

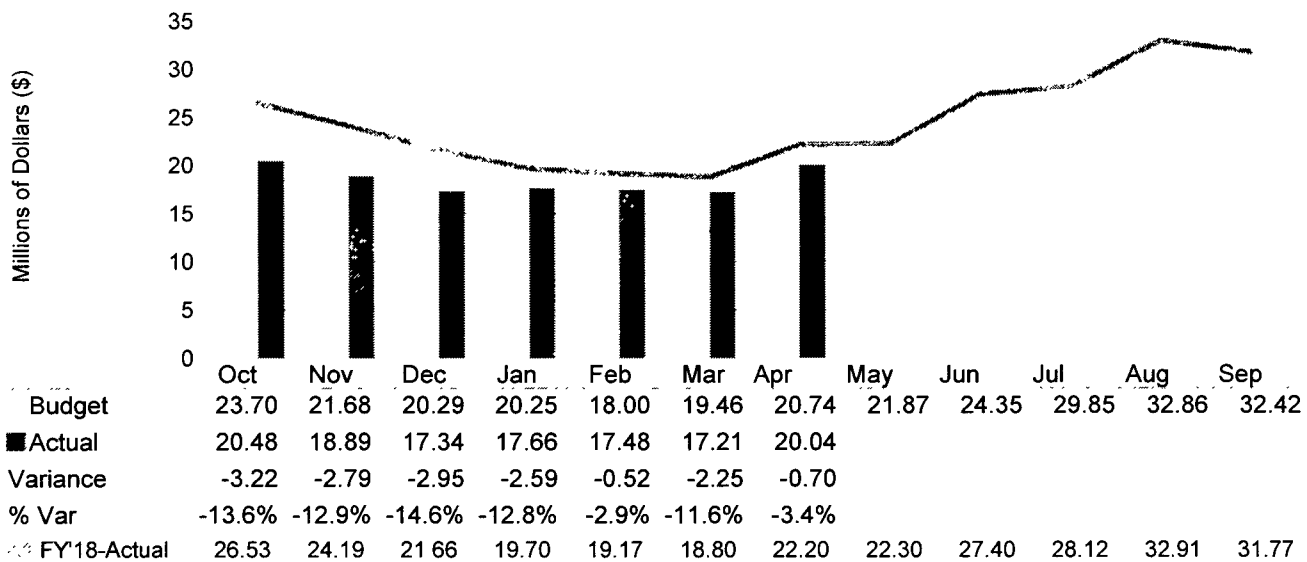
City of Austin, Texas  
Austin Water  
FUND SUMMARY - RECLAIMED  
As of April 2019

	2018-19 APPROVED	BUDGET ALLOTMENT	MTD ACTUAL W/ ENCUMB	PRIOR W/ ENCUMB	YTD ACTUAL W/ ENCUMB	YTD VARIANCE	% VARIANCE
<b>BEGINNING BALANCE</b>	842,421	842,421	0		1,263,986	421,565	50.0%
<b>REVENUE</b>							
Reclaimed Services	1,881,845	971,302	112,431	638,055	750,486	(220,817)	-22.7%
Interest	16,032	9,352	3,736	22,574	25,810	16,458	176.0%
<b>Total Revenue</b>	<b>1,897,877</b>	<b>980,655</b>	<b>115,666</b>	<b>660,630</b>	<b>776,296</b>	<b>(204,359)</b>	<b>-20.8%</b>
<b>TRANSFERS IN</b>							
CIP	0	0	0	0	0	0	0.0%
Austin Water Utility	4,000,000	2,333,331	333,300	2,000,200	2,333,500	169	0.0%
<b>Total Transfers In</b>	<b>4,000,000</b>	<b>2,333,331</b>	<b>333,300</b>	<b>2,000,200</b>	<b>2,333,500</b>	<b>169</b>	<b>0.0%</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>5,897,877</b>	<b>3,313,986</b>	<b>448,966</b>	<b>2,660,830</b>	<b>3,109,796</b>	<b>(204,190)</b>	<b>-6.2%</b>
<b>PROGRAM REQUIREMENTS</b>							
Reclaimed Water Services	571,388	329,082	41,734	267,721	309,455	19,628	6.0%
Other Utility Program Requirements	30,600	17,866	3,576	6,136	9,711	8,175	45.7%
<b>Total Program Requirements</b>	<b>601,988</b>	<b>346,949</b>	<b>45,310</b>	<b>273,856</b>	<b>319,166</b>	<b>27,803</b>	<b>8.0%</b>
<b>OTHER REQUIREMENTS</b>							
Accrued Payroll	9,928	0	0	0	0	0	0.0%
<b>Total Other Requirements</b>	<b>9,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>DEBT SERVICE REQUIREMENTS</b>							
Trf to Util D/S Separate Lien	3,660,219	1,900,580	251,689	1,629,124	1,880,813	19,766	1.0%
Commercial paper interest	29,445	17,176	5,076	29,268	34,344	(17,169)	-100.0%
<b>Total Debt Service Requirements</b>	<b>3,689,664</b>	<b>1,917,756</b>	<b>256,765</b>	<b>1,658,392</b>	<b>1,915,157</b>	<b>2,599</b>	<b>0.1%</b>
<b>TRANSFERS</b>							
Trf to Reclaimed Water CIP Fnd	1,000,000	516,000	67,000	449,000	516,000	0	0.0%
TRF Operating to Debt Defeasance	0	0	0	0	0	0	0.0%
Administrative Support	246,318	143,693	20,525	123,168	143,693	0	0.0%
Trf to General Fund	130,406	75,406	11,000	64,406	75,406	0	0.0%
Trf to CIP Mgm - CPM (5460)	160,362	93,537	13,365	80,172	93,537	0	0.0%
Trf to Economic Development	58,189	58,189	0	58,189	58,189	0	0.0%
CTM Support	2,036	2,036	0	2,036	2,036	0	0.0%
<b>Total Transfers Out</b>	<b>1,597,313</b>	<b>888,863</b>	<b>111,890</b>	<b>776,973</b>	<b>888,863</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REQUIREMENTS</b>	<b>5,898,893</b>	<b>3,153,587</b>	<b>413,965</b>	<b>2,709,221</b>	<b>3,123,186</b>	<b>30,401</b>	<b>1.0%</b>
<b>EXCESS (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS</b>	<b>(1,016)</b>	<b>160,398</b>	<b>35,001</b>	<b>(48,391)</b>	<b>(13,390)</b>	<b>(173,788)</b>	<b>-108.3%</b>
<b>ADJUSTMENT TO GAAP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING BALANCE</b>	<b>841,405</b>	<b>1,002,819</b>	<b>35,001</b>	<b>(48,391)</b>	<b>1,250,596</b>	<b>247,777</b>	<b>24.7%</b>
<i>Note: Numbers may not add due to rounding</i>							
<b>DEBT SERVICE COVERAGE RATIO</b>	0.27	0.23		0.11	0.13		

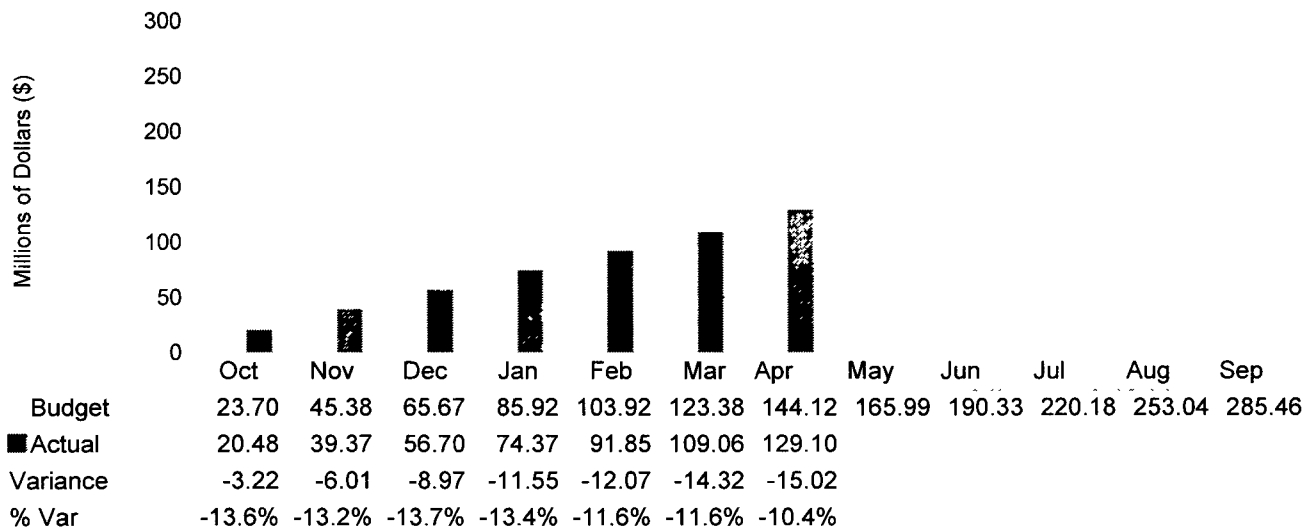
## REVENUES

## Water Service Revenue

### Monthly Actuals v. Budget



### Year-to-Date Actuals v. Budget

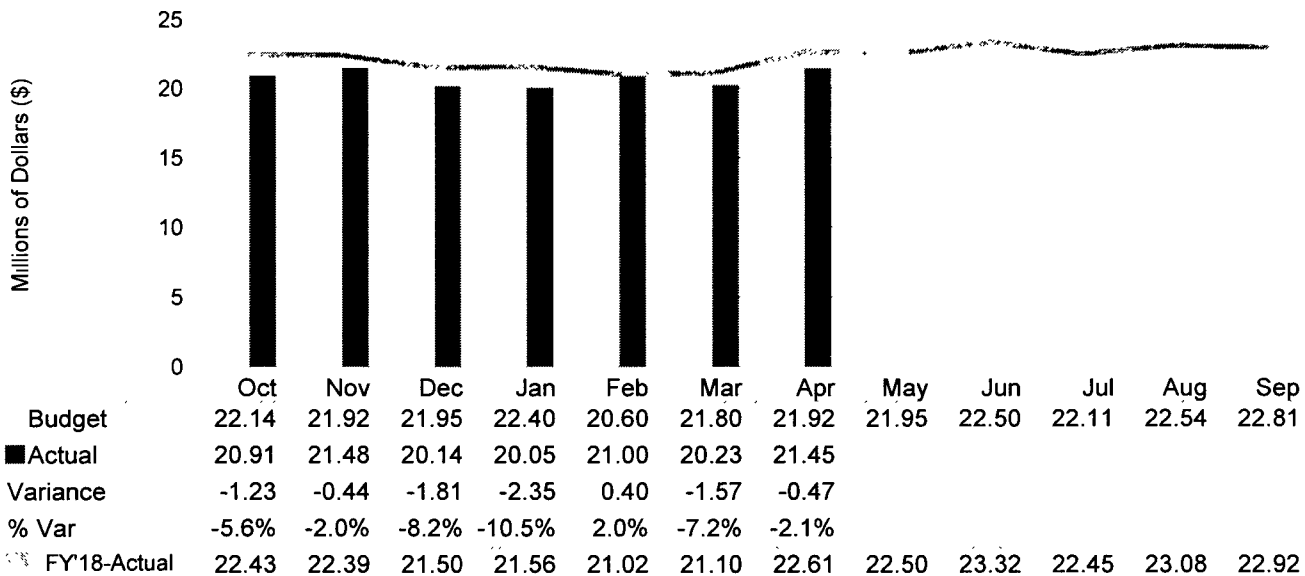


Water service revenues for April 2019 totaled \$20.04 million. This is \$0.70 million, or 3.4%, less than the budget allotment for the month. For the fiscal year, water service revenues totaled \$129.1 million, which is \$15.02 million, or 10.4% less than the budget allotment.

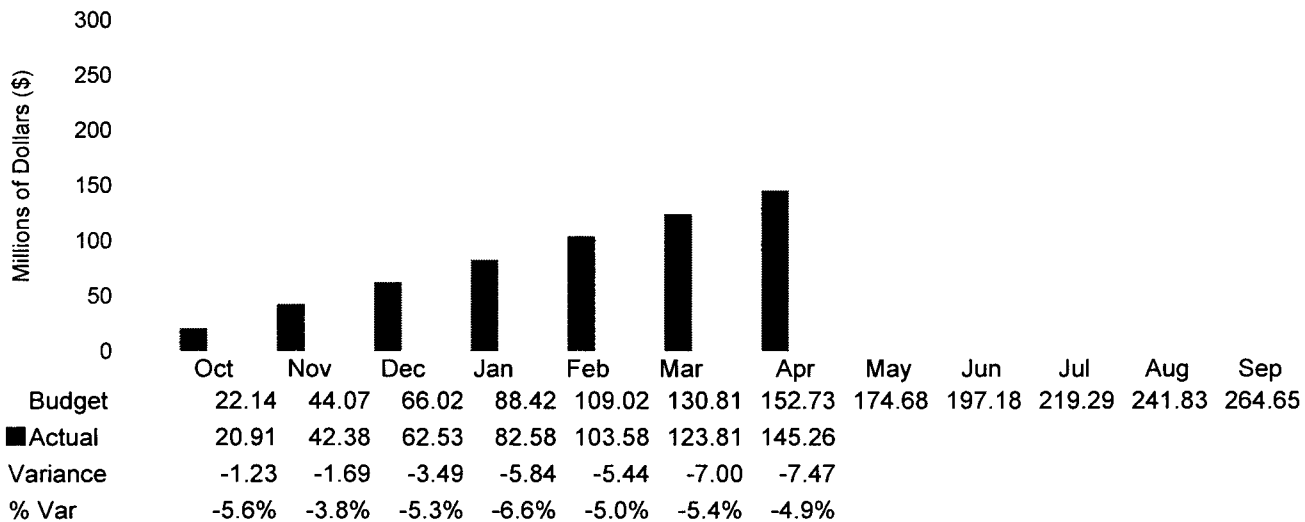
April 2019's billed water consumption totaled 2.74 BG, 0.38 BG (12.0%) lower than projected for the month. Year-to-date, billed water consumption of 19.59 BG is 2.59 BG (11.7%) lower than projected.

## Wastewater Service Revenue

Monthly Actuals v. Budget



Year-to-Date Actuals v. Budget

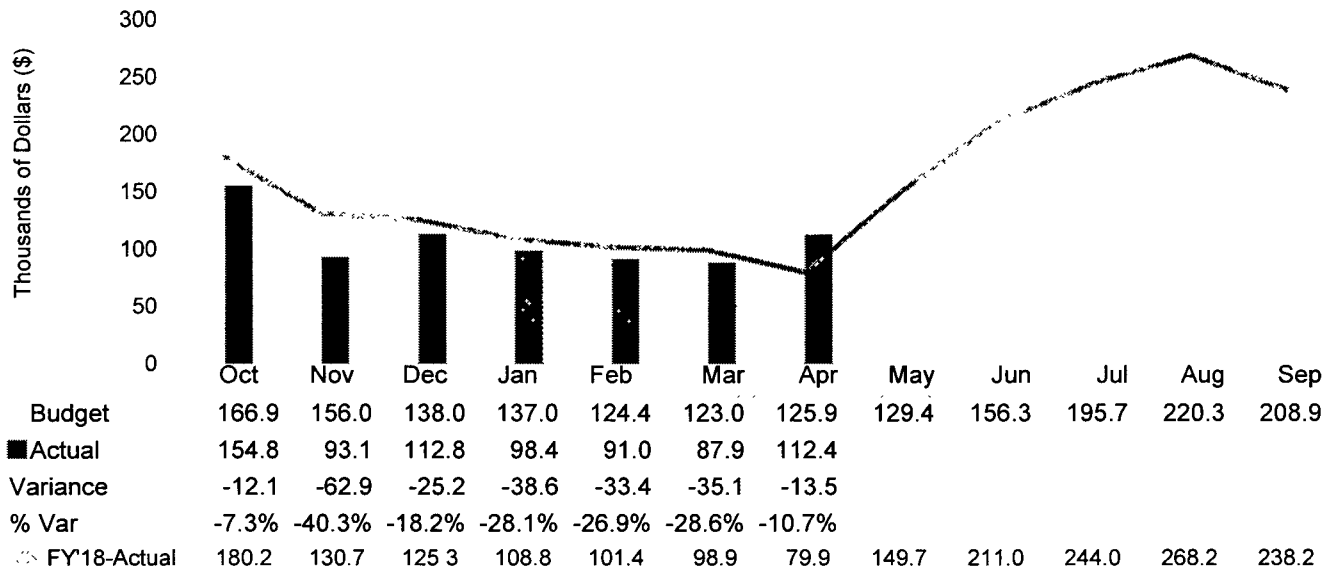


Wastewater service revenues for April 2019 totaled \$21.45 million. This is \$0.47 million, or 2.1% less than the budget allotment for the month. For the fiscal year, wastewater service revenues totaled \$145.26 million, which is \$7.47 million, or 4.9% less than the budget allotment.

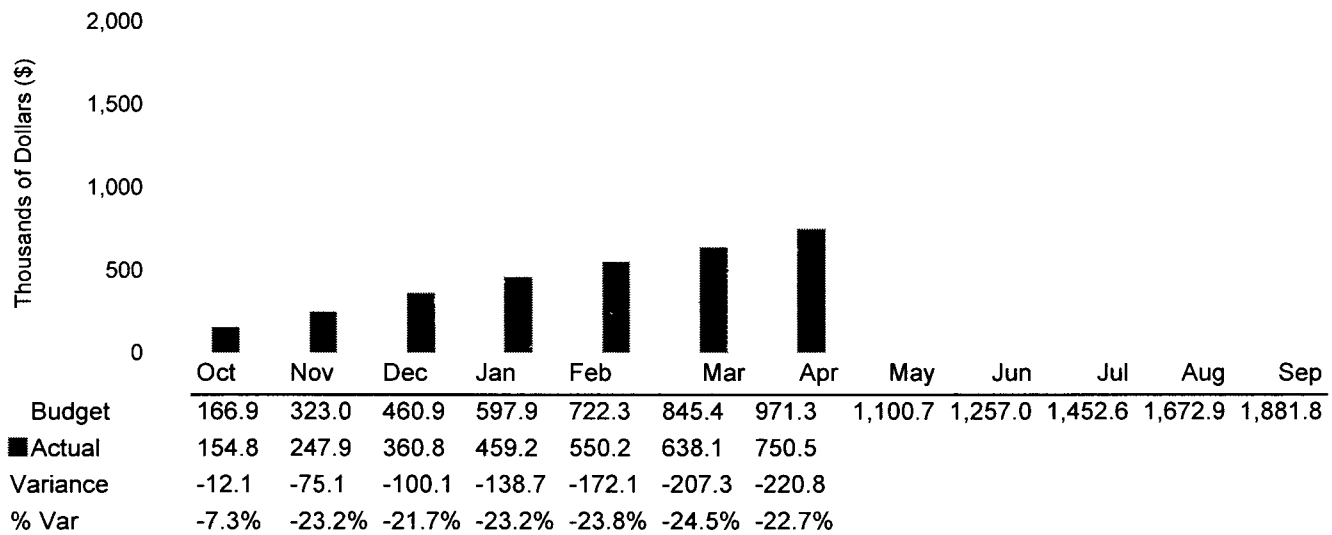
Wastewater bills are determined by each customer's actual water consumption for the month or wastewater winter average, whichever is lower, except for customers who have installed wastewater measuring devices.

## Reclaimed Water Service Revenue

### Monthly Actuals v. Budget

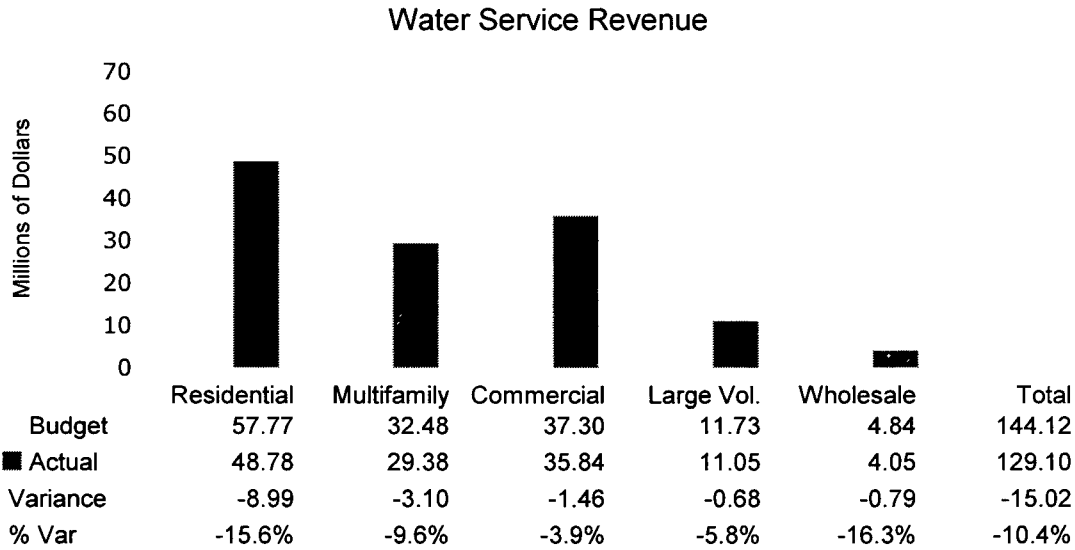


### Year-to-Date Actuals v. Budget



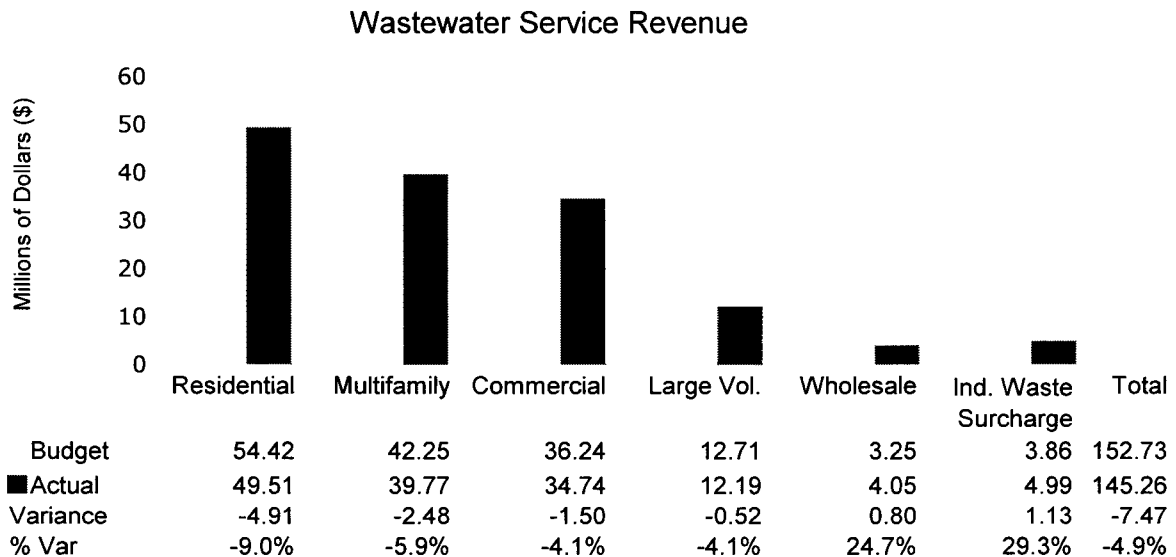
Reclaimed service revenues for April 2019 totaled \$112.4 thousand. This is \$14 thousand, or 10.7% less than the budget allotment for the month. For the fiscal year, reclaimed service revenues totaled \$750.5 thousand, which is \$220.8 thousand, or 22.7% less than the budget allotment.

## Revenue by Customer Class Year-to-Date



The graph above compares the budgeted and actual water service revenues by customer class through April before any accounts receivable adjustments.

All customer classes were below projections. Overall, water revenues are \$15.02 million (10.4%) lower than projected.

