



Preliminary Year End Financial Report

**For the fiscal year ended
September 30, 2024**

City of Fair Oaks Ranch
General Fund
Statement of Revenues & Expenditures
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Percent of Budget	Variance from Budget - Positive (Negative)
Beginning Fund Balance	6,628,605	6,628,605		
<u>Revenue</u>				
Taxes	8,300,628	8,622,616	103.9%	321,988
Franchise Fees	740,685	763,165	103.0%	22,480
Permits	209,075	232,138	111.0%	23,063
Fines & Fees	176,465	191,584	108.6%	15,119
Fees & Services	279,188	521,604	186.8%	242,416
Interest Earnings	450,000	683,555	151.9%	233,555
Grants & Contributions	103,600	141,826	136.9%	38,226
Other Revenues	133,926	138,785	103.6%	4,859
Transfers from other funds	272,500	222,254	81.6%	(50,246)
Total Revenue	10,666,067	11,517,527	108.0%	851,460
<u>Expenditures</u>				
Personnel	6,031,514	5,523,515	91.6%	507,999
Supplies, Maintenance & Operations	1,304,016	1,154,336	88.5%	149,681
Services	2,092,671	1,898,397	90.7%	194,274
Shared Services	280,075	211,503	75.5%	68,572
Capital Outlay	712,258	587,775	82.5%	124,483
Transfers to other funds	1,115,471	1,115,471	100.0%	-
Total Expenditures	11,536,005	10,490,997	90.9%	1,045,008
Revenues over/(under) expenditures	(869,938)	1,026,531		1,896,469
Ending Fund Balance	5,758,667	7,655,136		

City of Fair Oaks Ranch
General Fund
Fund Balance Detail
For the fiscal year ended September 30, 2024

	ACTUAL 9/30/2023	PROJECTED FY 2023-24	PROJECTED 9/30/2024
<u>Non-spendable</u>	77,024	13,995	91,019
<u>Restricted</u>			
Court Technology	18,587	3,120	21,707
Court Security Building	15,322	7,345	22,667
Court Efficiency	1,079	603	1,681
Court Truancy Prevention Fund	15,809	5,725	21,534
Municipal Court Jury Fund	166	114	281
Felony Forfeiture	43,275	-	43,275
LEOSE Funds	16,005	4,234	20,239
PEG Fees	4,319	-	4,319
Total Restricted	114,562	21,140	135,702
<u>Committed</u>	-	-	-
<u>Assigned</u>			
Tree Mitigation	-	149,600	149,600
Operating Reserve	4,555,321	182,798	4,738,119
Total Assigned	4,555,321	332,398	4,887,719
<u>Unassigned</u>			
FY 2024 Budget	747,811	(717,318)	30,493
Encumbered Funds	301,417	49,328	350,745
Unallocated	832,473	1,326,988	2,159,460
Total Unassigned	1,881,701	658,998	2,540,698
<u>General Fund Balances</u>	6,628,607	1,026,531	7,655,137

City of Fair Oaks Ranch
General Fund
Statement of Revenues
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Percent of Budget	Variance from Budget - Positive (Negative)
Taxes				
General Property	6,545,557	6,744,102	103.0%	198,545
Delinquent Property	30,000	47,128	157.1%	17,128
Penalty & Interest	25,000	22,732	90.9%	(2,268)
Mixed Beverage	25,000	28,826	115.3%	3,826
Local Sales	1,116,715	1,185,886	106.2%	69,171
Street Maintenance	279,178	296,972	106.4%	17,794
Property Reduction	279,178	296,972	106.4%	17,794
Total Taxes	8,300,628	8,622,616	103.9%	321,988
Franchise Fees				
Time Warner Cable	60,900	59,645	97.9%	(1,255)
GVTC Cable/Telephone	70,035	60,828	86.9%	(9,207)
AT&T Cable/Television	2,750	1,678	61.0%	(1,072)
Miscellaneous Telecom	1,000	313	31.3%	(687)
City Public Service	457,000	467,537	102.3%	10,537
Pedernales Electric	93,000	109,431	117.7%	16,431
Grey Forest Utility	23,500	27,037	115.1%	3,537
Garbage	31,000	36,696	118.4%	5,696
Recycling	1,500	-	0.0%	(1,500)
Total Franchise Fees	740,685	763,165	103.0%	22,480
Interest Earnings				
Bank/Investment Interest	450,000	683,555	151.9%	233,555
Total Interest Earnings	450,000	683,555	151.9%	233,555
Permits				
New Residential	100,000	145,757	145.8%	45,757
New Commercial	5,000	-	0.0%	(5,000)
Remodeling/Additions	30,000	30,950	103.2%	950
Other	61,000	41,436	67.9%	(19,564)
Contactor Registration	9,200	9,450	102.7%	250
Food/Health	3,875	4,545	117.3%	670
Total Permits	209,075	232,138	111.0%	23,063

City of Fair Oaks Ranch
General Fund
Statement of Revenues
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Percent of Budget	Variance from Budget - Positive (Negative)
Fines & Fees				
Municipal Court Fines	160,000	174,829	109.3%	14,829
Municipal Court Security	6,000	5,665	94.4%	(335)
Municipal Court Technology	5,000	4,648	93.0%	(352)
Municipal Court Efficiency	315	603	191.3%	288
Municipal Court Truancy Prevention	5,000	5,725	114.5%	725
Municipal Court Jury	150	114	76.3%	(36)
Total Fines & Fees	176,465	191,584	108.6%	15,119
Fees & Services				
FORU Management Fee	210,003	289,039	137.6%	79,036
Special Fees	25,000	30,749	123.0%	5,749
FORMDD Management Fee	30,150	30,150	100.0%	-
Tree Mitigation Fees	-	159,600	0.0%	159,600
Credit Card Service Fee	12,900	9,682	75.1%	(3,218)
Pet Licenses	640	1,050	164.1%	410
Pet Impound	495	1,334	269.5%	839
Total Fees & Services	279,188	521,604	186.8%	242,416
Other				
Miscellaneous	120,661	117,343	97.3%	(3,318)
City Event Sponsorship	750	1,480	197.3%	730
Sale of Assets	-	-	0.0%	-
School Guard Crossing Fund	10,665	15,729	147.5%	5,064
LEOSE Proceeds	1,850	4,234	228.8%	2,384
Police Seized Proceeds	-	-	0.0%	-
Total Other	133,926	138,785	103.6%	4,859
Grants & Contributions				
Donations/Grants	103,600	141,826	136.9%	38,226
Total Grants & Contributions	103,600	141,826	136.9%	38,226
Transfers				
Capital Replacement Fund	272,500	222,254	81.6%	(50,246)
Total Transfers	272,500	222,254	81.6%	(50,246)
Total Revenue	10,666,067	11,517,527	108.0%	851,460

