

## General Fund Revenue Detail

Revenue Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Taxes</b>					
General Property	5,958,773	6,410,186	6,545,557	6,692,466	6,557,107
Delinquent Property	82,073	26,865	30,000	37,000	30,000
Penalty & Interest	42,147	22,965	25,000	25,000	25,000
Mixed Beverage	27,783	27,984	25,000	20,000	25,000
Local Sales	1,050,767	1,104,090	1,116,715	1,228,316	1,230,148
Street Maintenance	262,692	276,023	279,178	307,079	307,537
Property Reduction	262,692	276,023	279,178	307,079	307,537
<b>Total Taxes</b>	<b>7,686,926</b>	<b>8,144,135</b>	<b>8,300,628</b>	<b>8,616,940</b>	<b>8,482,329</b>
<b>Franchise Fees</b>					
Time Warner Cable	61,589	64,073	60,900	60,900	60,900
GVTC Cable/Telephone	67,732	64,222	70,035	63,035	65,000
AT&T Cable/Telephone	2,504	1,976	2,750	1,750	2,500
Miscellaneous	523	582	1,000	300	700
City Public Service	471,892	456,923	457,000	461,000	470,000
Pedernales Electric Company	99,280	101,352	93,000	101,000	105,000
Grey Forest Utilities	24,400	24,807	23,500	23,500	23,500
Garbage Regular	31,323	34,465	31,000	35,000	34,000
Garbage Recycling	2,165	-	1,500	-	750
<b>Total Franchise Fees</b>	<b>761,408</b>	<b>748,401</b>	<b>740,685</b>	<b>746,485</b>	<b>762,350</b>
<b>Interest</b>					
Bank/Investment Interest	79,926	577,165	450,000	600,000	450,000
<b>Total Interest</b>	<b>79,926</b>	<b>577,165</b>	<b>450,000</b>	<b>600,000</b>	<b>450,000</b>
<b>Permits</b>					
New Residential Permits	227,063	146,456	100,000	160,000	80,000
New Commerical Permits	-	2,592	5,000	5,000	5,000
Remodeling/Additions	37,336	22,312	30,000	30,000	20,000
Other BC and Permits	69,950	58,109	61,000	46,000	50,000
Contractor Registration	9,995	8,330	9,200	9,200	9,000
Food/Health	3,990	3,875	3,875	4,400	4,200
<b>Total Permits Costs</b>	<b>348,333</b>	<b>241,674</b>	<b>209,075</b>	<b>254,600</b>	<b>168,200</b>
<b>Animal Control</b>					
Pet Licenses	720	985	640	890	1,000
Pet Impound/Quarantine	210	430	495	995	495
<b>Total Animal Control</b>	<b>930</b>	<b>1,415</b>	<b>1,135</b>	<b>1,885</b>	<b>1,495</b>

## General Fund Revenue Detail Continued

Revenue Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Fines &amp; Forfeitures</b>					
Municipal Court Fines	159,245	191,267	160,000	180,000	190,000
Municipal Court Security	5,346	5,737	6,000	6,000	6,000
Municipal Court Technology	4,414	4,714	5,000	5,000	5,000
Municipal Court Efficiency	105	408	315	565	450
Court Truancy Prevention Fund	5,356	5,793	5,000	5,000	5,700
Municipal Court Jury Fund	107	116	150	150	150
<b>Total Fines &amp; Forfeitures</b>	<b>174,573</b>	<b>208,035</b>	<b>176,465</b>	<b>196,715</b>	<b>207,300</b>
<b>Fees &amp; Services</b>					
FORU Management	257,566	257,499	210,003	287,474	292,365
Special Fees	19,131	11,888	25,000	25,000	25,000
FORMDD Management	30,150	30,150	30,150	30,150	30,150
Civic Center Rentals	-	-	-	-	-
Tree Mitigation Fees	-	-	-	159,600	-
Credit Card Service Fee	10,236	9,707	12,900	11,000	12,900
<b>Total Fees &amp; Services</b>	<b>317,082</b>	<b>309,244</b>	<b>278,053</b>	<b>513,224</b>	<b>360,415</b>
<b>Miscellaneous</b>					
Miscellaneous	15,422	121,167	120,661	120,661	127,280
City Event Sponsorships	185	850	750	1,480	1,200
Sale of Assets	673	16,931	-	-	-
Other Sources - SBITAs	-	193,012	-	-	-
Donations/Grants	1,283,952	310,696	103,600	143,600	88,600
School Guard Crossing Fund	11,261	12,391	10,665	14,165	13,500
Lease Proceeds	1,582	1,576	1,850	4,234	1,900
Police Seized Proceeds	777	54,677	-	-	-
<b>Total Miscellaneous</b>	<b>1,313,852</b>	<b>711,301</b>	<b>237,526</b>	<b>284,140</b>	<b>232,480</b>
<b>Transfers</b>					
Project Allocations	-	-	-	-	98,585
Capital Replacement	58,907	303,067	272,500	260,000	56,700
<b>Total Transfers</b>	<b>58,907</b>	<b>303,067</b>	<b>272,500</b>	<b>260,000</b>	<b>155,285</b>
<b>Total Resources</b>	<b>10,741,938</b>	<b>11,244,436</b>	<b>10,666,067</b>	<b>11,473,988</b>	<b>10,819,854</b>