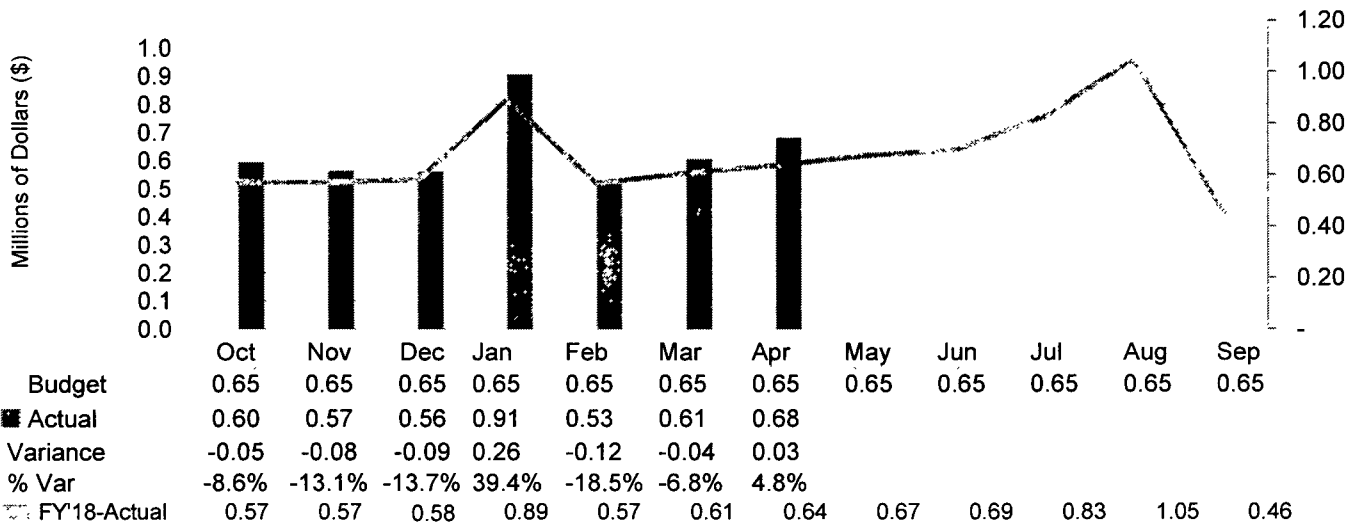


The graph above compares the budgeted and actual wastewater service revenues by customer class through April before any accounts receivable adjustments.

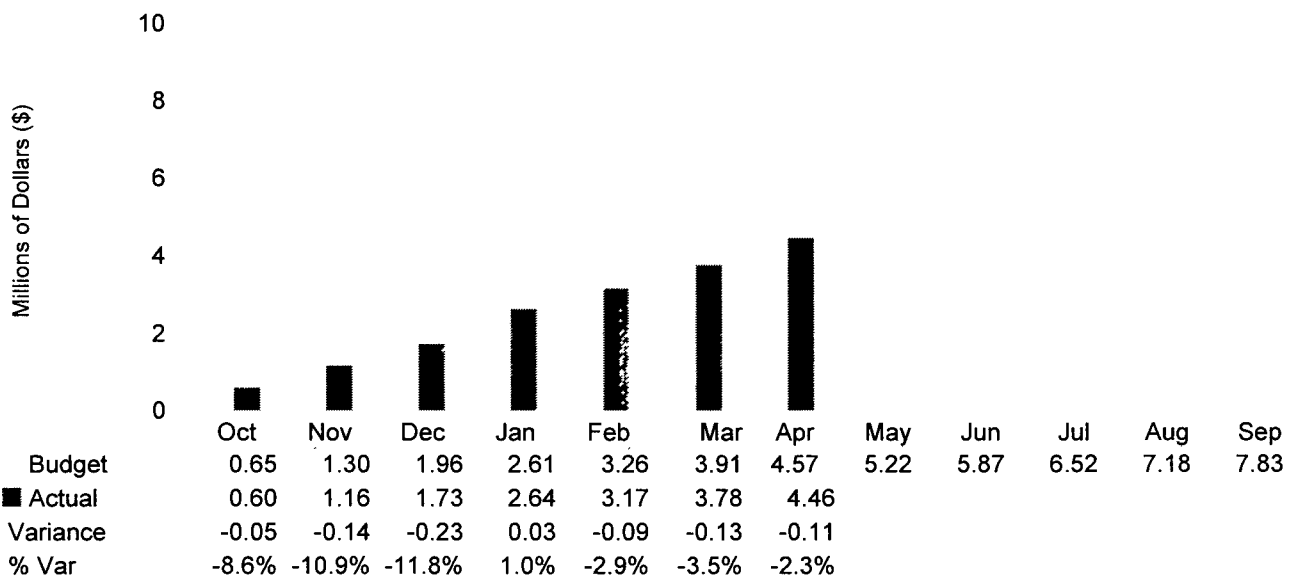
All customer classes were below projections except Wholesale and Industrial Waste Surcharge, which were above by \$0.80 million or 24.7% and \$1.13 million or 29.3%, respectively. Overall, wastewater revenues are \$7.47 million (4.9%) lower than projected.

## Miscellaneous Revenue

Monthly Actuals v. Budget



Year-to-Date Actuals v. Budget

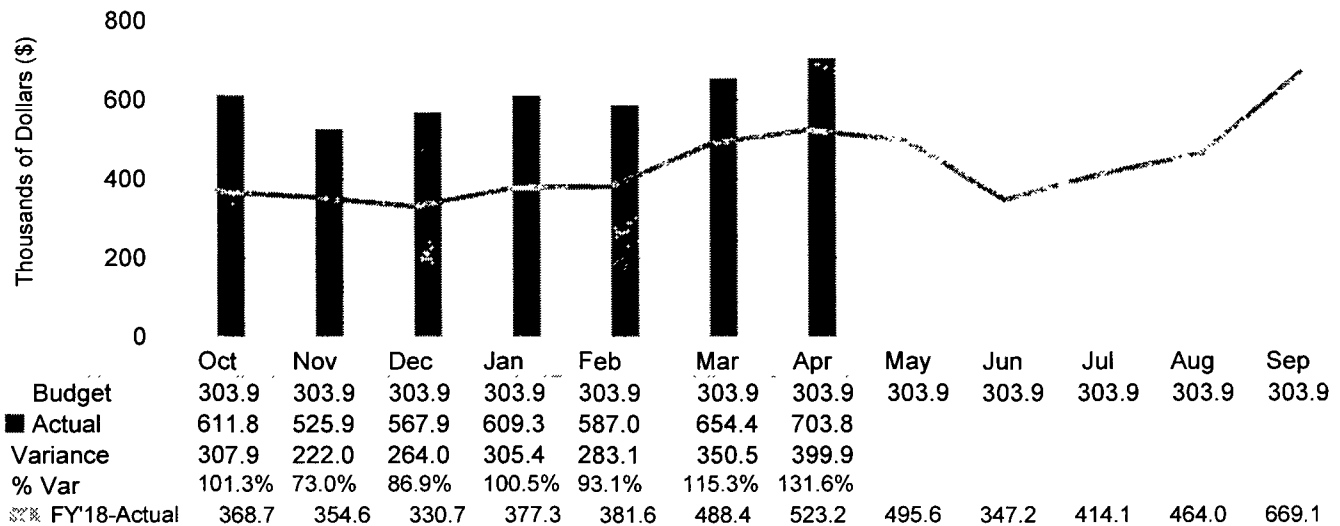


Miscellaneous revenues include revenue from sources other than water and wastewater services, such as late fees, fines, and special billings. Miscellaneous revenues in April 2019 totaled \$0.68 million, \$0.03 million (4.8%), more than the budget allotment for the month.

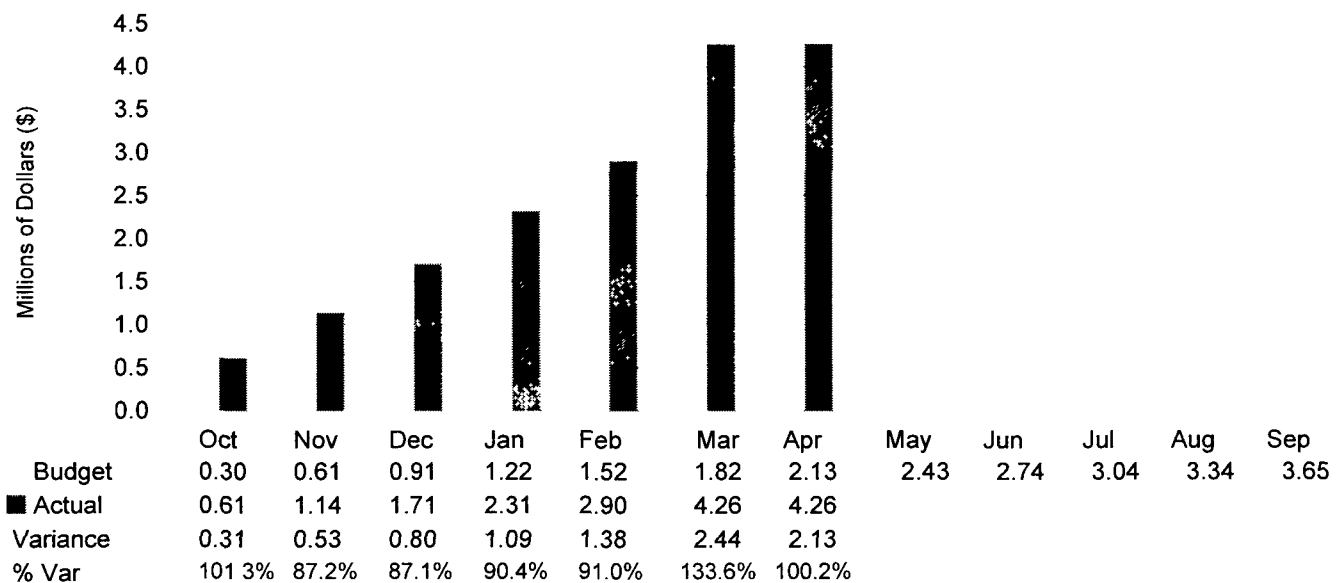
For the fiscal year, miscellaneous revenues totaled \$4.46 million, \$0.11 million (2.3%) less than the budget allotment.

## Interest Income

### Monthly Actuals v. Budget



### Year-to-Date Actuals v. Budget



Interest income includes interest allocated from the City's Investment Pool, the Debt Service Fund, and the CIP funds. Combined interest income in April 2019 totaled \$703.8 thousand, \$399.9 thousand (131.6%), more than the budget allotment for the month. This is largely due to higher than projected interest rates and cash balances.

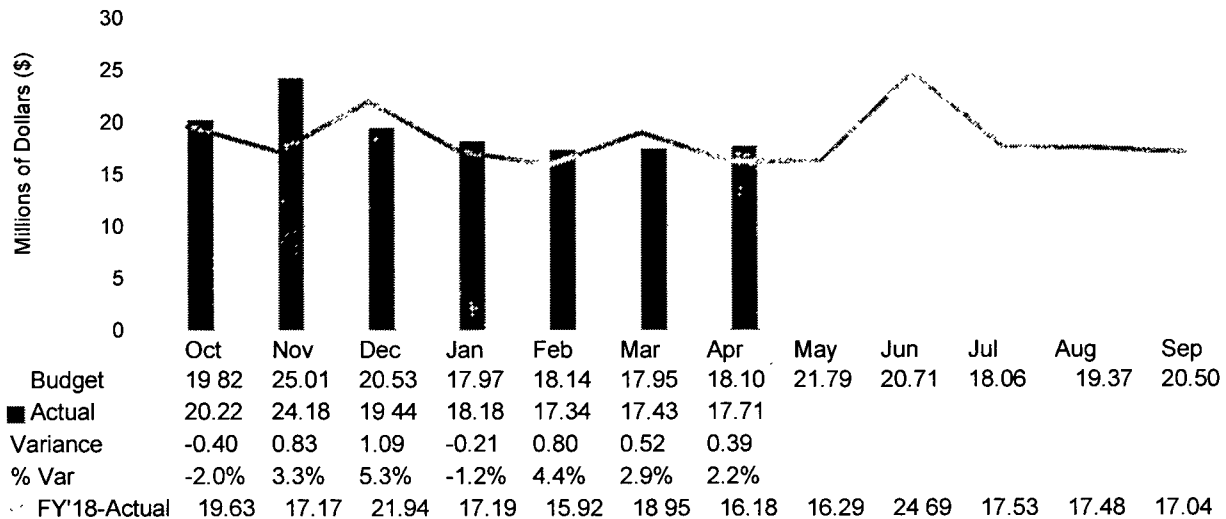
For the fiscal year, interest income totaled \$4.26 million, \$2.13 million (100.2%) more than the budget allotment.



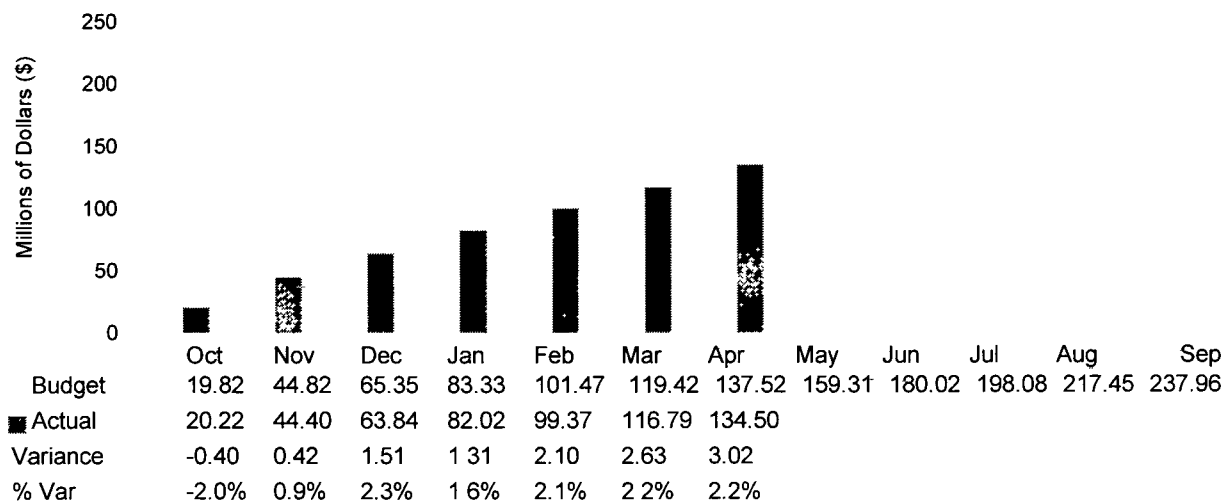
## **OPERATING REQUIREMENTS**

## Program Operating and Other Requirement Expenses

Monthly Budget vs. Actual



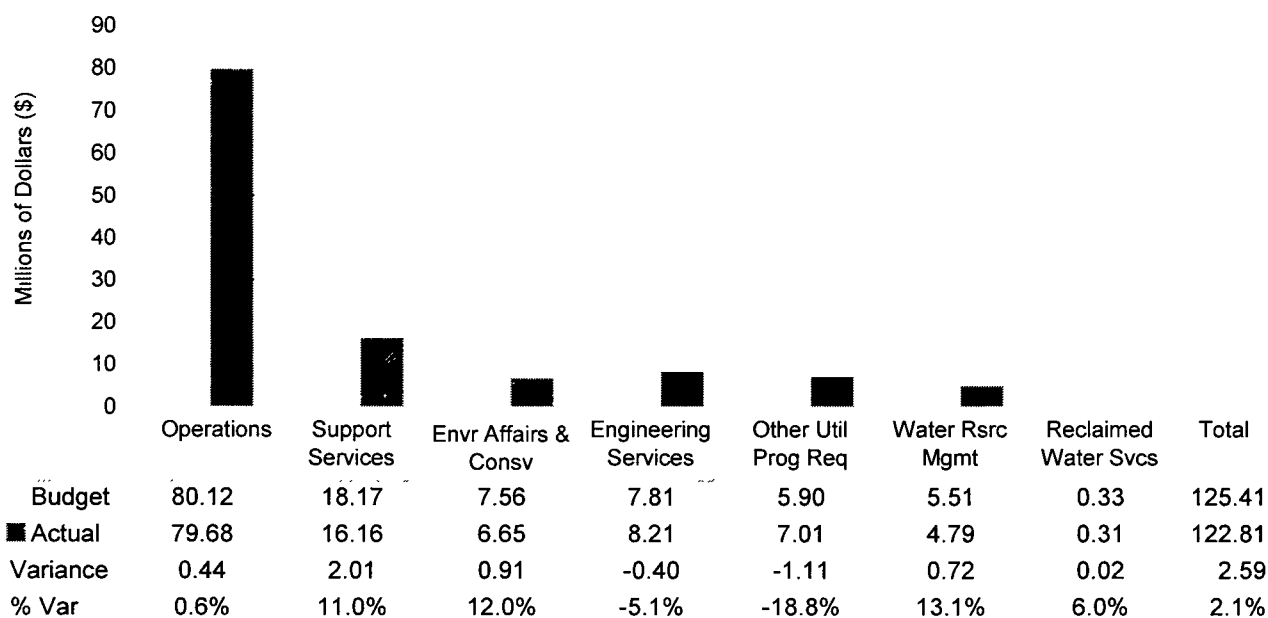
Year-to-Date Budget vs. Actual



Total Program Operating and Other Requirements for the fiscal year through April 2019 were \$69.8 million for Water, \$64.38 million for Wastewater, and \$0.32 million for Reclaimed. The combined Program Operating and Other Requirements of \$134.5 million were \$3.02 million, or 2.2% below the budget allotment.

## Operating Program Expenditures Year-to-Date

### Expenditures by Operating Program



Total Operating Program Requirements as of April 30, 2019 were \$62.73 million for Water, \$59.76 million for Wastewater, and \$0.32 million for Reclaimed Water. The combined Program Operating Requirements of \$122.81 million were \$2.59 million or 2.1% below allotment.

Support Services was \$2.01 million or 11.0% below allotment mainly due to vacant positions and lower than estimated spending on security services.

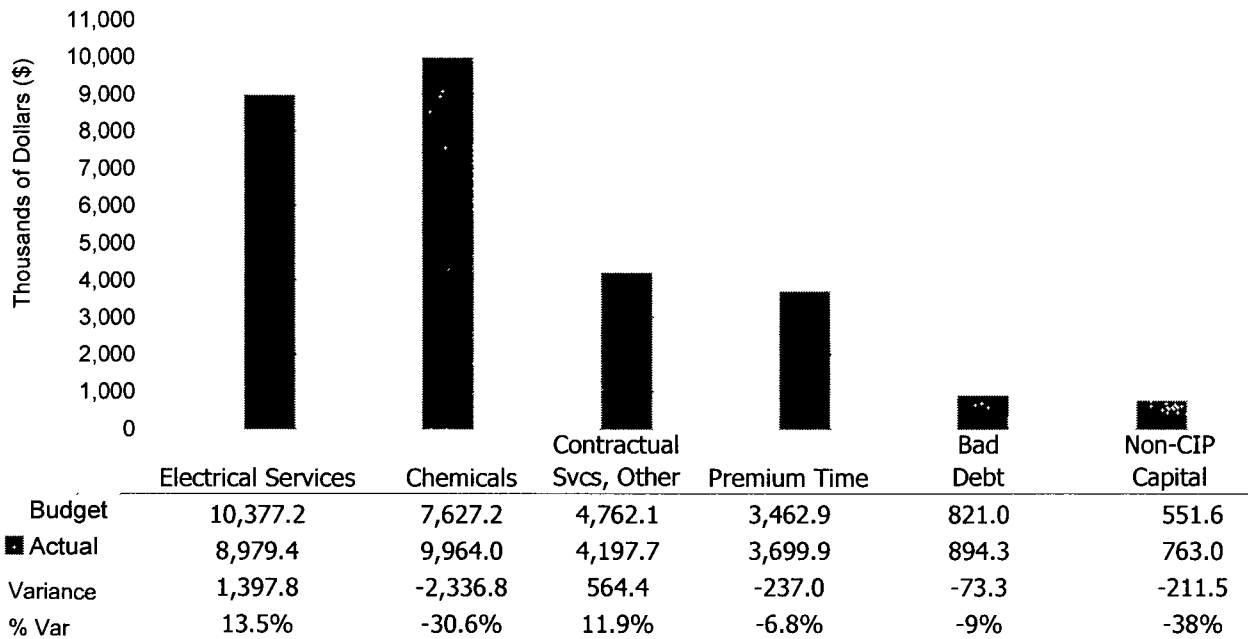
Environmental Affairs and Conservation was \$0.91 million or 12.0% below allotment mainly due to vacant positions and lower than estimated spending on commercial incentive programs.

Other Utility Program Requirements were \$1.11 million or 18.8% above allotment mainly due to higher than estimated spending on food and ice, legal claims and damages, and IT staffing services. Spending on food and ice includes \$1.13 million in purchases as a result of the boil water issue event in October. Truckloads of emergency water were needed to disburse to citizens.

Water Resources Management was \$0.72 million or 13.1% below allotment mainly due to lower than estimated spending on interdepartmental charges and vacant positions. Interdepartmental charges includes spending for service contracts related to taps plans, service extensions, site plan plumbing reviews and easement costs.

## Key Object Code Expenditures Year-to-Date

Expenditures by Key Object Code



Electrical Services were \$1.40 million or 13.5% below allotment due to lower than estimated spending in the Water Treatment, Pump Stations and Reservoir Maintenance, and Lift Stations Remote Facilities. Electrical services can vary from month to month.

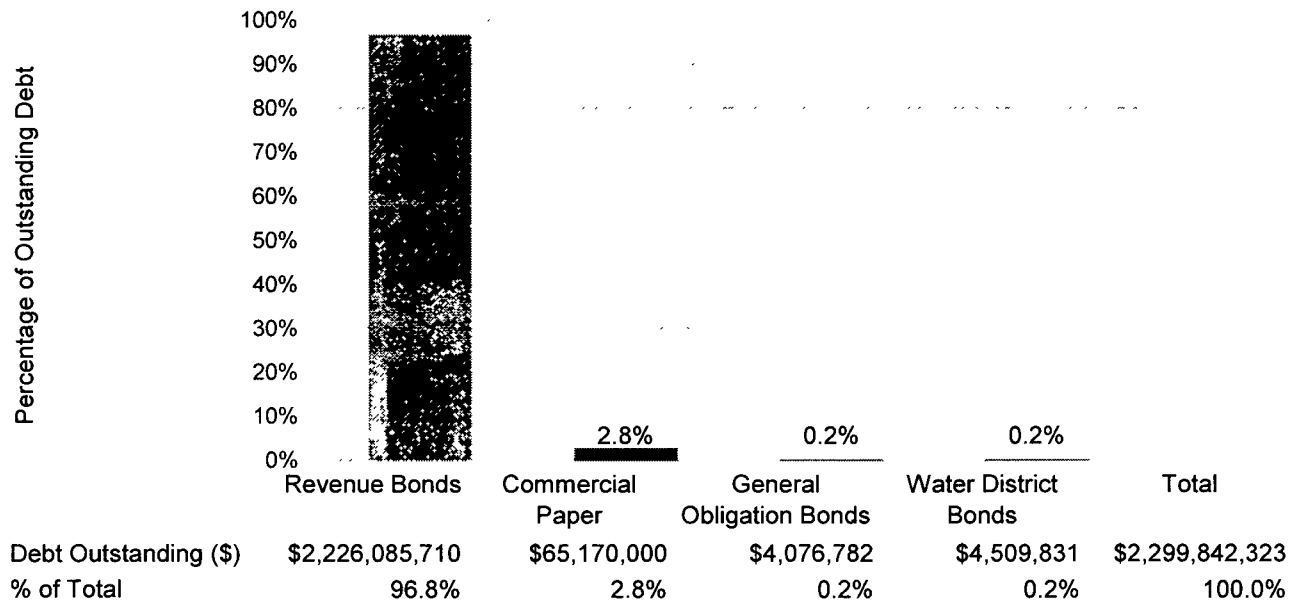
Chemicals were \$2.34 million or 30.6% above allotment due to higher than estimated spending in Wastewater Treatment, Water Treatment, and Collection System Engineering Divisions. The flooding event in October required additional chemical use.

Other contractual services expenses were \$564.4 thousand or 11.9% below allotment due to lower than estimated spending in Special Support.