General Fund Expenditures by Department
Mayor & Council
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	-	-	-	0.0%	-
Overtime	-	-	-	0.0%	-
Taxes - Social Security	-	-	-	0.0%	-
Taxes - Medicare	-	-	-	0.0%	-
Taxes SUTA/FUTA	-	-	-	0.0%	-
Workers' Compensation Insurance	-	-	-	0.0%	-
Retirement	-	-	-	0.0%	-
Health Insurance	-	-	-	0.0%	-
Uniform Allowance	-	-	-	0.0%	-
Total Personnel	-	-	-	0.0%	-
Supplies, Maintenance & Operations					
Supplies and Consumables	-	-	-	0.0%	-
Minor Equipment and Furniture	-	-	-	0.0%	-
Fuel	-	-	-	0.0%	-
Uniforms	350	284	-	81.1%	66
Committee - Branding	500	-	-	0.0%	500
Committee - Planning & Zoning	500	248	-	49.6%	252
Committee - Board of Adj	500	-	-	0.0%	500
Committee - Audit	500	-	-	0.0%	500
Committee - Urban Wildlife	500	720	-	144.0%	(220)
Donations & Grants	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations	2,850	1,252	-	43.9%	1,598
Services					
Professional Services	-	-	-	0.0%	-
Dues/Subscriptions	3,200	2,716	-	84.9%	484
Training/Seminars & Related Travel	7,000	-	-	0.0%	7,000
Meetings and Related Travel	11,800	2,298	-	19.5%	9,502
Public Relations	5,250	235	-	4.5%	5,015
Employee Appreciation	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	0.0%	-
Total Services	27,250	5,249	-	19.3%	22,001
Total Mayor & Council	30,100	6,500	-	21.6%	23,600

General Fund Expenditures by Department
Administration
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	472,019	309,218	-	65.5%	162,801
Overtime	119	142	-	119.1%	(23)
Taxes - Social Security	26,986	18,155	-	67.3%	8,831
Taxes - Medicare	6,846	4,451	-	65.0%	2,395
Taxes SUTA/FUTA	306	399	-	130.4%	(93)
Workers' Compensation Insurance	1,424	1,260	-	88.5%	164
Retirement	58,274	38,637	-	66.3%	19,637
Health Insurance	33,807	26,352	-	77.9%	7,455
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	7,200	7,200	-	100.0%	0
Relocation Allowance	-	-	-	0.0%	-
Allowance for Vacancies	(2,918)	-	-	0.0%	(2,918)
Total Personnel	604,063	405,814	-	67.2%	198,249
Supplies, Maintenance & Operations					
Supplies and Consumables	650	513	-	79.0%	137
Minor Equipment and Furniture	1,789	1,236	-	69.1%	553
Fuel	100	61	-	61.4%	39
Uniforms	250	133	-	53.2%	117
Total Supplies, Maintenance & Operations	2,789	1,944	-	69.7%	845
Services					
Professional Services	85,040	213,112	-	250.6%	(128,072)
Dues/Subscriptions	3,995	3,330	-	83.4%	665
Training/Seminars & Related Travel	17,220	8,181	-	47.5%	9,039
Meetings and Related Travel	5,300	1,875	-	35.4%	3,425
Employee Appreciation	250	-	-	0.0%	250
Tech/Internet/Software	-	-	-	0.0%	-
Total Services	111,805	226,499	-	202.6%	(114,694)
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay Costs	-	-	-	0.0%	-
Total Administration	718,657	634,257	-	88.3%	84,400

General Fund Expenditures by Department
City Secretary
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	160,347	161,133	-	100.5%	(786)
Overtime	-	-	-	0.0%	-
Taxes - Social Security	9,942	9,622	-	96.8%	320
Taxes - Medicare	2,325	2,250	-	96.8%	75
Taxes SUTA/FUTA	180	234	-	130.0%	(54)
Workers' Compensation Insurance	484	428	-	88.5%	56
Retirement	19,791	19,807	-	100.1%	(16)
Health Insurance	21,360	16,199	-	75.8%	5,161
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Total Personnel	<u>214,429</u>	<u>209,673</u>	<u>-</u>	<u>97.8%</u>	<u>4,756</u>
Supplies, Maintenance & Operations					
Supplies and Consumables	1,200	1,147	-	95.6%	53
Minor Equipment and Furniture	1,164	981	-	84.3%	182
Fuel	-	-	-	0.0%	-
Uniforms	100	100	-	100.0%	-
Total Supplies, Maintenance & Operations	<u>2,464</u>	<u>2,229</u>	<u>-</u>	<u>90.5%</u>	<u>235</u>
Services					
Professional Services	10,889	4,038	-	37.1%	6,851
Dues/Subscriptions	960	803	-	83.6%	157
Training/Seminars & Related Travel	6,180	5,421	-	87.7%	759
Meetings and Related Travel	1,500	325	-	21.7%	1,175
Elections	32,000	32,687	-	102.1%	(687)
Employee Appreciation	100	-	-	0.0%	100
Recording/Reporting/History	10,000	12,037	-	120.4%	(2,037)
Tech/Internet/Software	10,930	10,578	-	96.8%	352
Total Services	<u>72,559</u>	<u>65,890</u>	<u>-</u>	<u>90.8%</u>	<u>6,669</u>
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total City Secretary	289,452	277,792	-	96.0%	11,660

General Fund Expenditures by Department
Human Resources and Communications
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	129,503	133,344	-	103.0%	(3,841)
Overtime	-	-	-	0.0%	-
Taxes - Social Security	8,029	7,895	-	98.3%	134
Taxes - Medicare	1,878	1,847	-	98.3%	31
Taxes SUTA/FUTA	135	176	-	130.0%	(41)
Workers' Compensation Insurance	391	346	-	88.5%	45
Retirement	15,984	16,380	-	102.5%	(396)
Health Insurance	10,927	10,072	-	92.2%	855
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Total Personnel	166,847	170,059	-	101.9%	(3,212)
Supplies, Maintenance & Operations					
Supplies and Consumables	1,600	1,774	-	110.9%	(174)
Minor Equipment and Furniture	1,950	1,755	-	90.0%	195
Fuel	-	-	-	0.0%	-
Uniforms	150	118	-	78.7%	32
Total Supplies, Maintenance & Operations	3,700	3,647	-	98.6%	53
Services					
Professional Services	550	540	-	98.2%	10
Dues/Subscriptions	2,280	4,755	-	208.5%	(2,475)
Training/Seminars & Related Travel	8,875	11,343	-	127.8%	(2,468)
Meetings and Related Travel	950	296	-	31.2%	654
Public Relations	50,400	43,551	-	86.4%	6,849
Employee Appreciation	12,040	11,839	-	98.3%	201
Employment Costs	2,675	2,795	-	104.5%	(120)
Recording/Reporting/History	-	-	-	0.0%	-
Tech/Internet/Software	31,915	19,286	-	60.4%	12,629
Total Services Costs	109,685	94,404	-	86.1%	15,281
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay Costs	-	-	-	0.0%	-
Total Human Resources & Communications	280,232	268,110	-	95.7%	12,122

