

General Fund Year-to-Date Summary
December 31, 2021
25% of Fiscal Year

	Original Budget	Projection	Budget vs Projection	Year-to Date Actual	Percent of Budget	Budget Balance
Revenues:						
Taxes	7,364,494	7,364,494	-	2,463,092	33.4%	(4,901,402)
Franchise Fees	618,200	618,200	-	27,589	4.5%	(590,611)
Interest	8,000	8,000	-	1,518	19.0%	(6,482)
Permits	400,000	400,000	-	84,941	21.2%	(315,059)
Animal Control	1,250	1,250	-	210	16.8%	(1,040)
Fines & Forfeitures	129,923	129,923	-	42,538	32.7%	(87,385)
Fees & Services	278,251	278,251	-	85,362	30.7%	(192,889)
Miscellaneous Income	13,400	21,350	7,950	10,459	78.1%	(2,941)
<i>Subtotal Revenues</i>	<i>8,813,518</i>	<i>8,821,468</i>	<i>7,950</i>	<i>2,715,708</i>		<i>(6,097,810)</i>
Transfers from Other Funds	250,000	250,000	-	-	0.0%	(250,000)
Total Revenues	9,063,518	9,071,468	7,950	2,715,708	29.96%	(6,347,810)
Expenditures:						
Personnel	5,205,922	5,211,275	5,353	1,024,797	19.69%	4,181,125
Supplies, Maintenance & Operations	1,325,097	1,325,197	100	60,137	4.54%	1,264,960
Professional Services	1,427,218	1,427,218	-	205,497	14.40%	1,221,721
Shared Services	513,773	513,729	(44)	202,158	39.35%	311,615
Capital Outlay	389,500	418,558	29,058	29,058	7.46%	360,442
<i>Subtotal Expenditures</i>	<i>8,861,510</i>	<i>8,895,977</i>	<i>34,467</i>	<i>1,521,648</i>		<i>7,339,862</i>
Transfers to Other Funds	1,140,185	1,140,185	-	1,140,185	100.00%	-
Total Expenditures	10,001,695	10,036,162	34,467	2,661,833	26.61%	7,339,862
Transfer to Operating Reserve	390,000	390,000	-	390,000		
Transfer To/(From) Allocated Fund Balance		-	-			
Transfer To/(From) Restricted Fund Balance	4,723	5,500	777	5,043		
Transfer To/(From) Unallocated Fund Balance	(1,332,900)	(1,360,194)	(27,294)	(341,168)		
Total Change in Fund Balance	(938,177)	(964,694)	(26,517)	53,875		