## General Fund Expenditure Summary

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Personnel</b>					
Salaries	3,358,769	3,915,819	4,435,518	3,954,414	4,717,611
Overtime	89,651	100,443	43,581	87,363	43,747
Taxes - Social Security	204,231	239,701	275,418	241,704	293,933
Taxes - Medicare	48,465	56,688	64,947	56,725	69,039
Taxes SUTA/FUTA	1,390	568	5,454	6,399	7,325
Workers Compensation	74,812	108,385	114,140	106,300	78,598
Retirement	407,306	482,728	552,703	494,472	607,278
Health Insurance	497,595	567,474	666,615	535,276	655,651
Uniform Allowance	21,000	23,500	27,000	22,000	28,000
Car Allowance	7,200	7,200	7,200	7,200	7,200
Allowance for Vacancies	-	-	(145,612)	-	(260,628)
<b>Total Personnel Costs</b>	<b>4,710,417</b>	<b>5,502,505</b>	<b>6,046,964</b>	<b>5,511,851</b>	<b>6,247,754</b>
<b>Supplies, Maintenance &amp; Operations</b>					
Supplies and Consumables	28,374	30,367	32,825	34,825	33,275
Minor Equipment and Furniture	49,740	37,741	46,340	61,126	71,850
Fuel	67,960	74,201	65,450	68,050	66,500
Uniforms	20,156	30,013	22,730	27,730	30,905
Miscellaneous	531	-	-	-	-
Vehicle Maintenance/Repairs	39,402	27,828	35,880	35,880	35,880
Equipment Maintenance/Repairs	13,968	17,632	15,500	15,500	15,500
Building Maintenance/Repairs	26,973	76,344	23,063	52,063	28,063
Landscaping & Greenspace Maintenance	6,373	1,712	15,500	15,500	5,500
Street Maintenance	951,877	894,353	870,000	910,431	930,000
Drainage Work	1,076	4,940	20,000	20,000	20,000
Committees - Communications	199	82	500	500	500
Committees - Planning & Zoning	58	-	500	500	500
Committee - Board of Adjustments	203	-	500	500	500
Committee - Audit	-	-	500	-	500
Urban Wildlife	-	-	500	500	500
Court Technology	8,360	-	2,823	-	10,823
Court Security	2,008	-	6,000	51,338	4,500
Oak Wilt Program	-	-	-	-	15,000
Tree and Landscape Protection	-	-	-	-	29,750
City Approved Events	-	-	-	-	4,850
Emergency Response	-	436,482	500	500	500
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,217,258</b>	<b>1,631,694</b>	<b>1,159,111</b>	<b>1,294,943</b>	<b>1,305,396</b>

## General Fund Expenditure Summary Continued

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Services</b>					
Professional Services	1,213,859	1,298,848	1,457,175	1,537,908	1,371,499
Dues/Subscriptions	14,834	16,482	18,996	21,596	19,466
Training/Seminars & Related Travel	48,238	56,455	114,005	106,755	121,115
Meetings and Related Travel	5,621	7,738	22,000	12,300	22,590
Elections	-	21,306	32,000	32,000	32,000
Investigations	11,519	4,677	7,000	7,000	6,000
Lease Training	-	-	3,000	3,000	3,000
Asset Forfeiture	-	22,954	-	-	-
Public Relations	24,928	50,927	64,100	64,791	69,100
Employee Appreciation	12,801	14,420	15,340	15,340	14,760
Employment Costs	2,467	2,738	2,675	2,675	2,675
Recording/Reporting/History	5,571	8,651	10,000	10,000	10,000
Tech/Internet/Software	174,317	150,471	309,812	311,975	381,288
<b>Total Services Costs</b>	<b>1,514,155</b>	<b>1,655,667</b>	<b>2,056,103</b>	<b>2,125,340</b>	<b>2,053,493</b>
<b>Shared Services</b>					
Facility Contracts & Services	80,087	67,745	176,555	134,292	102,470
Postage	3,176	2,434	5,625	5,625	4,125
General Liability Insurance	51,940	58,066	65,000	86,378	90,000
Electricity	44,754	41,173	44,000	44,000	44,000
Phone/Cable/Alarms	33,947	33,334	41,648	41,648	32,996
<b>Total Shared Services Costs</b>	<b>213,904</b>	<b>202,752</b>	<b>332,828</b>	<b>311,943</b>	<b>273,591</b>
<b>Capital Outlay &amp; Transfers</b>					
Furniture, Fixtures, Equipment & Vehicles	150,182	519,820	514,111	720,417	226,975
Leases and SBITA's	-	86,078	-	-	-
Transfer to SAP Fund 02	1,236,222	3,442,995	813,526	813,526	370,000
Transfer to Equip Repl Fund 31	275,185	354,495	301,945	301,945	373,138
<b>Total Capital Outlay &amp; Transfers Costs</b>	<b>1,661,589</b>	<b>4,403,388</b>	<b>1,629,582</b>	<b>1,835,888</b>	<b>970,113</b>
<b>Total Departmental Budget</b>	<b>9,317,323</b>	<b>13,396,006</b>	<b>11,224,588</b>	<b>11,079,965</b>	<b>10,850,347</b>