General Fund Expenditures by Department
Finance
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	217,514	187,971	-	86.4%	29,543
Overtime	157	22	-	14.3%	135
Taxes - Social Security	13,496	10,794	-	80.0%	2,702
Taxes - Medicare	3,156	2,524	-	80.0%	632
Taxes SUTA/FUTA	225	293	-	130.0%	(68)
Workers' Compensation Insurance	656	580	-	88.5%	76
Retirement	26,866	23,024	-	85.7%	3,842
Health Insurance	37,043	29,781	-	80.4%	7,262
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Allowance for Vacancies	(4,025)	-	-	0.0%	(4,025)
Total Personnel	295,088	254,990	-	86.4%	40,098
Supplies, Maintenance & Operations					
Supplies and Consumables	1,300	1,206	-	92.7%	94
Minor Equipment and Furniture	500	286	-	57.2%	214
Fuel	-	-	-	0.0%	-
Uniforms	250	106	-	42.4%	144
Total Supplies, Maintenance & Operations	2,050	1,598	-	77.9%	452
Services					
Professional Services	75,735	79,202	-	104.6%	(3,467)
Dues/Subscriptions	410	573	-	139.6%	(163)
Training/Seminars & Related Travel	6,100	4,589	-	75.2%	1,511
Meetings and Related Travel	400	32	-	8.1%	368
Employee Appreciation	250	324	-	129.5%	(74)
Tech/Internet/Software	9,740	9,739	-	100.0%	1
Total Services	92,635	94,458	-	102.0%	(1,823)
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay Costs	-	-	-	0.0%	-
Total Finance	389,773	351,046	-	90.1%	38,727

General Fund Expenditures by Department
Information Technology
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	91,101	91,519	-	100.5%	(418)
Overtime	-	-	-	0.0%	-
Taxes - Social Security	5,648	5,250	-	93.0%	398
Taxes - Medicare	1,321	1,228	-	93.0%	93
Taxes SUTA/FUTA	90	117	-	130.0%	(27)
Workers' Compensation Insurance	275	243	-	88.5%	32
Retirement	11,244	11,254	-	100.1%	(10)
Health Insurance	13,187	14,256	-	108.1%	(1,069)
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Total Personnel	122,866	123,867	-	100.8%	(1,001)
Supplies, Maintenance & Operations					
Supplies and Consumables	200	142	-	71.1%	58
Minor Equipment and Furniture	578	1,839	-	318.3%	(1,262)
Fuel	-	-	-	0.0%	-
Uniforms	100	-	-	0.0%	100
Total Supplies, Maintenance & Operations	878	1,982	-	225.8%	(1,104)
Services					
Professional Services	114,000	440	112,000	98.6%	1,560
Dues/Subscriptions	175	175	-	100.0%	-
Training/Seminars & Related Travel	4,750	1,606	-	33.8%	3,144
Meetings and Related Travel	350	-	-	0.0%	350
Employee Appreciation	100	95	-	94.8%	5
Tech/Internet/Software	201,596	185,249	8,434	96.1%	7,913
Total Services	320,971	187,564	120,434	58.4%	12,973
Shared Services					
Facility Contracts & Services	17,461	19,079	-	109.3%	(1,618)
Phone/Cable/Alarms	41,648	35,985	-	86.4%	5,663
Total Shared Services	59,109	55,064	-	93.2%	4,045
Capital Outlay					
Furniture, Equipment & Vehicles	20,626	20,048	-	97.2%	578
Total Capital Outlay	20,626	20,048	-	97.2%	578
Total Information Technology	524,450	388,525	120,434	74.1%	15,491

General Fund Expenditures by Department
Municipal Court
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	107,605	108,130	-	100.5%	(525)
Overtime	344	181	-	52.6%	163
Taxes - Social Security	6,693	5,931	-	88.6%	762
Taxes - Medicare	1,565	1,387	-	88.6%	178
Taxes SUTA/FUTA	180	234	-	130.0%	(54)
Workers' Compensation Insurance	325	288	-	88.5%	37
Retirement	13,324	13,308	-	99.9%	16
Health Insurance	29,433	27,566	-	93.7%	1,867
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Total Personnel	159,469	157,024	-	98.5%	2,445
Supplies, Maintenance & Operations					
Supplies and Consumables	1,700	1,659	-	97.6%	41
Minor Equipment and Furniture	1,778	1,905	-	107.1%	(127)
Fuel	-	-	-	0.0%	-
Uniforms	150	129	-	85.8%	21
Court Technology	2,823	1,529	-	54.1%	1,294
Court Security Building	51,338	43,658	1,680	88.3%	6,000
Total Supplies, Maintenance & Operations	57,789	48,880	1,680	84.6%	7,229
Services					
Professional Services	74,590	63,068	-	84.6%	11,522
Dues/Subscriptions	800	131	-	16.3%	669
Training/Seminars & Related Travel	3,550	1,458	-	41.1%	2,092
Meetings and Related Travel	300	206	-	68.6%	94
Employee Appreciation	100	100	-	100.0%	-
Tech/Internet/Software	1,092	-	-	0.0%	1,092
Total Services	80,432	64,962	-	80.8%	15,470
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay	-	-	-	0.0%	-
Total Municipal Court	297,690	270,866	1,680	91.0%	25,144

General Fund Expenditures by Department
Public Safety
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	2,231,540	2,022,937	-	90.7%	208,603
Overtime	36,430	81,177	-	222.8%	(44,747)
Taxes - Social Security	140,614	128,790	-	91.6%	11,824
Taxes - Medicare	32,886	30,121	-	91.6%	2,765
Taxes SUTA/FUTA	2,700	3,529	-	130.7%	(829)
Workers' Compensation Insurance	82,732	80,098	-	96.8%	2,634
Retirement	279,794	259,222	-	92.6%	20,572
Health Insurance	329,966	246,221	-	74.6%	83,745
Uniform Allowance	22,000	20,500	-	93.2%	1,500
Relocation Allowance	-	7,281	-	0.0%	(7,281)
Allowance for Vacancies	(103,920)	-	-	0.0%	(103,920)
Total Personnel	3,054,742	2,879,877	-	94.3%	174,866
Supplies, Maintenance & Operations					
Supplies and Consumables	5,000	5,253	-	105.1%	(253)
Minor Equipment and Furniture	36,983	37,777	-	102.1%	(794)
Fuel	43,000	41,850	-	97.3%	1,150
Uniforms	16,550	14,773	4,727	117.8%	(2,950)
Vehicle Maintenance/Repairs	20,880	15,069	-	72.2%	5,811
Total Supplies, Maintenance & Operations	122,413	114,722	4,727	93.7%	2,964
Services					
Professional Services	859,771	860,088	-	100.0%	(317)
Dues/Subscriptions	4,275	3,387	-	79.2%	888
Training/Seminars & Related Travel	24,250	24,000	-	99.0%	250
Meetings and Related Travel	500	95	-	19.1%	405
Investigations	7,000	6,823	-	97.5%	177
Lease Training	3,000	-	-	0.0%	3,000
Public Relations	8,100	8,380	-	103.5%	(280)
Employee Appreciation	1,500	1,813	-	120.9%	(313)
Tech/Internet/Software	43,550	37,752	-	86.7%	5,798
Total Services	951,946	942,339	-	99.0%	9,607
Capital Outlay					
Furniture, Equipment & Vehicles	383,633	347,689	61,881	106.8%	(25,937)
Total Capital Outlay	383,633	347,689	61,881	90.6%	(25,937)
Total Public Safety	4,512,734	4,284,626	66,608	94.9%	161,500