Revenue Detail
December 31, 2021
25% of Fiscal Year

Revenue Type	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments	
Taxes							
01-400-110	General Property	5,714,476	5,714,476	2,323,600	40.7%	(3,390,876)	Tax entry posted through Dec-21
01-400-111	Delinquent Property	30,000	30,000	5,588	18.6%	(24,412)	Tax entry posted through Dec-21
01-400-112	Penalty & Interest	25,000	25,000	1,639	6.6%	(23,361)	Tax entry posted through Dec-21
01-400-120	Mixed Beverage	25,000	25,000	5,632	22.5%	(19,368)	Mixed Bev Tax posted through Nov-21
01-400-121	Local Sales	1,046,679	1,046,679	84,422	8.1%	(962,257)	Sales Tax posted through Oct-21
01-400-122	Street Maintenance	261,669	261,669	21,106	8.1%	(240,564)	Sales Tax posted through Oct-21
01-400-123	Property Reduction	261,669	261,669	21,106	8.1%	(240,564)	Sales Tax posted through Oct-21
	Total Taxes	7,364,494	7,364,494	2,463,092	33.4%	(4,901,402)	
Franchise Fees							
01-400-215	Time Warner Cable	62,000	62,000	-	0.0%	(62,000)	1st quarter franchise fee to be received in January.
01-400-220	GVTC Cable/Telephone	63,000	63,000	-	0.0%	(63,000)	1st quarter franchise fee to be received in January.
01-400-230	AT&T Cable/Telephone	3,500	3,500	-	0.0%	(3,500)	1st quarter franchise fee to be received in January.
01-400-235	Miscellaneous	1,000	1,000	-	0.0%	(1,000)	1st quarter franchise fee to be received in January.
01-400-240	City Public Service	370,000	370,000	27,318	7.4%	(342,682)	Oct-21 franchise fee posted.
01-400-250	Pedernales Electric Company	70,000	70,000	-	0.0%	(70,000)	1st quarter franchise fee to be received in January.
01-400-255	Grey Forest Utilities	16,500	16,500	-	0.0%	(16,500)	1st quarter franchise fee to be received in January.
01-400-260	Garbage Regular	30,000	30,000	-	0.0%	(30,000)	1st quarter franchise fee to be received in January.
01-400-265	Garbage Recycling	2,200	2,200	270	12.3%	(1,930)	Received fee through Nov-21.
	Total Franchise Fees	618,200	618,200	27,589	4.5%	(590,611)	
Interest							
01-400-310	Bank/Investment Interest	8,000	8,000	1,518	19.0%	(6,482)	
	Total Interest	8,000	8,000	1,518	19.0%	(6,482)	
Permits							
01-400-411	New Residential Permits	310,000	310,000	52,106	16.8%	(257,894)	
01-400-412	New Commerical Permits	10,000	10,000	-	0.0%	(10,000)	
01-400-413	Remodeling/Additions	15,000	15,000	9,986	66.6%	(5,014)	
01-400-414	Other BC and Permits	51,000	51,000	17,934	35.2%	(33,066)	
01-400-415	Contractor Registration	10,000	10,000	2,100	21.0%	(7,900)	
01-400-430	Food/Health	4,000	4,000	2,815	70.4%	(1,185)	
	Total Permits Costs	400,000	400,000	84,941	21.2%	(315,059)	
Animal Control							
01-400-510	Pet Licenses	500	500	180	36.0%	(320)	
01-400-520	Pet Impound/Quarantine	750	750	30	4.0%	(720)	
	Total Animal Control	1,250	1,250	210	16.8%	(1,040)	
Fines & Forfeitures							
01-400-610	Municipal Court Fines	120,000	120,000	38,272	31.9%	(81,728)	
01-400-620	Municipal Court Security	3,500	3,500	1,488	42.5%	(2,012)	
01-400-630	Municipal Court Technology	4,300	4,300	1,220	28.4%	(3,080)	
01-400-640	Municipal Court Efficiency	70	70	18	25.0%	(53)	
01-400-650	Court Truancy Prevention Fund	2,000	2,000	1,510	75.5%	(490)	
01-400-660	Municipal Court Jury Fund	53	53	30	57.0%	(23)	
	Total Fines & Forfeitures	129,923	129,923	42,538	32.7%	(87,385)	
Fees & Services							
01-400-700	FORU Management	215,601	215,601	45,609	21.2%	(169,992)	
01-400-701	Special Fees	25,000	25,000	7,022	28.1%	(17,978)	
01-400-702	FORMDD Management	30,150	30,150	30,150	100.0%	-	Annual fee posted.
01-400-801	Credit Card Service Fee	7,500	7,500	2,582	34.4%	(4,918)	
	Total Fees & Services	278,251	278,251	85,362	30.7%	(192,889)	
Miscellaneous							
01-400-900	Miscellaneous	4,000	4,000	1,377	34.4%	(2,623)	
01-400-910	Sale of Assets	-	673	673	0.0%	673	Auction of City surplus items.
01-400-930	Donations/Grants	-	6,500	6,500	0.0%	6,500	Public Safety grants.
01-400-940	School Guard Crossing Fund	7,400	7,400	1,132	15.3%	(6,268)	
01-400-941	Lease Proceeds	2,000	2,000	-	0.0%	(2,000)	
01-400-942	Police Seized Proceeds	-	777	777	0.0%	777	
	Total Miscellaneous	13,400	21,350	10,459	78.1%	(2,941)	
Transfers							
01-400-984	Capital Replacement	250,000	250,000	-	0.0%	(250,000)	Transfer posts as capital is purchased.
	Total Transfers	250,000	250,000	-	0.0%	(250,000)	
	Total Revenue	9,063,518	9,071,468	2,715,708	30.0%	(6,347,810)	

