Total Revenue</b>	<b>3,442,995</b>	<b>3,442,995</b>	<b>100.0%</b>	<b>-</b>	
<b>Reliable &amp; Sustainable Infrastructure</b>					
City Civic Center	412,815	17,748	4%	395,067	Design contract executed; project in process.
City Campus Renovation	661,819	321,403	49%	340,416	Project in process
Chartwell and Dietz Intersection	120,929	98,126	81%	22,803	Project complete.
Rolling Acres Trail Project #5	271,738	48,833	18%	222,905	Project in process
Silver Spur Trail Project #17	277,404	28,796	10%	248,608	Project complete.
Fair Oaks Pkwy Project #30	10,000	-	0%	10,000	Completed in-house; no funds needed.
Tivoli Way Project #34	1,200,000	88,747	7%	1,111,253	Project in process
Turf Paradise Lane Project #37	100,031	93,770	94%	6,261	Project complete.
Rockinghorse Lane Project #61	29,609	29,609	100%	0	Project complete.
Bond Development Program	147,969	-	0%	147,969	Project in process
Post Oak Trail Widening	875,000	664,506	76%	210,494	Project in process
Dietz Elkhorn Reconstruction	300,915	100,721	33%	200,194	Project in process
Dietz Elkhorn Sidewalk	150,000	14,770	10%	135,230	Project in process
Battle Intense Sidewalk	54,500	48,912	90%	5,588	Project complete and under budget.
<b>Total Reliable &amp; Sustainable Infrastructure</b>	<b>4,612,729</b>	<b>1,555,942</b>	<b>34%</b>	<b>3,056,787</b>	
<b>Public Health, Safety and Welfare</b>					
Fire/EMS Services Program Review	73,775	-	0%	73,775	Project in process.
<b>Total Public Health, Safety and Welfare</b>	<b>73,775</b>	<b>-</b>	<b>0%</b>	<b>73,775</b>	
<b>Operational Excellence</b>					
Employee Handbook	128	-	0%	128	
Communications & Mktg Strategy	42,139	2,068	5%	40,071	
Records Management	4,259	-	0%	4,259	
City Records Digitization	23,000	22,967	100%	33	
PIA Request Software	-	-	0%	-	Project on hold.
City Fleet Fuel Station	82,163	-	0%	82,163	Bids under review.
3rd Party Scanning	40,000	-	0%	40,000	Project not started.
<b>Total Operational Excellence</b>	<b>191,689</b>	<b>25,035</b>	<b>13%</b>	<b>166,654</b>	
<b>Total Expenditures</b>	<b>4,878,193</b>	<b>1,580,977</b>	<b>32.4%</b>	<b>3,297,216</b>	
<b>Revenue Over / (Under) Expenditures</b>	<b>(1,435,198)</b>	<b>1,862,018</b>	<b>-129.7%</b>	<b>(3,297,216)</b>	
<b>Ending Fund Balance</b>	<b>(27,643)</b>	<b>3,269,573</b>			

General Fund Equipment and Vehicle Replacement  
September 30, 2023  
100% of Fiscal Year

	Amended Budget	Year-to-Date Actual	Percent of Budget	Budget Balance
<b>Beginning Fund Balance</b>	1,089,047	1,089,047		
<u>Revenues:</u>				
Transfer from General Fund	354,495	354,495	100%	-
Transfer from other General Fund Depart	-	-	0%	-
<b>Total Revenue</b>	354,495	354,495	100%	-
<u>Transfers</u>				
Transfer to General Fund for Purchases	353,924	303,067	86%	50,857
<b>Total Transfers Costs</b>	<u>353,924</u>	<u>303,067</u>	86%	50,857
<b>Total Expenditures</b>	353,924	303,067	86%	50,857
<b>Revenue Over / (Under) Expenditures</b>	571	51,428		
<b>Ending Fund Balance</b>	1,089,618	1,140,475		