General Fund Expenditures by Department
Maintenance
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	506,851	463,062	-	91.4%	43,789
Overtime	6,004	14,092	-	234.7%	(8,088)
Taxes - Social Security	32,445	28,686	-	88.4%	3,759
Taxes - Medicare	7,588	6,709	-	88.4%	879
Taxes SUTA/FUTA	990	1,427	-	144.1%	(437)
Workers' Compensation Insurance	25,552	21,015	-	82.2%	4,537
Retirement	64,589	58,794	-	91.0%	5,795
Health Insurance	114,337	84,998	-	74.3%	29,339
Allowance for Vacancies	(34,749)	-	-	0.0%	(34,749)
Total Personnel	<u>723,607</u>	<u>678,782</u>	<u>-</u>	<u>93.8%</u>	<u>44,825</u>
Supplies, Maintenance & Operations					
Supplies and Consumables	6,000	9,174	-	152.9%	(3,174)
Minor Equipment and Furniture	13,194	13,620	-	103.2%	(426)
Fuel	15,000	20,321	-	135.5%	(5,321)
Uniforms	7,900	7,638	-	96.7%	262
Vehicle Maintenance/Repairs	15,000	15,832	-	105.5%	(832)
Equipment Maintenance/Repairs	15,500	15,170	-	97.9%	330
Building Maintenance/Repairs	52,063	59,324	-	113.9%	(7,261)
Landscaping & Greenspace Maintenance	15,500	3,539	11,961	100.0%	-
Street Maintenance	30,000	22,464	-	74.9%	7,536
Drainage Work	20,000	5,919	-	29.6%	14,081
Total Supplies, Maintenance & Operations	<u>190,157</u>	<u>173,003</u>	<u>11,961</u>	<u>97.3%</u>	<u>5,193</u>
Services					
Professional Services	10,650	10,733	-	100.8%	(83)
Dues/Subscriptions	932	164	-	17.6%	768
Training/Seminars & Related Travel	12,700	8,318	-	65.5%	4,382
Meetings and Related Travel	400	347	-	86.7%	53
Employee Appreciation	500	393	-	78.6%	107
Tech/Internet/Software	21,548	14,168	-	65.8%	7,380
Total Services	<u>46,730</u>	<u>34,122</u>	<u>-</u>	<u>73.0%</u>	<u>12,608</u>
Capital Outlay					
Furniture, Equipment & Vehicles	299,499	213,023	90,636	101.4%	(4,160)
Total Capital Outlay	<u>299,499</u>	<u>213,023</u>	<u>90,636</u>	<u>71.1%</u>	<u>(4,160)</u>
Total Maintenance	1,259,993	1,098,931	102,597	95.4%	58,465

General Fund Expenditures by Department
Building Codes
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	188,147	169,509	-	90.1%	18,638
Overtime	278	153	-	54.9%	125
Taxes - Social Security	11,682	10,030	-	85.9%	1,652
Taxes - Medicare	2,732	2,346	-	85.9%	386
Taxes SUTA/FUTA	270	405	-	149.8%	(135)
Workers' Compensation Insurance	1,042	928	-	89.0%	114
Retirement	23,256	20,691	-	89.0%	2,565
Health Insurance	38,906	28,538	-	73.4%	10,368
Uniform Allowance	-	-	-	0.0%	-
Car Allowance	-	-	-	0.0%	-
Relocation Allowance	-	-	-	0.0%	-
Total Personnel	<u>266,313</u>	<u>232,598</u>	<u>-</u>	<u>87.3%</u>	<u>33,715</u>
Supplies, Maintenance & Operations					
Supplies and Consumables	575	599	-	104.1%	(24)
Minor Equipment and Furniture	1,883	1,877	-	99.7%	6
Fuel	3,900	1,602	-	41.1%	2,298
Uniforms	530	458	-	86.4%	72
Total Supplies, Maintenance & Operations	<u>6,888</u>	<u>4,536</u>	<u>-</u>	<u>65.9%</u>	<u>2,352</u>
Services					
Professional Services	46,000	26,685	1,509	61.3%	17,806
Dues/Subscriptions	590	394	-	66.8%	196
Training/Seminars & Related Travel	11,100	5,482	-	49.4%	5,618
Meetings and Related Travel	100	15	-	14.7%	85
Employee Appreciation	150	65	-	43.2%	85
Employment Costs	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	0.0%	-
Tech/Internet/Software	144	144	-	100.0%	-
Total Services	<u>58,084</u>	<u>32,785</u>	<u>1,509</u>	<u>56.4%</u>	<u>23,790</u>
Capital Outlay					
Furniture, Equipment & Vehicles	-	-	-	0.0%	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total Building Codes	331,285	269,919	1,509	81.5%	59,857