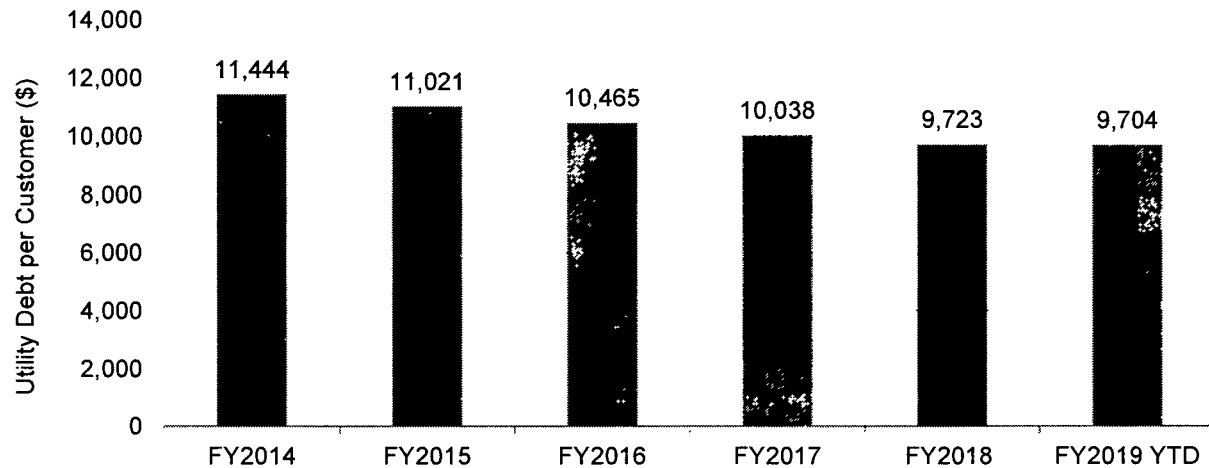
## **DEBT OUTSTANDING & DEBT SERVICE**

## Outstanding Utility Debt

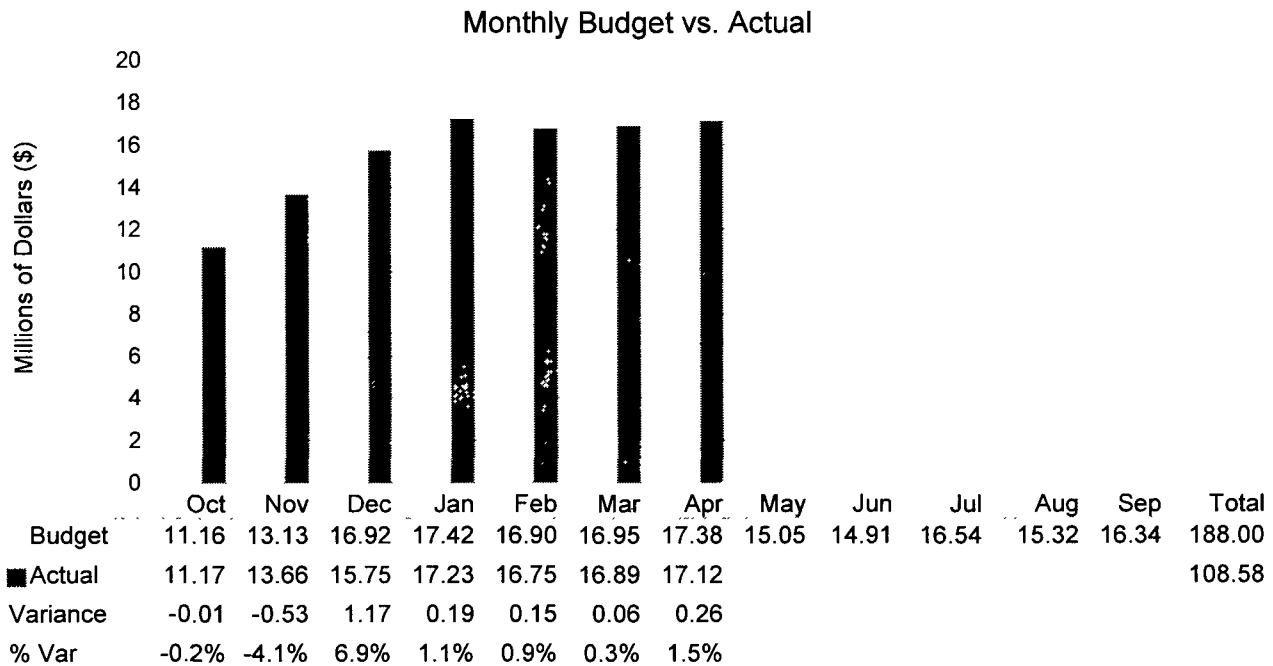
Debt Outstanding by Type



Utility Debt per Customer by Fiscal Year

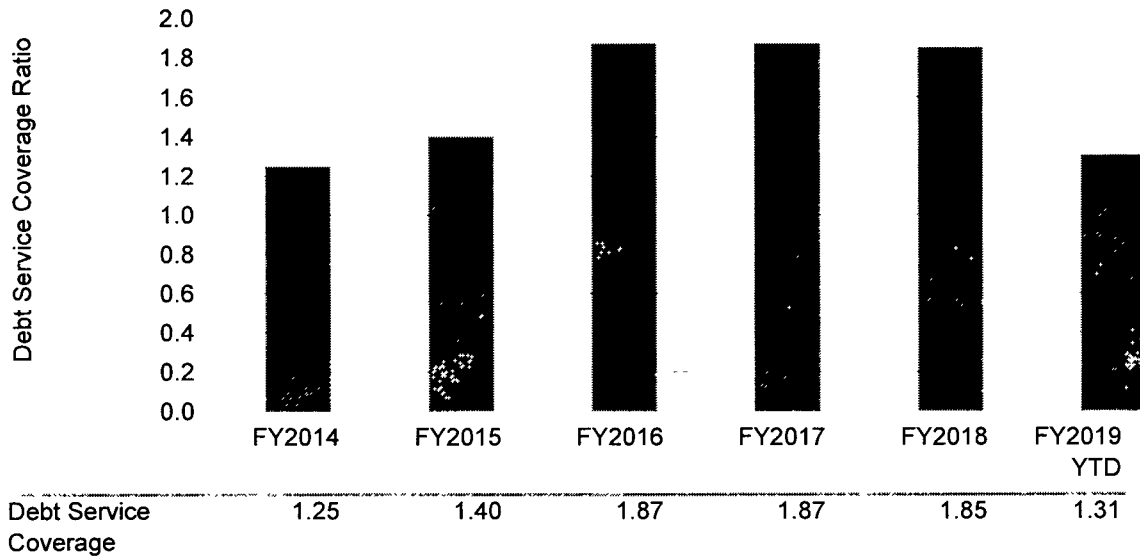


## Combined Debt Service Requirement by Month



Combined debt service requirements include requirements for revenue bonds, commercial paper, general obligation bonds, and water district bonds. Actual combined debt service for the month of April 2019 was \$17.12 million, \$0.26 million less than projected for the month. Combined debt service for the fiscal year was \$108.58, \$1.26 million less (1.1%) than projected, primarily related to beginning debt fund balances, interest income, Build America Bonds (BABs) subsidy, and interest ratios on variable debt.

## Debt Service Coverage

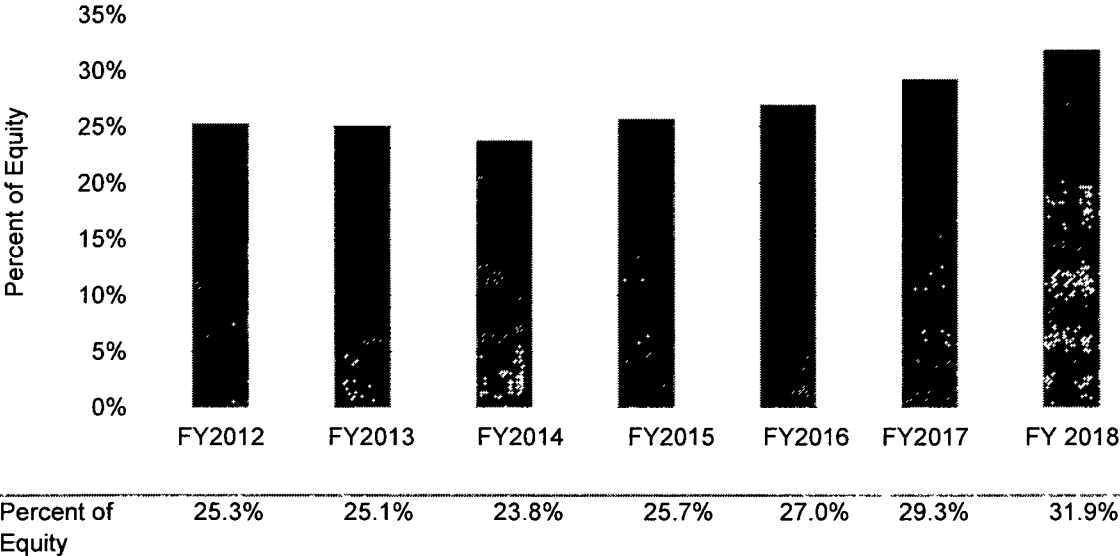


The Debt Service Coverage graph above indicates how much revenue, after deducting operating costs, could go towards paying long-term debt service on budget basis. The utility's bond covenants require debt service coverage of 1.25 times long-term debt service requirements. City of Austin financial policies target minimum debt service coverage of 1.5 times.

Ratios are calculated based on accrued revenues and debt service requirements. As a result, there are slight accounting timing differences in the debt service coverage when compared to the City's Comprehensive Annual Financial Report (CAFR).



**Percent of Equity in Utility Systems**

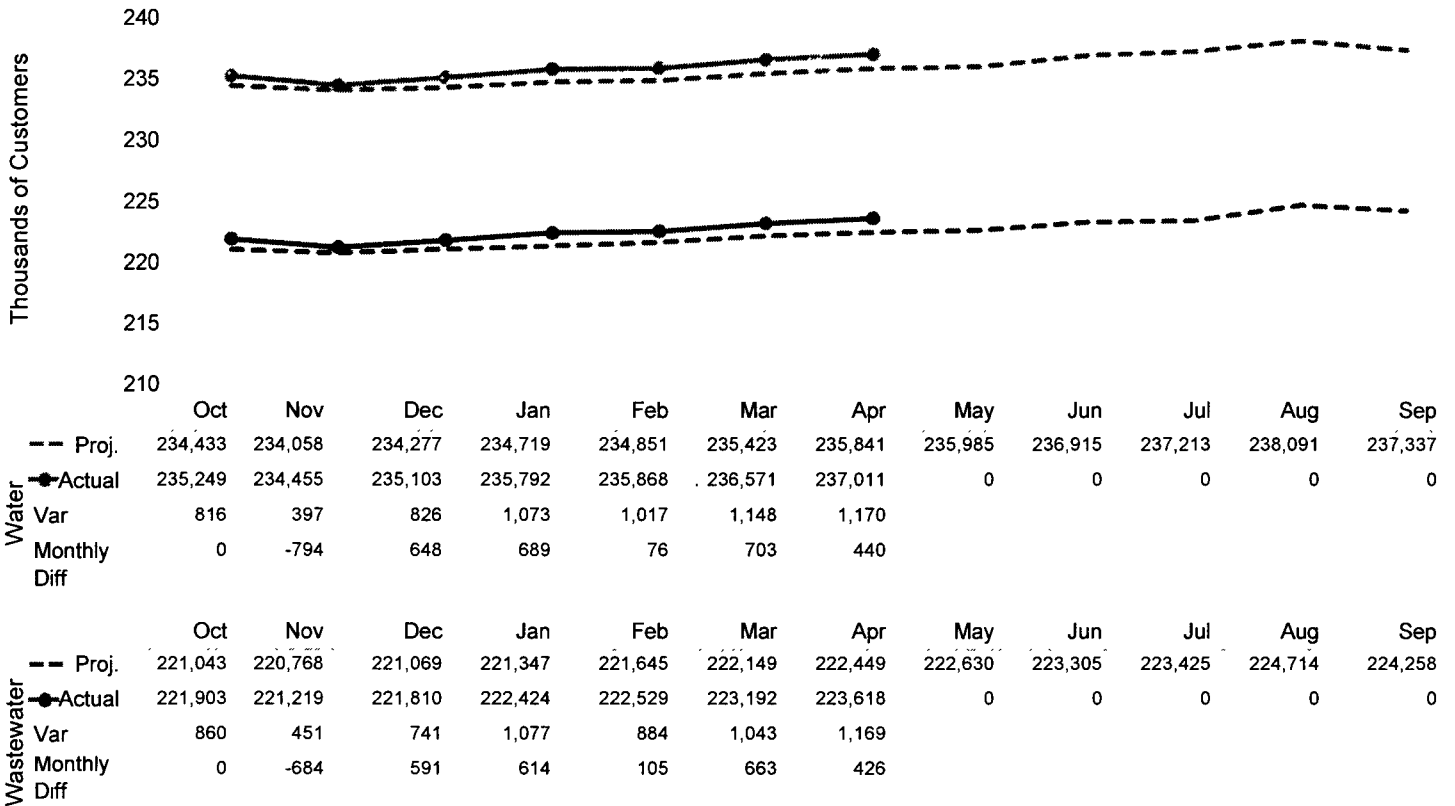


The Percent of Equity in Utility Systems is computed by dividing the combined utility system equity by the combined utility system costs, net of depreciation. The Percent of Equity is calculated based upon the audited financials from the Controller's Office.

## **CUSTOMER DEMAND CHARACTERISTICS**

## Number of Customers

### Monthly Actual vs. Projections

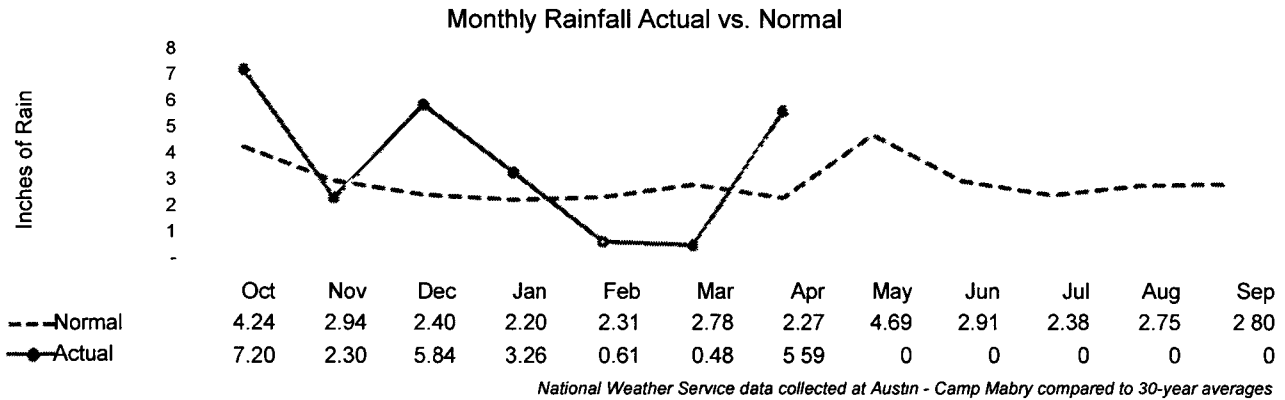


As of April 30, 2019, there were 236,560 water customers, which is 719 greater than projected. In April 2018 there were 233,170 customers, a year-over-year increase of 3,390 customers.

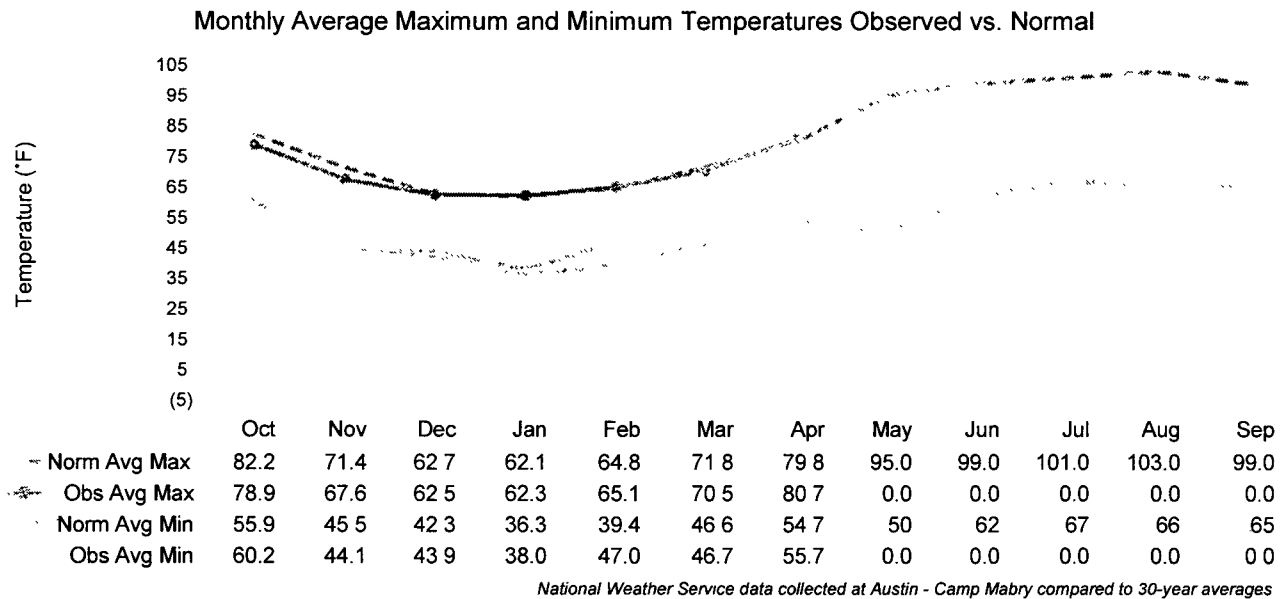
As of April 30, 2019, there were 223,618 wastewater customers, which is was 1,169 greater than projected. In April 2018 there were 219,827 customers, a year-over-year increase of 3,791 customers.

The projected number of customers for fiscal year 2018-19 was determined in April 2018 using a historical monthly growth rate in accounts. Monthly negative or positive trend fluctuations are due to factors such as housing starts, the rental home market, unanticipated utility system acquisitions, and other factors.

## Rainfall and Average Temperatures by Month



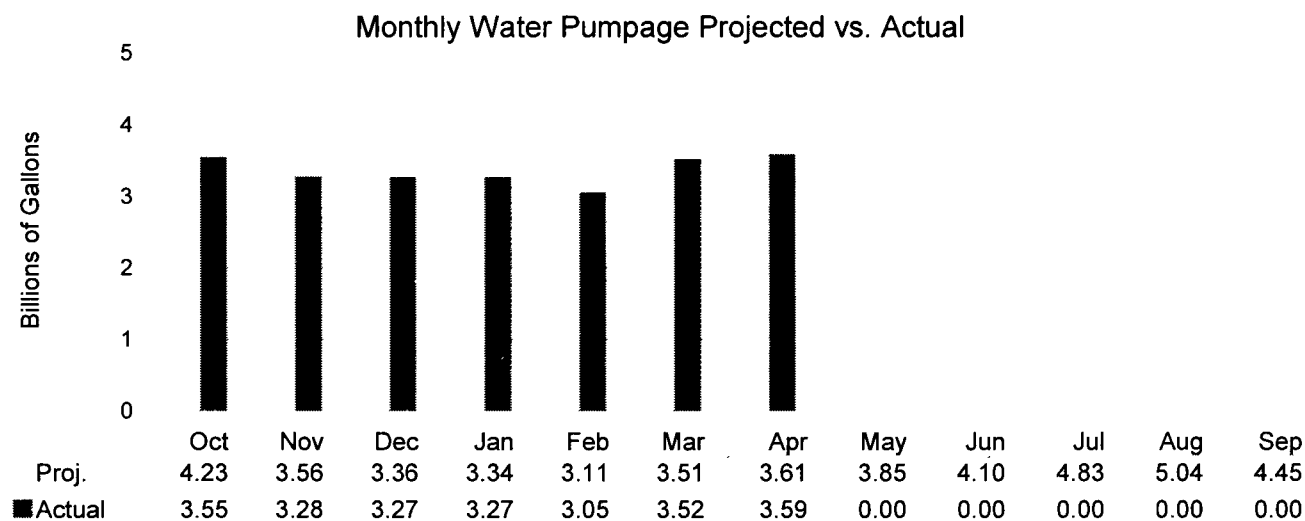
In April, 5.59 inches of rain fell, 3.32 inches above normal for the month. Generally, as rainfall increases significantly, water pumpage decreases and wastewater influent increases due to inflow and infiltration. Conversely, as rainfall decreases significantly, water pumpage increases and wastewater influent decreases.



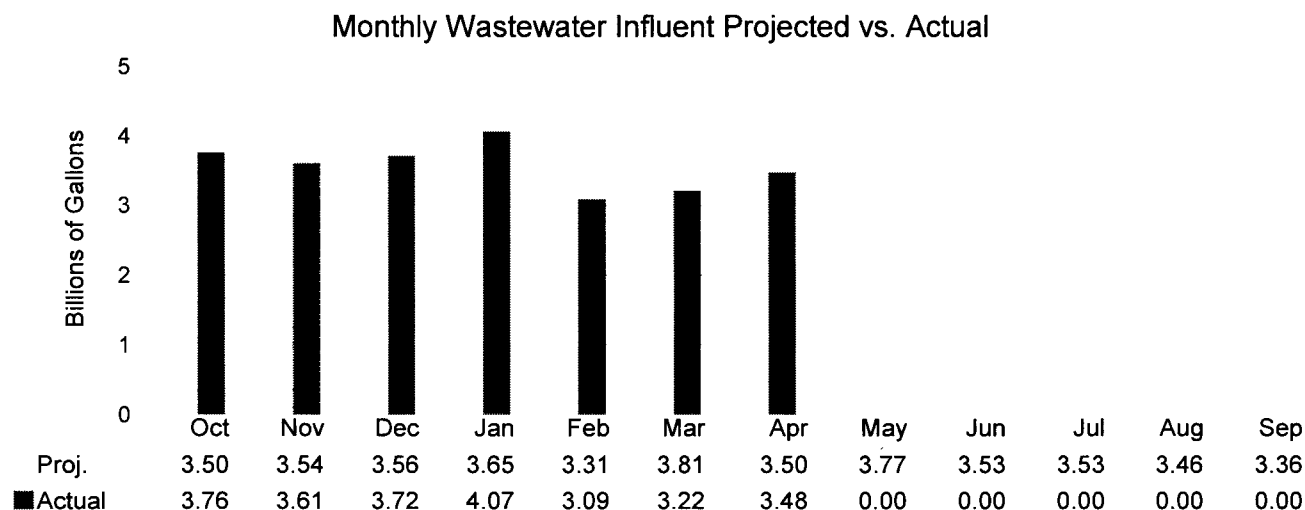
April's average high temperature was below normal levels by 0.8 degrees, and the average low was above normal levels by 1.0 degrees. Over the fiscal year, temperatures have been cooler than historical averages.

The Highland Lakes' two water storage reservoirs, Travis and Buchanan, are at a combined 100% of capacity.

## Water Pumpage and Wastewater Influent Flow by Month



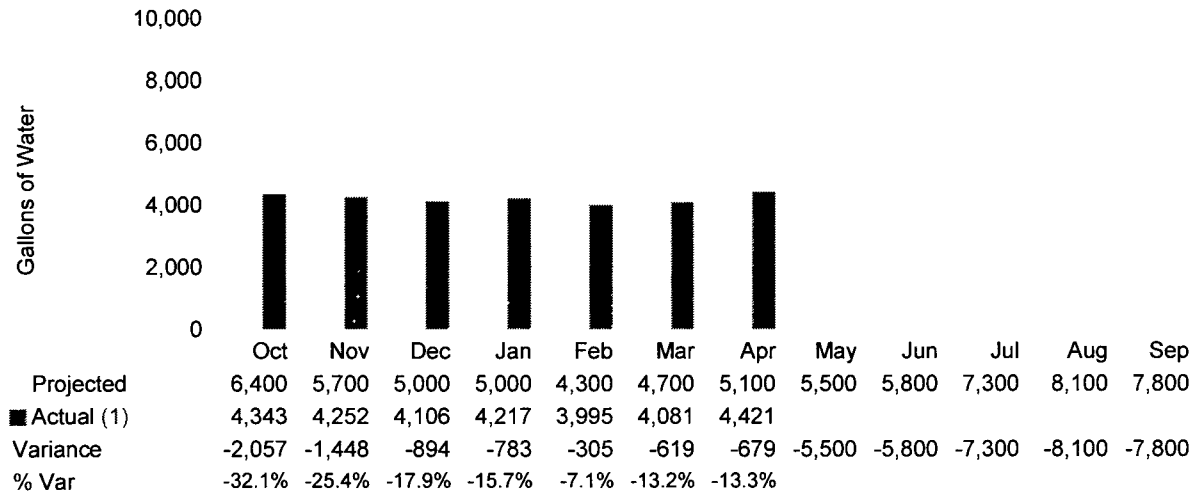
Pumpage during April 2019 averaged 119.62 Million Gallons per Day (MGD) for a total of 3.59 BG for the month. This compares to a daily average of 113.63 MGD for March 2019 and a daily average of 110.99 MGD for fiscal year 2018-19.



Influent during April 2019 averaged 115.94 MGD for a total of 3.48 BG for the month. This compares to a daily average of 103.79 MGD for March 2019 and a daily average of 117.68 MGD for fiscal year 2018-19.

