



West Travis County Public Utility Agency

# Budget Variance Report

As Of: 07/31/2020

**Fund: 10 - General Fund**

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
<b>REVENUE SUMMARY</b>										
Water Revenue	2,427,911.88	2,149,947.00	277,964.88	14,663,775.10	14,223,812.00	439,963.10	77	19,131,000.00	(4,467,224.90)	23
Wastewater Revenue	463,045.68	381,107.46	81,938.22	3,601,469.62	3,602,579.60	(1,109.98)	82	4,406,000.00	(804,530.38)	18
SER Project Revenue	11,290.32	121,245.30	(109,954.98)	1,206,491.13	1,301,545.00	(95,053.87)	77	1,571,000.00	(364,508.87)	23
Other Income	1,030.00	3,250.00	(2,220.00)	34,717.44	32,500.00	2,217.44	89	39,000.00	(4,282.56)	11
Investment Income, Net	9,728.82	6,247.50	3,481.32	115,609.88	62,475.00	53,134.88	154	75,000.00	40,609.88	-54
<b>TOTAL REVENUE</b>	<b>2,913,006.70</b>	<b>2,661,797.26</b>	<b>251,209.44</b>	<b>19,622,063.17</b>	<b>19,222,911.60</b>	<b>399,151.57</b>	<b>78</b>	<b>25,222,000.00</b>	<b>(5,599,936.83)</b>	<b>22</b>
<b>EXPENSE SUMMARY</b>										
Water Expense	353,813.35	424,860.93	71,047.58	2,808,787.39	3,319,333.30	510,545.91	66	4,245,990.00	(1,437,202.61)	34
Wastewater Expense	135,146.69	151,072.72	15,926.03	1,339,615.59	1,607,186.20	267,570.61	70	1,911,890.00	(572,274.41)	30
Shared Operations Expense	71,880.14	79,800.32	7,920.18	345,913.82	804,473.20	458,559.38	36	961,430.00	(615,516.18)	64
SER Project Expense	23,547.76	14,994.00	(8,553.76)	132,383.25	149,940.00	17,556.75	74	180,000.00	(47,616.75)	26
Shared Admin Expense	237,573.63	216,716.42	(20,857.21)	3,363,668.17	2,575,874.20	(787,793.97)	112	3,010,690.00	352,978.17	-12
Capital Outlay	0.00	4,165.00	4,165.00	0.00	41,650.00	41,650.00	0	50,000.00	(50,000.00)	100
Other Financing Sources (Uses)	2,336,562.50	2,336,562.49	(0.01)	9,865,624.99	9,865,624.94	(0.05)	85	11,538,750.00	(1,673,125.01)	15
<b>TOTAL EXPENSE</b>	<b>3,158,524.07</b>	<b>3,228,171.88</b>	<b>69,647.81</b>	<b>17,855,993.21</b>	<b>18,364,081.84</b>	<b>508,088.63</b>	<b>82</b>	<b>21,898,750.00</b>	<b>4,042,756.79</b>	<b>18</b>
<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>(245,517.37)</b>	<b>(566,374.62)</b>	<b>320,857.25</b>	<b>1,766,069.96</b>	<b>858,829.76</b>	<b>907,240.20</b>		<b>3,323,250.00</b>	<b>(9,642,693.62)</b>	