## Governmental Strategic Projects Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>1,073,184</b>	<b>1,407,555</b>	<b>3,269,573</b>	<b>3,269,573</b>	<b>14,498</b>
<u>Revenues:</u>					
Transfer from General Fund	1,236,222	3,442,995	813,526	813,526	370,000
<b>Total Revenue</b>	<b>1,236,222</b>	<b>3,442,995</b>	<b>813,526</b>	<b>813,526</b>	<b>370,000</b>
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	-	17,748	-	395,067	-
City Hall Renovation	376,825	321,403	-	340,416	-
Chartwell and Dietz Intersection	352,393	98,126	-	-	-
Post Oak Trail Widening	-	664,506	-	210,494	-
Dietz Elkhorn Reconstruction	-	100,721	309,235	509,429	-
Dietz Elkhorn Sidewalk	-	14,770	300,000	435,230	-
Battle Intense Sidewalk	-	48,912	-	-	-
Drainage CIP #5 Rolling Acres Trail	14,262	48,833	-	222,905	-
Drainage CIP #17 Silver Spur Trail	12,841	28,796	-	-	-
Drainage CIP #34 Tivoli Way	23,428	88,747	-	1,111,253	-
Drainage CIP #37 Turf Paradise Lane	-	93,770	-	-	-
Drainage CIP #61 Rockinghorse Lane	-	29,609	-	-	-
Bond Development Program	52,031	-	-	132,982	-
Drainage CIP #35 Chartwell Lane	-	-	64,829	64,829	-
Drainage CIP #15 Delta Dawn	-	-	245,000	245,000	-
Drainage CIP #2 8472 Rolling Acres Trail	-	-	-	-	67,600
Drainage CIP #4 8040 Rolling Acres Trail	-	-	-	-	67,600
Drainage CIP #42 Vestal Park Culvert	-	-	-	-	113,844
<u>Public Health, Safety, and Welfare</u>					
Fire Services Program Review	1,128	-	-	73,775	-
Emergency Medical Services Program Review	1,128	-	-	-	-
Fire Station #3 Upgrades	-	-	150,000	150,000	-
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	-	-	-	-	60,000
Employee Handbook	-	-	-	-	10,000
Communications and Marketing Strategy	27,471	2,068	-	40,071	-
Records Management	3,591	-	-	-	-
IT Infrastructure projects	24,835	-	-	-	-
City Records Digitization Program	-	22,967	-	-	-
Ticketing with GIS compatibility	10,498	-	-	-	-
Fuel Station	-	-	-	97,150	-
3rd Party Scanning	-	-	-	40,000	-
IT Master Plan	-	-	-	-	50,000
<u>Capital Improvement</u>					
Furniture and Equipment (City Hall Renovation)	524	-	-	-	-
<b>Total Expenditures</b>	<b>901,851</b>	<b>1,580,977</b>	<b>1,069,064</b>	<b>4,068,601</b>	<b>369,044</b>
<b>Total Change in Fund Balance</b>	<b>334,371</b>	<b>1,862,018</b>	<b>(255,538)</b>	<b>(3,255,075)</b>	<b>956</b>
<b>Ending Fund Balance</b>	<b>1,407,555</b>	<b>3,269,573</b>	<b>3,014,035</b>	<b>14,498</b>	<b>15,454</b>

## Debt Service Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>44,337</b>	<b>52,658</b>	<b>77,976</b>	<b>77,976</b>	<b>88,989</b>
<u>Revenues:</u>					
General Property-I & S	545,404	568,287	539,997	552,076	890,117
Delinquent Property	8,161	2,728	3,500	4,500	4,000
Penalty & Interest	3,932	2,003	2,500	2,500	2,500
Interest Income on Investments	409	4,829	3,500	5,500	7,500
<b>Total Revenue</b>	<b>557,906</b>	<b>577,848</b>	<b>549,497</b>	<b>564,576</b>	<b>904,117</b>
<u>Expenditures:</u>					
Bond Principal	450,000	460,000	470,000	470,000	785,000
Bond Interest Payable	99,185	92,130	83,163	83,163	205,465
Bond Agent Fees	400	400	400	400	800
<b>Total Expenditures</b>	<b>549,585</b>	<b>552,530</b>	<b>553,563</b>	<b>553,563</b>	<b>991,265</b>
Revenue Over / (Under) Expenditures	8,321	25,318	(4,066)	11,013	(87,148)
<b>Ending Fund Balance</b>	<b>52,658</b>	<b>77,976</b>	<b>73,910</b>	<b>88,989</b>	<b>1,841</b>

## Bond Capital Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	-	-	-	-	-
<u>Revenues:</u>					
Bond Proceeds	-	-	-	-	3,585,000
Bond Premium	-	-	-	-	-
Interest Income	-	-	-	-	17,000
<b>Total Revenue</b>	-	-	-	-	<b>3,602,000</b>
<u>Expenditures:</u>					
Dietz Elkhorn Rdwy Incidentals	-	-	-	-	-
Dietz Elkhorn Rdwy Construction	-	-	-	-	2,093,922
Ammann Rdwy Incidentals	-	-	-	-	-
Ammann Rdwy Construction	-	-	-	-	439,699
Battle Intense Rdwy Incidentals	-	-	-	-	-
Battle Intense Rdwy Construction	-	-	-	-	420,000
<b>Total Expenditures</b>	-	-	-	-	<b>2,953,621</b>
Revenue Over / (Under) Expenditures	-	-	-	-	648,379
<b>Ending Fund Balance</b>	-	-	-	-	<b>648,379</b>

## Vehicle and Equipment Replacement Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>872,769</b>	<b>1,089,047</b>	<b>1,140,475</b>	<b>1,140,475</b>	<b>1,183,476</b>
<u>Revenues:</u>					
Transfer from General Fund	275,185	354,495	301,945	301,945	373,138
<b>Total Revenue</b>	<b>275,185</b>	<b>354,495</b>	<b>301,945</b>	<b>301,945</b>	<b>373,138</b>
<u>Transfers</u>					
Transfer to General Fund for Purchases	58,907	303,067	260,000	258,944	56,700
<b>Total Expenditures</b>	<b>58,907</b>	<b>303,067</b>	<b>260,000</b>	<b>258,944</b>	<b>56,700</b>
<b>Total Change in Fund Balance</b>	<b>216,278</b>	<b>51,428</b>	<b>41,945</b>	<b>43,001</b>	<b>316,438</b>
<b>Beginning Fund Balance</b>	<b>1,089,047</b>	<b>1,140,475</b>	<b>1,182,420</b>	<b>1,183,476</b>	<b>1,499,914</b>