Street Bond Debt Service Fund  
September 30, 2023  
100% of Fiscal Year

	Amended Budget	Year-to-Date Actual	Percent of Budget	Budget Balance
<b>Beginning Fund Balance</b>	52,658	52,658		
<u>Revenues:</u>				
General Property-I & S	545,768	568,287	104%	(22,519)
Delinquent Property	5,000	1,880	38%	3,120
Penalty & Interest	2,500	2,003	80%	497
Interest Income on Investments	1,000	4,829	483%	(3,829)
<b>Total Revenue</b>	554,268	577,000	104.1%	(22,732)
<u>Expenditures:</u>				
Bond Principal	460,000	460,000	100%	-
Bond Interest Payable	92,130	92,130	100%	-
Bond Agent Fees	400	400	100%	-
<b>Total Expenditures</b>	552,530	552,530	100.0%	-
<b>Revenue Over / (Under) Expenditures</b>	1,738	24,470		
<b>Ending Fund Balance</b>	54,396	77,128		

**Combined Utility Funds Projection Summary**  
**September 30, 2023**  
**100% 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	5,158,557	1,355,479	-	-	-	6,514,036	942,881
Utility Operating Expenses								
Personnel	1,940,584	893,793	902,680	-	-	-	1,796,473	(144,111)
Supplies, Maintenance & Operations	2,899,215	2,418,299	607,939	-	-	-	3,026,238	127,023
Services	134,828	194,760	50,872	-	-	-	245,632	110,804
Total Utility Operating Expenses	<u>4,974,627</u>	<u>3,506,852</u>	<u>1,561,491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,068,342</u>	<u>93,715</u>
Operating Income/(Loss)	<u>596,528</u>	<u>1,651,705</u>	<u>(206,012)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,445,694</u>	<u>849,166</u>
Capital Outlay	3,586,084	185,948	21,860	269,867	1,139,149	-	1,616,824	(1,969,260)
Depreciation	780,988	547,243	259,967	-	-	-	807,210	26,222
Asset Transfer for GAAP	(3,557,459)	(379,271)	(1,074,201)	-	-	-	(1,453,472)	2,103,987
Bond Interest Expense	19,750	16,141	3,075	-	-	-	19,216	(534)
Transfers Out	1,368,821	394,794	191,994	-	-	100,941	687,729	(681,092)
Transfers (In)	(1,368,821)	(100,941)	-	(328,059)	(132,754)	(125,975)	(687,729)	681,092
<b>Net Income / (Loss)</b>	<b>(232,835)</b>	<b>987,791</b>	<b>391,294</b>	<b>58,192</b>	<b>(1,006,394)</b>	<b>25,035</b>	<b>455,917</b>	<b>688,752</b>



## Projected Net Position

	Actual 9/30/2022	Projected FY 2022-23	Projected 9/30/2023
Net investment in Capital Assets	8,572,921	948,275	9,521,196
Unrestricted Net Position			
Contribution in Aid - EST	416,063	(14,480)	401,583
Water Capital	923,665	72,671	996,336
Wastewater Capital	2,257,004	(1,006,394)	1,250,609
Operating Expense Reserve	3,966,847	319,634	4,286,481
Debt Service Reserve	339,746	(3,232)	336,514
Equipment Replacement Fund	851,091	25,035	876,126
Encumbered	-	114,408	114,408
Total Unrestricted	8,754,416	(492,359)	8,262,057
Total Net Position	17,327,337	455,916	17,783,253

**Water Utility Fund Summary**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Water Revenues	4,222,630	5,158,557	-	122.2%	935,927
Water Operating Expenses					
Personnel	981,465	893,793	-	91.1%	87,672
Supplies, Maintenance & Operations	2,196,428	2,418,299	57,960	110.1%	(221,871)
Services	67,269	194,760	-	289.5%	(127,491)
Total Water Operating Expenses	3,245,162	3,506,852	57,960	108.1%	(261,690)
Operating Income	977,468	1,651,705	(57,960)	169.0%	674,237
Capital Outlay	1,329,276	455,815	86,742	34.3%	786,719
Depreciation	510,388	547,243	-	107.2%	(36,855)
Asset Transfer for GAAP	(1,324,627)	(379,271)	(86,742)	28.6%	(945,356)
Debt Service Expense	16,590	16,141	-	97.3%	449
Transfers Out	635,522	394,794	-	62.1%	240,728
Transfers (In)	(770,635)	(429,000)	-	55.7%	(341,635)
<b>Net Income/(Loss)</b>	<b>580,954</b>	<b>1,045,983</b>	<b>(57,960)</b>	<b>180.0%</b>	<b>378,287</b>