## Billed Water Consumption (continued)

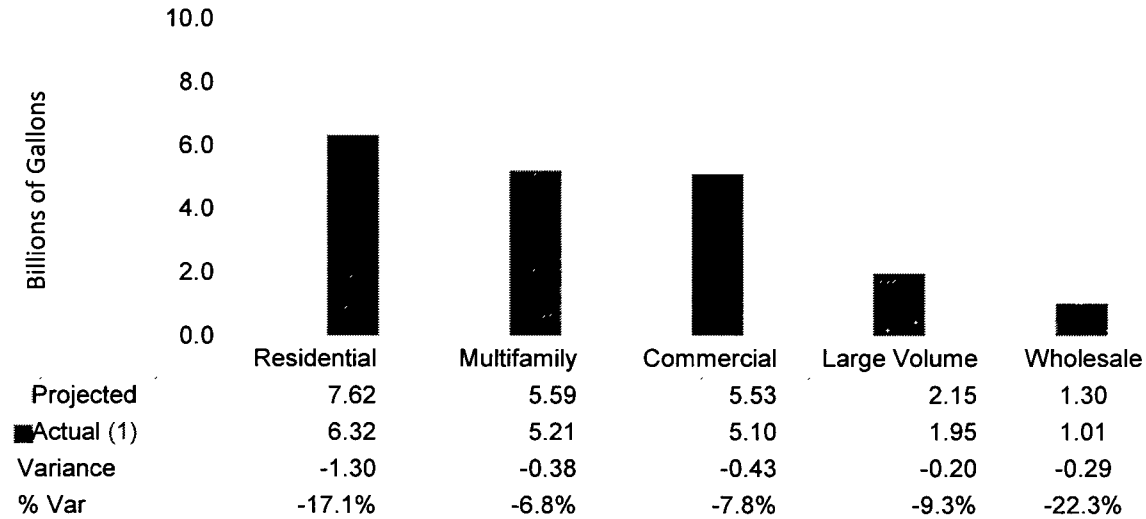
Monthly Average Residential Billed Consumption Projected vs. Actual



April's average residential billed consumption of 4,421 gallons trailed projections by 679 gallons (13.3%).

## Billed Water Consumption (continued)

Year-to-Date Billed Consumption by Customer Class Projected vs. Actual

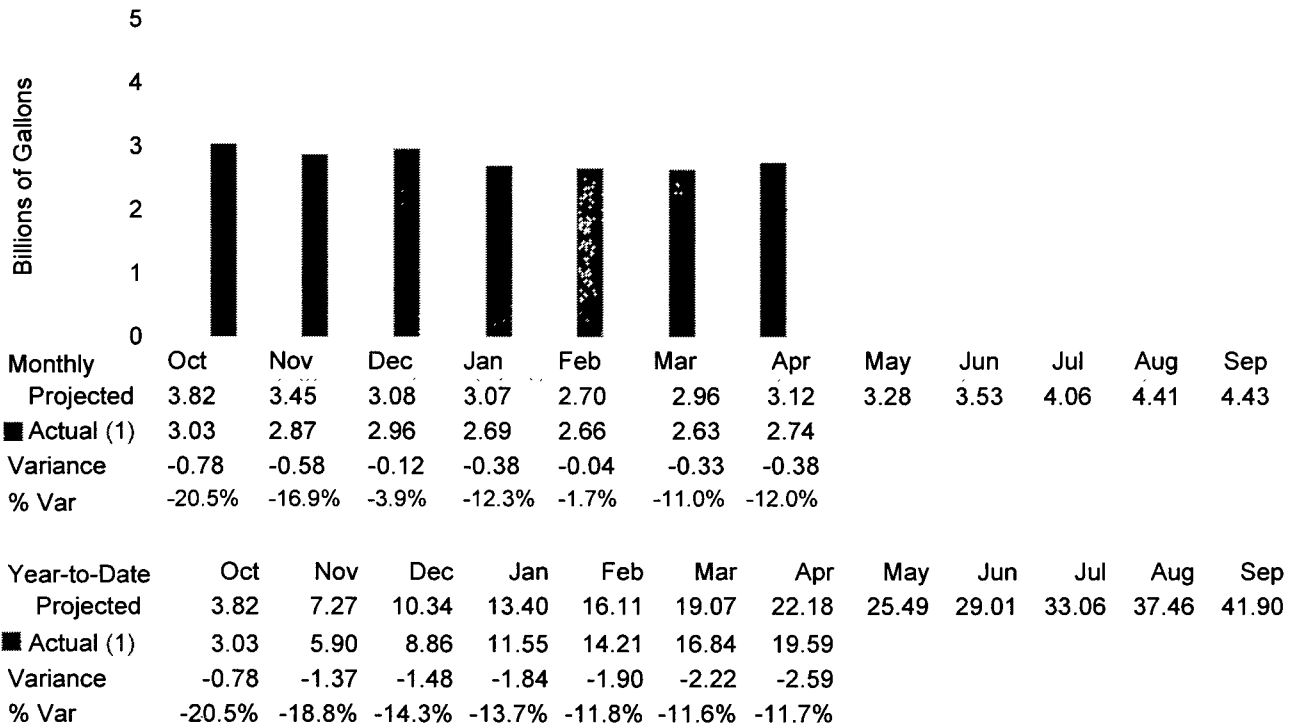


April (YTD) billed water consumption is below projections by 11.7% in all customer classes. This is primarily due to delayed billing, related heavy rains, and temporary water restrictions.

(1) Please note that a restatement has been made to the actual consumption data to reflect adjustments made subsequent to month end close.

# Billed Water Consumption

Monthly Billed Consumption Projected vs. Actual



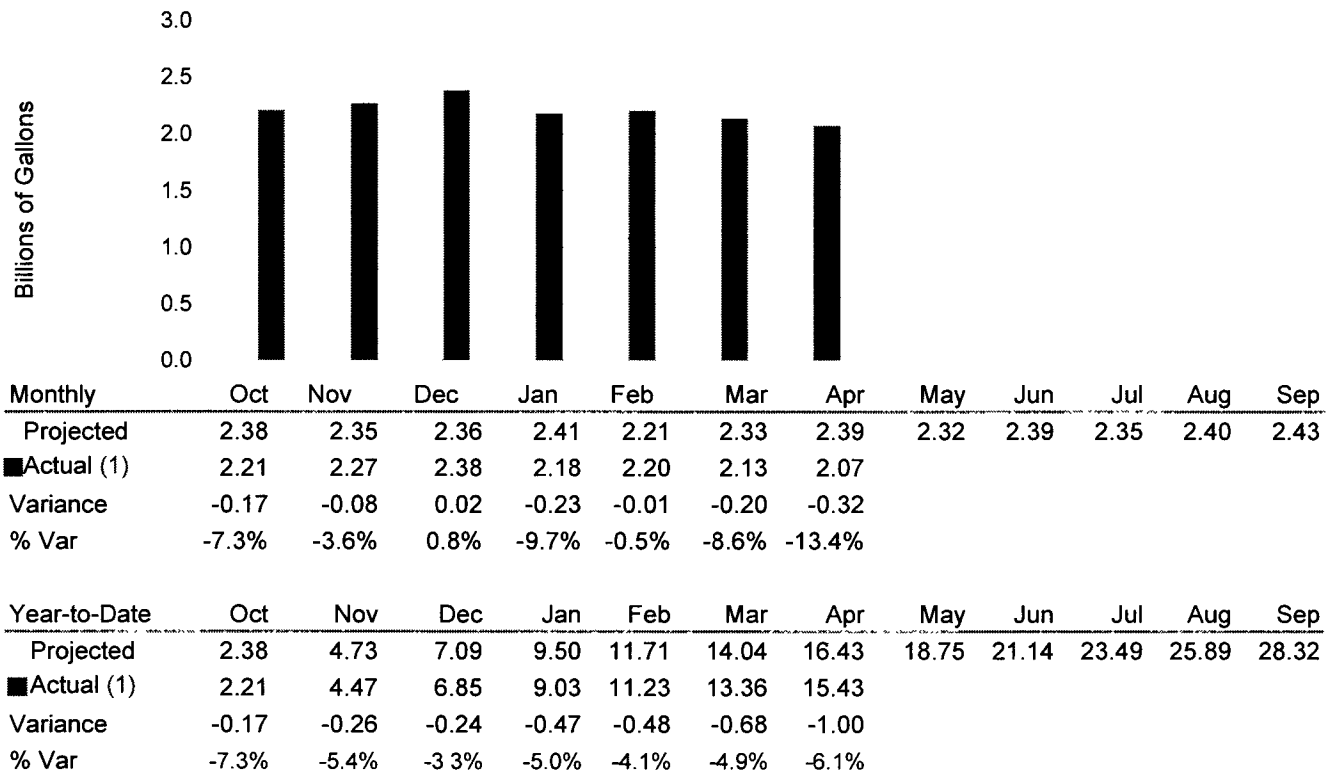
April 2019's billed water consumption totaled 2.74 BG, 0.38 BG (12.0%) lower than projected for the month. Year-to-date, billed water consumption of 19.59 BG is 2.59 BG (11.7%) lower than projected.

(1) Please note that a restatement has been made to the actual consumption data to reflect adjustments made subsequent to month end close.



# Billed Wastewater Flows

Monthly Billed Flows Projected vs. Actual



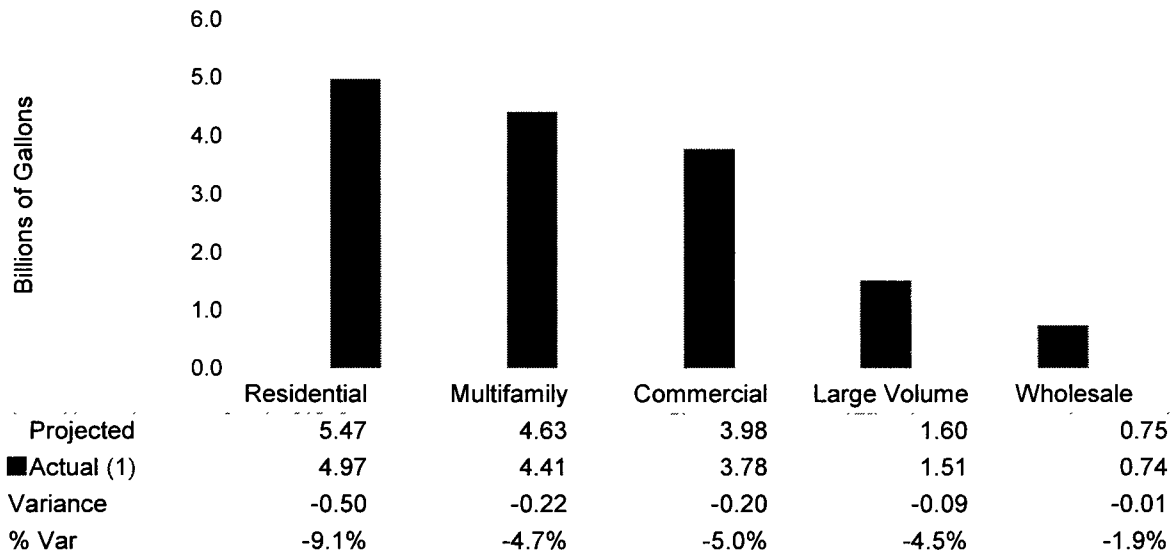
April 2019's billed flows totaled 2.07 BG, 0.32 BG (13.4%) lower than projected for the month. Year-to-date, billed flows of 15.43 BG were 1.00 BG (6.1%) lower than projected.

Wastewater bills are determined by each customer's actual water consumption for the month or the wastewater winter average, whichever is lower, except for customers who have wastewater measuring devices installed.

(1) Please note that a restatement has been made to the actual flow data to reflect adjustments made subsequent to month end close.

## Billed Wastewater Flows (continued)

Year-to-Date Billed Flows by Customer Class Projected vs. Actual

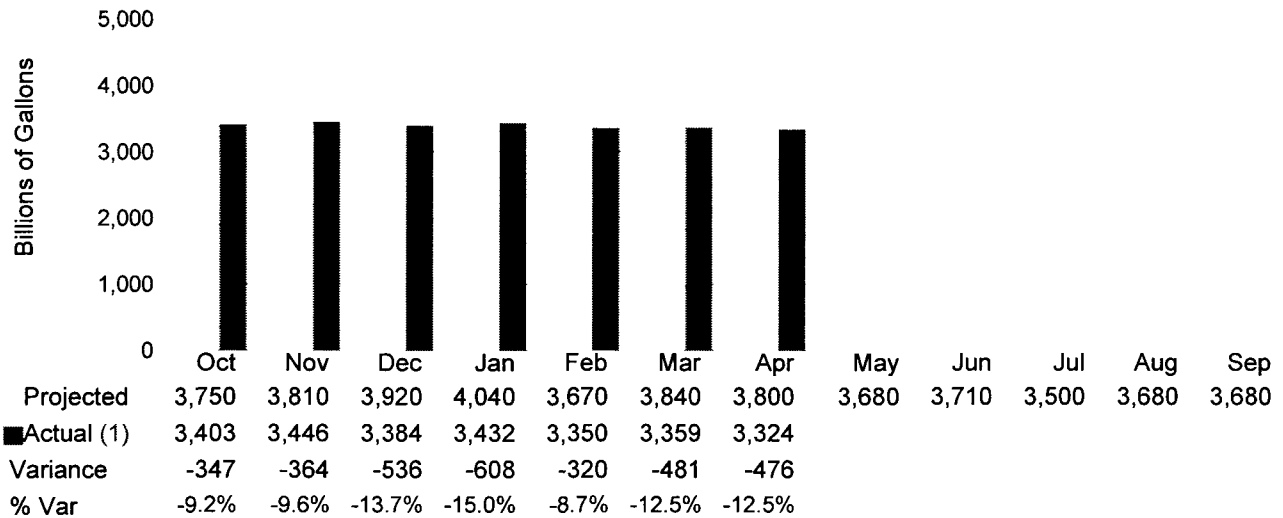


As shown in the table above, billed flows are less than projected in all customer classes.

(1) Please note that a restatement has been made to the actual flow data to reflect adjustments made subsequent to month end close.

## Billed Wastewater Flows (continued)

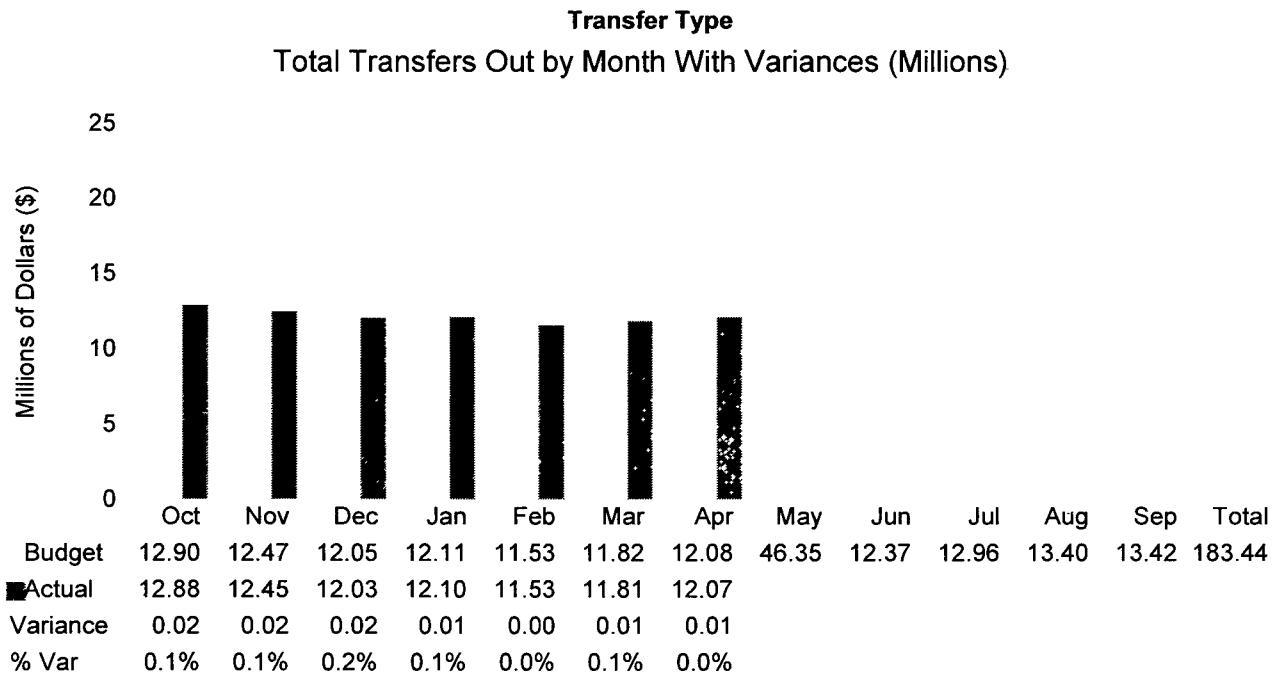
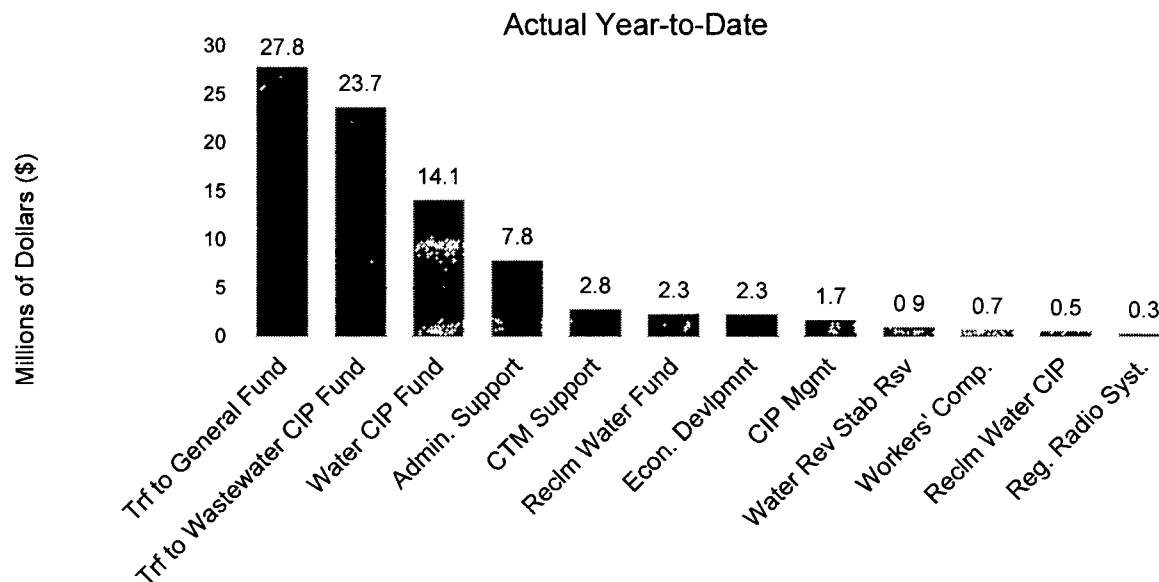
Average Inside-City Residential Wastewater Flows by Month Projected vs. Actual



April's average residential billed flow of 3,324 gallons trailed projections by 476 gallons (12.5%).

## **OTHER REPORTING**

## Transfers Out by Type

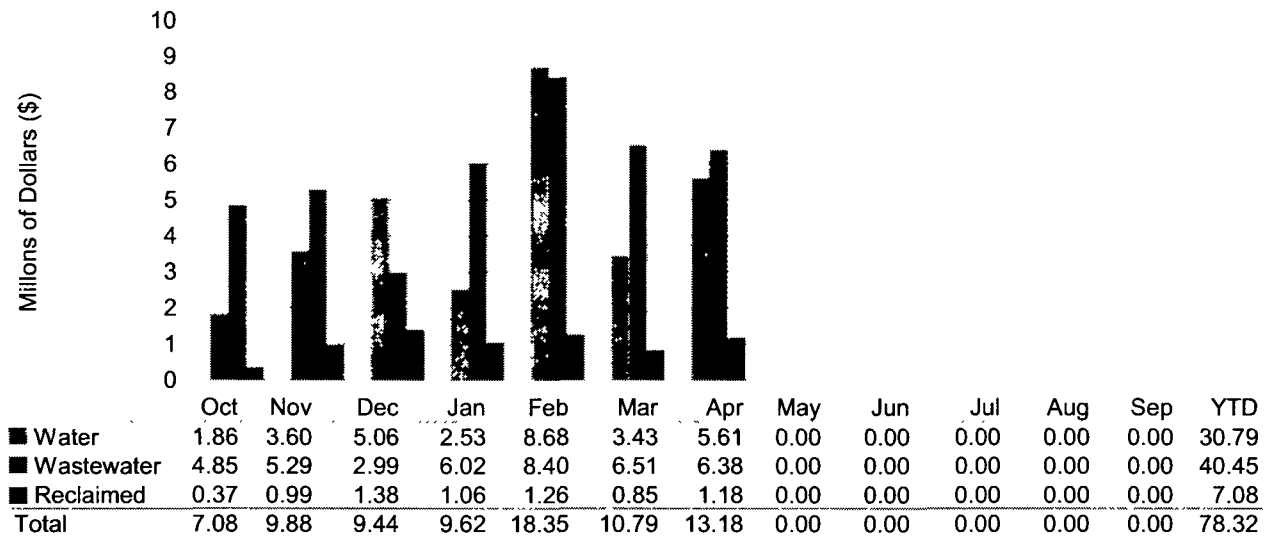


Transfers Out for the fiscal year through April 2019 totaled \$84.88 million, \$0.08 million less than allotments year-to-date.

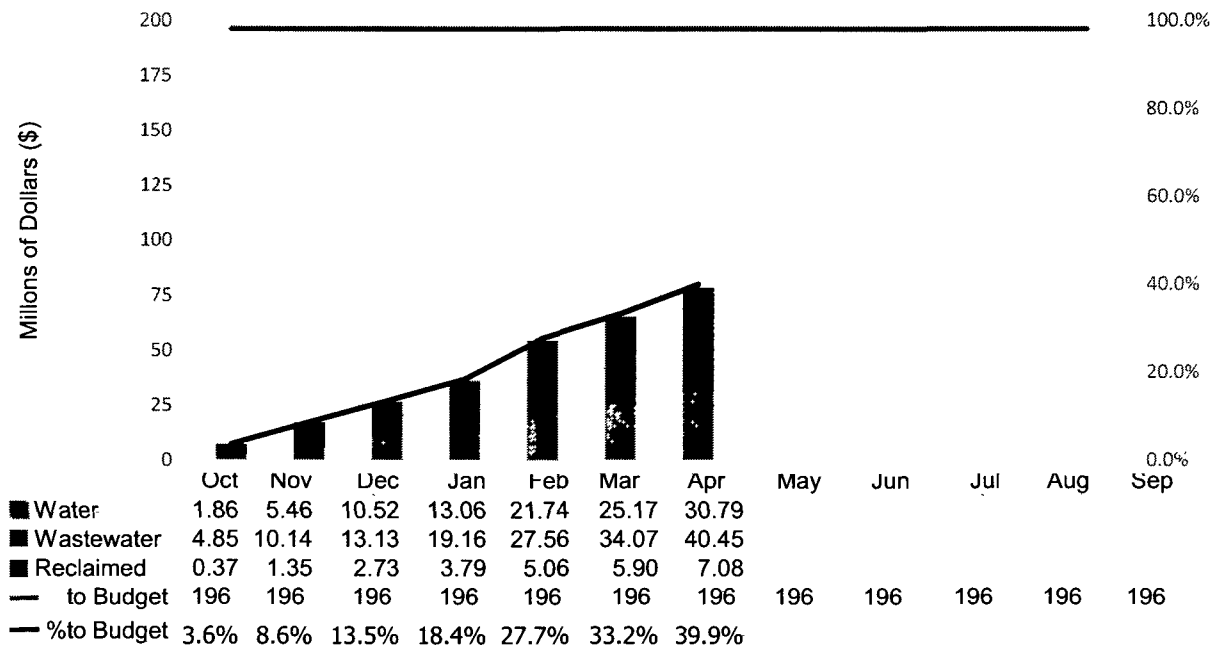
Transfers Out includes transfers for General Fund, Capital Improvement Program, Administrative Support, Water Revenue Stability Reserve Fund, Communication and Technology Management Fund (CTM), Reclaimed Water Fund, Economic Development Fund, Workers' Compensation Fund, Regional Radio System, and Emergency and Communications Center (CTECC).

## CIP Expenditures

### Monthly Expenditures



### CIP Expenditures Year-to-Date vs. Budget

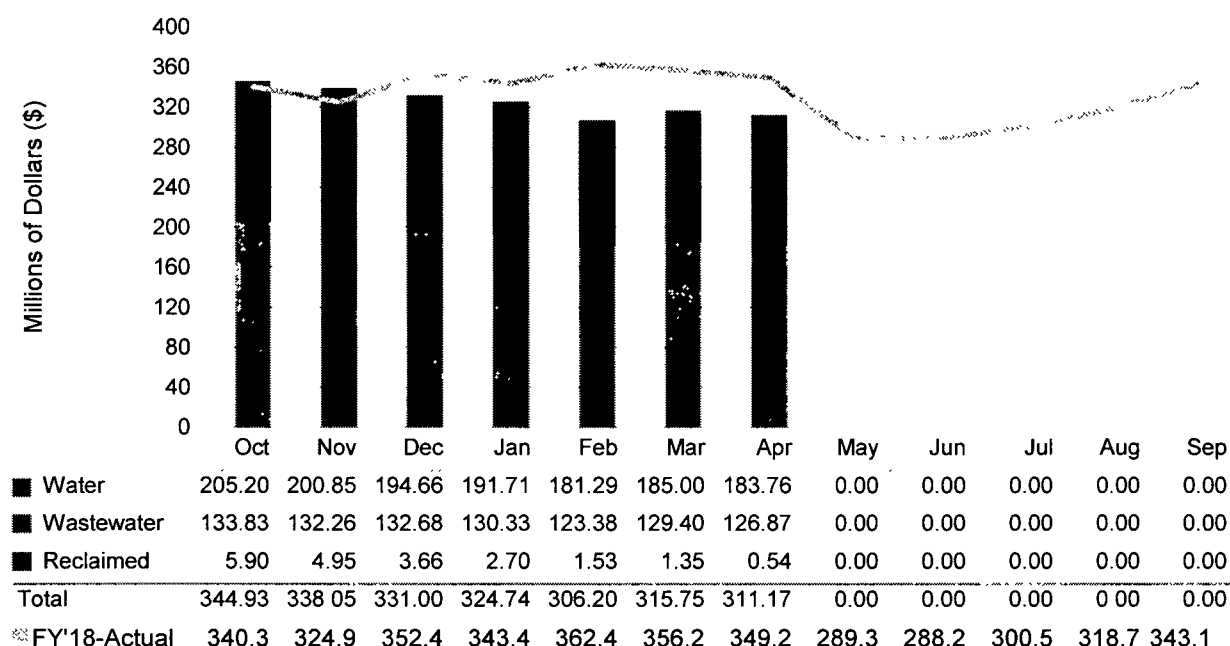


CIP expenditures for the fiscal year through April 2019 totaled \$30.79 million for water, \$40.45 million for wastewater, and \$7.08 million for reclaimed, for a combined total of \$78.32 million, or 39.9% of the approved FY 2018-19 CIP spending plan.