# Balance Sheet-All Funds

## Account Summary

As Of 07/31/2020

MajorGroup	10 - General Fund	20 - Rate Stabilization Fund	30 - Facilities Fund	40 - Debt Service Fund	50 - Capital Projects Fund	60 - Impact Fee Fund	Total
<b>Asset</b>							
10 - Cash & Cash Equivalents	11,921,767	834,281	10,574,304	(2,831,172)	(211,325)	19,929,995	40,217,851
11 - Investments	3,235,748	3,205,493	6,155,506	17,826,167	25,925,388	30,496,273	86,844,575
12 - Receivables	3,046,362	-	-	-	-	38,760	3,085,122
15 - Due from Other Funds	12,007,907	-	1,882,023	-	4,679,194	284,054	18,853,178
17 - Deposits	16,087	-	-	-	-	-	16,087
<b>Total Asset:</b>	<b>30,227,871</b>	<b>4,039,774</b>	<b>18,611,833</b>	<b>14,994,995</b>	<b>30,393,258</b>	<b>50,749,082</b>	<b>149,016,812</b>
<b>Liability</b>							
30 - Accounts Payable	266,216	-	8,287,719	-	-	-	8,553,935
31 - Refundable Deposits	1,051,790	-	-	-	-	-	1,051,790
32 - Other Accrued Liabilities	161,783	-	-	-	-	-	161,783
35 - Due to Other Funds	6,845,271	-	2,208,201	-	9,718,011	81,694	18,853,178
<b>Total Liability:</b>	<b>8,325,060</b>	<b>-</b>	<b>10,495,920</b>	<b>-</b>	<b>9,718,011</b>	<b>81,694</b>	<b>28,620,685</b>
<b>Equity</b>							
50 - Fund Balances	20,136,742	3,102,676	6,971,487	17,711,576	25,801,941	44,052,161	117,776,584
<b>Total Total Beginning Equity:</b>	<b>20,136,742</b>	<b>3,102,676</b>	<b>6,971,487</b>	<b>17,711,576</b>	<b>25,801,941</b>	<b>44,052,161</b>	<b>117,776,584</b>
Total Revenue	19,622,063	937,098	1,711,571	9,933,779	864,385	8,428,496	41,497,393
Total Expense	17,855,993	-	567,145	12,650,361	5,991,080	1,813,270	38,877,849
<b>Revenues Over/Under Expenses</b>	<b>1,766,070</b>	<b>937,098</b>	<b>1,144,426</b>	<b>(2,716,582)</b>	<b>(5,126,695)</b>	<b>6,615,226</b>	<b>2,619,544</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>21,902,811</b>	<b>4,039,774</b>	<b>8,115,913</b>	<b>14,994,995</b>	<b>20,675,247</b>	<b>50,667,388</b>	<b>120,396,128</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>30,227,871</b>	<b>4,039,774</b>	<b>18,611,833</b>	<b>14,994,995</b>	<b>30,393,258</b>	<b>50,749,082</b>	<b>149,016,812</b>

# Income Statement-All Funds

## Account Summary

For the Period Ending 07/31/2020

	10 General Fund	20 Rate Stabilization Fund	30 Facilities Fund	40 Debt Service Fund	50 Capital Projects Fund	60 Impact Fee Fund	Total
<b>Revenue</b>							
60 - Water Revenue	14,663,775	-	-	-	-	7,230,478	21,894,253
61 - Wastewater Revenue	3,601,470	-	-	-	-	167,688	3,769,157
62 - SER Project Revenue	1,206,491	-	-	-	-	-	1,206,491
68 - Other Income	34,717	-	-	-	-	-	34,717
69 - Investment Income, Net	115,610	103,765	205,113	594,676	864,385	1,030,331	2,913,880
90 - Other Financing Sources (Uses)	-	833,333	1,506,458	9,339,103	-	-	11,678,895
<b>Revenue Total:</b>	<b>19,622,063</b>	<b>937,098</b>	<b>1,711,571</b>	<b>9,933,779</b>	<b>864,385</b>	<b>8,428,496</b>	<b>41,497,393</b>
<b>Expense</b>							
70 - Water Expenses	2,618,853	-	-	-	-	-	2,618,853
71 - Wastewater Expenses	1,254,613	-	-	-	-	-	1,254,613
72 - SER Project Expenses	132,383	-	-	-	-	-	132,383
73 - Shared Expenses	3,984,519	-	-	-	-	-	3,984,519
80 - Capital Outlay	-	-	567,145	-	5,991,080	-	6,558,225
88 - Debt Service	-	-	-	12,650,361	-	-	12,650,361
90 - Other Financing Sources (Uses)	9,865,625	-	-	-	-	1,813,270	11,678,895
<b>Expense Total:</b>	<b>17,855,993</b>	<b>-</b>	<b>567,145</b>	<b>12,650,361</b>	<b>5,991,080</b>	<b>1,813,270</b>	<b>38,877,849</b>
<b>Current Surplus (Deficit):</b>	<b>1,766,070</b>	<b>937,098</b>	<b>1,144,426</b>	<b>(2,716,581)</b>	<b>(5,126,695)</b>	<b>6,615,226</b>	<b>2,619,544</b>