Capital Replacement	Budgeted	Projected	Actual	Overage/(Savings)	Comments
2022 Command Vehicle	65,000	65,000		(65,000)	
2022 Patrol Vehicle	34,000	34,000		(34,000)	
Patrol Vehicle Outfitting	22,000	22,000		(22,000)	
2022 Patrol Vehicle	34,000	34,000		(34,000)	
Patrol Vehicle Outfitting	22,000	22,000		(22,000)	
Ford 250 truck replacement	45,000	45,000		(45,000)	
2021 Ford Explorer Replacement	28,000	28,000		(28,000)	
	250,000	250,000	-	(250,000)	

General Fund Strategic and Capital Projects

December 31, 2021

25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Revenues:						
02-400-900						
Grant Funding	-	-	-	0%	-	
02-400-986						
Transfer from General Fund	865,000	865,000	865,000	100%	-	Annual transfer posted
Total Revenue	865,000	865,000	865,000	100.0%	-	
Reliable & Sustainable Infrastructure						
02-504-101						
Long-term Road Cond Analysis	-	-	-	0%	-	
02-504-102						
City Civic Center	-	-	-	0%	-	
02-504-103						
City Campus Renovation	439,416	419,816	-	0%	439,416	
02-504-106						
Chartwell and Dietz Intersection	175,000	175,000	-	0%	175,000	
02-504-107						
Rolling Acres Trail Project #5	85,000	85,000	-	0%	85,000	
02-504-108						
Silver Spur Trail Project #17	95,000	95,000	-	0%	95,000	
02-504-109						
Fair Oaks Pkwy Project #25	40,000	40,000	-	0%	40,000	
02-504-110						
Fair Oaks Pkwy Project #30	10,000	10,000	-	0%	10,000	
02-504-111						
Tivoli Way Project #34	50,000	50,000	-	0%	50,000	
02-504-112						
Turf Paradise Lane Project #37	40,000	40,000	-	0%	40,000	
02-504-113						
Rockinghorse Lane Project #61	75,000	75,000	-	0%	75,000	
02-504-114						
Bond Development Program	200,000	200,000	-	0%	200,000	
Total Reliable & Sustainable Infrastructure	1,209,416	1,189,816	-	0%	1,209,416	
Public Health, Safety and Welfare						
02-505-101						
PS Command Structure Review	5,000	787	-	0%	5,000	
02-505-102						
Fire Services Program Review	5,000	16,794	1,128	23%	3,872	
02-505-103						
EMS Program Review	5,000	22,394	1,128	23%	3,872	
Total Public Health, Safety and Welfare	15,000	39,975	2,256	15%	12,744	
Operational Excellence						
02-506-101						
Compensation & Benefit Plan Study	-	-	-	0%	-	
02-506-102						
Employee Handbook	-	3,034	-	0%	-	Prior year project rollover; pending budget adjustment.
02-506-103						
HR Technology Upgrade	-	-	-	0%	-	
02-506-104						
Development Training Program	-	-	-	0%	-	
02-506-105						
Communications & Mktg Strategy	50,000	69,610	-	0%	50,000	
02-506-106						
Records Management	-	7,850	1,277	0%	(1,277)	Prior year project rollover; pending budget adjustment.
02-506-107						
IT Risk Analysis	-	96,422	-	0%	-	Prior year project rollover; pending budget adjustment.
02-506-108						
Public Communications Technology	-	-	-	0%	-	
02-506-109						
City Records Digitization	-	26,000	-	0%	-	Prior year project rollover; pending budget adjustment.
02-506-110						
Agenda and Minutes Software Program	-	-	-	0%	-	
02-506-111						
Ticketing with GIS Compatibility	-	12,500	-	0%	-	Prior year project rollover; pending budget adjustment.
02-506-112						
PIA Request Software	30,000	30,000	-	0%	30,000	
02-506-113						
City Fleet Fuel Station	15,000	15,000	-	0%	15,000	
Total Operational Excellence	95,000	260,416	1,277	1%	93,724	
Capital Outlays						
02-509-302						
Infrastructure	-	-	-	0%	-	
02-509-303						
Personal Property	-	260,301	-	0%	-	Prior year project rollover; pending budget adjustment.
Total Capital Outlays	-	260,301	-	0%	-	
Total Expenditures	1,319,416	1,750,508	3,533	0.3%	1,315,884	