The approved CIP spending plan for FY 2018-19 was \$82.51 million for water, \$102.82 million for wastewater, and \$10.76 million for reclaimed for a combined total of \$196.09 million.

## Cash Balance

### Cash Balance at Month End by Department



### Cash Balance at Month End By Fund Type

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Operating	207.80	202.27	196.35	190.42	183.55	178.50	174.68	0.00	0.00	0.00	0.00	0.00
Capital Recovery Fee	35.00	37.39	39.86	42.64	44.86	48.35	51.27	0.00	0.00	0.00	0.00	0.00
CIP	56.83	52.88	49.08	45.76	31.66	42.55	38.64	0.00	0.00	0.00	0.00	0.00
Revenue Stability Rsrv	45.30	45.51	45.71	45.92	46.13	46.34	46.57	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>344.93</b>	<b>338.05</b>	<b>331.00</b>	<b>324.74</b>	<b>306.20</b>	<b>315.75</b>	<b>311.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

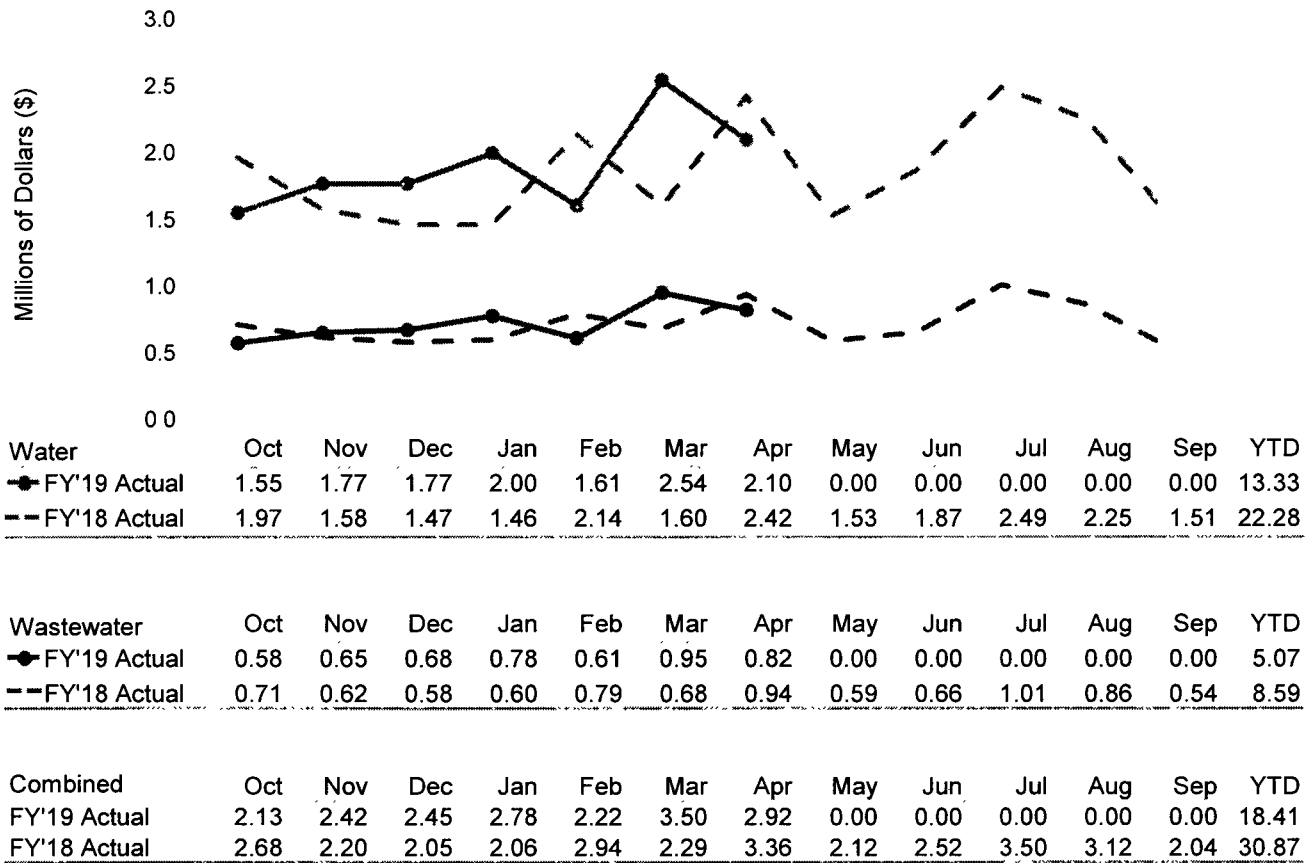
At April 30, 2019 close, combined cash balances for Water, Wastewater, and Reclaimed totaled \$311.17 million. The combined cash balance is made up of Operating, CIP, Capital Recovery Fee, and Revenue Stability Reserve Fund cash balances.

Combined Operating Cash Balances totaled \$174.68 million. Combined CIP Cash Balances totaled \$38.64 million. CIP cash balances may be kept negative to offset high operating balances as a cash management strategy to limit the amount of cash in all funds to a range determined by economic conditions. This delays the need to issue additional commercial paper to fund CIP projects. The Revenue Stability Reserve Fund totaled \$46.57 million.

Capital Recovery Fee (CRF) Cash Balances totaled \$51.27 million at the end of the month. AW primarily utilizes CRF revenues for debt defeasance, a component of the Utility's debt management strategy.

## Capital Recovery Fee Collections

CRF Collections by Month



During April 2019, Austin Water collected \$2.92 million in Capital Recovery Fees (CRF) and interest, with \$2.10 million for Water and \$0.82 million for Wastewater. For the fiscal year, Austin Water has collected \$18.41 million in CRFs.





## **FINANCIAL STATUS REPORT**

For the Period Ending May 31, 2019





**City of Austin | Austin Water**  
P.O. Box 1088 Austin, TX 78767  
AustinWater.org

## MEMORANDUM

**To:** Greg Meszaros, Director, Austin Water  
**From:** David Anders, Assistant Director, Austin Water  
**Date:** June 30, 2019  
**Subject:** Financial Status Report for Period Ended May 31, 2019.

Attached is Austin Water's Financial Status Report for the period ended May 31, 2019. The combined fund balance at the end of May for Fiscal Year 2019 was \$164.1 million, or \$4.85 million greater than projected, as detailed in the Executive Summary. The beginning balance was \$24.06 million more than projected, fiscal year requirements were \$5.08 million below budget, and revenues and transfers in were \$24.32 million below projections.

The Buchanan and Travis lake system were at 98% full at the end of May. In early October 2018, the Lake LBJ and Lake Buchanan watershed basins received heavy rainfall amounts that caused significant flooding, and water from the rainfall drained into the Colorado River system. Austin Water experienced challenges maintaining water production capacity and issued a boil water notice on October 22, 2018.

Water service revenues are \$16.41 million below projections, and wastewater service revenues are \$7.68 million below projections for this fiscal year. Water and wastewater actual service revenues for the current fiscal year continue to trend below budgeted projections due to above average rainfall. Actual spending for operating requirements for May was below budget by \$3.03 million, and spending for other requirements are below budget by \$0.48 million. The Executive Summary includes more discussion of revenue and requirements highlights.

In addition to the Executive Summary and Fund Summary, this report provides detailed analysis of Revenues, Operating Requirements, Outstanding Debt and Debt Service Requirements, Customer Demand Characteristics, Transfers Out, CIP Expenditures, and Cash Balances.

Please feel free to contact me should you have any questions.

Attachments

cc:

Assistant Directors, Austin Water  
Division Managers, Austin Water



*The City of Austin is committed to compliance with the Americans with Disabilities Act (ADA).  
Reasonable modifications and equal access to communications will be provided upon request.*

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## Executive Summary

The Combined Water, Reclaimed Water, and Wastewater Operating Fund balance as of May 31, 2019, was \$164.41 million. The combined balance was \$4.85 million more than projected for this date, as shown below:

	YTD Allotment	YTD Actual	Difference
Beginning Balance	191.72	215.78	24.06
Water Services	165.99	149.58	(16.41)
Wastewater Services	174.68	167.00	(7.68)
Reclaimed Services	1.10	0.90	(0.20)
Reserve Fund Surcharge	1.19	1.10	(0.09)
Other Revenues	7.65	9.93	2.28
Transfers In	43.75	41.53	(2.22)
Total Revenues & Transfers	394.36	370.04	(24.32)
Program Operating Req.	145.47	142.44	3.03
Other Requirements	13.83	13.35	0.48
Debt Service	124.89	123.42	1.47
Transfers Out	142.30	142.22	0.08
Total Revenue Requirements	426.50	421.42	5.08
Ending Balance	159.56	164.41	4.85
Debt Service Coverage	1.47	1.32	

Note: Numbers may not add due to rounding.

### Revenue & Requirements Summary Year-to-Date in Millions

Total Revenues & Transfers	\$394.36
Total Program Operating Req.	\$145.47
Total Other Requirements	\$13.83
Total Debt Service	\$124.89
Transfers Out	\$142.30

## Revenue Highlights

Total revenues and transfer in for the fiscal year were \$370.04 million; \$24.32 million (6.2%), and continues to trend below budget projections due to above average rainfall.

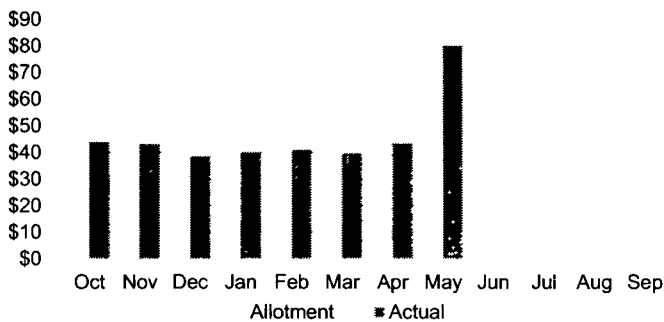
The following sources are below projections:

- Water service totaled \$149.58 million (9.9% below)
- Wastewater service totaled \$167.00 million (4.4% below)
- Reclaimed service totaled \$0.90 million (18.1% below)
- Reserve fund surcharges totaled \$1.1 million (7.2% below)
- Transfers In totaled \$41.5 million (5.1% below)

The following sources are above projections:

- Other revenues totaled \$9.93 million (29.8% above)

### Total Revenue by Month FY2018-19 in Millions



### Revenue - Budget vs. Actual Year-to-Date in Millions

Water Services	\$165.99	\$149.58
Wastewater Services	\$174.68	\$167.00
Reclaimed Services	\$1.10	\$0.90
Reserve Fund Surcharge	\$1.19	\$1.10
Other Revenues	\$7.65	\$9.93

- Water and Wastewater service revenue continues to trend below budget projections due to year-to-date above average rainfall.
- May total revenue and transfers in of \$80.12 million was \$1.21 million below projections by 1.5%.

## User Characteristics

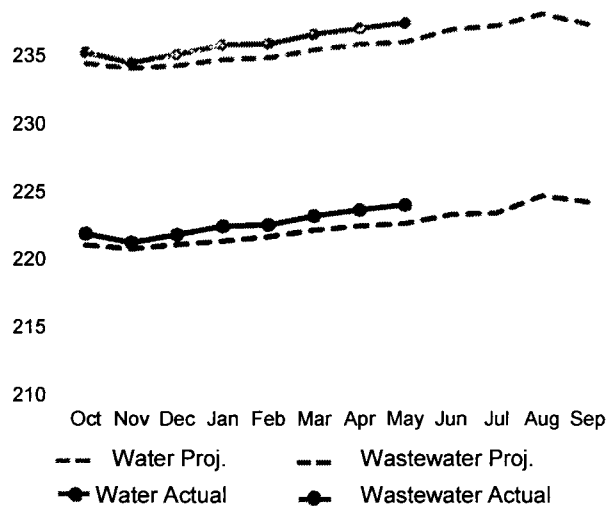
	Projected	Actual	Variance	
Water Customers	235,985	237,422	1,437	
Wastewater Customers	222,630	224,028	1,398	240

### Number of Customers by Month FY 2018-19 in Thousands

Monthly Pumpage	3.85	3.89	0.04	235
YTD Pumpage	28.57	27.42	(1.15)	
Monthly Billed Use	3.28	2.84	(0.44)	230
YTD Billed Use	25.49	22.75	(2.74)	
Monthly Influent Flow	3.77	5.02	1.25	225
YTD Influent Flow	28.64	29.97	1.33	
Monthly Billed Flow	2.32	2.05	(0.27)	220
YTD Billed Flow	18.75	17.71	(1.04)	215

(Above in Billions of Gallons)

Avg. Residential Use (gal)	5,500	4,194	(1,306)
Avg. Residential Flow (gal)	3,680	3,234	(446)



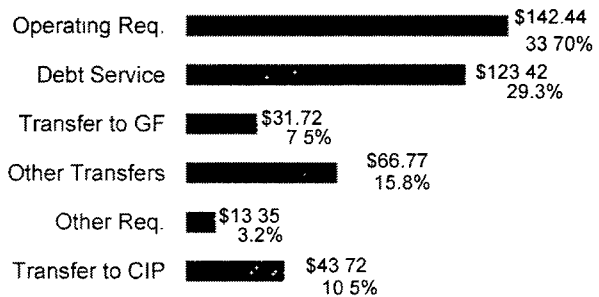
## Requirement Highlights

Total requirements for the fiscal year were \$421.42 million, \$5.08 million (1.2%) less than the allotment to date.

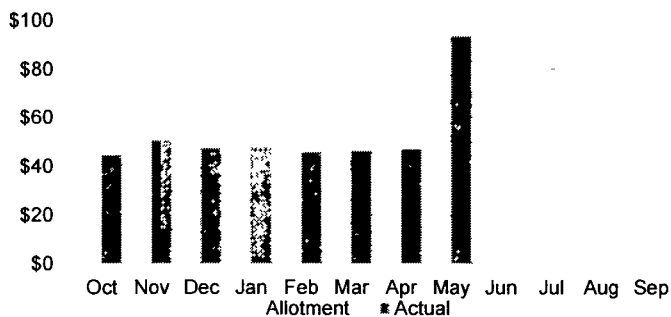
### Total Requirements by Type FY 2018-19 in Millions

The following uses are at or below projections:

- Program operating requirements totaled \$142.44 million (2.1% below)
- Other requirements totaled \$13.35 million (3.5% below)
- Debt service requirements totaled \$123.42 million (1.2% below)
- Transfers out to Capital Improvement Projects, the General Fund, Debt Defeasances, and Other Uses totaled \$142.22 million (0.1% below)



### Total Requirements by Month FY 2018-19 in Millions



- Total Requirements of \$93.47 million for the month were less than to projection by 0.8%.

- Operations and Other Utility Program Requirements were above projection by 0.1% and 12.8%, respectively. All other spending was below projection.

- Pages 14 and 15 provide details on variances in spending by program area and object code.

**BEGINNING BALANCE**

*Note: Numbers may not add due to rounding*

170

170

147

1 32

337

City of Austin, Texas  
Austin Water  
FUND SUMMARY - WATER  
As of May 2019

	2018-19 APPROVED	2018-19 AMENDED	BUDGET ALLOTMENT	MTD ACTUAL W/ ENCUMB	YTD ACTUAL W/ ENCUMB	YTD VARIANCE	% VARIANCE
<b>BEGINNING BALANCE</b>	109,071,100	109,071,100	109,071,100	-	123,090,038	14,018,938	12.9%
<b>REVENUE</b>							
Water Revenue	285,460,133	285,460,133	165,985,512	20,482,341	149,582,830	(16,402,682)	-9.9%
Reserve Fund Surcharge	1,986,876	1,986,876	1,185,040	150,933	1,100,156	(84,884)	-7.2%
Other Revenue	1,982,312	1,982,312	1,321,592	202,694	1,165,732	(155,860)	-11.8%
Development Fees	1,294,700	1,294,700	863,136	77,655	794,102	(69,034)	-8.0%
Other Fines	589,200	589,200	392,800	84,500	625,975	233,175	59.4%
Interest	1,679,033	1,679,033	1,252,688	292,418	2,610,215	1,357,526	108.4%
Miscellaneous Franchise Fees	58,400	58,400	38,936	0	50,554	11,618	29.8%
Land & Infrastructure Rental/Lease	72,000	72,000	46,000	5,500	44,000	(4,000)	-8.3%
Building Rental/Lease	58,900	58,900	39,264	15,084	46,451	7,187	18.3%
Public Health Licenses, Permits, Inspections	55,700	55,700	37,136	6,103	47,915	10,779	29.0%
Scrap Sales	26,400	26,400	17,600	5,477	59,522	41,922	238.2%
Parking Revenue	100	100	64	0	0	(64)	-100.0%
<b>Total Revenue</b>	<b>293,463,754</b>	<b>293,463,754</b>	<b>171,181,768</b>	<b>21,322,706</b>	<b>156,127,452</b>	<b>(15,054,316)</b>	<b>-8.8%</b>
<b>TRANSFERS IN</b>							
CIP	24,800,000	24,800,000	24,800,000	24,800,000	24,800,000	0	0.0%
Community Benefit Charge Transfer in	5,321,483	5,321,483	3,094,284	473,811	1,923,248	(1,171,016)	-37.8%
Support Services/Infrastructure Funds	150,291	150,291	112,691	9,400	112,691	0	0.0%
<b>Total Transfers In</b>	<b>30,271,774</b>	<b>30,271,774</b>	<b>28,006,955</b>	<b>25,283,211</b>	<b>26,835,939</b>	<b>(1,171,016)</b>	<b>-4.2%</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>323,735,528</b>	<b>323,735,528</b>	<b>199,188,723</b>	<b>46,605,917</b>	<b>182,963,391</b>	<b>(16,225,332)</b>	<b>-8.1%</b>
<b>PROGRAM REQUIREMENTS</b>							
Operations	74,507,371	74,507,371	49,068,889	6,655,985	46,860,533	2,208,356	4.5%
Support Services	15,697,926	15,697,926	10,741,999	1,617,574	9,790,847	951,151	8.9%
Environmental Affairs & Conservation	9,133,279	9,133,279	6,805,424	1,003,433	5,982,911	822,513	12.1%
Other Utility Program Requirements	4,986,549	4,986,549	3,300,491	104,569	4,667,634	(1,358,143)	-41.0%
Engineering Services	5,056,675	5,056,675	3,300,836	567,826	3,226,640	74,196	2.2%
Water Resources Management	4,385,972	4,385,972	3,036,840	428,074	2,582,530	454,310	15.0%
<b>Total Program Requirements</b>	<b>113,769,772</b>	<b>113,769,772</b>	<b>76,263,478</b>	<b>10,377,461</b>	<b>73,111,095</b>	<b>3,152,383</b>	<b>4.1%</b>
<b>OTHER REQUIREMENTS</b>							
Utility Billing System Support	12,473,371	12,473,373	8,315,581	1,004,179	8,012,229	303,352	3.6%
Accrued Payroll	383,833	383,833	0	0	0	0	0.0%
Interdepartmental Charges	36,978	36,978	24,648	3,082	24,650	(2)	0.0%
Trf to PID Fund	37,500	37,500	37,500	0	37,500	0	0.0%
Expense Refund - Insurance	0	0	0	0	0	0	0.0%
<b>Total Other Requirements</b>	<b>12,931,682</b>	<b>12,931,684</b>	<b>8,377,729</b>	<b>1,007,261</b>	<b>8,074,379</b>	<b>303,350</b>	<b>3.6%</b>
<b>DEBT SERVICE REQUIREMENTS</b>							
Trf to Util D/S Separate Lien	80,283,229	80,283,229	47,338,500	6,812,875	46,924,216	414,284	0.9%
Interest payment D/S funds	0	0	0	0	0	0	0.0%
Trf to Utility D/S Prior Lien	13,107,542	13,107,542	13,107,542	1,105,867	13,135,763	(28,221)	-0.2%
Trf to Utility D/S Sub Lien	5,213,100	5,213,100	5,019,800	434,971	5,033,724	(13,924)	-0.3%
Trf to GO Debt Service	910,449	910,449	682,837	0	682,839	(2)	0.0%
Trf to Util D/S Tax/Rev Bonds	408,212	408,212	36,119	0	36,119	(0)	0.0%
Commercial paper interest	316,314	316,314	210,876	49,364	363,776	(152,900)	-72.5%
<b>Total Debt Service Requirements</b>	<b>100,238,846</b>	<b>100,238,846</b>	<b>66,395,674</b>	<b>8,403,066</b>	<b>66,176,437</b>	<b>219,237</b>	<b>0.3%</b>
<b>TRANSFERS OUT</b>							
Trf to Water CIP Fund	27,000,000	27,000,000	16,117,000	2,042,000	16,117,000	0	0.0%
Trf to General Fund	25,404,402	25,404,402	16,936,402	2,117,000	16,936,402	0	0.0%
TRF CRF to Debt Defeasance	24,800,000	24,800,000	24,800,000	24,800,000	24,800,000	0	0.0%
TRF Operating to Debt Defeasance	0	7,000,000	7,000,000	7,000,000	7,000,000	0	0.0%
Trf to Water Revenue Stab Rsv	1,986,876	1,986,876	1,185,040	150,933	1,100,156	84,884	7.2%
Administrative Support	7,277,235	7,277,235	4,851,495	606,435	4,851,495	0	0.0%
Trf to Reclaimed Water Fund	4,000,000	4,000,000	2,666,800	333,300	2,666,800	0	0.0%
CTM Support	2,415,274	2,415,274	1,610,174	201,275	1,610,174	0	0.0%
Trf to Economic Development	2,046,374	2,046,374	1,364,254	170,530	1,364,254	0	0.0%
Trf to CIP Mgm - CPM (5460)	1,194,441	1,194,441	796,301	96,535	796,301	0	0.0%
Workers' Compensation	567,944	567,944	378,744	47,300	378,744	0	0.0%
Regional Radio System	227,160	227,160	151,440	18,930	151,440	0	0.0%
CTECC Support	6,295	6,295	6,295	0	6,295	0	0.0%
<b>Total Transfers Out</b>	<b>96,926,001</b>	<b>103,926,001</b>	<b>77,863,945</b>	<b>37,587,238</b>	<b>77,779,061</b>	<b>84,884</b>	<b>0.1%</b>
<b>TOTAL REQUIREMENTS</b>	<b>323,866,301</b>	<b>330,866,303</b>	<b>228,900,826</b>	<b>57,375,026</b>	<b>225,140,973</b>	<b>3,759,853</b>	<b>1.6%</b>
<b>EXCESS (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS</b>	<b>(130,773)</b>	<b>(7,130,776)</b>	<b>(29,712,103)</b>	<b>(10,769,108)</b>	<b>(42,177,581)</b>	<b>(12,465,478)</b>	<b>-42.0%</b>
<b>ADJUSTMENT TO GAAP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING BALANCE</b>	<b>108,940,327</b>	<b>101,940,324</b>	<b>79,358,997</b>	<b>(10,769,108)</b>	<b>80,912,457</b>	<b>1,553,460</b>	<b>2.0%</b>
<i>Note: Numbers may not add due to rounding</i>							
<b>DEBT SERVICE COVERAGE RATIO</b>	<b>1.62</b>	<b>1.62</b>	<b>1.24</b>		<b>1.05</b>		

City of Austin, Texas  
Austin Water  
FUND SUMMARY - WASTEWATER  
As of May 2019