Water Utility Fund Revenue  
September 30, 2023  
100% of Fiscal Year

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Water Revenues					
Water Revenue Residential	2,852,897	3,754,870	-	131.62%	901,973
Water Debt Service	283,707	285,467	-	100.62%	1,760
Water Capital	257,810	258,188	-	100.15%	378
Water Revenue Commercial	179,592	175,338	-	97.63%	(4,254)
Water Contract Commercial	177,360	177,354	-	100.00%	(6)
Water Revenue Non Potable	18,691	65,998	-	353.10%	47,307
Water Service Connect Fees	46,726	18,975	-	40.61%	(27,751)
Water Penalties	34,753	47,840	-	137.66%	13,087
Water Impact Fees	310,977	69,871	-	22.47%	(241,106)
Water Interest Income	24,000	182,402	-	760.01%	158,402
Water-Bad Debts	(500)	(1,848)	-	369.67%	(1,348)
Misc./Special Requests	500	90,640	-	18128.01%	90,140
Developers Contributions	-	-	-	0.00%	-
Third Party Reimbursement	6,917	8,300	-	120.00%	1,383
Permits/Variances	1,200	475	-	39.58%	(725)
Credit Card Service Fee	28,000	35,201	-	125.72%	7,201
Sale of Assets	-	(10,514)	-	0.00%	(10,514)
<b>Total Water Revenues</b>	<b>4,222,630</b>	<b>5,158,557</b>	<b>-</b>	<b>122.16%</b>	<b>935,927</b>

**Water Utility Fund Operating Expenses**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Operating Expenses					
Service Salaries	265,548	231,245	-	87.08%	34,303
Service Overtime	4,339	10,820	-	249.37%	(6,481)
Service Taxes - FICA	16,554	14,264	-	86.16%	2,290
Service Taxes - MEDICARE	3,871	3,336	-	86.18%	535
Service Workers' Comp	9,599	9,614	-	100.16%	(15)
Service Taxes - SUTA/FUTA	473	45	-	9.42%	428
Service Retirement	31,832	28,713	-	90.20%	3,119
Service Insurance	52,364	45,719	-	87.31%	6,645
Administration Salaries	450,057	414,212	-	92.04%	35,845
Administration Overtime	181	597	-	330.05%	(416)
Administration Taxes - FICA	27,746	24,603	-	88.67%	3,143
Administration Taxes - MEDICARE	6,489	5,787	-	89.17%	703
Administration Workers' Comp	1,525	1,527	-	100.16%	(2)
Administration Taxes - SUTA/FUTA	504	58	-	11.52%	446
Administration Retirement	53,356	49,777	-	93.29%	3,579
Administration Insurance	57,027	53,476	-	93.77%	3,551
Uniforms	6,720	6,453	-	96.03%	267
Power	140,000	158,995	-	113.57%	(18,995)
Maintenance of Plants/Lines	125,100	143,895	-	115.02%	(18,795)
Analysis Fees	7,400	10,672	-	144.22%	(3,272)
Chemicals	3,200	6,428	-	200.87%	(3,228)
City Management Fee	161,427	208,678	-	129.27%	(47,251)
Equipment Maintenance	13,875	6,235	-	44.93%	7,640
Equipment Gas & Oil	11,500	15,477	-	134.58%	(3,977)
GBRA Water Fees	1,425,536	1,532,440	-	107.50%	(106,904)
Equipment Lease	690	2,409	-	349.18%	(1,719)
Tools & Minor Equipment	14,562	11,997	-	82.39%	2,565