**SAP Fund Balance Rollforward
Project Allocations and Fund Balance**

	Fund Balance Actual 9/30/2021	Budgeted Transfer from Gen Fund	Budgeted Spend	Projected Spend	Actual YTD Spend	Carryforward Fund Balance 9/30/2022	Comments
Reliable & Sustainable Infrastructure							
02-504-103	419,816		439,416	419,816	-	-	
02-504-106		175,000	175,000	175,000	-	-	
02-504-107		85,000	85,000	85,000	-	-	
02-504-108		95,000	95,000	95,000	-	-	
02-504-109		40,000	40,000	40,000	-	-	
02-504-110		10,000	10,000	10,000	-	-	
02-504-111		50,000	50,000	50,000	-	-	
02-504-112		40,000	40,000	40,000	-	-	
02-504-113		75,000	75,000	75,000	-	-	
02-504-114		200,000	200,000	200,000	-	-	
Public Health, Safety & Welfare							
02-505-101	787		5,000	787	-	-	
02-505-102	16,794		5,000	16,794	1,128	-	
02-505-103	22,394		5,000	22,394	1,128	-	
Operational Excellence							
02-506-101			-	-	-	-	
02-506-102	3,034		-	3,034	-	-	
02-506-103			-	-	-	-	
02-506-104			-	-	-	-	
02-506-105	19,610	50,000	50,000	69,610	-	-	
02-506-106	7,850		-	7,850	1,277	-	
02-506-107	96,422		-	96,422	-	-	
02-506-109	26,000		-	26,000	-	-	
02-506-110	-		-	-	-	-	
02-506-111	12,500		-	12,500	-	-	
02-506-112	-	30,000	30,000	30,000	-	-	
02-506-113	-	15,000	15,000	15,000	-	-	
02-509-302			-	-	-	-	
02-509-303	260,301		-	260,301	-	-	
	187,675		-	-	-	187,675	
Total Fund Balance	1,073,183	865,000	1,319,416	1,750,508	3,533	187,675	

Street Bond Debt Service Fund
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	40,205	43,850	43,850			
<u>Revenues:</u>						
06-400-110 General Property-I & S	542,671	542,671	212,678	39%	329,993	Tax entry posted through Dec-21
06-400-111 Delinquent Property	3,000	3,000	609	20%	2,391	
06-400-112 Penalty & Interest	1,500	1,500	167	11%	1,333	
06-400-310 Interest Income on Investments	1,000	1,000	3	0%	997	
Total Revenue	548,171	548,171	213,457	38.9%	334,714	
<u>Expenditures:</u>						
06-501-700 Bond Principal	450,000	450,000	-	0%	450,000	Next bond payment is due Feb. 1.
06-501-702 Bond Interest Payable	99,185	99,185	-	0%	99,185	Next bond payment is due Feb. 1.
06-501-703 Bond Agent Fees	400	400	-	0%	400	Next bond payment is due Feb. 1.
Total Expenditures	549,585	549,585	-	0.0%	549,585	
Transfer To/(From) Fund Balance	(1,414)	(1,414)	213,457			
Revenue Over / (Under) Expenditures	(1,414)	(1,414)	213,457			
Ending Fund Balance	38,791	42,436	257,307			