	2018-19 APPROVED	2018-19 AMENDED	BUDGET ALLOTMENT	MTD ACTUAL W/ ENCUMB	YTD ACTUAL W/ ENCUMB	YTD VARIANCE	% VARIANCE
<b>BEGINNING BALANCE</b>	81,801,669	81,801,669	81,801,669	-	91,428,028	9,626,359	11.8%
<b>REVENUE</b>							
Wastewater Revenue	264,646,577	264,646,577	174,675,773	21,740,774	167,001,141	(7,674,632)	-4.4%
Other Revenue	2,943,968	2,943,968	1,982,640	179,713	1,716,908	(245,732)	-12.5%
Interest	1,752,103	1,752,103	1,168,068	272,517	2,189,049	1,020,981	87.4%
Public Health Licenses, Permits, Inspections	654,900	654,900	435,592	48,026	447,737	11,145	2.6%
Building Rental/Lease	58,700	58,700	39,136	15,084	45,251	6,115	15.6%
Miscellaneous Franchise Fees	8,400	8,400	5,600	0	0	(5,600)	-100.0%
Scrap Sales	20,400	20,400	13,600	5,477	59,521	45,921	337.7%
Development Fees	3,600	3,600	2,400	0	580	(1,820)	-75.8%
<b>Total Revenue</b>	<b>270,088,648</b>	<b>270,088,648</b>	<b>178,303,810</b>	<b>22,261,591</b>	<b>171,460,188</b>	<b>(6,843,622)</b>	<b>-3.8%</b>
<b>TRANSFERS IN</b>							
CIP	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	0	0.0%
Community Benefit Charge Transfer In	3,810,840	3,810,840	2,515,284	361,781	1,460,230	(1,055,054)	-41.9%
Support Services/Infrastructure Funds	150,291	150,291	112,691	9,400	112,691	0	0.0%
Austin Resource Recovery Fund	53,334	53,334	53,334	0	53,334	0	0.0%
<b>Total Transfers In</b>	<b>13,414,465</b>	<b>13,414,465</b>	<b>12,081,309</b>	<b>9,771,181</b>	<b>11,026,255</b>	<b>(1,055,054)</b>	<b>-8.7%</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>283,503,113</b>	<b>283,503,113</b>	<b>190,385,119</b>	<b>32,032,772</b>	<b>182,486,443</b>	<b>(7,898,676)</b>	<b>-4.1%</b>
<b>PROGRAM REQUIREMENTS</b>							
Operations	65,941,764	65,941,764	43,320,957	6,174,372	45,648,626	(2,327,669)	-5.4%
Support Services	15,419,857	15,419,857	10,548,450	1,585,935	9,576,190	(972,260)	-9.2%
Engineering Services	8,032,791	8,032,791	6,033,915	403,783	5,953,933	79,982	1.3%
Other Utility Program Requirements	4,468,817	4,468,817	3,124,380	163,780	2,603,615	(520,765)	-16.7%
Water Resources Management	4,984,584	4,984,584	3,483,455	513,779	3,146,330	(337,125)	-9.7%
Environmental Affairs & Conservation	3,262,387	3,262,387	2,287,345	338,594	2,012,591	(274,764)	-12.0%
<b>Total Program Requirements</b>	<b>102,110,200</b>	<b>102,110,200</b>	<b>68,798,503</b>	<b>9,180,184</b>	<b>68,941,285</b>	<b>(142,782)</b>	<b>-0.2%</b>
<b>OTHER REQUIREMENTS</b>							
Utility Billing System Support	8,088,971	8,088,969	5,392,645	651,346	5,210,769	181,876	3.4%
Accrued Payroll	370,306	370,306	0	0	0	0	0.0%
Interdepartmental Charges	36,977	36,977	24,648	3,081	24,653	(5)	0.0%
Trf to PID Fund	37,500	37,500	37,500	0	37,500	0	0.0%
<b>Total Other Requirements</b>	<b>8,533,754</b>	<b>8,533,752</b>	<b>5,454,793</b>	<b>654,427</b>	<b>5,272,922</b>	<b>181,871</b>	<b>3.3%</b>
<b>DEBT SERVICE REQUIREMENTS</b>							
Trf to Util D/S Separate Lien	63,205,833	63,205,833	36,505,212	4,512,921	35,137,725	1,367,486	3.7%
Interest payment D/S funds	0	0	0	0	0	0	0.0%
Trf to Utility D/S Prior Lien	14,856,384	14,856,384	14,856,384	1,253,402	14,889,293	(32,879)	-0.2%
Trf to Utility D/S Sub Lien	4,081,700	4,081,700	3,875,400	340,421	3,886,059	(10,659)	-0.3%
Trf to GO Debt Service	1,132,432	1,132,432	849,324	0	849,324	0	0.0%
Trf to Util D/S Tax/Rev Bonds	568,590	568,590	58,768	0	58,768	(0)	0.0%
Commercial paper interest	226,305	226,305	150,870	24,289	197,255	(46,385)	-30.7%
<b>Total Debt Service Requirements</b>	<b>84,071,244</b>	<b>84,071,244</b>	<b>56,295,958</b>	<b>6,131,033</b>	<b>55,018,394</b>	<b>1,277,564</b>	<b>2.3%</b>
<b>TRANSFERS OUT</b>							
Trf to Wastewater CIP Fund	41,000,000	41,000,000	27,019,000	3,364,000	27,019,000	0	0.0%
Trf to General Fund	22,050,724	22,050,724	14,700,724	1,837,500	14,700,724	0	0.0%
TRF CRF to Debt Defeasance	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	0	0.0%
TRF Operating to Debt Defeasance	0	3,000,000	3,000,000	3,000,000	3,000,000	0	0.0%
Administrative Support	5,922,484	5,922,484	3,948,324	493,540	3,948,324	0	0.0%
CTM Support	2,394,314	2,394,314	1,596,214	199,525	1,596,214	0	0.0%
Trf to Economic Development	1,762,508	1,762,508	1,175,008	146,875	1,175,008	0	0.0%
Trf to CIP Mgm - CPM (5460)	1,569,132	1,569,132	1,059,432	132,425	1,059,432	0	0.0%
Trf to Reclaimed Water Fund	0	0	0	0	0	0	0.0%
Workers' Compensation	567,944	567,944	378,744	47,300	378,744	0	0.0%
CTECC Support	6,295	6,295	6,295	0	6,295	0	0.0%
Liability Reserve	0	0	0	0	0	0	0.0%
Regional Radio System	227,160	227,160	151,440	18,930	151,440	0	0.0%
<b>Total Transfers Out</b>	<b>84,920,561</b>	<b>87,920,561</b>	<b>62,435,181</b>	<b>18,640,095</b>	<b>62,435,181</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REQUIREMENTS</b>	<b>279,635,759</b>	<b>282,635,757</b>	<b>192,984,435</b>	<b>34,605,739</b>	<b>191,667,783</b>	<b>1,316,652</b>	<b>0.7%</b>
<b>EXCESS (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS</b>	<b>3,867,354</b>	<b>867,356</b>	<b>(2,599,316)</b>	<b>(2,572,967)</b>	<b>(9,181,339)</b>	<b>(6,582,024)</b>	<b>-253.22%</b>
<b>ADJUSTMENT TO GAAP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING BALANCE</b>	<b>85,669,023</b>	<b>82,669,025</b>	<b>79,202,353</b>	<b>(2,572,967)</b>	<b>82,246,689</b>	<b>3,044,335</b>	<b>3.8%</b>
<i>Note: Numbers may not add due to rounding</i>							
<b>DEBT SERVICE COVERAGE RATIO</b>	<b>1.85</b>	<b>1.85</b>	<b>1.80</b>		<b>1.70</b>		



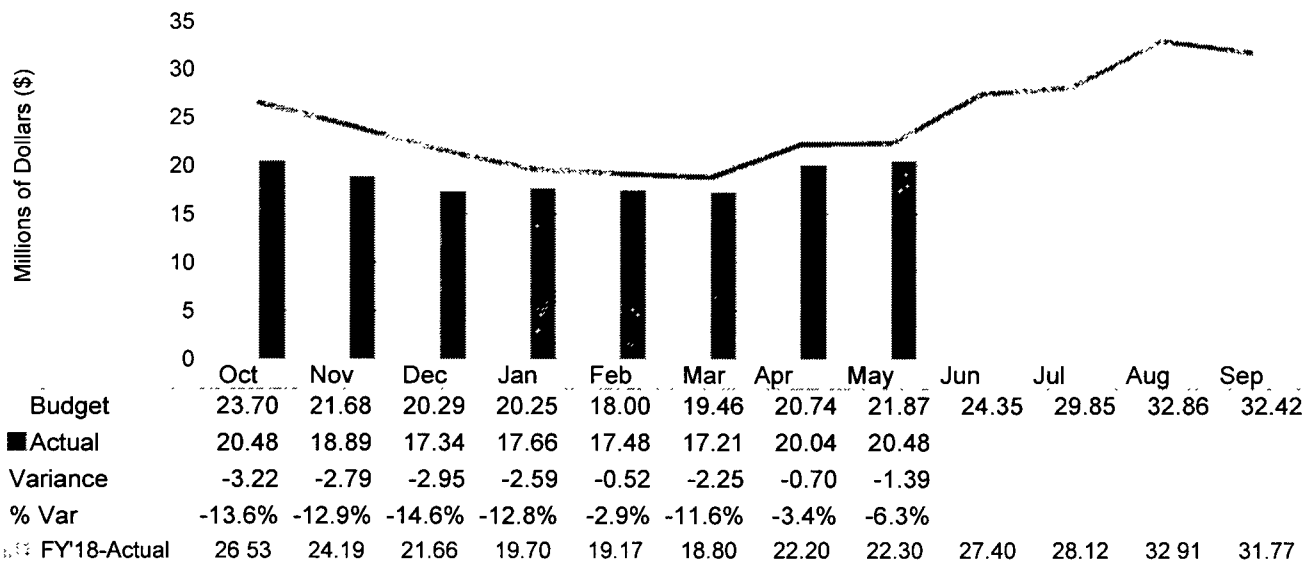
**City of Austin, Texas**  
**Austin Water**  
**FUND SUMMARY - RECLAIMED**  
**As of May 2019**

	2018-19 APPROVED	2018-19 AMENDED	BUDGET ALLOTMENT	MTD ACTUAL W/ ENCUMB	YTD ACTUAL W/ ENCUMB	YTD VARIANCE	% VARIANCE
<b>BEGINNING BALANCE</b>	842,421	842,421	842,421	0	1,263,986	421,565	50.0%
<b>REVENUE</b>							
Reclaimed Services	1,881,845	1,881,845	1,100,656	151,040	901,526	(199,130)	-18.1%
<del>Interest</del>	<del>16,032</del>	<del>16,032</del>	<del>10,688</del>	<del>1,797</del>	<del>27,607</del>	<del>16,919</del>	<del>158.3%</del>
<b>Total Revenue</b>	<b>1,897,877</b>	<b>1,897,877</b>	<b>1,111,344</b>	<b>152,837</b>	<b>929,133</b>	<b>(182,211)</b>	<b>-16.4%</b>
<b>TRANSFERS IN</b>							
CIP	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%
<del>Austin Water Utility</del>	<del>4,000,000</del>	<del>4,000,000</del>	<del>2,666,664</del>	<del>333,300</del>	<del>2,666,800</del>	<del>136</del>	<del>0.0%</del>
<b>Total Transfers In</b>	<b>4,000,000</b>	<b>5,000,000</b>	<b>3,666,664</b>	<b>1,333,300</b>	<b>3,666,800</b>	<b>136</b>	<b>0.0%</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>5,897,877</b>	<b>6,897,877</b>	<b>4,778,008</b>	<b>1,486,137</b>	<b>4,595,933</b>	<b>(182,075)</b>	<b>-3.8%</b>
<b>PROGRAM REQUIREMENTS</b>							
Reclaimed Water Services	571,388	571,388	392,234	63,267	372,722	19,512	5.0%
<del>Other Utility Program Requirements</del>	<del>30,600</del>	<del>30,600</del>	<del>19,382</del>	<del>416</del>	<del>10,128</del>	<del>9,234</del>	<del>47.7%</del>
<b>Total Program Requirements</b>	<b>601,988</b>	<b>601,988</b>	<b>411,595</b>	<b>63,683</b>	<b>382,849</b>	<b>28,746</b>	<b>7.0%</b>
<b>OTHER REQUIREMENTS</b>							
Accrued Payroll	9,928	9,928	0	0	0	0	0.0%
<b>Total Other Requirements</b>	<b>9,928</b>	<b>9,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>DEBT SERVICE REQUIREMENTS</b>							
Trf to Util D/S Separate Lien	3,660,219	3,660,219	2,178,358	303,942	2,184,755	(6,397)	-0.3%
<del>Commercial paper interest</del>	<del>29,445</del>	<del>29,445</del>	<del>19,630</del>	<del>5,820</del>	<del>40,164</del>	<del>(20,534)</del>	<del>-104.6%</del>
<b>Total Debt Service Requirements</b>	<b>3,689,664</b>	<b>3,689,664</b>	<b>2,197,988</b>	<b>309,761</b>	<b>2,224,919</b>	<b>(28,931)</b>	<b>-1.2%</b>
<b>TRANSFERS</b>							
Trf to Reclaimed Water CIP Fnd	1,000,000	1,000,000	585,000	69,000	585,000	0	0.0%
<del>TRF Operating to Debt Defeasance</del>	<del>0</del>	<del>1,000,000</del>	<del>1,000,000</del>	<del>1,000,000</del>	<del>1,000,000</del>	<del>0</del>	<del>0.0%</del>
Administrative Support	246,318	246,318	164,218	20,525	164,218	0	0.0%
<del>Trf to General Fund</del>	<del>130,406</del>	<del>130,406</del>	<del>86,406</del>	<del>11,000</del>	<del>86,406</del>	<del>0</del>	<del>0.0%</del>
Trf to CIP Mgm - CPM (5460)	160,362	160,362	106,902	13,365	106,902	0	0.0%
<del>Trf to Economic Development</del>	<del>58,189</del>	<del>58,189</del>	<del>58,189</del>	<del>0</del>	<del>58,189</del>	<del>0</del>	<del>0.0%</del>
CTM Support	2,036	2,036	2,036	0	2,036	0	0.0%
<b>Total Transfers Out</b>	<b>1,597,313</b>	<b>2,597,313</b>	<b>2,002,753</b>	<b>1,113,890</b>	<b>2,002,753</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REQUIREMENTS</b>	<b>5,898,893</b>	<b>6,898,893</b>	<b>4,612,336</b>	<b>1,487,335</b>	<b>4,610,521</b>	<b>1,815</b>	<b>0.0%</b>
<b>EXCESS (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS</b>	<b>(1,016)</b>	<b>(1,016)</b>	<b>165,672</b>	<b>(1,198)</b>	<b>(14,588)</b>	<b>(180,260)</b>	<b>-108.8%</b>
<b>ADJUSTMENT TO GAAP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>ENDING BALANCE</b>	<b>841,405</b>	<b>841,405</b>	<b>1,008,093</b>	<b>(1,198)</b>	<b>1,249,398</b>	<b>241,305</b>	<b>23.9%</b>
<i>Note: Numbers may not add due to rounding.</i>							
<b>DEBT SERVICE COVERAGE RATIO</b>	<b>0.27</b>	<b>0.27</b>	<b>0.22</b>		<b>0.15</b>		

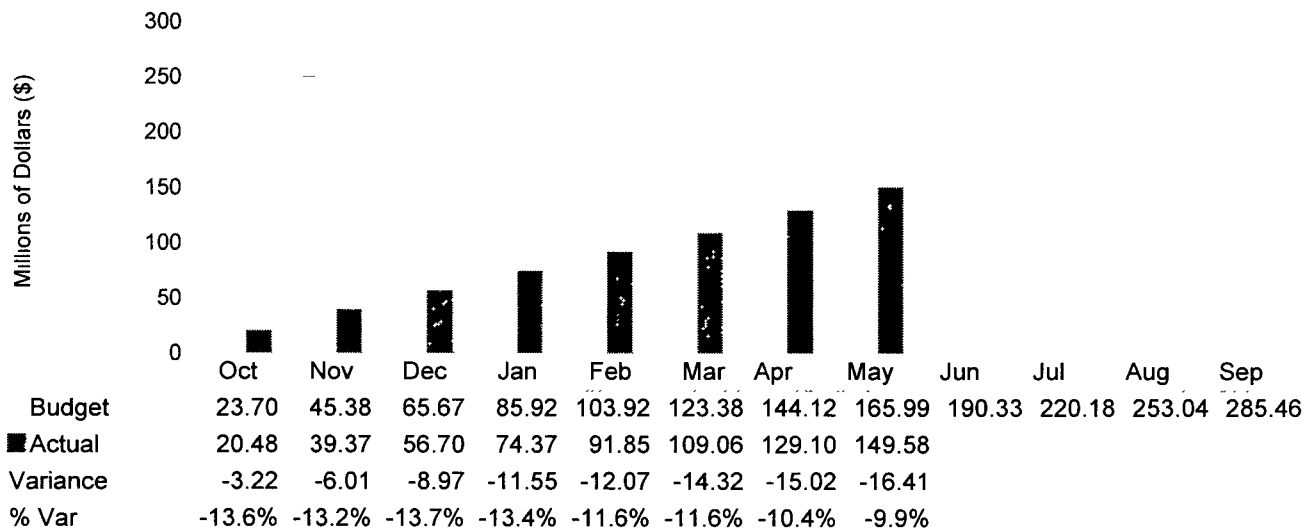
## **REVENUES**

## Water Service Revenue

### Monthly Actuals v. Budget



### Year-to-Date Actuals v. Budget

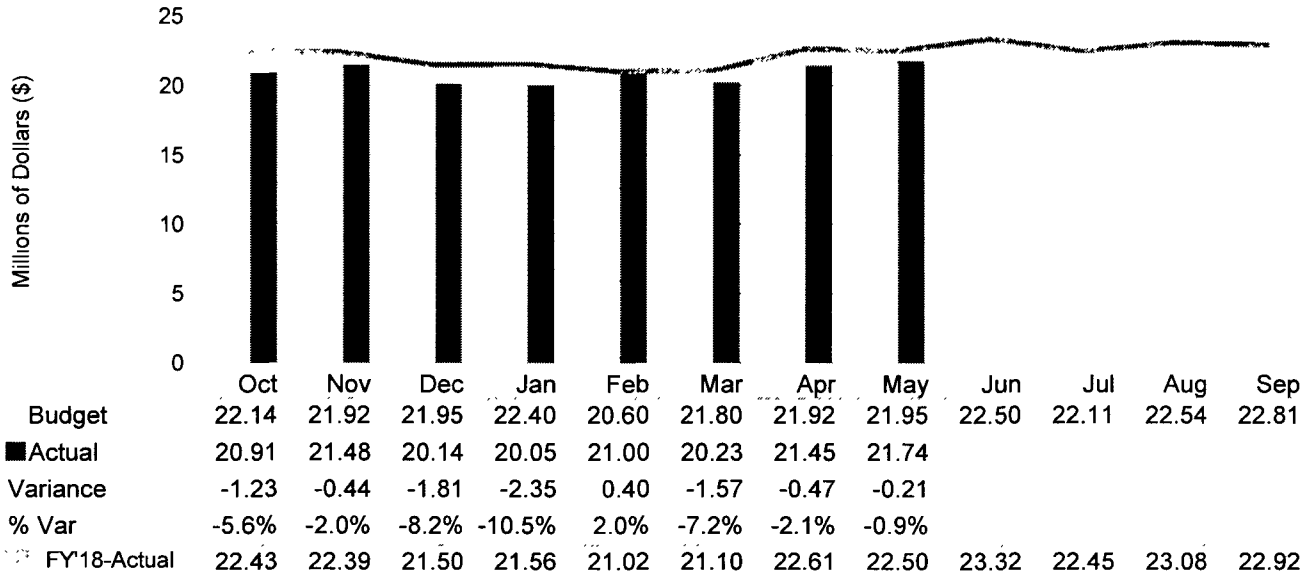


Water service revenues for May 2019 totaled \$20.48 million. This is \$1.39 million, or 6.3%, less than the budget allotment for the month. For the fiscal year, water service revenues totaled \$149.58 million, which is \$16.41 million, or 9.9% less than the budget allotment.

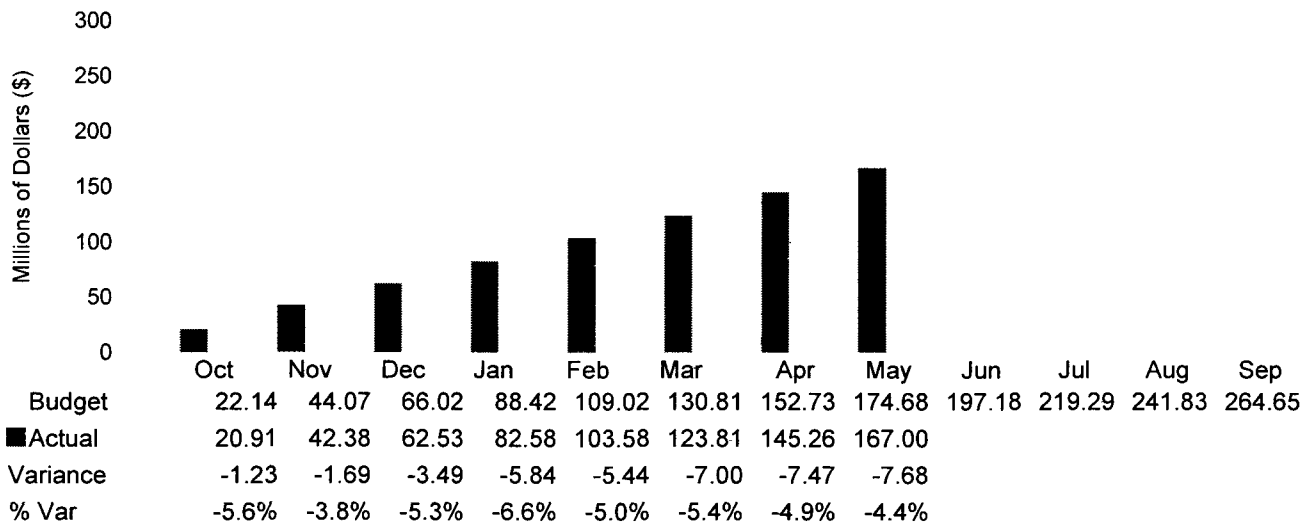
May 2019's billed water consumption totaled 2.84 BG, 0.44 BG (13.4%) lower than projected for the month. Year-to-date, billed water consumption of 22.75 BG is 2.74 BG (10.7%) lower than projected.

## Wastewater Service Revenue

Monthly Actuals v. Budget



Year-to-Date Actuals v. Budget

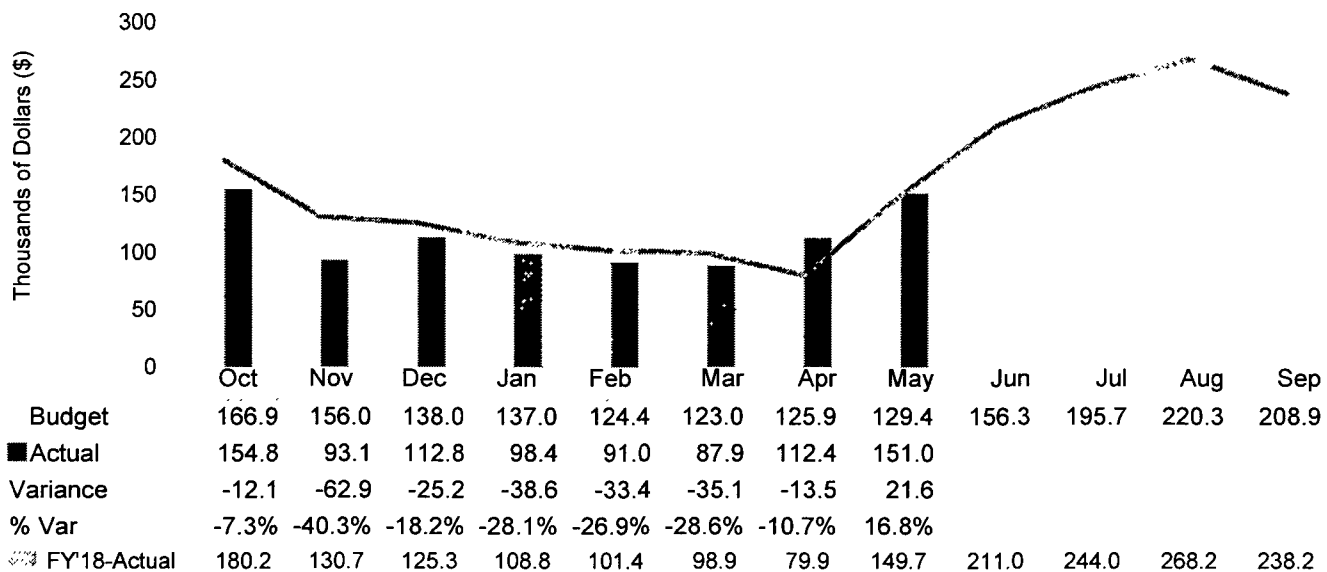


Wastewater service revenues for May 2019 totaled \$21.74 million. This is \$0.21 million, or 0.9% less than the budget allotment for the month. For the fiscal year, wastewater service revenues totaled \$167.00 million, which is \$7.68 million, or 4.4% less than the budget allotment.