General Fund Expenditures by Department
Engineering and Planning
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	320,441	313,430	-	97.8%	7,011
Overtime	249	360	-	144.4%	(111)
Taxes - Social Security	19,883	18,779	-	94.4%	1,104
Taxes - Medicare	4,650	4,392	-	94.4%	258
Taxes SUTA/FUTA	378	495	-	130.9%	(117)
Workers' Compensation Insurance	1,259	1,114	-	88.5%	145
Retirement	39,581	38,638	-	97.6%	943
Health Insurance	37,649	33,624	-	89.3%	4,025
Total Personnel	<u>424,090</u>	<u>410,831</u>	<u>-</u>	<u>96.9%</u>	<u>13,259</u>
Supplies, Maintenance & Operations					
Supplies and Consumables	11,000	9,891	-	89.9%	1,109
Minor Equipment and Furniture	1,657	1,547	-	93.4%	110
Fuel	3,450	4,254	-	123.3%	(804)
Uniforms	1,400	830	-	59.3%	570
Street Maintenance	880,431	769,680	21,257	89.8%	89,494
Oak Wilt Program	10,000	10,000	-	100.0%	-
Tree and Landscaping Protection	-	-	-	0.0%	-
City Approved Events	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations	<u>907,938</u>	<u>796,202</u>	<u>21,257</u>	<u>87.7%</u>	<u>90,478</u>
Services					
Professional Services	200,000	133,473	-	66.7%	66,527
Dues/Subscriptions	1,379	626	-	45.4%	754
Training/Seminars & Related Travel	12,280	8,642	-	70.4%	3,638
Meetings and Related Travel	400	477	-	119.2%	(77)
Employee Appreciation	350	172	-	49.0%	178
Employment Costs	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	0.0%	-
Tech/Internet/Software	6,165	6,736	-	109.3%	(571)
Total Services	<u>220,574</u>	<u>150,125</u>	<u>-</u>	<u>68.1%</u>	<u>70,449</u>
Capital Outlay					
Furniture, Equipment & Vehicles	8,500	7,016	-	82.5%	1,484
Total Capital Outlay	<u>8,500</u>	<u>7,016</u>	<u>-</u>	<u>82.5%</u>	<u>1,484</u>
Total Engineering and Planning	1,561,102	1,364,174	21,257	88.7%	175,671

General Fund Expenditures by Department
Non-departmental
For the fiscal year ended September 30, 2024

	Amended Budget	Projected Expenditures	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Personnel					
Salaries	-	-	-	0.0%	-
Total Personnel	-	-	-	0.0%	-
Supplies, Maintenance & Operations					
Supplies and Consumables	3,600	4,342	-	120.6%	(742)
Miscellaneous	-	-	-	0.0%	-
Emergency Response	500	-	-	0.0%	500
Total Supplies, Maintenance & Operations	4,100	4,342	-	105.9%	(242)
Shared Services					
Facility Contracts & Services	106,341	27,563	36,660	60.4%	42,118
Tech/Internet/Software Maintenance	-	-	-	0.0%	-
Postage	5,625	3,913	-	69.6%	1,712
General Liability Insurance	65,000	86,378	-	132.9%	(21,378)
Electricity	44,000	38,585	-	87.7%	5,415
Phone/Cable/Alarms	-	-	-	0.0%	-
Total Shared Services	220,966	156,439	36,660	87.4%	27,868
Transfers & Non-Cash Adjustments					
Transfer to Cap Improv Fund 02	813,526	813,526	-	100.0%	-
Transfer to GF Veh/Equip Fund 31	301,945	301,945	-	100.0%	-
Total Transfers & Non-Cash Adjustments	1,115,471	1,115,471	-	100.0%	-
Total Non-departmental	1,340,537	1,276,252	36,660	97.9%	27,626

City of Fair Oaks Ranch
Strategic and Capital Projects Fund
Statement of Revenues and Expenditures
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Beginning Fund Balance	3,269,573	3,269,573			
Revenue					
Transfer from General Fund	813,526	813,526	-	0.0%	-
Total Revenue	<u>813,526</u>	<u>813,526</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Reliable & Sustainable Infrastructure					
Community Center	395,067	140,875	-	0.0%	254,192
City Hall Renovation	340,416	181,581	-	0.0%	158,835
Rolling Acres Trail Project #5	222,905	-	-	0.0%	222,905
Tivoli Way Project #34	1,451,034	760,186	-	0.0%	690,848
Bond Development Program	37,964	25,874	-	0.0%	12,090
Post Oak Trail Widening	210,494	27,701	-	0.0%	182,793
Dietz Elkhorn Reconstruction	509,429	277,003	-	0.0%	232,426
Dietz Elkhorn Sidewalk	435,230	46,998	-	0.0%	388,232
Chartwell Lane Project #35	64,829	238	-	0.0%	64,592
Delta Dawn Project #15	238	238	-	0.0%	-
Total Reliable & Sustainable Infrastructure	<u>3,667,606</u>	<u>1,460,692</u>	<u>-</u>	<u>0.0%</u>	<u>2,206,914</u>
Public Health, Safety and Welfare					
Fire & EMS Services Program Review	73,775	73,775	-	0.0%	-
Fire Station #3 Upgrades	150,000	111,813	-	0.0%	38,187
Total Public Health, Safety and Welfare	<u>223,775</u>	<u>185,588</u>	<u>-</u>	<u>0.0%</u>	<u>38,187</u>
Operational Excellence					
Communications & Mktg Strategy	40,071	23,028	-	0.0%	17,043
City Fleet Fuel Station	97,150	78,250	-	0.0%	18,900
3rd Party Scanning	40,000	-	-	0.0%	40,000
Total Operational Excellence	<u>177,221</u>	<u>101,278</u>	<u>-</u>	<u>0.0%</u>	<u>75,943</u>
Total Expenditures	<u>4,068,602</u>	<u>1,747,559</u>	<u>-</u>	<u>0.0%</u>	<u>2,321,043</u>
Ending Fund Balance	14,498	2,335,540			

City of Fair Oaks Ranch
Capital Replacement Fund
Statement of Revenues and Expenditures
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Beginning Fund Balance	1,140,475	1,140,475			
Transfers In					
Transfer from General Fund	301,945	301,945	-	0.0%	-
Total Transfers In	<u>301,945</u>	<u>301,945</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>
Transfers Out					
Transfer to General Fund	260,000	222,254	-	0.0%	37,746
Total Transfers Out	<u>260,000</u>	<u>222,254</u>	<u>-</u>	<u>0.0%</u>	<u>37,746</u>
Ending Fund Balance	1,182,420	1,220,166			

City of Fair Oaks Ranch
Debt Service Fund
Statement of Revenues and Expenditures
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Beginning Fund Balance	77,976	77,976			
Revenue					
General Property - I&S	539,997	556,341	-	0.0%	16,344
Delinquent Property - I&S	3,500	4,363	-	0.0%	863
Penalty & Interest - I&S	2,500	2,232	-	0.0%	(268)
Bank/Investment Interest	3,500	17,599	-	0.0%	14,099
Total Revenue	549,497	580,535	-	0.0%	31,038
Expenditures					
Bond Principal	470,000	470,000	-	0.0%	-
Bond Interest Payable	83,163	83,163	-	0.0%	-
Bond Agent Fees	400	400	-	0.0%	-
Total Expenditures	553,563	553,563	-	0.0%	-
Ending Fund Balance	73,910	104,949			