Equipment and Vehicle Replacement
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Beginning Fund Balance	797,466	872,769	872,769			
Revenues:						
31-400-386 Transfer from General Fund	275,185	275,185	275,185	100%	-	Annual transfer posted.
31-400-387 Transfer from other General Fund Departments	-	-	-	0%	-	
Total Revenue	275,185	275,185	275,185	100%	-	
Transfers						
31-500-123 Transfer to General Fund for Purchases	250,000	250,000	-	0%	250,000	See Note A.
Total Transfers Costs	250,000	250,000	-	0%	250,000	
Total Expenditures	250,000	250,000	-	0%	250,000	
Revenue Over / (Under) Expenditures	25,185	25,185	275,185			
Transfer To/(From) Fund Balance	25,185	25,185	275,185			
Ending Fund Balance	822,651	897,954	1,147,954			

Note A:

<u>Budgeted Item</u>	<u>Budgeted</u>	<u>Projected</u>	<u>Actual</u>	<u>Surplus/ (Deficit)</u>	<u>Comments</u>
2022 Command Vehicle	65,000	65,000		65,000	
2022 Patrol Vehicle	34,000	34,000		34,000	
Patrol Vehicle Outfitting	22,000	22,000		22,000	
2022 Patrol Vehicle	34,000	34,000		34,000	
Patrol Vehicle Outfitting	22,000	22,000		22,000	
Ford 250 truck replacement	45,000	45,000		45,000	
2021 Ford Explorer Replacement	28,000	28,000		28,000	
Total Budgeted	250,000	250,000	-	250,000	
	-	-	-	-	

Combined Utilities
December 31, 2021
25% of Fiscal Year

	Original Budget	Projection	Budget vs Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Revenues	6,616,599	6,617,099	500	1,246,835	18.8%	(5,369,764)	
Operating Expenses							
Personnel	1,792,534	1,792,096	(438)	387,967	21.6%	1,404,567	
Supplies, Maintenance & Operations	2,531,775	2,533,201	1,426	635,482	25.1%	1,896,293	
Services	289,991	289,991	-	73,800	25.4%	216,191	
Total Operating Expenses	<u>4,614,300</u>	<u>4,615,289</u>	<u>989</u>	<u>1,097,249</u>	<u>23.8%</u>	<u>3,517,051</u>	
Operating Income	<u>2,002,299</u>	<u>2,001,810</u>	<u>(489)</u>	<u>149,585</u>	<u>7.5%</u>	<u>(1,852,714)</u>	
Capital & Non-Cash Adjustments							
Capital Outlay	2,902,683	2,909,285	6,602	110,801	3.8%	2,791,882	Budgeted capital not purchased yet and projects are in process.
Depreciation	873,801	873,801	-	-	0.0%	873,801	Annual depreciation is posted mid-year and end of year.
Asset transfer for GAAP	(2,573,815)	(2,573,815)	-	-	0.0%	(2,573,815)	Asset transfers post at year end.
Debt Service Expense	22,952	22,952	-	-	0.0%	22,952	First debt service payment is due in February.
Utility transfers out	1,006,808	1,006,808	-	1,006,808	100.0%	-	
Utility transfers in	<u>(1,006,808)</u>	<u>(1,006,808)</u>	<u>-</u>	<u>(923,069)</u>	<u>91.7%</u>	<u>(83,739)</u>	Annual SAP transfers posted, Equipment Replacement Fund transfer posts as capital is purchased.
Total Capital & Non-Cash Adjustments	<u>1,225,621</u>	<u>1,232,224</u>	<u>6,602</u>	<u>194,540</u>	<u>15.9%</u>	<u>1,031,081</u>	
Net Income/(Loss)	<u>776,678</u>	<u>769,587</u>	<u>(7,091)</u>	<u>(44,955)</u>	<u>-5.8%</u>	<u>(821,633)</u>	