## Water Utility Fund Operating Expenses continued

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Training	24,648	10,574	-	42.90%	14,074
Utilities & Radio	21,897	21,171	-	96.68%	726
Signal & Telemetry	-	34	-	0.00%	(34)
Water Building Maintenance	9,630	6,627	-	68.81%	3,003
Supplies & Consumables	1,750	3,335	-	190.56%	(1,585)
Vehicle Maintenance/Repair	6,500	6,165	-	94.85%	335
Water Inventory Adjustment	-	-	-	0.00%	-
Utilities & Telephone	8,869	9,494	-	107.05%	(625)
Dues & Publications	1,822	1,185	-	65.01%	638
Water Professional Services	56,681	184,751	-	325.95%	(128,070)
Permit & Licenses	8,683	8,227	-	94.75%	456
General Liability Insurance	28,280	28,127	-	99.46%	153
Office Supplies	3,257	2,539	-	77.96%	718
Travel & Meetings	4,000	3,094	-	77.36%	906
Software & Computer	122,820	162,456	57,960	179.46%	(97,596)
Recording/Reporting	500	154	-	30.75%	346
Postage	938	611	-	65.15%	327
Building/Equip Maintenance	150	-	-	0.00%	150
Conservation Ed & Newsletter	1,370	-	-	0.00%	1,370
Billing Statement Charges	3,400	3,839	-	112.91%	(439)
Billing Postage	8,500	10,462	-	123.08%	(1,962)
Copier Lease	1,654	1,673	-	101.14%	(19)
Public Relations	4,000	4,431	-	110.77%	(431)
Employment Costs	1,480	516	-	34.86%	964
Employee Appreciation	5,108	5,062	-	99.09%	46
Water Miscellaneous	250	-	-	0.00%	250
Credit Card Service Fee	27,500	34,853	-	126.74%	(7,353)
<b>Total Operating Expenses</b>	<b>3,245,162</b>	<b>3,506,852</b>	<b>57,960</b>	<b>109.85%</b>	<b>(319,650)</b>

**Water Utility Fund**  
**Capital, Debt, and Non-Cash Expenses**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Capital Outlays</b>					
Operational Capital	41,689	78,788	31,470	264.48%	(68,569)
Water Equipment Purchases	173,848	107,160	55,272	93.43%	11,416
Elevated Storage Tank	176,313	14,480	-	8.21%	161,833
Creek Crossings West Waterline	202,152	146,112	-	72.28%	56,040
Plant 2 HydroTank and Variable Drives	7,065	7,065	-	100.00%	0
Elmo Davis Upgrades	64,642	-	-	0.00%	64,642
Plant 5 Expansion	229,499	5,856	-	2.55%	223,643
Willow Wind/Red Bud Hill	70,705	35,836	-	50.68%	34,869
Old Fredericksburg Rd	291,920	25,858	-	8.86%	266,063
Rolling Acres Trail	66,794	30,011	-	44.93%	36,783
Water Rate Study	4,649	4,649	-	100.00%	-
<b>Total Capital Outlays</b>	<b>1,329,276</b>	<b>455,815</b>	<b>86,742</b>	<b>40.82%</b>	<b>786,719</b>
<b>Debt Service</b>					
Bond Interest Cost	16,590	16,141	-	97.29%	449
<b>Total Debt Service</b>	<b>16,590</b>	<b>16,141</b>	<b>-</b>	<b>97.29%</b>	<b>449</b>
<b>Non-Cash Adjustments</b>					
Transfer to Veh/Equip Replace Fund	66,735	66,735	-	100.00%	-
Transfer from ERF	(201,848)	(100,941)	-	50.01%	(100,908)
Water Service Depreciation	510,388	547,243	-	107.22%	(36,855)
Transfer from Utility Fund	(568,787)	(328,059)	-	57.68%	(240,728)
Transfer to Water Capital Fund	568,787	328,059	-	57.68%	240,728
Transfer of Assets to Balance Sheet	(1,324,627)	(379,271)	(86,742)	35.18%	(945,356)
<b>Total Non-Cash Adjustments</b>	<b>(949,352)</b>	<b>133,766</b>	<b>(86,742)</b>	<b>-4.95%</b>	<b>(1,083,118)</b>
<b>Total Capital, Debt, and Non-Cash</b>	<b>396,514</b>	<b>605,722</b>	<b>(0)</b>	<b>152.76%</b>	<b>(295,950)</b>