City of Fair Oaks Ranch
Combined Utilities
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Percent of Budget	Variance from Budget - Positive (Negative)
Operating Revenues	5,252,464	5,940,050	113.1%	687,586
Operating Expenses				
Personnel	2,061,404	1,979,865	96.0%	81,539
Supplies, Maintenance & Operations	3,096,761	3,083,529	99.6%	13,232
Services	184,734	199,206	107.8%	(14,472)
Total Operating Expenses	5,342,899	5,262,600	98.5%	80,299
Operating Income	<u>(90,435)</u>	<u>677,450</u>	<u>-749.1%</u>	<u>767,885</u>
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	1,110,732	1,520,212	136.9%	409,480
Capital Outlay	(3,207,338)	(1,267,240)	39.5%	1,940,097
Depreciation	(778,675)	(907,817)	116.6%	(129,142)
Asset transfer for GAAP	2,866,132	1,035,881	36.1%	(1,830,251)
Bond Interest	<u>(16,515)</u>	<u>(132,390)</u>	<u>801.7%</u>	<u>(115,875)</u>
Total Non-Operating Revenues (Expenses)	(25,664)	248,645	-968.9%	274,309
Net Income/(Loss)	(116,099)	926,095		1,042,194

City of Fair Oaks Ranch
Combined Utilities
Net Position Detail
For the fiscal year ended September 30, 2024

	Actual	Projected	Projected
	9/30/2023	FY 2023-24	9/30/2024
Net investment in Capital Assets	9,550,921	441,263	9,992,184
Unrestricted Net Position			
Contribution in Aid - EST	401,583	5,011	406,594
Water Capital	996,336	131,669	1,128,006
Wastewater Capital	1,250,609	117,363	1,367,972
Operating Expense Reserve	4,337,118	426,655	4,763,773
Debt Service Reserve	336,514	-	336,514
Equipment Replacement Fund	876,126	(195,866)	680,260
Unassigned	-	-	-
Total Unrestricted	8,198,286	484,832	8,683,119
Total Net Position	17,749,207	926,095	18,675,303

City of Fair Oaks Ranch
Water Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	<u>Amended Budget</u>	<u>Projected</u>	<u>Encumbered</u>	<u>Percent of Budget</u>	<u>Variance from Budget - Positive (Negative)</u>
Water Operating Revenues	3,452,804	4,247,141	-	123.0%	794,337
Water Operating Expenses					
Personnel	1,039,193	955,562	-	92.0%	83,631
Supplies, Maintenance & Operations	2,496,800	2,492,292	12,500	100.3%	(7,992)
Services	117,142	150,524	-	128.5%	(33,382)
Total Water Operating Expenses	3,653,135	3,598,378	12,500	98.5%	42,257
Operating Income	<u>(200,331)</u>	<u>648,763</u>	<u>(12,500)</u>	<u>-323.8%</u>	<u>836,594</u>
Water Non-Operating Revenues (Expenses)					
Non-Operating Revenues	766,740	1,004,361	-	131.0%	237,621
Capital Outlay	(1,871,987)	(852,999)	(318,464)	62.6%	700,523
Depreciation	(508,075)	(592,159)	-	116.5%	(84,084)
Asset Transfer for GAAP	1,530,781	639,133	318,464	41.8%	(573,184)
Bond Interest	(13,873)	(111,071)	-	800.7%	(97,199)
Transfers Out	(383,815)	(552,985)	-	144.1%	(169,170)
Transfers In	530,691	644,951	-	121.5%	114,260
Total Water Non-Operating Revenues (Expenses)	50,463	179,230	-	355.2%	128,768
Water Net Income/(Loss)	(149,868)	827,993	(12,500)		965,361

City of Fair Oaks Ranch
Water Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Water Operating Revenues					
Water Revenue Residential	2,928,832	3,752,222	-	128.1%	823,390
Water Revenue Commercial	168,665	147,704	-	87.6%	(20,961)
Water Contract Commercial	177,354	177,354	-	100.0%	(0)
Water Revenue Non Potable	77,500	39,986	-	51.6%	(37,514)
Water Service Connect Fees	25,000	28,965	-	115.9%	3,965
Water Penalties	34,753	48,426	-	139.3%	13,673
Water-Bad Debts	(500)	(5,609)	-	1121.8%	(5,109)
Misc./Special Requests	500	145	-	29.0%	(355)
Third Party Reimbursement	8,500	963	-	11.3%	(7,537)
Permits/Variances	1,200	475	-	39.6%	(725)
Credit Card Service Fee	31,000	56,510	-	182.3%	25,510
Total Water Operating Revenues	<u>3,452,804</u>	<u>4,247,141</u>	<u>-</u>	<u>123.0%</u>	<u>794,337</u>
Water Non-Operating Revenues					
Water Debt Service	282,791	284,559	-	100.6%	1,768
Water Capital	283,949	285,723	-	100.6%	1,774
Water Impact Fees	50,000	217,396	-	434.8%	167,396
Water Interest Income	150,000	216,683	-	144.5%	66,683
Sale of Assets	-	-	-	0.0%	-
Total Water Non-Operating Revenues	<u>766,740</u>	<u>1,004,361</u>	<u>-</u>	<u>131.0%</u>	<u>237,621</u>

City of Fair Oaks Ranch
Water Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Operating Expenses					
Service Salaries	294,770	238,706	-	81.0%	56,064
Service Overtime	8,102	11,397	-	140.7%	(3,295)
Service Taxes - FICA	18,778	15,310	-	81.5%	3,468
Service Taxes - MEDICARE	4,392	3,581	-	81.5%	811
Service Workers' Comp	10,082	9,215	-	91.4%	867
Service Taxes - SUTA/FUTA	518	660	-	127.4%	(142)
Service Retirement	37,382	31,604	-	84.5%	5,778
Service Insurance	60,093	46,075	-	76.7%	14,018
Service Allowance for Vacancies	(14,738)	-	-	0.0%	(14,738)
Administration Salaries	465,943	456,889	-	98.1%	9,054
Administration Overtime	186	262	-	140.8%	(76)
Administration Taxes - FICA	28,783	26,377	-	91.6%	2,406
Administration Taxes - MEDICARE	6,759	6,181	-	91.4%	578
Administration Workers' Comp	1,462	1,278	-	87.4%	184
Administration Taxes - SUTA/FUTA	504	657	-	130.5%	(153)
Administration Retirement	57,532	55,075	-	95.7%	2,457
Administration Insurance	62,703	52,295	-	83.4%	10,408
Administration Allowance for Vacancies	(4,058)	-	-	0.0%	(4,058)
Uniforms	7,110	6,386	-	89.8%	724
Power	150,000	126,817	-	84.5%	23,183
Maintenance of Plants/Lines	120,000	197,145	-	164.3%	(77,145)
Analysis Fees	9,000	10,601	-	117.8%	(1,601)
Chemicals	3,500	5,932	-	169.5%	(2,432)
City Management Fee	167,618	205,872	-	122.8%	(38,254)
Equipment Maintenance	15,900	7,768	-	48.9%	8,132
Equipment Gas & Oil	15,000	14,339	-	95.6%	661
GBRA Water Fees	1,557,453	1,521,983	-	97.7%	35,470
Equipment Lease	1,000	-	-	0.0%	1,000
Tools & Minor Equipment	11,125	12,072	-	108.5%	(947)
Training	24,638	14,908	-	60.5%	9,730
Utilities & Radio	27,705	24,728	-	89.3%	2,977
Signal & Telemetry	1,536	-	-	0.0%	1,536
Water Building Maintenance	11,380	4,686	-	41.2%	6,694
Supplies & Consumables	2,200	5,012	-	227.8%	(2,812)
Vehicle Maintenance/Repair	6,500	4,944	-	76.1%	1,556
Utilities & Telephone	9,189	8,757	-	95.3%	432
Dues & Publications	2,281	886	-	38.9%	1,394

