

Consolidated Utility Funds Budget by Division
Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Operating Revenues	4,296,696	1,713,153	-	6,009,849
Utility Operating Expenses				
Personnel	1,095,358	1,121,671	-	2,217,029
Supplies, Maintenance & Operations	2,555,787	584,559	-	3,140,346
Services	315,786	74,200	-	389,986
Total Utility Operating Expenses	<u>3,966,931</u>	<u>1,780,430</u>	-	<u>5,747,361</u>
Operating Income/(Loss)	<u>329,765</u>	<u>(67,277)</u>	-	<u>262,488</u>
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	1,440,889	790,630	-	2,231,519
Capital Outlay	(3,246,367)	(650,000)	-	(3,896,367)
Depreciation	(550,000)	(270,600)	-	(820,600)
Asset Transfer for GAAP	3,246,367	650,000	-	3,896,367
Debt Service 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
Net Income/(Loss)	1,069,208	369,124	181,000	1,619,332

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Operating Revenues	4,296,696	1,713,153				6,009,849
Utility Operating Expenses						
Personnel	1,095,358	1,121,671				2,217,029
Supplies, Maintenance & Operations	2,555,787	584,559				3,140,346
Services	315,786	74,200				389,986
Total Utility Operating Expenses	<u>3,966,931</u>	<u>1,780,430</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,747,361</u>
Operating Income/(Loss)	<u>329,765</u>	<u>(67,277)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,488</u>
Non-Operating Revenues (Expenses)						
Non-Operating Revenues	1,440,889	790,630				2,231,519
Capital Outlay	(60,000)	-	(3,186,367)	(650,000)		(3,896,367)
Depreciation	(550,000)	(270,600)				(820,600)
Asset Transfer for GAAP	3,246,367	650,000				3,896,367
Debt Service Costs	(37,446)	(16,629)				(54,075)
Transfers Out	(3,503,835)	(892,000)			-	(4,395,835)
Transfers In	<u>-</u>	<u>-</u>	<u>3,389,835</u>	<u>825,000</u>	<u>181,000</u>	<u>4,395,835</u>
Total Non-Operating Revenue (Expenses)	535,975	261,401	203,468	175,000	181,000	1,356,844
Net Income/(Loss)	865,740	194,124	203,468	175,000	181,000	1,619,332

Utility Funds Net Position

	Actual 9/30/2023	Projected FY 2023-24	Projected 9/30/2024	Budget FY 2024-25	Budget 9/30/2025
Net investment in Capital Assets	9,550,921	2,144,347	11,695,268	631,113	12,326,381
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	401,583	(156,822)	244,761	-	244,761
Water Capital	996,336	(512,332)	484,004	203,468	687,472
Wastewater Capital	1,250,609	(670,494)	580,115	175,000	755,115
Operating Reserve	4,337,118	617,563	4,954,681	(589,836)	4,364,845
Debt Service Reserve	336,514	(3,232)	333,282	1,018,587	1,351,869
Equipment Replacement Fund	876,126	(345,885)	530,241	181,000	711,241
Total Unrestricted	8,198,286	(1,071,202)	7,127,084	988,219	8,115,303
Total Net Position	17,749,207	1,073,145	18,822,352	1,619,332	20,441,684