Water Utility Fund Summary
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Notes
Water Revenues	4,325,991	4,326,491	915,579	21.2%	(3,410,412)	
Water Operating Expenses						
Personnel	894,232	894,459	197,760	22.1%	696,472	
Supplies, Maintenance & Operations	1,826,497	1,827,620	461,691	25.3%	1,364,806	
Services	178,048	178,048	57,036	32.0%	121,012	
Total Water Operating Expenses	2,898,777	2,900,127	716,487	24.7%	2,182,290	
Operating Income	1,427,214	1,426,364	199,093	13.9%	(1,228,121)	
Capital Outlay	1,707,894	1,714,496	39,842	2.3%	1,668,052	See Schedule Below
Depreciation	647,324	647,324	-	0.0%	647,324	Depreciation posts mid-year and year-end.
Asset Transfer for GAAP	(1,678,815)	(1,678,815)	-	0.0%	(1,678,815)	GAAP entries post at year-end.
Debt Service Expense	19,280	19,280	-	0.0%	19,280	First debt payment is due in February.
Transfers Out	56,032	56,032	56,032	100.0%	-	Budgeted transfer to ERF posted.
Transfers (In)	(152,820)	(152,820)	-	0.0%	(152,820)	ERF transfers to post as capital is replaced.
Net Income/(Loss)	828,319	820,867	103,219	12.5%	(725,100)	

	Budgeted	Projected	YTD Actual	Budget Balance	Notes
Water CIP					
Elevated Storage Tank	181,623	181,623	-	181,623	
Creek Crossings West Waterline	220,433	220,433	2,315	218,118	
Plant 2 HydroTank and Variable Drives	946,815	946,815	7,135	939,680	
Willow Wind/Red Bud Hill	65,370	65,370	-	65,370	
Old Frederickburg Rd	50,000	50,000	-	50,000	
Rolling Acres Trail	61,754	61,754	-	61,754	
Water Rate Study	22,079	22,079	16,790	5,289	
Water System EPA Risk Assessment	7,000	13,602	13,602	(6,602)	
	1,555,074	1,561,676	39,842	1,515,232	
Water Operations					
Ford Dump Truck	85,000	-	-	85,000	
Trimble GIS	7,820	-	-	7,820	
Ford F350 Truck	60,000	-	-	60,000	
	152,820	152,820	-	152,820	
Total Capital Outlay	1,707,894	1,714,496	39,842	1,668,052	

Water Utility Fund Revenue
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Water Revenues						
05-401-110 Water Revenue Residential	2,981,775	2,981,775	608,091	20.39%	(2,373,684)	
05-401-112 Water Debt Service	298,374	298,374	70,478	23.62%	(227,896)	
05-401-113 Water Capital	252,403	252,403	63,743	25.25%	(188,660)	
05-401-120 Water Revenue Commercial	163,841	163,841	32,679	19.95%	(131,162)	
05-401-125 Water Contract Commercial	158,268	158,268	39,589	25.01%	(118,679)	
05-401-130 Water Revenue Non Potable	18,430	18,430	1,880	10.20%	(16,550)	
05-401-140 Water Service Connect Fees	47,960	47,960	10,520	21.93%	(37,440)	
05-401-150 Water Penalties	28,440	28,440	9,792	34.43%	(18,648)	
05-401-160 Water Impact Fees	350,000	350,000	71,101	20.31%	(278,899)	
05-401-170 Water Interest Income	10,000	10,000	70	0.70%	(9,930)	
05-401-180 Water-Bad Debts	(3,000)	(3,000)	-	0.00%	3,000	
05-401-194 Misc./Special Requests	2,500	2,500	-	0.00%	(2,500)	
05-401-196 Third Party Reimbursement	1,000	1,500	1,350	135.00%	350	
05-401-197 Permits/Variations	1,000	1,000	150	15.00%	(850)	
05-401-298 Credit Card Service Fee	15,000	15,000	6,134	40.89%	(8,866)	
05-401-910 Sale of Assets	-	-	-	0.00%	-	
Total Water Revenues	4,325,991	4,326,491	915,579	21.16%	(3,410,412)	