**Wastewater Utility Fund Summary**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Wastewater Revenues	1,348,525	1,355,479	-	100.5%	6,954
Wastewater Operating Expenses					
Personnel	959,119	902,680	-	94.1%	56,439
Supplies, Maintenance & Operations	702,787	607,939	56,448	86.5%	94,848
Services	67,559	50,872	-	75.3%	16,687
Total Wastewater Operating Expenses	1,729,465	1,561,491	56,448	90.3%	167,974
Operating Income	(380,940)	(206,011)	(56,448)	54.1%	174,929
Capital Outlay	2,256,808	1,161,009	137,442	51.4%	1,095,799
Depreciation	270,600	259,967	-	96.1%	10,633
Asset Transfer for GAAP	(2,232,832)	(1,074,201)	(137,442)	48.1%	(1,158,631)
Debt Service Expense	3,160	3,075	-	97.3%	85
Transfers Out	323,827	191,994	-	59.3%	131,833
Transfers (In)	(472,211)	(132,754)	-	28.1%	(339,457)
<b>Net Income/(Loss)</b>	<b>(530,292)</b>	<b>(615,100)</b>	<b>(56,448)</b>	<b>116.0%</b>	<b>(84,808)</b>

# Wastewater Utility Fund Revenue

September 30, 2023

100% of Fiscal Year

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Wastewater Revenues					
Sewer Revenue Residential	967,112	971,993	-	100.50%	4,881
Sewer Debt Service	54,620	54,911	-	100.53%	291
Sewer Capital	97,842	98,362	-	100.53%	520
Sewer Revenue Commercial	4,418	4,418	-	100.01%	0
Sewer Service Connect Fee	31,248	7,700	-	24.64%	(23,548)
Sewer Penalties	8,438	7,211	-	85.45%	(1,227)
Sewer Impact Fee	166,745	34,392	-	20.63%	(132,353)
Sewer Interest Income	18,000	176,193	-	978.85%	158,193
Sewer Bad Debt	(250)	(492)	-	196.93%	(242)
Sewer Grant Revenue	-	-	-	0.00%	-
SECO EECBG	-	-	-	0.00%	-
Misc/Special Requests	352	83	-	23.60%	(269)
Third Party Reimbursement	-	-	-	0.00%	-
Sale of Assets	-	708	-	0.00%	708
<b>Total Wastewater Revenues</b>	<b>1,348,525</b>	<b>1,355,479</b>	<b>-</b>	<b>100.52%</b>	<b>6,954</b>



**Wastewater Utility Fund Operating Expenses**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Operating Expenses					
Service Salaries	270,593	260,093	-	96.12%	10,500
Service Overtime	4,432	12,031	-	271.46%	(7,599)
Service Taxes - FICA	16,892	16,082	-	95.21%	810
Service Taxes - Medicare	3,951	3,761	-	95.20%	190
Service Workers' Comp	9,792	9,808	-	100.16%	(16)
Service Taxes - SUTA/FUTA	473	49	-	10.37%	424
Service Retirement	32,483	31,611	-	97.32%	872
Service Insurance	44,798	40,267	-	89.89%	4,531
Administration Salaries	432,549	396,754	-	91.72%	35,795
Administration Overtime	181	597	-	330.05%	(416)
Administration Taxes - FICA	26,662	23,517	-	88.21%	3,145
Administration Taxes - Medicare	6,235	5,531	-	88.71%	704
Administration Workers' Comp	1,468	1,470	-	100.16%	(2)
Administration Taxes - SUTA/FUTA	477	55	-	11.60%	422
Administration Retirement	51,270	47,689	-	93.02%	3,581
Sewer Admin Insurance	56,863	53,361	-	93.84%	3,502
Uniforms	5,025	5,745	-	114.34%	(720)
Power	38,500	41,204	-	107.02%	(2,704)
Maintenance Of Plant/ Lines	109,175	40,587	56,448	88.88%	12,140
Sludge Hauling	225,000	187,193	-	83.20%	37,808
Analysis Fees	27,000	27,608	-	102.25%	(608)
Chemicals	16,500	23,532	-	142.62%	(7,032)
City Management Fee	48,576	48,821	-	100.50%	(245)
Equipment Maintenance	8,235	6,262	-	76.04%	1,973
Equipment Gas & Oil	9,500	11,699	-	123.15%	(2,199)
Equipment Lease	2,500	2,699	-	107.95%	(199)
Tools & Minor Equipment	13,575	12,390	-	91.27%	1,185
Training	24,099	10,717	-	44.47%	13,382
Utilities & Radios	20,171	19,654	-	97.44%	517