Water Utility Fund Summary Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues	4,319,040	4,373,143	3,452,804	4,234,804	4,296,696	843,892	24.4%	61,892
Water Operating Expenses								
Personnel	891,323	922,626	1,039,193	947,423	1,095,358	56,165	5.4%	147,935
Supplies, Maintenance & Operations	2,002,730	2,373,247	2,438,840	2,570,827	2,555,787	116,947	4.8%	(15,041)
Services	361,114	195,053	117,142	127,348	315,786	198,644	169.6%	188,438
Total Water Operating Expenses	3,255,166	3,490,925	3,595,175	3,645,598	3,966,931	371,756	10.3%	321,333
Operating Income	1,063,874	882,217	(142,371)	589,206	329,765	472,136	-331.6%	(259,441)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	862,078	785,414	766,740	1,026,740	1,440,889	674,149	87.9%	414,149
Capital Outlay	(62,998)	(185,948)	(552,500)	(670,783)	(60,000)	492,500	-89.1%	610,783
Depreciation	(498,557)	(547,243)	(508,075)	(508,075)	(550,000)	(41,925)	8.3%	(41,925)
Asset Transfer for GAAP	641,967	379,271	792,500	1,562,322	3,246,367	2,453,867	309.6%	1,684,045
Debt Service Expense	(18,842)	(16,141)	(13,873)	(13,873)	(37,446)	(23,574)	169.9%	(23,574)
Transfers Out	(605,716)	(394,794)	(383,815)	(583,815)	(3,503,835)	(3,120,020)	812.9%	(2,920,020)
Transfers In	62,998	100,941	110,000	196,742	-	(110,000)	-100.0%	(196,742)
Total Non-Operating Revenues (Expenses)	380,931	121,500	210,978	1,009,259	535,975	324,997	154.0%	(473,284)
Net Income/(Loss)	1,444,805	1,003,718	68,607	1,598,465	865,740	797,133	1161.9%	(732,724)

Water Utility Fund Revenue
Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues								
Water Revenue Residential	3,774,441	3,754,870	2,928,832	3,678,832	3,736,048	807,216	27.6%	57,216
Water Revenue Commercial	159,633	175,338	168,665	168,665	180,094	11,429	6.8%	11,429
Water Contract Commercial	172,604	177,354	177,354	177,354	177,354	-	0.0%	-
Water Revenue Non Potable	78,477	65,998	77,500	77,500	74,000	(3,500)	-4.5%	(3,500)
Water Service Connect Fees	39,770	18,975	25,000	32,500	30,000	5,000	20.0%	(2,500)
Water Penalties	46,768	47,840	34,753	49,753	48,000	13,247	38.1%	(1,753)
Water-Bad Debts	(27)	(1,848)	(500)	(8,000)	(4,000)	(3,500)	700.0%	4,000
Misc./Special Requests	103	90,640	500	500	500	-	0.0%	-
Third Party Reimbursement	13,353	8,300	8,500	3,500	3,500	(5,000)	-58.8%	-
Permits/Variations	1,175	475	1,200	1,200	1,200	-	0.0%	-
Credit Card Service Fee	32,743	35,201	31,000	53,000	50,000	19,000	61.3%	(3,000)
Total Operating Revenues	4,319,040	4,373,143	3,452,804	4,234,804	4,296,696	843,892	24.4%	61,892
Water Non-Operating Revenues								
Water Debt Service	283,245	285,467	282,791	282,791	936,054	653,263	231.0%	653,263
Water Capital	256,178	258,188	283,949	283,949	104,835	(179,114)	-63.1%	(179,114)
Water Impact Fees	293,506	69,871	50,000	250,000	200,000	150,000	300.0%	(50,000)
Water Interest Income	29,150	182,402	150,000	210,000	200,000	50,000	33.3%	(10,000)
Sale of Assets	-	(10,514)	-	-	-	-	0.0%	-
Total Non-Operating Revenues	862,078	785,414	766,740	1,026,740	1,440,889	674,149	87.9%	414,149
Total Water Revenues	5,181,118	5,158,557	4,219,544	5,261,544	5,737,585	1,518,041	36.0%	476,041