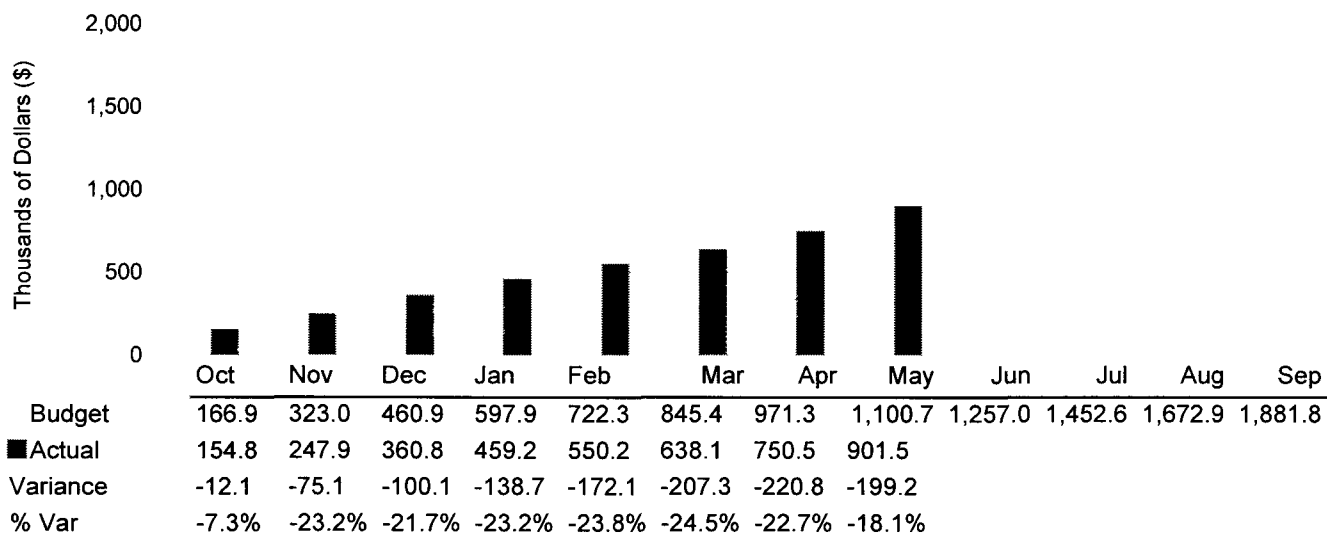
Wastewater bills are determined by each customer's actual water consumption for the month or wastewater winter average, whichever is lower, except for customers who have installed wastewater measuring devices.

## Reclaimed Water Service Revenue

### Monthly Actuals v. Budget

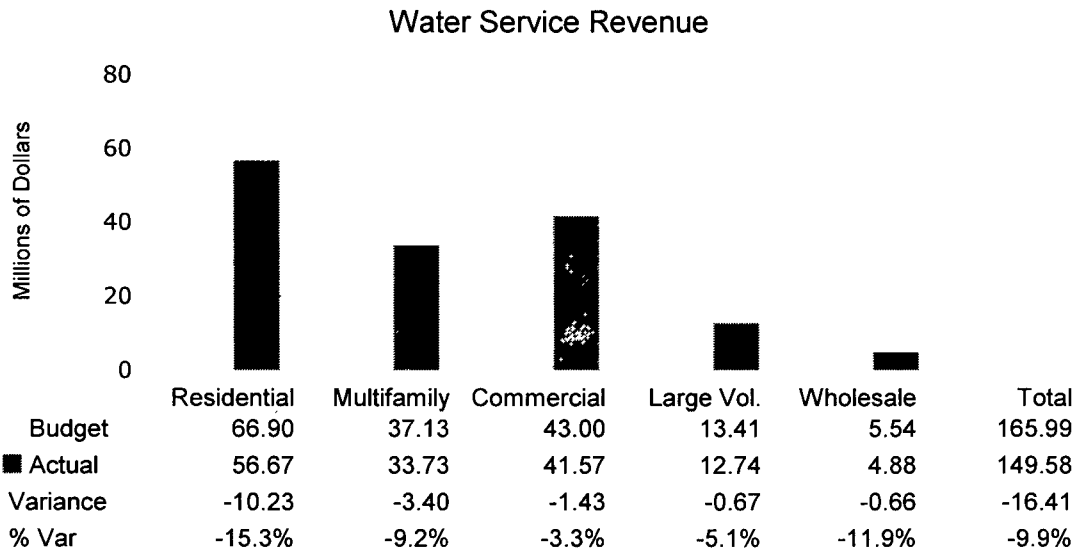


### Year-to-Date Actuals v. Budget



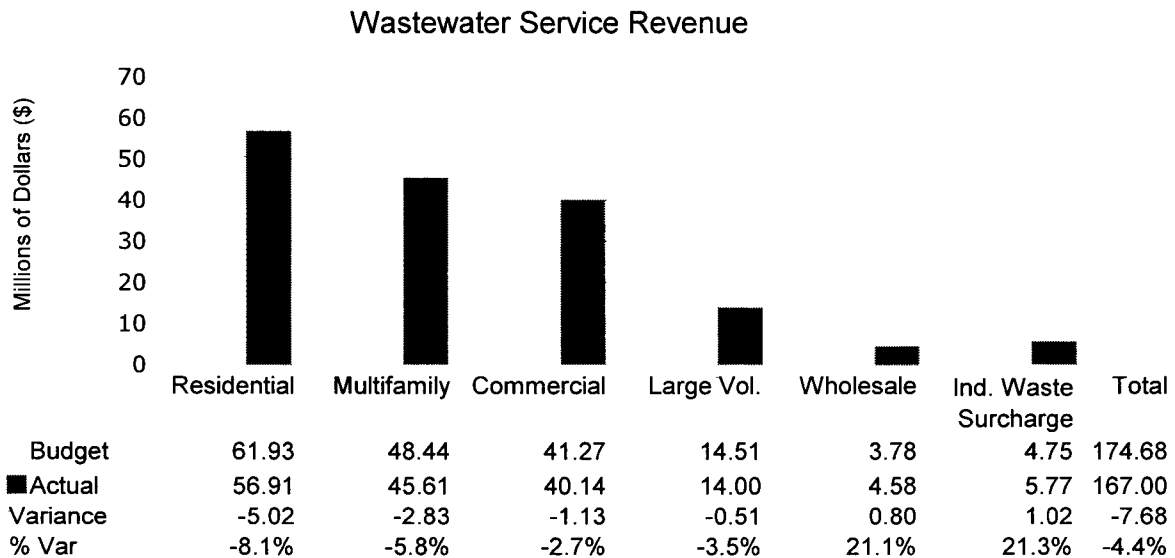
Reclaimed service revenues for May 2019 totaled \$151.0 thousand. This is \$22 thousand, or 16.8% more than the budget allotment for the month. For the fiscal year, reclaimed service revenues totaled \$901.5 thousand, which is \$199.2 thousand, or 18.1% less than the budget allotment.

## Revenue by Customer Class Year-to-Date



The graph above compares the budgeted and actual water service revenues by customer class through May before any accounts receivable adjustments.

All customer classes were below projections. Overall, water revenues are \$16.41 million (9.9%) lower than projected.

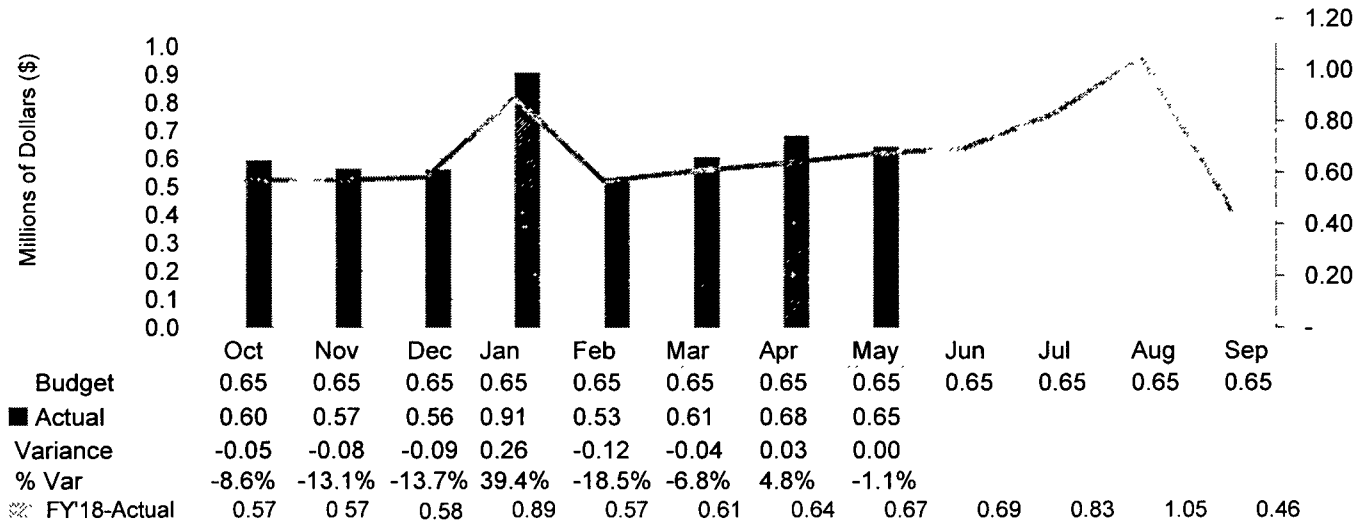


The graph above compares the budgeted and actual wastewater service revenues by customer class through May before any accounts receivable adjustments.

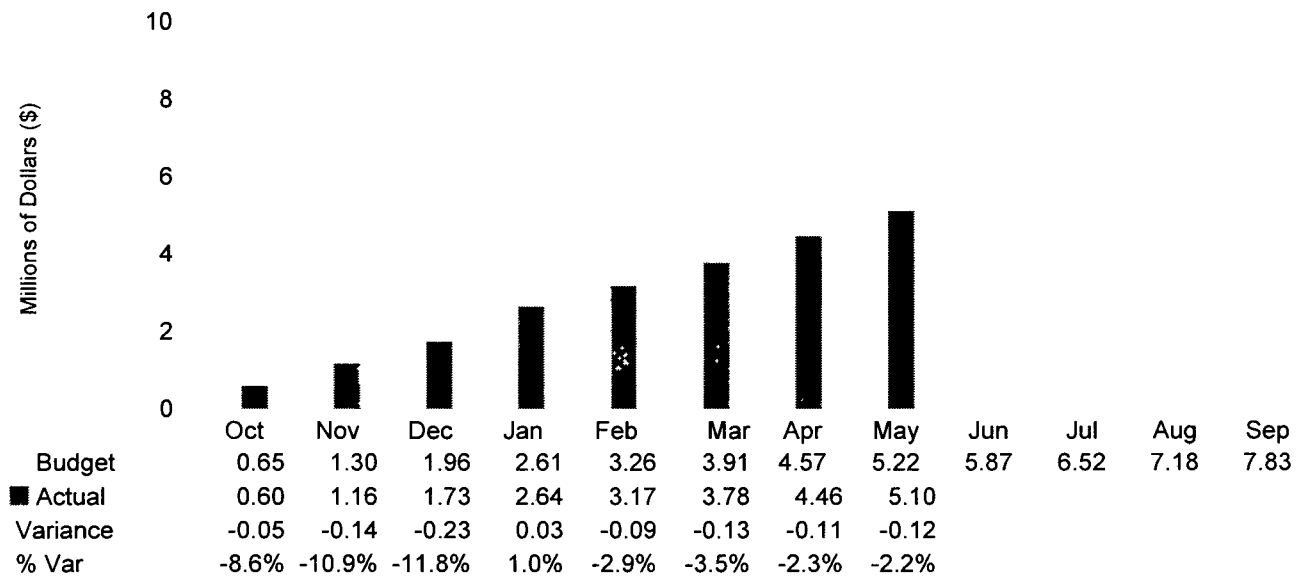
All customer classes were below projections except Wholesale and Industrial Waste Surcharge, which were above by \$0.80 million or 21.1% and \$1.02 million or 21.3%, respectively. Overall, wastewater revenues are \$7.68 million (4.4%) lower than projected.

## Miscellaneous Revenue

### Monthly Actuals v. Budget



### Year-to-Date Actuals v. Budget

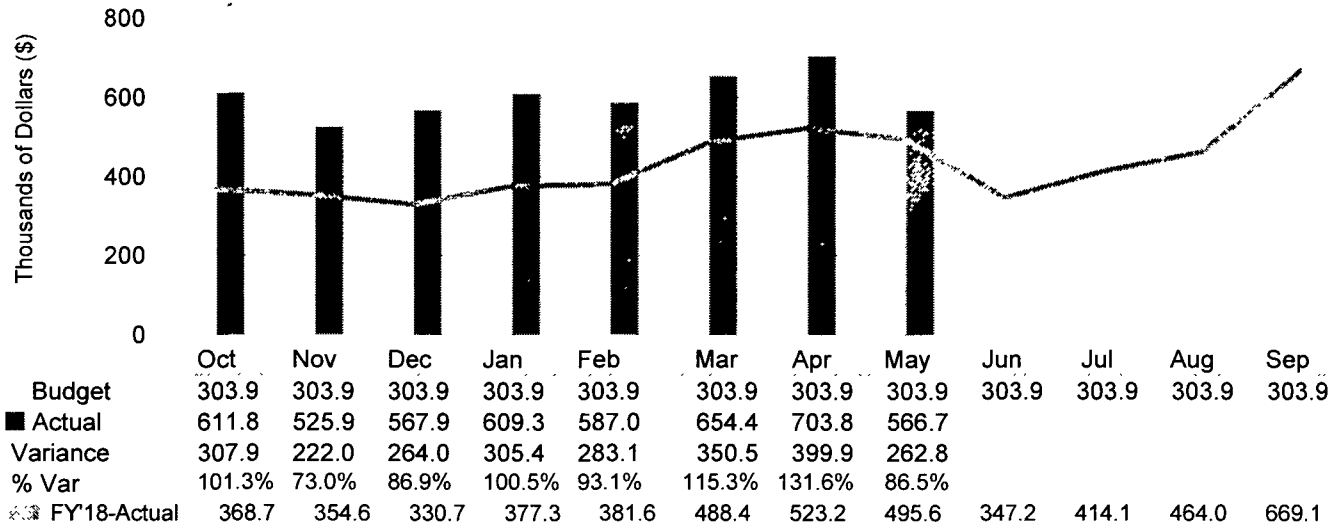


Miscellaneous revenues include revenue from sources other than water and wastewater services, such as late fees, fines, and special billings. Miscellaneous revenues in May 2019 totaled \$0.65 million.

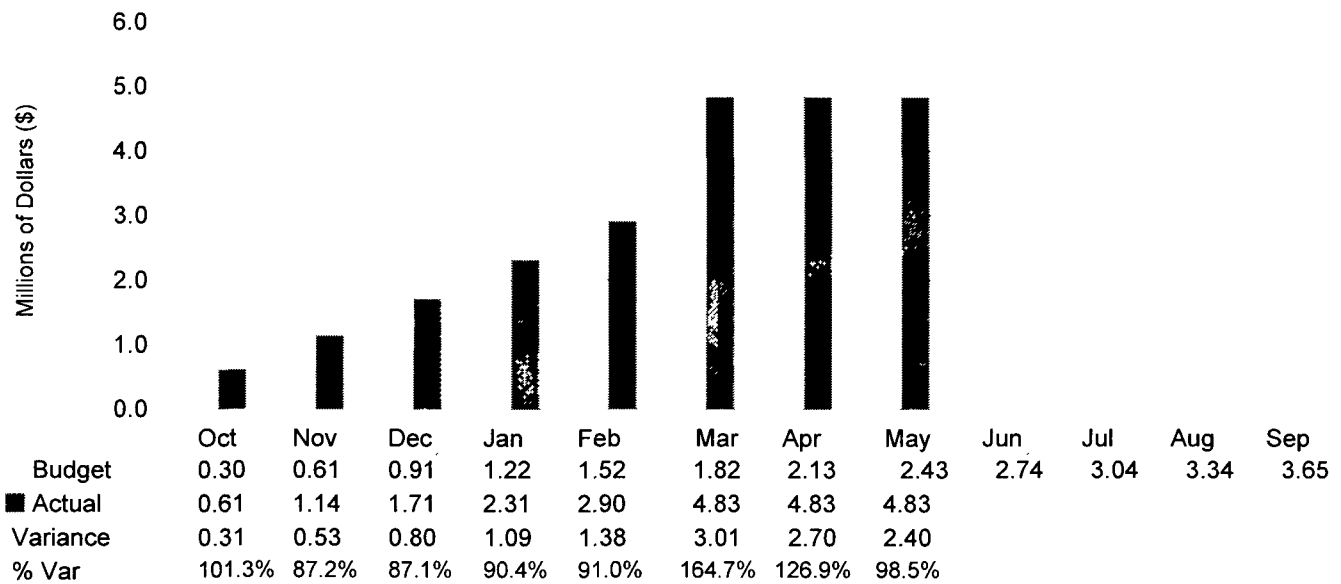
For the fiscal year, miscellaneous revenues totaled \$5.1 million, \$0.12 million (2.2%) less than the budget allotment.

## Interest Income

### Monthly Actuals v. Budget



### Year-to-Date Actuals v. Budget



Interest income includes interest allocated from the City's Investment Pool, the Debt Service Fund, and the CIP funds. Combined interest income in May 2019 totaled \$566.7 thousand, \$262.8 thousand (86.5%), more than the budget allotment for the month. This is largely due to higher than projected interest rates and cash balances.

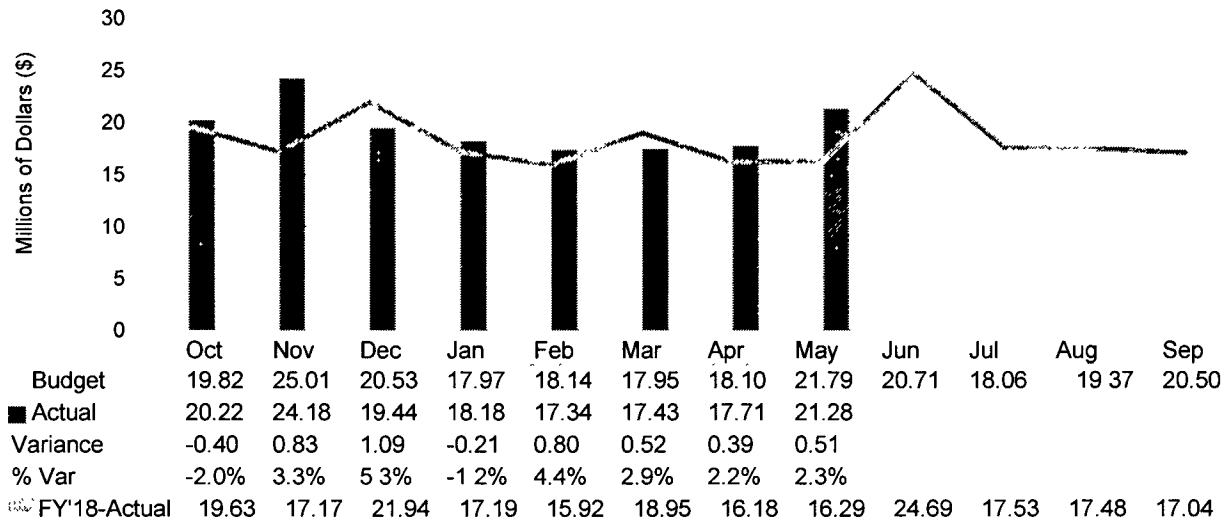
For the fiscal year, interest income totaled \$4.83 million, \$2.40 million (98.5%) more than the budget allotment.



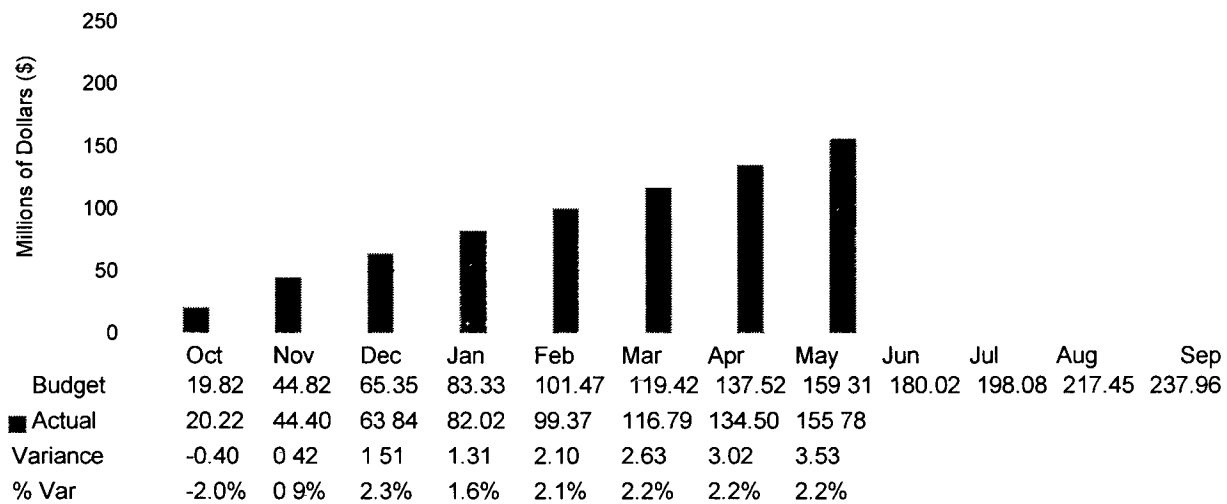
## **OPERATING REQUIREMENTS**

## Program Operating and Other Requirement Expenses

Monthly Budget vs. Actual



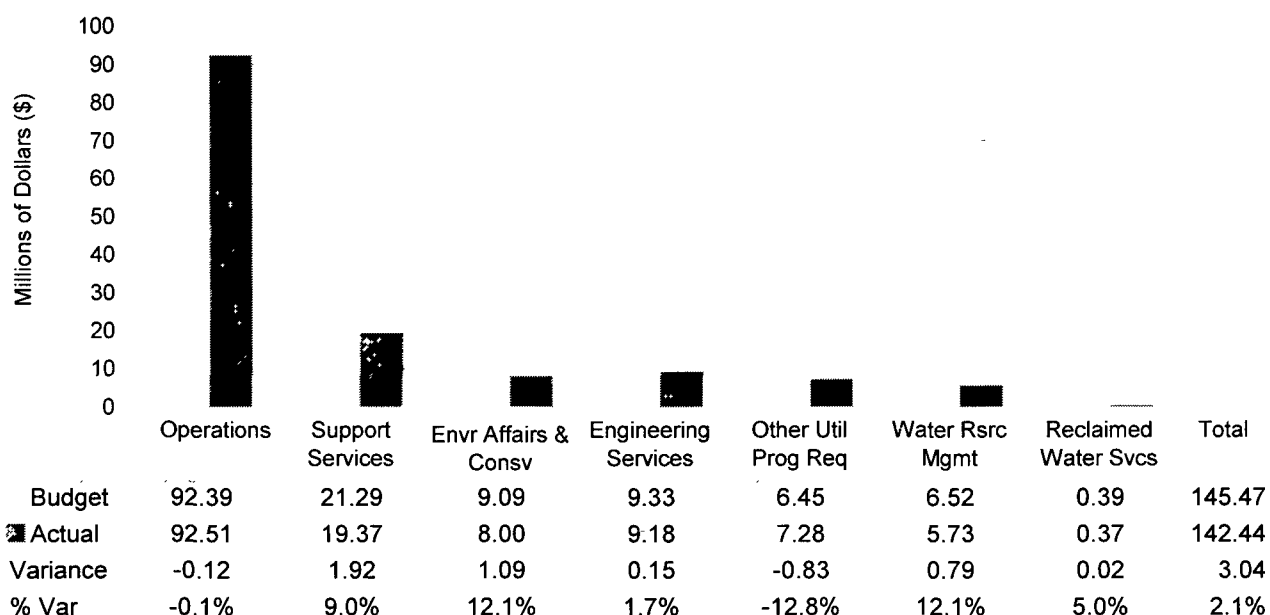
Year-to-Date Budget vs. Actual



Total Program Operating and Other Requirements for the fiscal year through May 2019 were \$81.19 million for Water, \$74.21 million for Wastewater, and \$0.38 million for Reclaimed. The combined Program Operating and Other Requirements of \$155.78 million were \$3.53 million, or 2.2% below the budget allotment.

## Operating Program Expenditures Year-to-Date

### Expenditures by Operating Program



Total Operating Program Requirements as of May 31, 2019 were \$73.11 million for Water, \$68.94 million for Wastewater, and \$0.38 million for Reclaimed Water. The combined Program Operating Requirements of \$142.44 million were \$3.04 million or 2.1% below allotment.