Wastewater Utility Fund Summary
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	
Wastewater Revenues	2,290,608	2,290,608	331,256	14.5%	(1,959,352)	
Wastewater Operating Expenses						
Personnel	898,302	897,637	190,207	21.2%	708,095	
Supplies, Maintenance & Operations	705,278	705,581	173,791	24.6%	531,487	
Services	111,943	111,943	16,764	15.0%	95,179	
Total Wastewater Operating Expenses	1,715,523	1,715,162	380,763	22.2%	1,334,760	
Operating Income	575,085	575,446	(49,507)	-8.6%	(624,592)	
Capital Outlay	1,194,789	1,194,789	70,960	5.9%	1,123,829	See Schedule Below
Depreciation	226,477	226,477	-	0.0%	226,477	Depreciation posts mid-year and year-end.
Asset Transfer for GAAP	(895,000)	(895,000)	-	0.0%	(895,000)	GAAP entries post at year-end.
Debt Service Expense	3,672	3,672	-	0.0%	3,672	First debt payment is due in February.
Transfers Out	27,707	27,707	27,707	100.0%	-	Budgeted transfer to ERF posted.
Transfers (In)	(45,000)	(45,000)	-	0.0%	(45,000)	ERF transfers to post as capital is replaced.
Net Income/(Loss)	62,440	62,801	(148,174)	-237.3%	(210,614)	

	Budgeted	Projection	YTD Actual	Budget Balance	Notes
Wastewater CIP Fund					
Solids Handling	920,210	920,210	50,129	870,081	
Future WWTP	200,000	200,000	-	200,000	
Wastewater Rate Study	22,079	22,079	16,790	5,289	
Wastewater System EPA Risk Assessmer	7,500	7,500	4,041	3,459	
	1,149,789	1,149,789	70,960	1,078,829	
Wastewater Operations					
Ford F250	45,000	45,000	-	45,000	
Total budgeted purchases	1,194,789	1,194,789	70,960	1,123,829	

Wastewater Utility Fund Revenue
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
Wastewater Revenues						
05-402-110 Sewer Revenue Residential	945,512	945,512	238,585	25.23%	(706,927)	
05-402-112 Sewer Debt Service	56,776	56,776	13,476	23.73%	(43,300)	
05-402-113 Sewer Capital	95,666	95,666	24,139	25.23%	(71,527)	
05-402-120 Sewer Revenue Commercial	4,186	4,186	1,105	26.39%	(3,081)	
05-402-140 Sewer Service Connect Fee	33,138	33,138	6,300	19.01%	(26,838)	
05-402-150 Sewer Penalties	5,270	5,270	2,554	48.46%	(2,716)	
05-402-160 Sewer Impact Fee	225,000	225,000	45,037	20.02%	(179,963)	
05-402-170 Sewer Interest Income	5,000	5,000	61	1.22%	(4,939)	
05-402-180 Sewer Bad Debt	(400)	(400)	-	0.00%	400	
05-402-190 Sewer Grant Revenue	920,210	920,210	-	0.00%	(920,210)	ARPA/CSLFRF
05-402-196 Third Party Reimbursement	250	250	-	0.00%	(250)	
05-402-910 Sale of Assets	-	-	-	0.00%	-	
Total Wastewater Revenues	2,290,608	2,290,608	331,256	14.46%	(1,959,352)	

Utility Equipment and Vehicle Replacement Fund
December 31, 2021
25% of Fiscal Year

	Budget	Projection	Year-to-Date Actual	Percent of Budget	Budget Balance	Comments
<u>Revenues:</u>						
30-400-388	56,032	56,032	56,032	100%	-	Annual transfers posted.
30-400-389	27,707	27,707	27,707	100%	-	Annual transfers posted.
Total Revenue	83,739	83,739	83,739		-	
<u>Transfers</u>						
30-500-988	152,820	152,820	-	0%	152,820	Transfers post as capital is purchased.
30-500-989	45,000	45,000	-	0%	45,000	Transfers post as capital is purchased.
Total Transfers Costs	197,820	197,820	-		197,820	
Total Expenditures	197,820	197,820	-		197,820	
Net Income (Loss)	(114,081)	(114,081)	83,739		(197,820)	