Water Utility Fund Operating Expense

Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	261,096	231,245	294,770	240,007	299,814	5,044	1.7%	59,807
Service Overtime	8,102	10,820	8,102	9,134	8,219	117	1.4%	(915)
Service Taxes - FICA	15,744	14,264	18,778	14,868	19,098	320	1.7%	4,230
Service Taxes - MEDICARE	3,682	3,336	4,392	3,480	4,466	74	1.7%	986
Service Workers' Comp	7,505	9,614	10,082	9,215	7,339	(2,743)	-27.2%	(1,876)
Service Taxes - SUTA/FUTA	140	45	518	640	644	126	24.3%	4
Service Retirement	31,443	39,392	37,382	30,552	39,290	1,908	5.1%	8,738
Service Insurance	48,734	45,719	60,093	51,388	60,017	(76)	-0.1%	8,629
Water Service OPEB	-	(131)	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	(14,738)	-	(20,000)	(5,262)	35.7%	(20,000)
Administration Salaries	389,286	414,212	465,943	447,685	119,870	(346,073)	-74.3%	(327,815)
Administration Overtime	181	597	186	262	62	(124)	-66.7%	(200)
Administration Taxes - FICA	21,781	24,603	28,783	26,403	7,351	(21,432)	-74.5%	(19,052)
Administration Taxes - MEDICARE	5,132	5,787	6,759	6,182	1,739	(5,020)	-74.3%	(4,443)
Administration Workers' Comp	1,847	1,527	1,462	1,278	259	(1,203)	-82.3%	(1,019)
Administration Taxes - SUTA/FUTA	81	58	504	628	181	(323)	-64.1%	(447)
Administration Retirement	43,758	68,289	57,532	54,455	15,297	(42,235)	-73.4%	(39,158)
Administration Insurance	52,810	53,476	62,703	51,245	15,766	(46,937)	-74.9%	(35,479)
Administration OPEB	-	(227)	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-	4,058	-100.0%	-
HR & Communications Salaries	-	-	-	-	90,439	90,439	0.0%	90,439
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	-	-	5,607	5,607	0.0%	5,607
HR & Communications Taxes - MEDICARE	-	-	-	-	1,311	1,311	0.0%	1,311
HR & Communications Workers' Comp	-	-	-	-	196	196	0.0%	196
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	117	117	0.0%	117
HR & Communications Retirement	-	-	-	-	11,536	11,536	0.0%	11,536
HR & Communications Insurance	-	-	-	-	7,702	7,702	0.0%	7,702
Finance Salaries	-	-	-	-	110,775	110,775	0.0%	110,775
Finance Overtime	-	-	-	-	83	83	0.0%	83
Finance Taxes - FICA	-	-	-	-	6,873	6,873	0.0%	6,873
Finance Taxes - MEDICARE	-	-	-	-	1,607	1,607	0.0%	1,607
Finance Workers' Comp	-	-	-	-	240	240	0.0%	240
Finance Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Retirement	-	-	-	-	14,140	14,140	0.0%	14,140
Finance Insurance	-	-	-	-	17,542	17,542	0.0%	17,542
Information Technology Salaries	-	-	-	-	48,840	48,840	0.0%	48,840
Information Technology Taxes - FICA	-	-	-	-	3,028	3,028	0.0%	3,028
Information Technology Taxes - MEDICARE	-	-	-	-	708	708	0.0%	708
Information Technology Workers' Comp	-	-	-	-	106	106	0.0%	106
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59	59	0.0%	59
Information Technology Retirement	-	-	-	-	6,230	6,230	0.0%	6,230
Information Technology Insurance	-	-	-	-	7,547	7,547	0.0%	7,547
Engineering & Planning Salaries	-	-	-	-	139,311	139,311	0.0%	139,311
Engineering & Planning Overtime	-	-	-	-	51	51	0.0%	51
Engineering & Planning Taxes - FICA	-	-	-	-	8,588	8,588	0.0%	8,588
Engineering & Planning Taxes - MEDICARE	-	-	-	-	2,021	2,021	0.0%	2,021
Engineering & Planning Workers' Comp	-	-	-	-	345	345	0.0%	345
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	181	181	0.0%	181
Engineering & Planning Retirement	-	-	-	-	17,776	17,776	0.0%	17,776
Engineering & Planning Insurance	-	-	-	-	12,841	12,841	0.0%	12,841
Uniforms	5,145	6,453	7,110	7,110	6,718	(393)	-5.5%	(393)
Power	191,985	158,995	150,000	150,000	150,000	-	0.0%	-
Maintenance of Plants/Lines	112,433	143,895	120,000	150,000	120,000	-	0.0%	(30,000)
Analysis Fees	11,132	10,672	9,000	9,000	12,000	3,000	33.3%	3,000
Chemicals	5,375	6,428	3,500	6,500	6,500	3,000	85.7%	-
City Management Fee	209,258	208,678	167,618	205,118	208,375	40,757	24.3%	3,257
Equipment Maintenance	19,938	6,235	15,900	15,900	17,100	1,200	7.5%	1,200
Equipment Gas & Oil	13,843	15,477	15,000	15,000	15,000	-	0.0%	-
GBRA Water Fees	1,205,020	1,532,440	1,557,453	1,530,953	1,591,970	34,517	2.2%	61,017
Equipment Lease	1,337	2,409	1,000	1,000	300	(700)	-70.0%	(700)
Tools & Minor Equipment	5,495	11,997	11,125	13,125	12,125	1,000	9.0%	(1,000)
Training	9,415	10,774	24,638	20,638	25,563	925	3.8%	4,925
Utilities & Radio	23,118	21,171	27,705	27,705	30,600	2,895	10.4%	2,895
Signal & Telemetry	162	34	1,536	-	-	(1,536)	-100.0%	-
Water Building Maintenance	4,881	6,627	11,380	11,380	11,380	-	0.0%	-
Supplies & Consumables	2,236	3,335	2,200	4,200	3,700	1,500	68.2%	(500)
Vehicle Maintenance/Repair	3,858	6,165	6,500	6,500	6,500	-	0.0%	-