## Consolidated Utility Budget by Division Summary Budget

	Water	Wastewater	Equipment Replacement	Utility Total
Utility Operating Revenues	4,296,696	1,713,153	-	6,009,849
Utility Operating Expenses				
Personnel	1,040,847	1,072,837	-	2,113,684
Supplies, Maintenance & Operations	2,557,433	586,206	-	3,143,639
Services	315,786	74,200	-	389,986
Total Utility Operating Expenses	<u>3,914,066</u>	<u>1,733,243</u>	-	<u>5,647,309</u>
Operating Income/(Loss)	<u>382,630</u>	<u>(20,090)</u>	-	<u>362,540</u>
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	1,440,889	790,630	-	2,231,519
Capital Outlay	(3,254,305)	(657,938)	-	(3,912,242)
Depreciation	(550,000)	(270,600)	-	(820,600)
Asset Transfer for GAAP	3,254,305	657,938	-	3,912,242
Bond Interest Costs	(37,446)	(16,629)	-	(54,075)
Transfers Out	(3,503,835)	(892,000)	-	(4,395,835)
Transfers In	<u>3,389,835</u>	<u>825,000</u>	<u>181,000</u>	<u>4,395,835</u>
Total Non-Operating Revenue (Expenses)	739,443	436,401	181,000	1,356,844
<b>Net Income/(Loss)</b>	<b>1,122,073</b>	<b>416,311</b>	<b>181,000</b>	<b>1,719,384</b>

## Water Utility Summary

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Water Operating Revenues	4,319,040	4,373,143	3,452,804	4,234,804	4,296,696
Water Operating Expenses					
Personnel	891,323	922,626	1,039,193	947,423	1,040,847
Supplies, Maintenance & Operations	2,002,730	2,373,247	2,438,840	2,570,827	2,557,433
Services	361,114	195,053	117,142	127,348	315,786
Total Water Operating Expenses	3,255,166	3,490,925	3,595,175	3,645,598	3,914,066
Operating Income	1,063,874	882,217	(142,371)	589,206	382,630
Non-Operating Revenues (Expenses)					
Non-Operating Revenues	862,078	785,414	766,740	1,026,740	1,440,889
Capital Outlay	(62,998)	(185,948)	(552,500)	(670,783)	(67,938)
Depreciation	(498,557)	(580,771)	(508,075)	(508,075)	(550,000)
Asset Transfer for GAAP	641,967	379,271	792,500	1,562,322	3,254,305
Debt Service Expense	(18,842)	(19,554)	(13,873)	(13,873)	(37,446)
Transfers Out	(605,716)	(394,794)	(383,815)	(583,815)	(3,503,835)
Transfers In	62,998	100,941	110,000	196,742	-
Total Non-Operating Revenues (Expenses)	380,931	84,559	210,978	1,009,259	535,975
<b>Net Income/(Loss)</b>	<b>1,444,805</b>	<b>966,777</b>	<b>68,607</b>	<b>1,598,465</b>	<b>918,605</b>

## Water Utility Revenue

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Water Operating Revenues					
Water Revenue Residential	3,774,441	3,754,870	2,928,832	3,678,832	3,736,048
Water Revenue Commercial	159,633	175,338	168,665	168,665	180,094
Water Contract Commercial	172,604	177,354	177,354	177,354	177,354
Water Revenue Non Potable	78,477	65,998	77,500	77,500	74,000
Water Service Connect Fees	39,770	18,975	25,000	32,500	30,000
Water Penalties	46,768	47,840	34,753	49,753	48,000
Water-Bad Debts	(27)	(1,848)	(500)	(8,000)	(4,000)
Misc./Special Requests	103	90,640	500	500	500
Third Party Reimbursement	13,353	8,300	8,500	3,500	3,500
Permits/Variations	1,175	475	1,200	1,200	1,200
Credit Card Service Fee	32,743	35,201	31,000	53,000	50,000
Total Operating Revenues	4,319,040	4,373,143	3,452,804	4,234,804	4,296,696
Water Non-Operating Revenues					
Water Debt Service	283,245	285,467	282,791	282,791	936,054
Water Capital	256,178	258,188	283,949	283,949	104,835
Water Impact Fees	293,506	69,871	50,000	250,000	200,000
Water Interest Income	29,150	182,402	150,000	210,000	200,000
Sale of Assets	-	(10,514)	-	-	-
Total Non-Operating Revenues	862,078	785,414	766,740	1,026,740	1,440,889
<b>Total Water Revenues</b>	<b>5,181,118</b>	<b>5,158,557</b>	<b>4,219,544</b>	<b>5,261,544</b>	<b>5,737,585</b>