# Comparison to Prior Year Activity and Total Budget

## General Fund

For the Period Ending 07/31/2020

	2019-2020 July Activity	2018-2019 July Activity	2019-2020 YTD Activity	2018-2019 YTD Activity	Total Budget	% Used
<b>Revenue</b>						
<b>MajorGroup: 60 - Water Revenue</b>						
6001 - Retail Revenue	1,987,064	1,405,342	10,126,298	9,199,616	12,927,000	78%
6002 - Wholesale Revenue	440,293	416,136	4,000,308	2,843,626	5,483,000	73%
6009 - Other Revenue	555	52,290	537,169	559,611	721,000	75%
<b>MajorGroup 60 - Water Revenue Total:</b>	<b>2,427,912</b>	<b>1,873,768</b>	<b>14,663,775</b>	<b>12,602,852</b>	<b>19,131,000</b>	<b>77%</b>
<b>MajorGroup: 61 - Wastewater Revenue</b>						
6101 - Retail Revenue-Wastewater	388,567	324,580	2,799,332	2,972,240	3,362,000	83%
6102 - Wholesale Revenue-Wastewater	74,479	63,483	679,483	588,476	799,000	85%
6104 - Pre-Treatment Surcharges	-	12,435	81,265	160,289	176,000	46%
6109 - Other Revenue-Wastewater	-	5,509	41,390	93,654	104,000	40%
<b>MajorGroup 61 - Wastewater Revenue Total:</b>	<b>463,046</b>	<b>406,007</b>	<b>3,601,470</b>	<b>3,814,659</b>	<b>4,441,000</b>	<b>81%</b>
<b>MajorGroup: 62 - SER Project Revenue</b>						
6201 - Reservation Fee Revenue-Water	415	33,234	742,808	1,077,356	1,100,000	68%
6202 - Reservation Fee Revenue-Wastewater	-	48,090	197,621	362,863	330,000	60%
6203 - SER Application & Engineering Review Fees	7,550	1,800	53,800	48,150	41,000	131%
6204 - SER Construction Inspection Fee	3,325	-	212,262	105,032	100,000	212%
<b>MajorGroup 62 - SER Project Revenue Total:</b>	<b>11,290</b>	<b>83,125</b>	<b>1,206,491</b>	<b>1,593,401</b>	<b>1,571,000</b>	<b>77%</b>
<b>MajorGroup: 68 - Other Income</b>						
6801 - Other Income	1,030	-	34,717	8,404	4,000	868%
<b>MajorGroup 68 - Other Income Total:</b>	<b>1,030</b>	<b>-</b>	<b>34,717</b>	<b>8,404</b>	<b>4,000</b>	<b>868%</b>
<b>MajorGroup: 69 - Investment Income, Net</b>						
6901 - Investment Income, Net	9,729	4,709	115,610	78,926	75,000	154%
<b>MajorGroup 69 - Investment Income, Net Total:</b>	<b>9,729</b>	<b>4,709</b>	<b>115,610</b>	<b>78,926</b>	<b>75,000</b>	<b>154%</b>
<b>Revenue Total:</b>	<b>2,913,007</b>	<b>2,367,608</b>	<b>19,622,063</b>	<b>18,098,242</b>	<b>25,222,000</b>	<b>78%</b>
<b>Expense</b>						
<b>MajorGroup: 70 - Water Expenses</b>						
7001 - Maintenance	19,029	34,562	226,653	497,605	400,000	57%
7002 - Repairs	9,758	-	93,609	-	300,000	31%
7005 - Grounds Maintenance	2,940	2,550	31,170	34,390	36,000	87%
7006 - Raw Water	105,524	93,261	846,503	777,200	1,020,000	83%
7007 - Chemicals	20,724	42,163	225,858	200,413	250,000	90%
7008 - Sludge Disposal	5,175	21,275	110,281	204,738	275,000	40%
7009 - Utilities	139,248	103,992	969,365	781,263	1,033,000	94%
7010 - Permits	-	-	19,590	19,777	25,000	78%
7011 - Laboratory Fees	618	1,971	9,795	19,632	30,000	33%
7012 - Contracted Services	407	7,685	54,899	71,688	90,000	61%
7013 - SCADA Maintenance	-	-	13,494	-	75,000	18%
7014 - Uniforms & Safety Equipment	24	-	3,106	-	2,990	104%
7015 - Office Supplies	986	-	3,332	-	5,000	67%
7019 - Other Expense	405	1,267	11,198	72,738	25,000	45%
<b>MajorGroup 70 - Water Expenses Total:</b>	<b>304,839</b>	<b>308,726</b>	<b>2,618,853</b>	<b>2,679,444</b>	<b>3,566,990</b>	<b>73%</b>
<b>MajorGroup: 71 - Wastewater Expenses</b>						
7101 - Maintenance	12,582	60,970	176,622	212,729	200,000	88%
7102 - Repairs	7,975	-	81,412	-	50,000	163%
7105 - Grounds Maintenance	2,880	3,250	29,910	44,253	40,000	75%
7107 - Chemicals	4,686	5,270	44,175	42,171	62,000	71%
7108 - Sludge Disposal	54,403	53,150	547,891	538,450	675,000	81%
7109 - Utilities	23,832	21,338	226,167	221,807	295,000	77%
7110 - Permits	-	-	1,250	1,250	2,000	63%
7111 - Laboratory Fees	2,024	1,707	25,277	22,233	30,000	84%
7112 - Contracted Services	755	3,152	14,648	9,127	6,000	244%
7113 - SCADA Maintenance	-	-	2,673	-	10,000	27%
7114 - Uniforms & Safety Equipment	-	-	109	-	1,690	6%
7115 - Office Supplies	140	-	538	-	3,000	18%
7117 - Pre-Treatment Lab Testing	-	4,055	10,942	18,981	21,000	52%
7118 - Lease-Effluent Pond	-	-	93,000	93,000	93,000	100%
7119 - Other Expense	(965)	-	-	1,107	15,000	0%
<b>MajorGroup 71 - Wastewater Expenses Total:</b>	<b>108,311</b>	<b>152,893</b>	<b>1,254,613</b>	<b>1,205,107</b>	<b>1,503,690</b>	<b>83%</b>