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Inventory Adjustment	2,755	-	-	-	-	-	0.0%	-
Utilities & Telephone	9,234	9,494	9,189	9,189	9,189	-	0.0%	-
Dues & Publications	669	1,185	2,281	2,281	2,714	434	19.0%	434
Water Professional Services	354,625	184,751	106,581	116,581	305,044	198,463	186.2%	188,463
Permit & Licenses	8,441	8,227	8,883	8,883	8,936	53	0.6%	53
General Liability Insurance	25,495	28,127	32,500	34,714	45,000	12,500	38.5%	10,286
Office Supplies	709	2,539	3,244	3,244	3,244	-	0.0%	-
Travel & Meetings	750	3,094	4,250	2,750	1,250	(3,000)	-70.6%	(1,500)
Software & Computer	84,720	117,204	202,267	260,227	222,876	20,609	10.2%	(37,351)
Recording/Reporting	627	154	500	500	500	-	0.0%	-
Postage	595	611	938	938	689	(249)	-26.5%	(249)
Building/Equip Maintenance	88	-	150	-	150	-	0.0%	150
Conservation Ed & Newsletter	-	-	1,370	1,370	1,370	-	0.0%	-
Billing Statement Charges	3,567	3,839	3,400	3,900	3,700	300	8.8%	(200)
Billing Postage	8,890	10,462	8,500	9,000	8,800	300	3.5%	(200)
Copier Lease	1,745	1,673	1,954	1,954	1,789	(165)	-8.4%	(165)
Public Relations	2,937	4,431	4,000	4,206	4,250	250	6.3%	44
Employment Costs	324	809	1,330	1,330	1,337	7	0.6%	7
Employee Appreciation	3,228	5,062	5,231	5,231	5,155	(76)	-1.5%	(76)
Water Miscellaneous	226	-	250	250	250	-	0.0%	-
Credit Card Service Fee	29,587	34,853	27,500	57,500	27,500	-	0.0%	(30,000)
Total Operating Expenses	3,255,166	3,490,925	3,595,175	3,645,598	3,966,931	371,756	10.3%	321,333