## Water Utility Operating Expense

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Operating Expenses					
Service Salaries	261,096	231,245	294,770	240,007	292,771
Service Overtime	8,102	10,820	8,102	9,134	8,026
Service Taxes - FICA	15,744	14,264	18,778	14,868	18,649
Service Taxes - MEDICARE	3,682	3,336	4,392	3,480	4,362
Service Workers' Comp	7,505	9,614	10,082	9,215	7,167
Service Taxes - SUTA/FUTA	140	45	518	640	644
Service Retirement	31,443	39,392	37,382	30,552	38,367
Service Insurance	48,734	45,719	60,093	51,388	51,184
Water Service OPEB	-	(131)	-	-	-
Water Service Allowance for Vacancies	-	-	(14,738)	-	(20,000)
Administration Salaries	389,286	414,212	465,943	447,685	117,283
Administration Overtime	181	597	186	262	62
Administration Taxes - FICA	21,781	24,603	28,783	26,403	7,205
Administration Taxes - MEDICARE	5,132	5,787	6,759	6,182	1,702
Administration Workers' Comp	1,847	1,527	1,462	1,278	254
Administration Taxes - SUTA/FUTA	81	58	504	628	181
Administration Retirement	43,758	68,289	57,532	54,455	14,967
Administration Insurance	52,810	53,476	62,703	51,245	15,755
Administration OPEB	-	(227)	-	-	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-
HR & Communications Salaries	-	-	-	-	68,204
HR & Communications Taxes - FICA	-	-	-	-	4,229
HR & Communications Taxes - MEDICARE	-	-	-	-	989
HR & Communications Workers' Comp	-	-	-	-	148
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	88
HR & Communications Retirement	-	-	-	-	8,699
HR & Communications Insurance	-	-	-	-	5,499
Finance Salaries	-	-	-	-	108,659
Finance Overtime	-	-	-	-	81
Finance Taxes - FICA	-	-	-	-	6,742
Finance Taxes - MEDICARE	-	-	-	-	1,577
Finance Workers' Comp	-	-	-	-	235
Finance Taxes - SUTA/FUTA	-	-	-	-	146
Finance Retirement	-	-	-	-	13,870
Finance Insurance	-	-	-	-	17,531
Information Technology Salaries	-	-	-	-	47,675
Information Technology Taxes - FICA	-	-	-	-	2,956
Information Technology Taxes - MEDICARE	-	-	-	-	691
Information Technology Workers' Comp	-	-	-	-	103
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59
Information Technology Retirement	-	-	-	-	6,081
Information Technology Insurance	-	-	-	-	7,542
Engineering & Planning Salaries	-	-	-	-	136,763
Engineering & Planning Overtime	-	-	-	-	50

## Water Utility Operating Expense Continued

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Engineering & Planning Taxes - FICA	-	-	-	-	8,482
Engineering & Planning Taxes - MEDICARE	-	-	-	-	1,984
Engineering & Planning Workers' Comp	-	-	-	-	338
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	181
Engineering & Planning Retirement	-	-	-	-	17,451
Engineering & Planning Insurance	-	-	-	-	15,215
Uniforms	5,145	6,453	7,110	7,110	6,718
Power	191,985	158,995	150,000	150,000	150,000
Maintenance of Plants/Lines	112,433	143,895	120,000	150,000	120,000
Analysis Fees	11,132	10,672	9,000	9,000	12,000
Chemicals	5,375	6,428	3,500	6,500	6,500
City Management Fee	209,258	208,678	167,618	205,118	208,375
Equipment Maintenance	19,938	6,235	15,900	15,900	17,100
Equipment Gas & Oil	13,843	15,477	15,000	15,000	15,000
GBRA Water Fees	1,205,020	1,532,440	1,557,453	1,530,953	1,591,970
Equipment Lease	1,337	2,409	1,000	1,000	300
Tools & Minor Equipment	5,495	11,997	11,125	13,125	12,125
Training	9,415	10,774	24,638	20,638	25,563
Utilities & Radio	23,118	21,171	27,705	27,705	30,600
Signal & Telemetry	162	34	1,536	-	-
Water Building Maintenance	4,881	6,627	11,380	11,380	11,380
Supplies & Consumables	2,236	3,335	2,200	4,200	3,700
Vehicle Maintenance/Repair	3,858	6,165	6,500	6,500	6,500
Water Inventory Adjustment	2,755	-	-	-	-
Utilities & Telephone	9,234	9,494	9,189	9,189	9,189
Dues & Publications	669	1,185	2,281	2,281	2,786
Water Professional Services	354,625	184,751	106,581	116,581	305,044
Permit & Licenses	8,441	8,227	8,883	8,883	8,936
General Liability Insurance	25,495	28,127	32,500	34,714	45,000
Office Supplies	709	2,539	3,244	3,244	3,244
Travel & Meetings	750	3,094	4,250	2,750	1,250
Software & Computer	84,720	117,204	202,267	260,227	223,251
Recording/Reporting	627	154	500	500	500
Postage	595	611	938	938	689
Building/Equip Maintenance	88	-	150	-	150
Conservation Ed & Newsletter	-	-	1,370	1,370	1,370
Billing Statement Charges	3,567	3,839	3,400	3,900	3,700
Billing Postage	8,890	10,462	8,500	9,000	10,000
Copier Lease	1,745	1,673	1,954	1,954	1,789
Public Relations	2,937	4,431	4,000	4,206	4,250
Employment Costs	324	809	1,330	1,330	1,337
Employee Appreciation	3,228	5,062	5,231	5,231	5,155
Water Miscellaneous	226	-	250	250	250
Credit Card Service Fee	29,587	34,853	27,500	57,500	27,500
<b>Total Operating Expenses</b>	<b>3,255,166</b>	<b>3,490,925</b>	<b>3,595,175</b>	<b>3,645,598</b>	<b>3,914,066</b>