# Comparison to Prior Year Activity and Total Budget

## General Fund

For the Period Ending 07/31/2020

	2019-2020 July Activity	2018-2019 July Activity	2019-2020 YTD Activity	2018-2019 YTD Activity	Total Budget	% Used
<b>MajorGroup: 72 - SER Project Expenses</b>						
7201 - SER Project Expenses	23,548	4,724	132,383	222,620	180,000	74%
<b>MajorGroup 72 - SER Project Expenses Total:</b>	<b>23,548</b>	<b>4,724</b>	<b>132,383</b>	<b>222,620</b>	<b>180,000</b>	<b>74%</b>
<b>MajorGroup: 73 - Shared Expenses</b>						
7301 - Billing System & Support	-	12,656	57,522	87,672	317,000	18%
7302 - Insurance	-	-	122,319	115,244	119,000	103%
7303 - Occupancy	16,014	17,092	157,228	222,119	190,000	83%
7304 - Payroll Expense	248,679	198,124	2,501,884	2,454,710	3,213,000	78%
7305 - Professional Services	115,976	64,896	706,492	637,763	840,000	84%
7306 - Vehicle Expense	7,090	11,744	92,172	75,099	102,000	90%
7309 - Other Expense	(2,495)	15,824	346,902	150,113	278,320	125%
<b>MajorGroup 73 - Shared Expenses Total:</b>	<b>385,264</b>	<b>320,336</b>	<b>3,984,519</b>	<b>3,742,720</b>	<b>5,059,320</b>	<b>79%</b>
<b>MajorGroup: 80 - Capital Outlay</b>						
8001 - General	-	-	-	-	50,000	0%
<b>MajorGroup 80 - Capital Outlay Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>MajorGroup: 90 - Other Financing Sources (Uses)</b>						
9009 - Transfers Out	2,336,563	971,354	9,865,625	9,713,542	11,538,750	85%
<b>MajorGroup 90 - Other Financing Sources (Uses) Total:</b>	<b>2,336,563</b>	<b>971,354</b>	<b>9,865,625</b>	<b>9,713,542</b>	<b>11,538,750</b>	<b>85%</b>
<b>Expense Total:</b>	<b>3,158,524</b>	<b>1,758,033</b>	<b>17,855,993</b>	<b>17,563,433</b>	<b>21,898,750</b>	<b>82%</b>
<b>Total Surplus (Deficit):</b>	<b>(245,517)</b>	<b>609,575</b>	<b>1,766,070</b>	<b>534,809</b>	<b>3,323,250</b>	

# Facilities Fund & Capital Project Expenditures

Date Range: 10/01/2019 - 07/31/2020

Account	Name	Beginning Balance	Total Activity	Ending Balance
<b>Fund: 30 - Facilities Fund</b>				
<b>SubGroup: 80021 - Projects</b>				
<a href="#">30-10-8004</a>	Uplands WTP Off/Trident Bldg	0.00	2,000.00	2,000.00
<a href="#">30-10-8006</a>	Tank & PS Repainting	0.00	12,115.00	12,115.00
<a href="#">30-10-8010</a>	Misc 1280 Press Plane Imp-Other	0.00	22,596.31	22,596.31