Water Utility Fund
Capital, Debt and Non-Cash Expenses
Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	78,788	257,500	319,868	60,000	(197,500)	-76.7%	(259,868)
Water Vehicle and Equipment Purchases	62,998	107,160	295,000	350,915	-	(295,000)	-100.0%	(350,915)
Total Capital Outlays	62,998	185,948	552,500	670,783	60,000	(492,500)	-89.1%	(610,783)
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	18,842	16,141	13,873	13,873	37,446	23,574	169.9%	23,574
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	18,842	16,141	13,873	13,873	37,446	23,574	169.9%	23,574
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	56,032	66,735	49,866	49,866	114,000	64,134	128.6%	64,134
Transfer to Water Capital Fund	549,684	328,059	333,949	533,949	3,389,835	3,055,886	915.1%	2,855,886
Transfer from ERF	(62,998)	(100,941)	(110,000)	(196,742)	-	110,000	-100.0%	196,742
Transfer of Assets to Balance Sheet	(641,967)	(379,271)	(792,500)	(1,562,322)	(3,246,367)	(2,453,867)	309.6%	(1,684,045)
Water Service Depreciation	498,557	547,243	508,075	508,075	550,000	41,925	8.3%	41,925
Total Non-Cash Adjustments	399,307	461,825	(10,610)	(667,174)	807,468	818,078	-7710.3%	1,432,717
Total Non-Operating Expenses	481,147	663,914	555,762	17,481	904,914	349,152	62.8%	845,508

Water Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
Beginning Fund Balance	1,443,116	1,339,728	1,397,919	1,397,919	728,765
<u>Resources:</u>					
Transfer from Utility Fund	549,684	328,059	333,949	533,949	3,389,835
Total Transfers	549,684	328,059	333,949	533,949	3,389,835
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
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	-	-	-
Impact Rate Study	-	-	-	-	-
Project Development	-	-	-	-	-
Water System EPA Risk Assessment	10,326	-	-	-	-
Total Expenditures	653,072	269,867	240,000	1,203,103	3,186,367
Total Change in Fund Balance	(103,388)	58,192	93,949	(669,154)	203,468
Ending Fund Balance	1,339,728	1,397,919	1,491,868	728,765	932,233

Wastewater Utility Fund Summary

Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues	2,244,531	990,913	1,799,660	1,680,410	1,713,153	(86,507)	-4.8%	32,743
Wastewater Operating Expenses								
Personnel	849,914	931,809	1,022,211	1,008,152	1,121,671	99,460	9.7%	113,519
Supplies, Maintenance & Operations	706,247	579,299	543,513	598,555	584,559	41,046	7.6%	(13,996)
Services	65,036	51,168	67,592	67,792	74,200	6,608	9.8%	6,408
Total Wastewater Operating Expenses	1,621,196	1,562,276	1,633,316	1,674,499	1,780,430	147,114	9.0%	105,931
Operating Income	623,335	(571,363)	166,344	5,911	(67,277)	(233,621)	-140.4%	(73,188)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	371,265	364,567	343,992	553,992	790,630	446,638	129.8%	236,638
Capital Outlay	(45,013)	(21,860)	(237,500)	(370,892)	-	237,500	-100.0%	370,892
Depreciation	(261,466)	(259,967)	(270,600)	(270,600)	(270,600)	-	0.0%	-
Asset Transfer for GAAP	169,520	1,074,201	237,500	1,335,351	650,000	412,500	173.7%	(685,351)
Debt Service Expense	(3,589)	(3,075)	(2,642)	(2,642)	(16,629)	(13,987)	529.4%	(13,987)
Transfers Out	(1,538,742)	(191,994)	(180,848)	(330,848)	(892,000)	(711,152)	393.2%	(561,152)
Transfers In	56,055	-	102,500	239,942	-	(102,500)	-100.0%	(239,942)
Total Non-Operating Revenues (Expenses)	(1,251,970)	961,872	(7,598)	1,154,303	261,401	268,999	-3540.4%	(892,902)
Net Income/(Loss)	(628,635)	390,509	158,746	1,160,214	194,124	35,378	22.3%	(966,090)