## Water Utility Capital, Debt and Non-Cash Expenses

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Capital Outlays</b>					
Operational Capital	-	78,788	257,500	319,868	60,000
Water Vehicle and Equipment Purchases	62,998	107,160	295,000	350,915	7,938
<b>Total Capital Outlays</b>	<b>62,998</b>	<b>185,948</b>	<b>552,500</b>	<b>670,783</b>	<b>67,938</b>
<b>Debt Service</b>					
Bond Water Issuance Fees	-	-	-	-	-
Bond Interest Cost	18,842	16,141	13,873	13,873	37,446
SBITA Interest Cost	-	3,413	-	-	-
<b>Total Debt Service</b>	<b>18,842</b>	<b>19,554</b>	<b>13,873</b>	<b>13,873</b>	<b>37,446</b>
<b>Non-Cash Adjustments</b>					
Transfer to Veh/Equip Replace Fund	56,032	66,735	49,866	49,866	114,000
Transfer to Water Capital Fund	549,684	328,059	333,949	533,949	3,389,835
Transfer from ERF	(62,998)	(100,941)	(110,000)	(196,742)	-
Transfer of Assets to Balance Sheet	(641,967)	(379,271)	(792,500)	(1,562,322)	(3,254,305)
Water Service Amortization - SBITAs	-	33,528	-	-	-
Water Service Depreciation	498,557	547,243	508,075	508,075	550,000
<b>Total Non-Cash Adjustments</b>	<b>399,307</b>	<b>495,354</b>	<b>(10,610)</b>	<b>(667,174)</b>	<b>799,531</b>
<b>Total Non-Operating Expenses</b>	<b>481,147</b>	<b>700,855</b>	<b>555,762</b>	<b>17,481</b>	<b>904,914</b>

## Water Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>1,443,116</b>	<b>1,339,728</b>	<b>1,397,919</b>	<b>1,397,919</b>	<b>728,765</b>
<u>Resources:</u>					
Transfer from Utility Fund	549,684	328,059	333,949	533,949	3,389,835
<b>Total Transfers</b>	<b>549,684</b>	<b>328,059</b>	<b>333,949</b>	<b>533,949</b>	<b>3,389,835</b>
<u>Capital Projects</u>					
Elevated Storage Tank	5,310	14,480	-	161,833	-
Plant 2 Hydro Tank & Variable Drives	547,297	7,065	-	-	-
Creek Crossing West Waterline	18,281	146,112	-	-	-
Elmo Davis Upgrades	-	-	-	-	-
Plant 5 Expansion	-	5,856	-	223,643	1,320,800
Scada Systems Upgrade	43,215	-	-	-	-
GIS Compatible Work Order System	631	-	-	-	-
Willow Wind/Red Bud Hill	-	35,836	-	34,869	879,807
Old Fredericksburg Rd	8,080	25,858	-	266,063	270,400
Rolling Acres Trail Rehab	-	30,011	-	36,783	610,941
Well 27 Upgrades	-	-	60,000	60,000	-
Well 31 Upgrades	-	-	60,000	60,000	-
Well 25 Upgrades	-	-	60,000	60,000	-
Well 28 Upgrades	-	-	60,000	60,000	-
Cibolo Creek Waterline Relocation	-	-	-	239,912	-
Upgrade Plant 3 Electrical	-	-	-	-	74,419
SAWS Emergency Interconnect	-	-	-	-	30,000
<u>Non-Capital Projects</u>					
Water Rate Study	19,930	4,649	-	-	-
Water System EPA Risk Assessment	10,326	-	-	-	-
<b>Total Expenditures</b>	<b>653,072</b>	<b>269,867</b>	<b>240,000</b>	<b>1,203,103</b>	<b>3,186,367</b>
<b>Total Change in Fund Balance</b>	<b>(103,388)</b>	<b>58,192</b>	<b>93,949</b>	<b>(669,154)</b>	<b>203,468</b>
<b>Ending Fund Balance</b>	<b>1,339,728</b>	<b>1,397,919</b>	<b>1,491,868</b>	<b>728,765</b>	<b>932,233</b>

## Wastewater Utility Summary

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Wastewater Operating Revenues	2,244,531	990,913	1,799,660	1,680,410	1,713,153
Wastewater Operating Expenses					
Personnel	849,914	931,809	1,022,211	1,008,152	1,072,837
Supplies, Maintenance & Operations	706,247	579,299	543,513	598,555	586,206
Services	65,036	51,168	67,592	67,792	74,200
Total Wastewater Operating Expenses	1,621,196	1,562,276	1,633,316	1,674,499	1,733,243
Operating Income	623,335	(571,363)	166,344	5,911	(20,090)
Non-Operating Revenues (Expenses)					
Non-Operating Revenues	371,265	364,567	343,992	553,992	790,630
Capital Outlay	(45,013)	(21,860)	(237,500)	(370,892)	(7,938)
Depreciation	(261,466)	(281,961)	(270,600)	(270,600)	(270,600)
Asset Transfer for GAAP	169,520	1,074,201	237,500	1,335,351	657,938
Debt Service Expense	(3,589)	(4,682)	(2,642)	(2,642)	(16,629)
Transfers Out	(1,538,742)	(191,994)	(180,848)	(330,848)	(892,000)
Transfers In	56,055	-	102,500	239,942	-
Total Non-Operating Revenues (Expenses)	(1,251,970)	938,270	(7,598)	1,154,303	261,401
<b>Net Income/(Loss)</b>	<b>(628,635)</b>	<b>366,907</b>	<b>158,746</b>	<b>1,160,214</b>	<b>241,311</b>