<a href="#">30-10-8012</a>	Leak Detection Prev Maint	0.00	31,910.00	31,910.00
<a href="#">30-20-8011</a>	WW Solids Mgmt Master Plan	0.00	69,618.68	69,618.68
<a href="#">30-90-8008</a>	I&I Study & Master Plan	0.00	178,274.41	178,274.41
<a href="#">30-90-8009</a>	SCADA	0.00	14,103.00	14,103.00
<a href="#">30-90-8014</a>	Uncategorized	0.00	0.00	0.00
<b>Total SubGroup: 80021 - Projects:</b>		<b>0.00</b>	<b>330,617.40</b>	<b>330,617.40</b>
<b>SubGroup: 80022 - Major Maintenance &amp; Repairs</b>				
<a href="#">30-10-8030</a>	Water System Large M&R	0.00	123,460.72	123,460.72
<a href="#">30-20-8031</a>	Wastewater System Large M&R	0.00	3,090.00	3,090.00
<b>Total SubGroup: 80022 - Major Maintenance &amp; Repairs:</b>		<b>0.00</b>	<b>126,550.72</b>	<b>126,550.72</b>
<b>SubGroup: 80023 - Vehicles &amp; Mobile Equipment</b>				
<a href="#">30-90-8040</a>	Vehicles & Mobile Equipment	0.00	55,722.08	55,722.08
<b>Total SubGroup: 80023 - Vehicles &amp; Mobile Equipment:</b>		<b>0.00</b>	<b>55,722.08</b>	<b>55,722.08</b>
<b>SubGroup: 80024 - Meters</b>				
<a href="#">30-10-8050</a>	Meter Purchases	0.00	54,254.89	54,254.89
<b>Total SubGroup: 80024 - Meters:</b>		<b>0.00</b>	<b>54,254.89</b>	<b>54,254.89</b>
<b>Total Fund: 30 - Facilities Fund:</b>		<b>0.00</b>	<b>567,145.09</b>	<b>567,145.09</b>
<b>Fund: 50 - Capital Projects Fund</b>				
<b>SubGroup: 80031 - CIP System-Wide</b>				
<a href="#">50-10-8103</a>	RWI/PS Expansion Ph 1	0.00	0.00	0.00
<a href="#">50-10-8107</a>	Raw Water Transmission Main #2	0.00	2,859,387.19	2,859,387.19
<a href="#">50-10-8109</a>	System Hydraulic Modeling	0.00	166.25	166.25
<a href="#">50-10-8110</a>	Additional Water Supply Development	0.00	19,996.65	19,996.65
<b>Total SubGroup: 80031 - CIP System-Wide:</b>		<b>0.00</b>	<b>2,879,550.09</b>	<b>2,879,550.09</b>
<b>SubGroup: 80032 - CIP 71 System</b>				
<a href="#">50-10-8201</a>	HPR Conv & Upgrade to 1500	0.00	47,083.32	47,083.32
<a href="#">50-10-8203</a>	WBCPS GST 2 Upgrade Ph 2	0.00	1,148,483.57	1,148,483.57
<a href="#">50-10-8205</a>	1080 Bee Cave TM	0.00	30,361.25	30,361.25
<b>Total SubGroup: 80032 - CIP 71 System:</b>		<b>0.00</b>	<b>1,225,928.14</b>	<b>1,225,928.14</b>
<b>SubGroup: 80033 - CIP 290 System</b>				