## Wastewater Utility Fund Operating Expenses Continued

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
Signal & Telemetry	-	159	-	0.00%	(159)
Building Maintenance	9,150	5,855	-	63.98%	3,295
Supplies & Consumables	1,650	3,735	-	226.34%	(2,085)
Vehicle Maintenance & Repairs	5,000	7,406	-	148.12%	(2,406)
Inventory Adjustment	-	-	-	0.00%	-
Utilities/Telephone	7,830	8,684	-	110.91%	(854)
Dues & Publications	2,027	1,044	-	51.48%	984
Professional Fees	57,181	42,407	-	74.16%	14,774
Permits & Licenses	3,493	1,730	-	49.51%	1,764
Liability Insurance	28,280	28,127	-	99.46%	153
Office Supplies	2,256	2,146	-	95.11%	110
Travel & Meetings	4,000	1,388	-	34.70%	2,612
Software & Computers	76,241	92,972	-	121.94%	(16,731)
Recording/Reporting	350	-	-	0.00%	350
Sewer Postage	600	611	-	101.85%	(11)
Adm Bldg/Equip. Maintenance	150	-	-	0.00%	150
Billing Statement Charges	3,500	3,839	-	109.68%	(339)
Billing Postage	8,500	10,462	-	123.08%	(1,962)
Copier Lease	1,654	1,673	-	101.14%	(19)
Public Relations	4,000	4,429	-	110.72%	(429)
Employment Costs	1,480	526	-	35.51%	955
Employee Appreciation	4,898	3,510	-	71.67%	1,388
Miscellaneous	250	-	-	0.00%	250
<b>Total Operating Expenses</b>	<b>1,729,465</b>	<b>1,561,491</b>	<b>56,448</b>	<b>93.55%</b>	<b>111,526</b>

**Wastewater Utility Fund**  
**Capital, Debt, and Non-Cash Expenses**  
**September 30, 2023**  
**100% of Fiscal Year**

	Amended Budget	Year-to-Date Actual	Total Encumbered	Percent of Budget	Budget Balance
<b>Capital Outlays</b>					
Operational Capital	-	-	-	0.00%	-
Wastewater Equipment Purchases	161,424	21,860	137,442	98.69%	139,564
Solids Handling	1,095,497	1,052,341	-	96.06%	43,156
Future WW Treatment Plant	995,238	77,985	-	7.84%	917,253
Wastewater Rate Study	4,649	8,822	-	189.77%	(4,173)
<b>Total Capital Outlays</b>	<b>2,256,808</b>	<b>1,161,009</b>	<b>137,442</b>	<b>57.53%</b>	<b>1,095,799</b>
<b>Debt Service</b>					
Bond Interest Cost	3,160	3,075	-	97.29%	85
<b>Total Debt Service</b>	<b>3,160</b>	<b>3,075</b>	<b>-</b>	<b>97.29%</b>	<b>85</b>
<b>Non-Cash Adjustments</b>					
Transfer To Vehicle Repl. Fund	59,240	59,240	-	100.00%	-
Transfer from ERF	(207,624)	-	-	0.00%	(207,624)
Sewer Service Depreciation	270,600	259,967	-	96.07%	10,633
Transfer from Utility Fund	(264,587)	(132,754)	-	50.17%	(131,833)
Transfer to Wastewater Capital Fund	264,587	132,754	-	50.17%	131,833
Asset Transfers to Balance Sheet	(2,232,832)	(1,074,201)	(137,442)	54.26%	(1,158,631)
<b>Total Non-Cash Adjustments</b>	<b>(2,110,616)</b>	<b>(754,994)</b>	<b>(137,442)</b>	<b>42.28%</b>	<b>(1,355,622)</b>
<b>Total Capital, Debt, and Non-Cash</b>	<b>149,352</b>	<b>409,089</b>	<b>-</b>	<b>273.91%</b>	<b>(259,737)</b>