## Wastewater Utility Revenue

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Wastewater Operating Revenues					
Sewer Revenue Residential	961,737	971,993	1,709,775	1,609,775	1,641,971
Sewer Revenue Commercial	4,418	4,418	58,345	37,345	37,832
Sewer Service Connect Fee	25,900	7,700	23,000	23,000	25,000
Sewer Penalties	8,258	7,211	8,438	11,438	9,000
Sewer Bad Debt	(18)	(492)	(250)	(1,500)	(1,000)
Sewer Grant Revenue	1,244,133	-	-	-	-
Misc/Special Requests	103	83	352	352	350
Third Party Reimbursement	-	-	-	-	-
Total Operating Revenues	2,244,531	990,913	1,799,660	1,680,410	1,713,153
Wastewater Non-Operating Revenues					
Sewer Debt Service	54,320	54,911	54,077	54,077	415,630
Sewer Capital	97,305	98,362	107,915	107,915	-
Sewer Impact Fee	193,727	34,392	32,000	182,000	175,000
Sewer Interest Income	25,913	176,193	150,000	210,000	200,000
Sale of Assets	-	708	-	-	-
Total Non-Operating Revenues	371,265	364,567	343,992	553,992	790,630
<b>Total Wastewater Revenues</b>	<b>2,615,796</b>	<b>1,355,479</b>	<b>2,143,652</b>	<b>2,234,402</b>	<b>2,503,783</b>

## Wastewater Utility Operating Expense

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Operating Expenses					
Service Salaries	238,049	260,093	306,118	309,279	334,540
Service Overtime	9,116	12,031	8,430	9,622	9,231
Service Taxes - FICA	14,757	16,082	19,502	19,209	21,314
Service Taxes - Medicare	3,451	3,761	4,561	4,495	4,985
Service Workers' Comp	8,377	9,808	10,457	9,543	8,159
Service Taxes - SUTA/FUTA	136	49	518	699	702
Service Retirement	28,858	43,367	38,823	38,834	43,848
Service Insurance	39,252	40,267	51,630	50,696	56,259
Sewer Service OPEB	-	(144)	-	-	-
Sewer Service Allowance for Vacancies	-	-	(15,305)	-	(20,000)
Administration Salaries	384,087	396,754	447,540	429,233	117,283
Administration Overtime	181	597	186	262	62
Administration Taxes - FICA	21,267	23,517	27,642	25,214	7,205
Administration Taxes - Medicare	5,010	5,531	6,492	5,913	1,702
Administration Workers' Comp	1,322	1,470	1,407	1,230	254
Administration Taxes - SUTA/FUTA	78	55	477	593	181
Administration Retirement	42,776	65,425	55,261	52,206	14,967
Administration Insurance	53,196	53,361	62,530	51,124	15,755
Administration OPEB	-	(217)	-	-	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-
HR & Communications Salaries	-	-	-	-	68,204
HR & Communications Taxes - FICA	-	-	-	-	4,229
HR & Communications Taxes - MEDICARE	-	-	-	-	989
HR & Communications Workers' Comp	-	-	-	-	148
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	88
HR & Communications Retirement	-	-	-	-	8,699
HR & Communications Insurance	-	-	-	-	5,499
Finance Salaries	-	-	-	-	108,659
Finance Overtime	-	-	-	-	81
Finance Taxes - FICA	-	-	-	-	6,742
Finance Taxes - MEDICARE	-	-	-	-	1,577
Finance Workers' Comp	-	-	-	-	235
Finance Taxes - SUTA/FUTA	-	-	-	-	146
Finance Retirement	-	-	-	-	13,870
Finance Insurance	-	-	-	-	17,531
Information Technology Salaries	-	-	-	-	47,675
Information Technology Taxes - FICA	-	-	-	-	2,956
Information Technology Taxes - MEDICARE	-	-	-	-	691
Information Technology Workers' Comp	-	-	-	-	103
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59
Information Technology Retirement	-	-	-	-	6,081
Information Technology Insurance	-	-	-	-	7,542
Engineering & Planning Salaries	-	-	-	-	117,484



## Wastewater Utility Operating Expense Continued

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Engineering & Planning Overtime	-	-	-	-	50
Engineering & Planning Taxes - FICA	-	-	-	-	7,287
Engineering & Planning Taxes - MEDICARE	-	-	-	-	1,704
Engineering & Planning Workers' Comp	-	-	-	-	297
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	146
Engineering & Planning Retirement	-	-	-	-	14,991
Engineering & Planning Insurance	-	-	-	-	12,627
Uniforms	5,438	5,745	5,335	5,335	4,955
Power	42,770	41,204	40,000	40,000	40,000
Maintenance Of Plant/ Lines	64,643	40,587	50,000	131,448	60,000
Sludge Hauling	323,451	187,193	25,000	-	25,000
Analysis Fees	18,248	27,608	27,000	28,500	27,000
Chemicals	14,614	23,532	32,500	34,000	33,600
City Management Fee	48,308	48,821	88,406	82,356	83,990
Equipment Maintenance	11,193	6,262	9,790	11,790	9,790
Equipment Gas & Oil	12,064	11,699	11,875	11,875	11,875
Equipment Lease	7,128	2,699	2,500	-	300
Tools & Minor Equipment	3,887	12,390	10,250	10,250	7,125
Training	7,760	10,717	24,064	20,064	24,450
Utilities & Radios	21,455	19,654	26,005	26,005	28,900
Signal & Telemetry	461	159	1,920	-	-
Building Maintenance	3,689	5,855	15,900	15,900	10,900
Supplies & Consumables	2,912	3,735	2,500	4,500	5,200
Vehicle Maintenance & Repairs	3,936	7,406	5,000	7,000	5,000
Utilities/Telephone	9,412	8,684	8,130	8,130	8,130
Dues & Publications	1,044	1,044	2,324	2,324	2,821
Professional Fees	58,940	42,407	57,081	57,081	63,508
Permits & Licenses	1,684	1,730	3,693	3,693	3,443
Liability Insurance	25,495	28,127	32,500	34,714	45,000
Office Supplies	873	2,146	2,244	3,744	2,244
Travel & Meetings	697	1,388	4,250	2,750	1,250
Software & Computers	59,602	64,332	97,024	97,024	128,308
Recording/Reporting	418	-	350	350	350
Sewer Postage	548	611	600	600	686
Adm Bldg/Equip. Maintenance	88	-	150	-	150
Billing Statement Charges	3,567	3,839	3,500	4,500	3,700
Billing Postage	8,890	10,462	8,500	9,500	10,000
Copier Lease	1,745	1,673	1,954	1,954	1,789
Public Relations	2,937	4,429	4,000	4,200	4,250
Employment Costs	285	821	1,330	1,330	1,337
Employee Appreciation	2,873	3,510	5,181	5,181	5,105
Miscellaneous	226	-	250	250	250
<b>Total Operating Expenses</b>	<b>1,621,196</b>	<b>1,562,276</b>	<b>1,633,316</b>	<b>1,674,499</b>	<b>1,733,243</b>