**Detail Report**

Date Range: 10/01/2019 - 07/31/2020

Account	Name	Beginning Balance	Total Activity	Ending Balance
<a href="#">50-10-8301</a>	SW Pkwy PS Upgrade Phase 1	0.00	162,611.15	162,611.15
<a href="#">50-10-8305</a>	1240 Conversion/WL	0.00	77,487.29	77,487.29
<a href="#">50-10-8307</a>	1340 EST	0.00	3,705.81	3,705.81
<a href="#">50-10-8309</a>	1340 PS Upgrade	0.00	169,794.29	169,794.29
<a href="#">50-10-8311</a>	1340 TM	0.00	-35,277.76	-35,277.76
<b>Total SubGroup: 80033 - CIP 290 System:</b>		<b>0.00</b>	<b>378,320.78</b>	<b>378,320.78</b>
<b>SubGroup: 80034 - CIP Wastewater</b>				
<a href="#">50-20-8402</a>	TLAP Major Amendment Application	0.00	1,634.50	1,634.50
<a href="#">50-20-8403</a>	Bohls WWTP Expansion	0.00	37,962.45	37,962.45
<a href="#">50-20-8407</a>	Beneficial Recycling Facility	0.00	27,178.75	27,178.75
<b>Total SubGroup: 80034 - CIP Wastewater:</b>		<b>0.00</b>	<b>66,775.70</b>	<b>66,775.70</b>
<b>SubGroup: 80035 - Developer Reimbursements</b>				
<a href="#">50-90-8501</a>	Developer Reimbursements	0.00	1,440,505.41	1,440,505.41
<b>Total SubGroup: 80035 - Developer Reimbursements:</b>		<b>0.00</b>	<b>1,440,505.41</b>	<b>1,440,505.41</b>
<b>SubGroup: 80036 - Other</b>				
<a href="#">50-90-8599</a>	Other	0.00	0.00	0.00
<b>Total SubGroup: 80036 - Other:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund: 50 - Capital Projects Fund:</b>		<b>0.00</b>	<b>5,991,080.12</b>	<b>5,991,080.12</b>
<b>Grand Totals:</b>		<b>0.00</b>	<b>6,558,225.21</b>	<b>6,558,225.21</b>