City of Fair Oaks Ranch
Water Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Water Professional Services	106,581	141,837	-	133.1%	(35,256)
Permit & Licenses	8,883	8,437	-	95.0%	446
General Liability Insurance	32,500	34,714	-	106.8%	(2,214)
Office Supplies	3,244	2,339	-	72.1%	905
Travel & Meetings	4,250	2,911	-	68.5%	1,339
Software & Computer	260,227	194,557	12,500	79.6%	53,169
Recording/Reporting	500	-	-	0.0%	500
Postage	938	675	-	72.0%	263
Building/Equip Maintenance	150	-	-	0.0%	150
Conservation Ed & Newsletter	1,370	698	-	51.0%	672
Billing Statement Charges	3,400	4,020	-	118.2%	(620)
Billing Postage	8,500	10,758	-	126.6%	(2,258)
Copier Lease	1,954	1,710	-	87.5%	244
Public Relations	4,000	4,206	-	105.2%	(206)
Employment Costs	1,330	284	-	21.4%	1,046
Employee Appreciation	5,231	4,196	-	80.2%	1,035
Water Miscellaneous	250	-	-	0.0%	250
Credit Card Service Fee	27,500	58,636	-	213.2%	(31,136)
Total Operating Expenses	3,653,135	3,598,378	12,500	98.5%	42,257

City of Fair Oaks Ranch
Water Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Capital Outlays					
Operational Capital	288,970	289,454	45,258	115.8%	(45,742)
Water Equipment Purchases	350,272	197,106	153,206	100.0%	(41)
Elevated Storage Tank	161,833	-	-	0.0%	161,833
Elmo Davis Upgrades	29,642	-	-	0.0%	29,642
Plant 5 Expansion	223,643	17,214	-	7.7%	206,429
Willow Wind/Red Bud Hill	34,869	10,702	-	30.7%	24,167
Old Fredericksburg Rd	266,063	4,883	-	1.8%	261,181
Rolling Acres Trail	36,783	10,104	-	27.5%	26,679
Well 27 Upgrades	60,000	30,000	30,000	100.0%	-
Well 31 Upgrades	60,000	30,000	30,000	100.0%	-
Well 25 Upgrades	60,000	30,000	30,000	100.0%	-
Well 28 Upgrades	60,000	30,000	30,000	100.0%	-
Cibolo Creek Waterline Relocation	239,912	203,537	-	84.8%	36,375
Total Capital Outlays	<u>1,871,987</u>	<u>852,999</u>	<u>318,464</u>	<u>45.6%</u>	<u>700,523</u>
Debt Service					
Bond Water Issuance Fees	-	97,200	-	0.0%	(97,200)
Bond Interest Cost	13,873	13,871	-	100.0%	1
Total Debt Service	<u>13,873</u>	<u>111,071</u>	<u>-</u>	<u>800.7%</u>	<u>(97,199)</u>
Non-Cash Adjustments					
Transfer to Veh/Equip Replace Fund	49,866	49,866	-	100.0%	(0)
Transfer from ERF	(196,742)	(141,832)	-	72.1%	(54,910)
Water Service Depreciation	508,075	592,159	-	116.5%	(84,084)
Transfer of Assets to Balance Sheet	(1,530,781)	(639,133)	(318,464)	41.8%	(573,184)
Total Non-Cash Adjustments	<u>(1,169,582)</u>	<u>(138,940)</u>	<u>(318,464)</u>	<u>11.9%</u>	<u>(712,178)</u>

City of Fair Oaks Ranch
Wastewater Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Wastewater Operating Revenues	1,799,660	1,692,909	-	94.1%	(106,751)
Wastewater Operating Expenses					
Personnel	1,022,211	1,024,303	-	100.2%	(2,092)
Supplies, Maintenance & Operations	599,961	591,237	8,418	99.9%	306
Services	67,592	48,682	-	72.0%	18,910
Total Wastewater Operating Expenses	1,689,764	1,664,222	8,418	98.5%	17,125
Operating Income	109,896	28,688	(8,418)	26.1%	(89,626)
Wastewater Non-Operating Revenues (Expenses)					
Wastewater Non-Operating Revenues	343,992	515,851	-	150.0%	171,859
Capital Outlay	(1,335,351)	(414,241)	(115,776)	39.7%	805,334
Depreciation	(270,600)	(315,658)	-	116.7%	(45,058)
Asset Transfer for GAAP	1,335,351	396,748	115,776	29.7%	(822,827)
Bond Interest	(2,642)	(21,318)	-	806.9%	(18,676)
Transfers Out	(180,848)	(291,310)	-	161.1%	(110,462)
Transfers In	379,857	395,210	-	104.0%	15,353
Total Non-Operating Revenues (Expenses)	269,759	265,281	-	98.3%	(4,478)
Wastewater Net Income/(Loss)	379,655	293,968	(8,418)		(94,104)

City of Fair Oaks Ranch
Wastewater Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Wastewater Operating Revenues					
Sewer Revenue Residential	1,709,775	1,626,221	-	95.1%	(83,554)
Sewer Revenue Commercial	58,345	37,120	-	63.6%	(21,225)
Sewer Service Connect Fee	23,000	18,200	-	79.1%	(4,800)
Sewer Penalties	8,438	12,113	-	143.5%	3,675
Sewer Bad Debt	(250)	(744)	-	297.5%	(494)
Sewer Grant Revenue	-	-	-	0.0%	-
SECO EECBG	-	-	-	0.0%	-
Misc/Special Requests	352	-	-	0.0%	(352)
Third Party Reimbursement	-	-	-	0.0%	-
Total Wastewater Operating Revenues	<u>1,799,660</u>	<u>1,692,909</u>	<u>-</u>	<u>94.1%</u>	<u>(106,751)</u>
Wastewater Non-Operating Revenues					
Sewer Debt Service	54,077	54,502	-	100.8%	425
Sewer Capital	107,915	108,764	-	100.8%	849
Sewer Impact Fee	32,000	141,614	-	442.5%	109,614
Sewer Interest Income	150,000	210,971	-	140.6%	60,971
Sale of Assets	-	-	-	0.0%	-
Total Wastewater Non-Operating Revenues	<u>343,992</u>	<u>515,851</u>	<u>-</u>	<u>150.0%</u>	<u>171,859</u>