## Wastewater Utility Capital, Debt, and Non-Cash Expenses

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Capital Outlays</b>					
Operational Capital	45,013	-	-	-	-
Wastewater Equipment Purchases	-	21,860	237,500	370,892	7,938
<b>Total Capital Outlays</b>	<b>45,013</b>	<b>21,860</b>	<b>237,500</b>	<b>370,892</b>	<b>7,938</b>
<b>Debt Service</b>					
Bond Water Issuance Fees	-	-	-	-	-
Bond Interest Cost	3,589	3,075	2,642	2,642	16,629
SBITA Interest Cost	-	1,608	-	-	-
<b>Total Debt Service</b>	<b>3,589</b>	<b>4,682</b>	<b>2,642</b>	<b>2,642</b>	<b>16,629</b>
<b>Non-Cash Adjustments</b>					
Transfer To Vehicle Repl. Fund	27,707	59,240	40,933	40,933	67,000
Transfer to Wastewater Capital Fund	1,511,035	132,754	139,915	289,915	825,000
Transfer from ERF	(56,055)	-	(102,500)	(239,942)	-
Asset Transfers to Balance Sheet	(169,520)	(1,074,201)	(237,500)	(1,335,351)	(657,938)
Wastewater Service Amortization - SBITAs	-	21,994	-	-	-
Wastewater Service Depreciation	261,466	259,967	270,600	270,600	270,600
<b>Total Non-Cash Adjustments</b>	<b>1,574,633</b>	<b>(600,246)</b>	<b>111,448</b>	<b>(973,845)</b>	<b>504,663</b>
<b>Total Capital, Debt, and Non-Cash</b>	<b>1,623,235</b>	<b>(573,704)</b>	<b>351,590</b>	<b>(600,311)</b>	<b>529,229</b>

## Wastewater Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>1,087,394</b>	<b>2,257,004</b>	<b>1,250,609</b>	<b>1,250,609</b>	<b>623,271</b>
<u>Transfers:</u>					
Transfer from Utility Fund	1,511,035	132,754	139,915	289,915	825,000
<b>Total Transfers</b>	<b>1,511,035</b>	<b>132,754</b>	<b>139,915</b>	<b>289,915</b>	<b>825,000</b>
<u>Capital Projects</u>					
Solids Handling	124,507	1,052,341	-	-	-
Wastewater Treatment Plant Expansion	186,404	77,985	-	917,253	-
GIS Compatible Work Order System	631	-	-	-	-
Cojak Circle Sewer Upgrade	-	-	-	-	650,000
<u>Non-Capital Projects</u>					
Wastewater Rate Study	19,930	8,822	-	-	-
Wastewater System EPA Risk Assessment	9,953	-	-	-	-
<b>Total Expenditures</b>	<b>341,426</b>	<b>1,139,149</b>	<b>-</b>	<b>917,253</b>	<b>650,000</b>
<b>Total Change in Fund Balance</b>	<b>1,169,610</b>	<b>(1,006,394)</b>	<b>139,915</b>	<b>(627,338)</b>	<b>175,000</b>
<b>Ending Fund Balance</b>	<b>2,257,004</b>	<b>1,250,609</b>	<b>1,390,524</b>	<b>623,271</b>	<b>798,271</b>

## Utility Vehicle and Equipment Replacement Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	<b>886,405</b>	<b>851,091</b>	<b>876,126</b>	<b>876,126</b>	<b>530,241</b>
<u>Transfers In:</u>					
Transfer from Water Division	56,032	66,735	49,866	49,866	114,000
Transfer from Wastewater Division	27,707	59,240	40,933	40,933	67,000
<b>Total Transfers In</b>	<b>83,739</b>	<b>125,975</b>	<b>90,799</b>	<b>90,799</b>	<b>181,000</b>
<u>Transfers Out:</u>					
Transfer to Water for Purchases	62,998	100,941	110,000	196,742	-
Transfer to Wastewater for Purchases	56,055	-	102,500	239,942	-
<b>Total Transfers Out</b>	<b>119,053</b>	<b>100,941</b>	<b>212,500</b>	<b>436,684</b>	<b>-</b>
<b>Total Change in Fund Balance</b>	<b>(35,314)</b>	<b>25,035</b>	<b>(121,701)</b>	<b>(345,885)</b>	<b>181,000</b>
<b>Ending Fund Balance</b>	<b>851,091</b>	<b>876,126</b>	<b>754,425</b>	<b>530,241</b>	<b>711,241</b>