Wastewater Utility Fund Revenue

Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues								
Sewer Revenue Residential	961,737	971,993	1,709,775	1,609,775	1,641,971	(67,804)	-4.0%	32,196
Sewer Revenue Commercial	4,418	4,418	58,345	37,345	37,832	(20,513)	-35.2%	487
Sewer Service Connect Fee	25,900	7,700	23,000	23,000	25,000	2,000	8.7%	2,000
Sewer Penalties	8,258	7,211	8,438	11,438	9,000	562	6.7%	(2,438)
Sewer Bad Debt	(18)	(492)	(250)	(1,500)	(1,000)	(750)	300.0%	500
Sewer Grant Revenue	1,244,133	-	-	-	-	-	0.0%	-
Misc/Special Requests	103	83	352	352	350	(2)	-0.6%	(2)
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Total Operating Revenues	2,244,531	990,913	1,799,660	1,680,410	1,713,153	(86,507)	-4.8%	32,743
Wastewater Non-Operating Revenues								
Sewer Debt Service	54,320	54,911	54,077	54,077	415,630	361,553	668.6%	361,553
Sewer Capital	97,305	98,362	107,915	107,915	-	(107,915)	-100.0%	(107,915)
Sewer Impact Fee	193,727	34,392	32,000	182,000	175,000	143,000	446.9%	(7,000)
Sewer Interest Income	25,913	176,193	150,000	210,000	200,000	50,000	33.3%	(10,000)
Sale of Assets	-	708	-	-	-	-	0.0%	-
Total Non-Operating Revenues	371,265	364,567	343,992	553,992	790,630	446,638	129.8%	236,638
Total Wastewater Revenues	2,615,796	1,355,479	2,143,652	2,234,402	2,503,783	273,624	12.8%	302,124

Wastewater Utility Fund Operating Expense
Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	238,049	260,093	306,118	309,279	342,592	36,474	11.9%	33,313
Service Overtime	9,116	12,031	8,430	9,622	9,453	1,023	12.1%	(169)
Service Taxes - FICA	14,757	16,082	19,502	19,209	21,827	2,325	11.9%	2,618
Service Taxes - Medicare	3,451	3,761	4,561	4,495	5,105	544	11.9%	610
Service Workers' Comp	8,377	9,808	10,457	9,543	8,356	(2,101)	-20.1%	(1,187)
Service Taxes - SUTA/FUTA	136	49	518	699	702	184	35.5%	3
Service Retirement	28,858	43,367	38,823	38,834	44,903	6,080	15.7%	6,069
Service Insurance	39,252	40,267	51,630	50,696	56,320	4,690	9.1%	5,624
Sewer Service OPEB	-	(144)	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	(15,305)	-	(20,000)	(4,695)	30.7%	(20,000)
Administration Salaries	384,087	396,754	447,540	429,233	119,870	(327,670)	-73.2%	(309,363)
Administration Overtime	181	597	186	262	62	(124)	-66.7%	(200)
Administration Taxes - FICA	21,267	23,517	27,642	25,214	7,351	(20,291)	-73.4%	(17,863)
Administration Taxes - Medicare	5,010	5,531	6,492	5,913	1,739	(4,753)	-73.2%	(4,174)
Administration Workers' Comp	1,322	1,470	1,407	1,230	259	(1,148)	-81.6%	(971)
Administration Taxes - SUTA/FUTA	78	55	477	593	181	(296)	-62.1%	(412)
Administration Retirement	42,776	65,425	55,261	52,206	15,297	(39,964)	-72.3%	(36,909)
Administration Insurance	53,196	53,361	62,530	51,124	15,766	(46,764)	-74.8%	(35,358)
Administration OPEB	-	(217)	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-	4,058	-100.0%	-
HR & Communications Salaries	-	-	-	-	90,439	90,439	0.0%	90,439
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	-	-	5,607	5,607	0.0%	5,607
HR & Communications Taxes - MEDICARE	-	-	-	-	1,311	1,311	0.0%	1,311
HR & Communications Workers' Comp	-	-	-	-	196	196	0.0%	196
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	117	117	0.0%	117
HR & Communications Retirement	-	-	-	-	11,536	11,536	0.0%	11,536
HR & Communications Insurance	-	-	-	-	7,702	7,702	0.0%	7,702
Finance Salaries	-	-	-	-	110,775	110,775	0.0%	110,775
Finance Overtime	-	-	-	-	83	83	0.0%	83
Finance Taxes - FICA	-	-	-	-	6,873	6,873	0.0%	6,873
Finance Taxes - MEDICARE	-	-	-	-	1,607	1,607	0.0%	1,607
Finance Workers' Comp	-	-	-	-	240	240	0.0%	240