City of Fair Oaks Ranch
Wastewater Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Operating Expenses					
Service Salaries	306,118	312,795	-	102.2%	(6,677)
Service Overtime	8,430	12,872	-	152.7%	(4,442)
Service Taxes - FICA	19,502	19,461	-	99.8%	41
Service Taxes - Medicare	4,561	4,551	-	99.8%	10
Service Workers' Comp	10,457	9,543	-	91.3%	914
Service Taxes - SUTA/FUTA	518	718	-	138.6%	(200)
Service Retirement	38,823	39,767	-	102.4%	(944)
Service Insurance	51,630	49,165	-	95.2%	2,465
Service Allowance for Vacancies	(15,305)	-	-	0.0%	(15,305)
Administration Salaries	447,540	438,125	-	97.9%	9,415
Administration Overtime	186	262	-	140.8%	(76)
Administration Taxes - FICA	27,642	25,233	-	91.3%	2,409
Administration Taxes - Medicare	6,492	5,910	-	91.0%	582
Administration Workers' Comp	1,407	1,230	-	87.4%	177
Administration Taxes - SUTA/FUTA	477	622	-	130.5%	(145)
Administration Retirement	55,261	52,799	-	95.5%	2,462
Sewer Admin Insurance	62,530	51,248	-	82.0%	11,282
Administration Allowance for Vacancies	(4,058)	-	-	0.0%	(4,058)
Uniforms	5,335	6,755	-	126.6%	(1,420)
Power	40,000	40,350	-	100.9%	(350)
Maintenance Of Plant/ Lines	131,448	159,533	8,418	127.8%	(36,502)
Sludge Hauling	-	-	-	0.0%	-
Analysis Fees	27,000	31,838	-	117.9%	(4,838)
Chemicals	32,500	31,112	-	95.7%	1,388
City Management Fee	88,406	83,167	-	94.1%	5,239
Equipment Maintenance	9,790	8,295	-	84.7%	1,495
Equipment Gas & Oil	11,875	12,980	-	109.3%	(1,105)
Equipment Lease	2,500	1,454	-	58.2%	1,046
Tools & Minor Equipment	10,250	9,594	-	93.6%	656
Training	24,064	9,731	-	40.4%	14,333
Utilities & Radios	26,005	24,862	-	95.6%	1,143
Signal & Telemetry	1,920	-	-	0.0%	1,920
Building Maintenance	15,900	6,213	-	39.1%	9,687
Supplies & Consumables	2,500	5,392	-	215.7%	(2,892)
Vehicle Maintenance & Repairs	5,000	7,805	-	156.1%	(2,805)

City of Fair Oaks Ranch
Wastewater Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Inventory Adjustment	-	-	-	0.0%	-
Utilities/Telephone	8,130	7,567	-	93.1%	563
Dues & Publications	2,324	886	-	38.1%	1,437
Professional Fees	57,081	40,170	-	70.4%	16,911
Permits & Licenses	3,693	1,762	-	47.7%	1,931
Liability Insurance	32,500	34,714	-	106.8%	(2,214)
Office Supplies	2,244	4,023	-	179.3%	(1,779)
Travel & Meetings	4,250	920	-	21.6%	3,330
Software & Computers	97,024	85,032	-	87.6%	11,992
Recording/Reporting	350	-	-	0.0%	350
Sewer Postage	600	766	-	127.7%	(166)
Adm Bldg/Equip. Maintenance	150	-	-	0.0%	150
Billing Statement Charges	3,500	4,020	-	114.8%	(520)
Billing Postage	8,500	10,758	-	126.6%	(2,258)
Copier Lease	1,954	1,710	-	87.5%	244
Public Relations	4,000	4,200	-	105.0%	(200)
Employment Costs	1,330	284	-	21.4%	1,046
Employee Appreciation	5,181	4,028	-	77.7%	1,153
Miscellaneous	250	-	-	0.0%	250
Total Operating Expenses	<u>1,689,764</u>	<u>1,664,222</u>	<u>8,418</u>	<u>99.0%</u>	<u>17,125</u>

City of Fair Oaks Ranch
Wastewater Utility
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Capital Outlays					
Operational Capital	-	26,713	-	0.0%	(26,713)
Wastewater Equipment Purchases	374,942	254,513	115,776	67.9%	4,653
Solids Handling	8,156	(18,141)	-	-222.4%	26,297
Future WW Treatment Plant	917,253	151,155	-	16.5%	766,098
Total Capital Outlays	<u>1,335,351</u>	<u>414,241</u>	<u>115,776</u>	<u>31.0%</u>	<u>805,334</u>
Debt Service					
Bond Water Issuance Fees	-	18,676	-	0.0%	(18,676)
Bond Interest Cost	<u>2,642</u>	<u>2,642</u>	<u>-</u>	<u>100.0%</u>	<u>(0)</u>
Total Debt Service	<u>2,642</u>	<u>21,318</u>	<u>-</u>	<u>806.9%</u>	<u>(18,676)</u>
Non-Cash Adjustments					
Transfer To Vehicle Repl. Fund	40,933	40,933	-	100.0%	-
Transfer from ERF	(239,942)	(144,833)	-	60.4%	(95,109)
Sewer Service Depreciation	270,600	315,658	-	116.7%	(45,058)
Asset Transfers to Balance Sheet	<u>(1,335,351)</u>	<u>(396,748)</u>	<u>(115,776)</u>	<u>29.7%</u>	<u>(822,827)</u>
Total Non-Cash Adjustments	<u>(1,263,760)</u>	<u>(184,989)</u>	<u>(115,776)</u>	<u>14.6%</u>	<u>(962,994)</u>

City of Fair Oaks Ranch
Utility Capital Replacement Fund
Statement of Revenues and Expenses
For the fiscal year ended September 30, 2024

	Amended Budget	Projected	Encumbered	Percent of Budget	Variance from Budget - Positive (Negative)
Transfers In					
Transfer from Water Division	49,866	49,866	-	0.0%	-
Transfer from Wastewater Division	40,933	40,933	-	0.0%	-
Total Transfers In	90,799	90,799	-	0.0%	-
Transfers Out					
Transfer to Water Utility	196,742	141,832	-	0.0%	54,910
Transfer to Wastewater Utility	239,942	144,833	-	0.0%	95,109
Total Transfers Out	436,684	286,665	-	0.0%	150,019
Net Income/(Loss)	(345,885)	(195,866)	-		150,019