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146
Finance Retirement	-	-	-	-	14,140	14,140	0.0%	14,140
Finance Insurance	-	-	-	-	17,542	17,542	0.0%	17,542
Information Technology Salaries	-	-	-	-	48,840	48,840	0.0%	48,840
Information Technology Overtime	-	-	-	-	-	-	0.0%	-
Information Technology Taxes - FICA	-	-	-	-	3,028	3,028	0.0%	3,028
Information Technology Taxes - MEDICARE	-	-	-	-	708	708	0.0%	708
Information Technology Workers' Comp	-	-	-	-	106	106	0.0%	106
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59	59	0.0%	59
Information Technology Retirement	-	-	-	-	6,230	6,230	0.0%	6,230
Information Technology Insurance	-	-	-	-	7,547	7,547	0.0%	7,547
Engineering & Planning Salaries	-	-	-	-	119,564	119,564	0.0%	119,564
Engineering & Planning Overtime	-	-	-	-	51	51	0.0%	51
Engineering & Planning Taxes - FICA	-	-	-	-	7,363	7,363	0.0%	7,363
Engineering & Planning Taxes - MEDICARE	-	-	-	-	1,734	1,734	0.0%	1,734
Engineering & Planning Workers' Comp	-	-	-	-	302	302	0.0%	302
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146
Engineering & Planning Retirement	-	-	-	-	15,257	15,257	0.0%	15,257
Engineering & Planning Insurance	-	-	-	-	12,639	12,639	0.0%	12,639
Uniforms	5,438	5,745	5,335	5,335	4,955	(380)	-7.1%	(380)
Power	42,770	41,204	40,000	40,000	40,000	-	0.0%	-
Maintenance Of Plant/ Lines	64,643	40,587	50,000	131,448	60,000	10,000	20.0%	(71,448)
Sludge Hauling	323,451	187,193	25,000	-	25,000	-	0.0%	25,000
Analysis Fees	18,248	27,608	27,000	28,500	27,000	-	0.0%	(1,500)
Chemicals	14,614	23,532	32,500	34,000	33,600	1,100	3.4%	(400)
City Management Fee	48,308	48,821	88,406	82,356	83,990	(4,416)	-5.0%	1,634
Equipment Maintenance	11,193	6,262	9,790	11,790	9,790	-	0.0%	(2,000)
Equipment Gas & Oil	12,064	11,699	11,875	11,875	11,875	-	0.0%	-
Equipment Lease	7,128	2,699	2,500	-	300	(2,200)	-88.0%	300
Tools & Minor Equipment	3,887	12,390	10,250	10,250	7,125	(3,125)	-30.5%	(3,125)
Training	7,760	10,717	24,064	20,064	24,450	386	1.6%	4,386
Utilities & Radios	21,455	19,654	26,005	26,005	28,900	2,895	11.1%	2,895
Signal & Telemetry	461	159	1,920	-	-	(1,920)	-100.0%	-
Building Maintenance	3,689	5,855	15,900	15,900	10,900	(5,000)	-31.4%	(5,000)
Supplies & Consumables	2,912	3,735	2,500	4,500	5,200	2,700	108.0%	700
Vehicle Maintenance & Repairs	3,936	7,406	5,000	7,000	5,000	-	0.0%	(2,000)

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Inventory Adjustment	1	-	-	-	-	-	0.0%	-
Utilities/Telephone	9,412	8,684	8,130	8,130	8,130	-	0.0%	-
Dues & Publications	1,044	1,044	2,324	2,324	2,750	426	18.3%	426
Professional Fees	58,940	42,407	57,081	57,081	63,508	6,427	11.3%	6,427
Permits & Licenses	1,684	1,730	3,693	3,693	3,443	(250)	-6.8%	(250)
Liability Insurance	25,495	28,127	32,500	34,714	45,000	12,500	38.5%	10,286
Office Supplies	873	2,146	2,244	3,744	2,244	-	0.0%	(1,500)
Travel & Meetings	697	1,388	4,250	2,750	1,250	(3,000)	-70.6%	(1,500)
Software & Computers	59,602	64,332	97,024	97,024	127,933	30,909	31.9%	30,909
Recording/Reporting	418	-	350	350	350	-	0.0%	-
Sewer Postage	548	611	600	600	686	86	14.3%	86
Adm Bldg/Equip. Maintenance	88	-	150	-	150	-	0.0%	150
Billing Statement Charges	3,567	3,839	3,500	4,500	3,700	200	5.7%	(800)
Billing Postage	8,890	10,462	8,500	9,500	8,800	300	3.5%	(700)
Copier Lease	1,745	1,673	1,954	1,954	1,789	(165)	-8.4%	(165)
Public Relations	2,937	4,429	4,000	4,200	4,250	250	6.3%	50
Employment Costs	285	821	1,330	1,330	1,337	7	0.6%	7
Employee Appreciation	2,873	3,510	5,181	5,181	5,105	(76)	-1.5%	(76)
Miscellaneous	226	-	250	250	250	-	0.0%	-
Total Operating Expenses	1,621,196	1,562,276	1,633,316	1,674,499	1,780,430	147,114	9.0%	105,931

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	45,013	-	-	-	-	-	0.0%	-
Wastewater Equipment Purchases	-	21,860	237,500	370,892	-	(237,500)	-100.0%	(370,892)
Total Capital Outlays	45,013	21,860	237,500	370,892	-	(237,500)	-100.0%	(370,892)
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	3,589	3,075	2,642	2,642	16,629	13,987	529.4%	13,987
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	3,589	3,075	2,642	2,642	16,629	13,987	529.4%	13,987
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	27,707	59,240	40,933	40,933	67,000	26,067	63.7%	26,067
Transfer to Wastewater Capital Fund	1,511,035	132,754	139,915	289,915	825,000	685,085	489.6%	535,085
Transfer from ERF	(56,055)	-	(102,500)	(239,942)	-	102,500	-100.0%	239,942
Asset Transfers to Balance Sheet	(169,520)	(1,074,201)	(237,500)	(1,335,351)	(650,000)	(412,500)	173.7%	685,351
Sewer Service Depreciation	261,466	259,967	270,600	270,600	270,600	-	0.0%	-
Total Non-Cash Adjustments	1,574,633	(622,240)	111,448	(973,845)	512,600	401,152	359.9%	1,486,445
Total Capital, Debt, and Non-Cash	1,623,235	(597,305)	351,590	(600,311)	529,229	177,639	50.5%	1,129,540

Wastewater Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
Beginning Fund Balance	1,087,394	2,257,004	1,250,609	1,250,609	580,115
<u>Transfers:</u>					
Transfer from Utility Fund	1,511,035	132,754	139,915	289,915	825,000
Total Transfers	1,511,035	132,754	139,915	289,915	825,000
<u>Capital Projects</u>					
Solids Handling	124,507	1,052,341	-	43,156	-
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	-	-	-
Impact Fee Study	-	-	-	-	-
Project Development	-	-	-	-	-
Wastewater System EPA Risk Assessment	9,953	-	-	-	-
Total Expenditures	341,426	1,139,149	-	960,409	650,000
Total Change in Fund Balance	1,169,610	(1,006,394)	139,915	(670,494)	175,000
Ending Fund Balance	2,257,004	1,250,609	1,390,524	580,115	755,115

Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
Beginning Fund Balance	886,405	851,091	876,126	876,126	530,241
<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
Total Transfers In	83,739	125,975	90,799	90,799	181,000
<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	-
Total Transfers Out	119,053	100,941	212,500	436,684	-
Total Change in Fund Balance	(35,314)	25,035	(121,701)	(345,885)	181,000
Ending Fund Balance	851,091	876,126	754,425	530,241	711,241