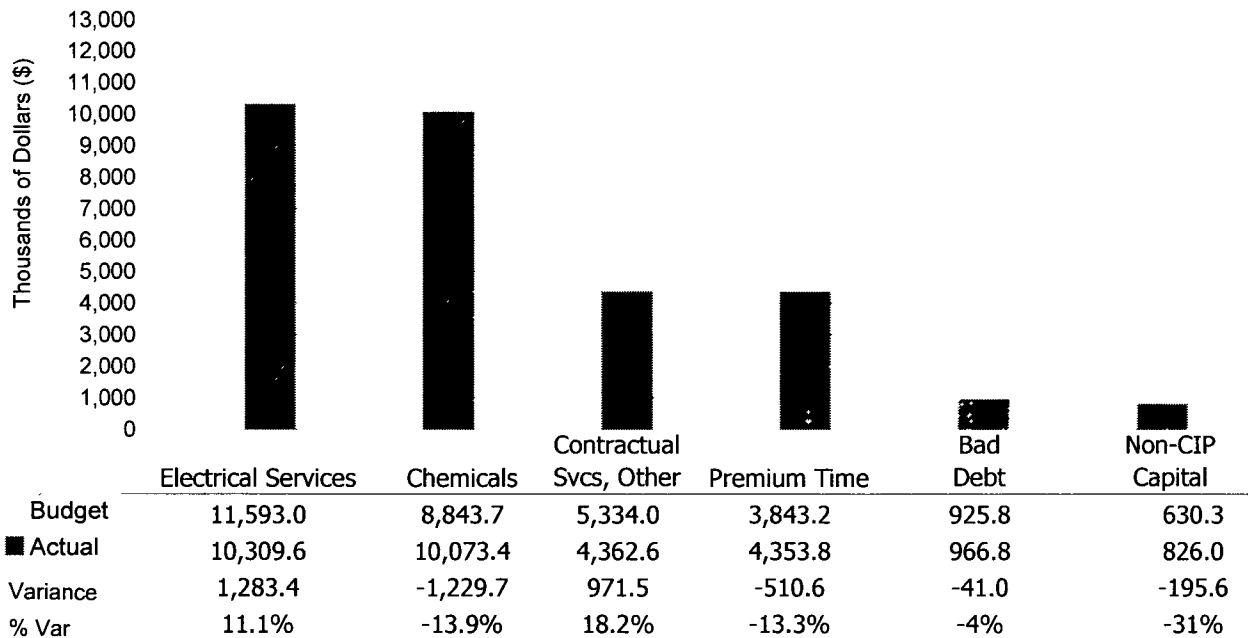
Environmental Affairs and Conservation was \$1.09 million or 12.1% below allotment mainly due to vacant positions and lower than estimated spending on commercial incentive programs.

Other Utility Program Requirements were \$0.83 million or 12.8% above allotment mainly due to higher than estimated spending on food and ice, legal claims and damages, and IT staffing services. Spending on food and ice includes \$1.13 million in purchases as a result of the boil water issue event in October. Truckloads of emergency water were needed to disburse to citizens.

Water Resources Management was \$0.79 million or 12.1% below allotment mainly due to lower than estimated spending on interdepartmental charges and vacant positions. Interdepartmental charges includes spending for service contracts related to taps plans, service extensions, site plan plumbing reviews and easement costs.

## Key Object Code Expenditures Year-to-Date

Expenditures by Key Object Code



Electrical Services were \$1.28 million or 11.1% below allotment due to lower than estimated spending in the Pump Stations and Reservoir Maintenance, Water Treatment, Lift Stations and Remote Facilities, and Wastewater Treatment divisions. Monthly electrical services can vary from month to month.

Chemicals were \$1.23 million or 13.9% above allotment primarily due to higher than estimated spending in the Wastewater Treatment Division.

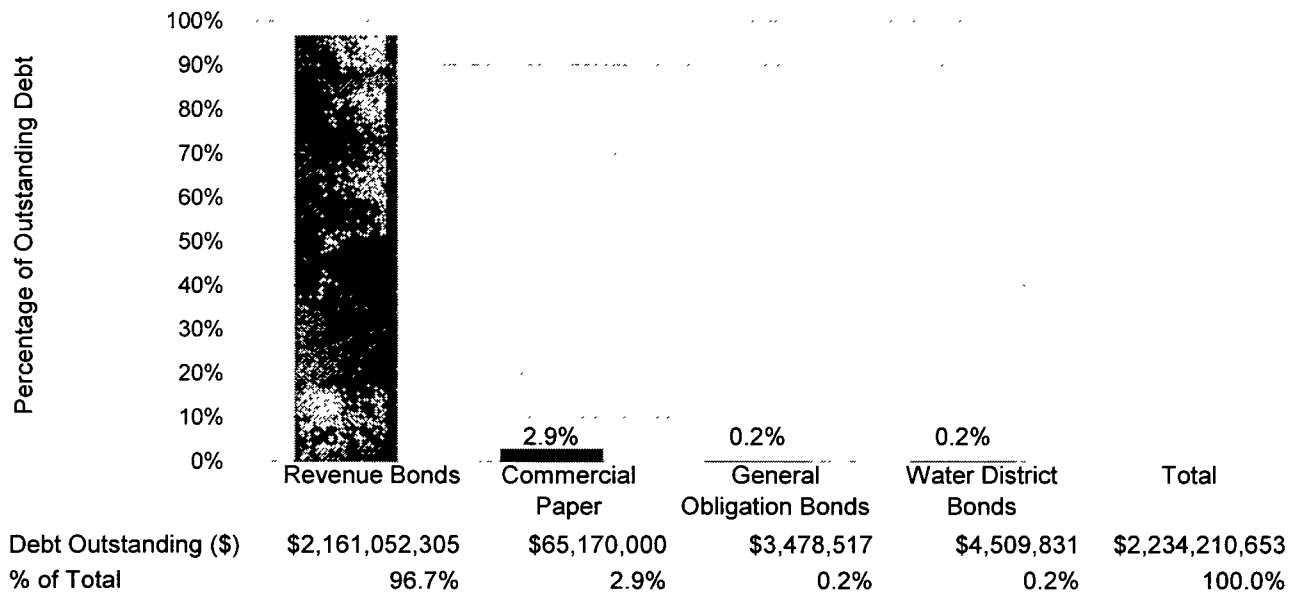
Other contractual services expenses were \$971.5 thousand or 18.2% below allotment due to lower than estimated spending in Special Support.

Premium Time was \$510.6 thousand or 13.3% above allotment due to higher than estimated spending in the Lift Stations and Remote Facilities, Wastewater Treatment, Pump Stations and Reservoir Maintenance, Water Treatment, and Construction and Rehabilitation Services divisions.

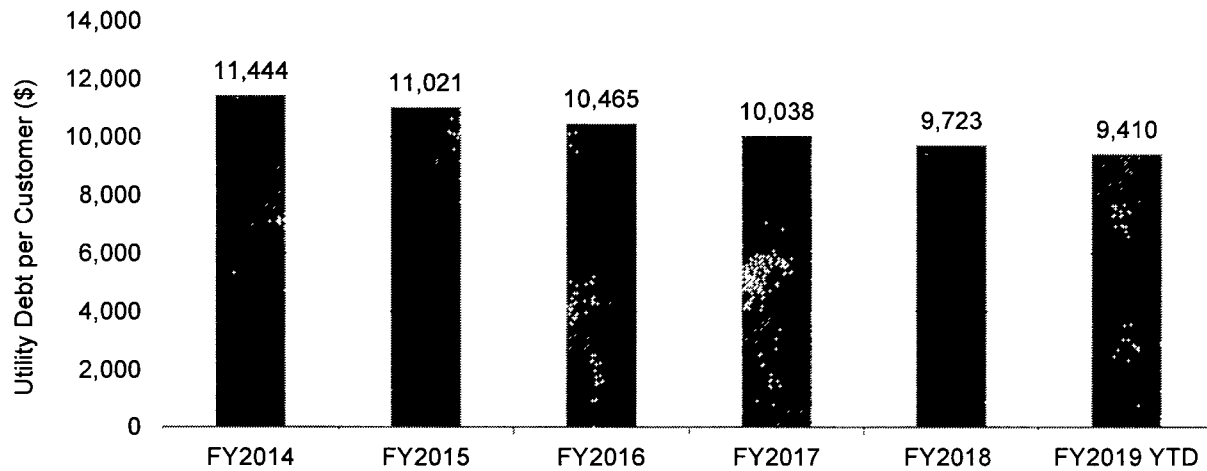
## **DEBT OUTSTANDING & DEBT SERVICE**

## Outstanding Utility Debt

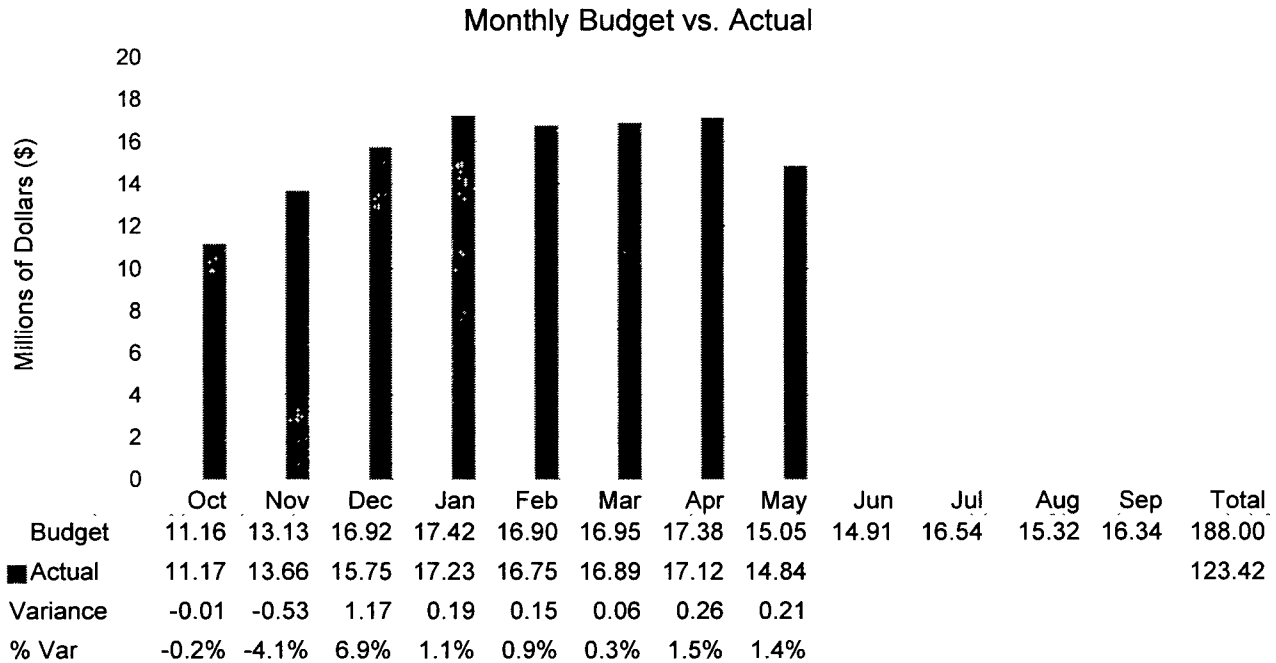
Debt Outstanding by Type



Utility Debt per Customer by Fiscal Year

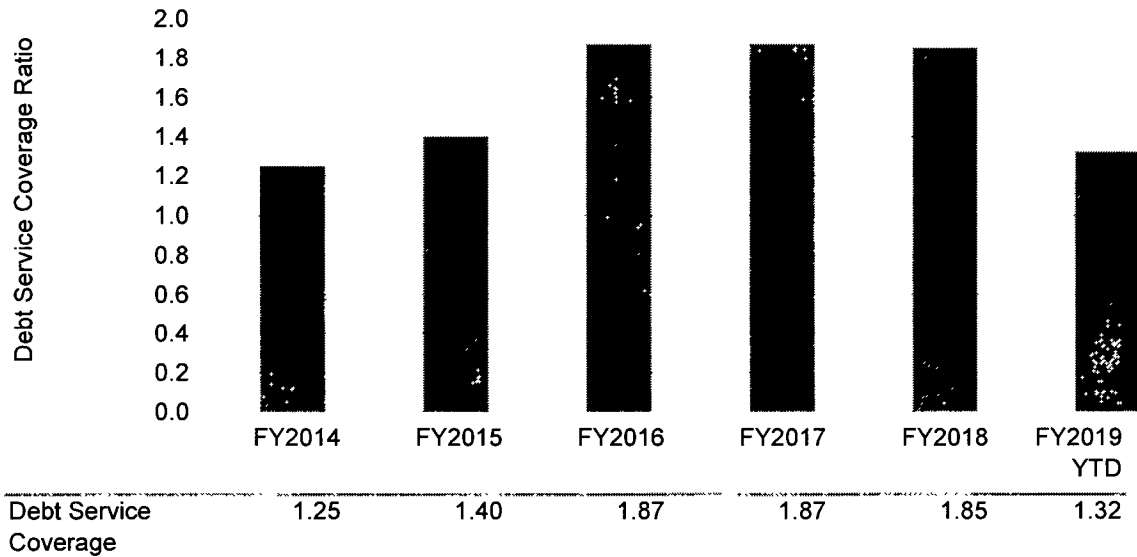


## Combined Debt Service Requirement by Month



Combined debt service requirements include requirements for revenue bonds, commercial paper, general obligation bonds, and water district bonds. Actual combined debt service for the month of May 2019 was \$14.84 million, \$0.21 million less than projected for the month. Combined debt service for the fiscal year was \$123.42, \$1.47 million less (1.2%) than projected, primarily related to beginning debt fund balances, interest income, Build America Bonds (BABs) subsidy, and interest ratios on variable debt.

## Debt Service Coverage

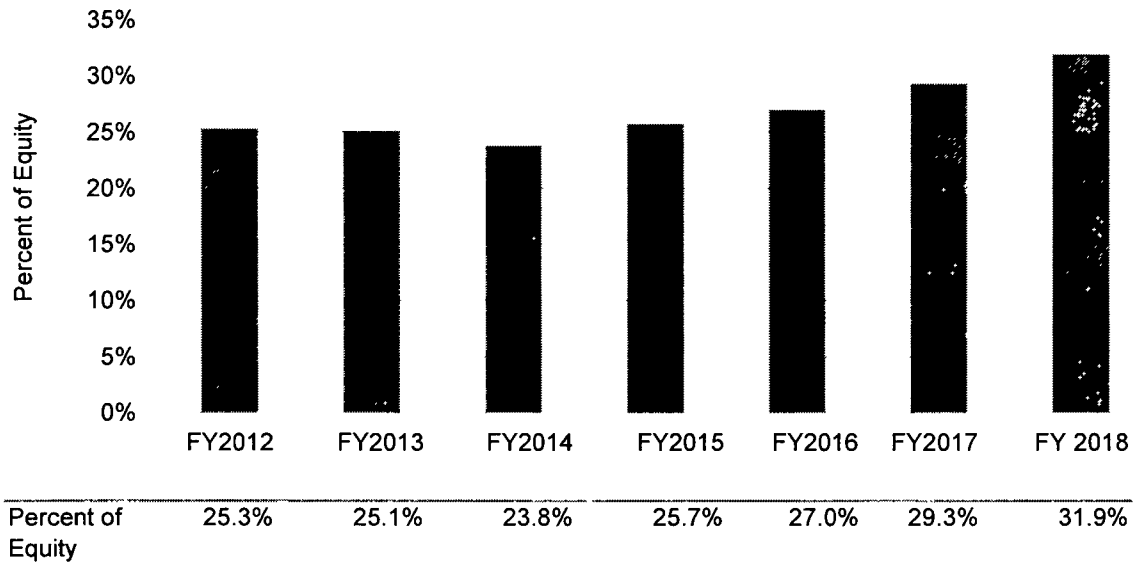


The Debt Service Coverage graph above indicates how much revenue, after deducting operating costs, could go towards paying long-term debt service on budget basis. The utility's bond covenants require debt service coverage of 1.25 times long-term debt service requirements. City of Austin financial policies target minimum debt service coverage of 1.5 times.

Ratios are calculated based on accrued revenues and debt service requirements. As a result, there are slight accounting timing differences in the debt service coverage when compared to the City's Comprehensive Annual Financial Report (CAFR).



## Percent of Equity in Utility Systems

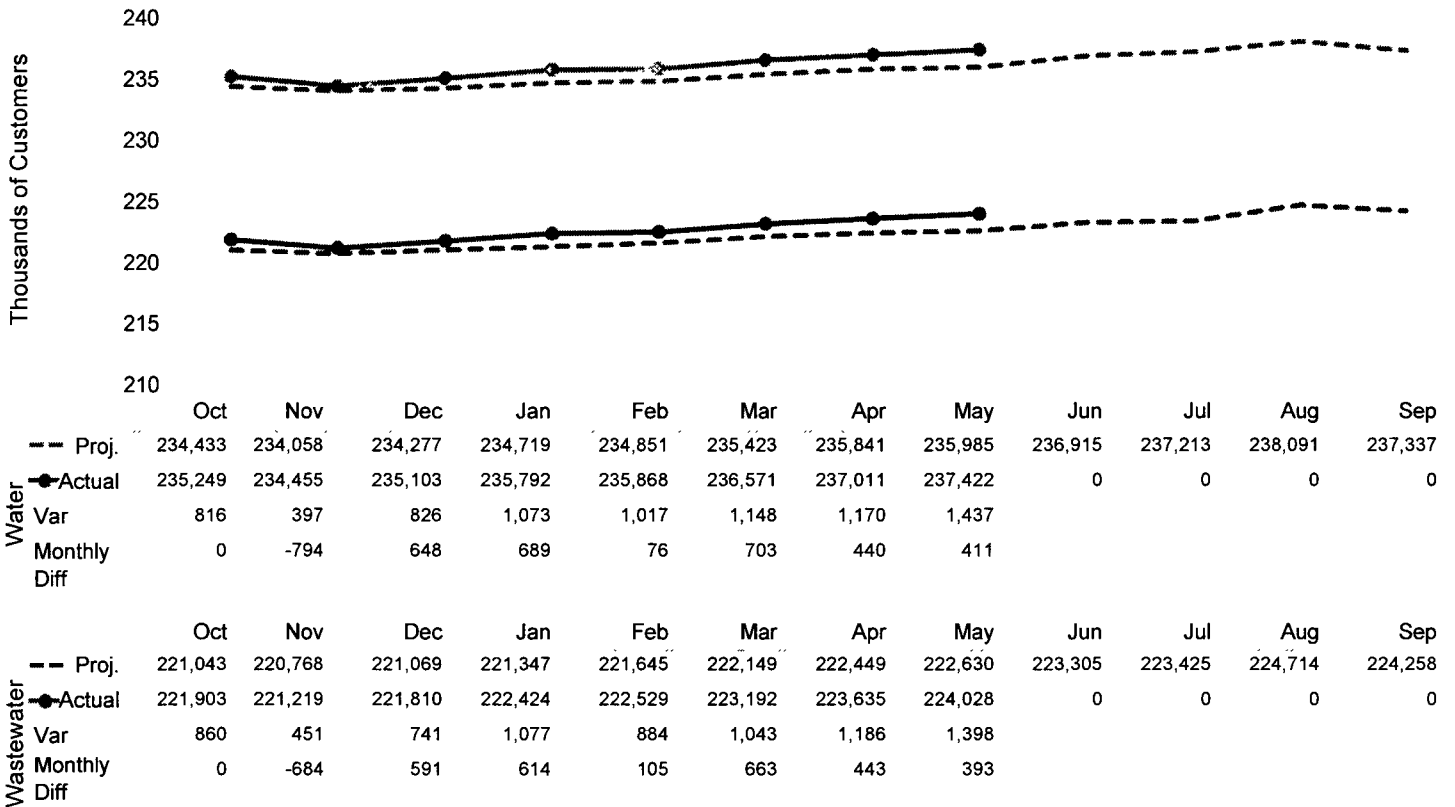


The Percent of Equity in Utility Systems is computed by dividing the combined utility system equity by the combined utility system costs, net of depreciation. The Percent of Equity is calculated based upon the audited financials from the Controller's Office.

## **CUSTOMER DEMAND CHARACTERISTICS**

## Number of Customers

### Monthly Actual vs. Projections

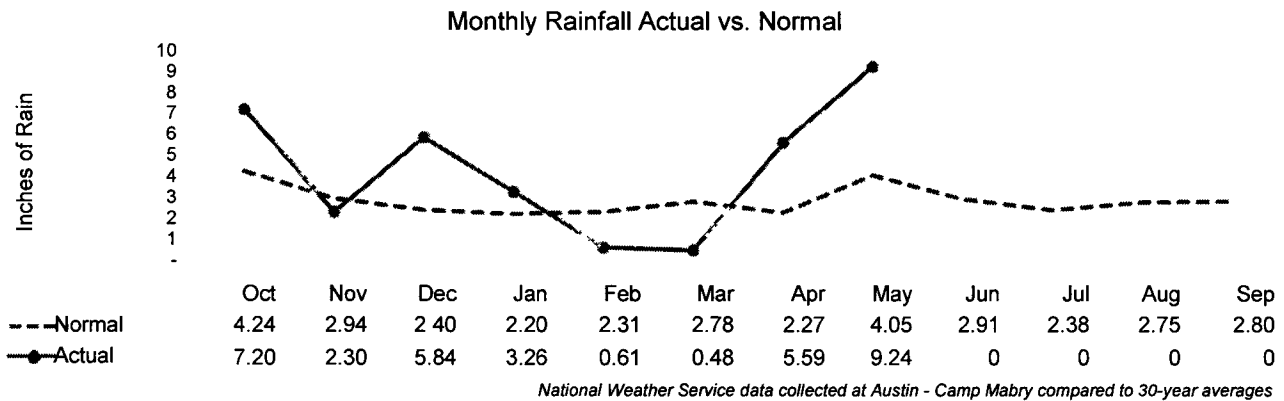


As of May 31, 2019, there were 237,422 water customers, which is 1,437 greater than projected. In May 2018 there were 233,216 customers, a year-over-year increase of 4,206 customers.

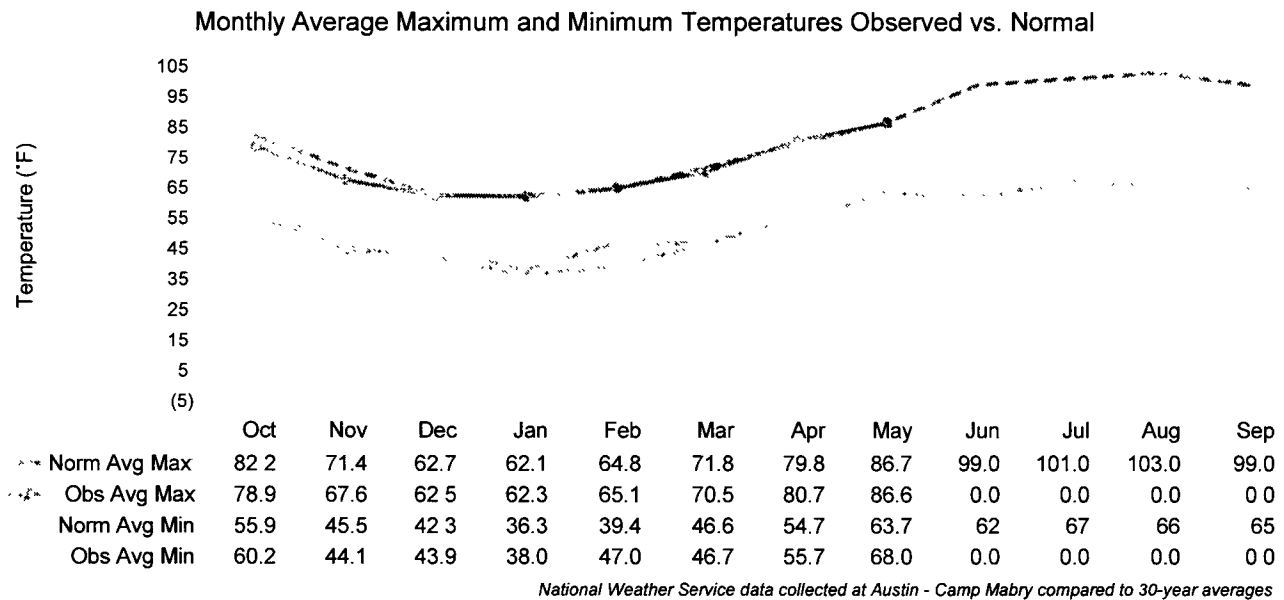
As of May 31, 2019, there were 224,028 wastewater customers, which is 1,398 greater than projected. In May 2018 there were 219,942 customers, a year-over-year increase of 4,086 customers.

The projected number of customers for fiscal year 2018-19 was determined in May 2018 using a historical monthly growth rate in accounts. Monthly negative or positive trend fluctuations are due to factors such as housing starts, the rental home market, unanticipated utility system acquisitions, and other factors.

## Rainfall and Average Temperatures by Month



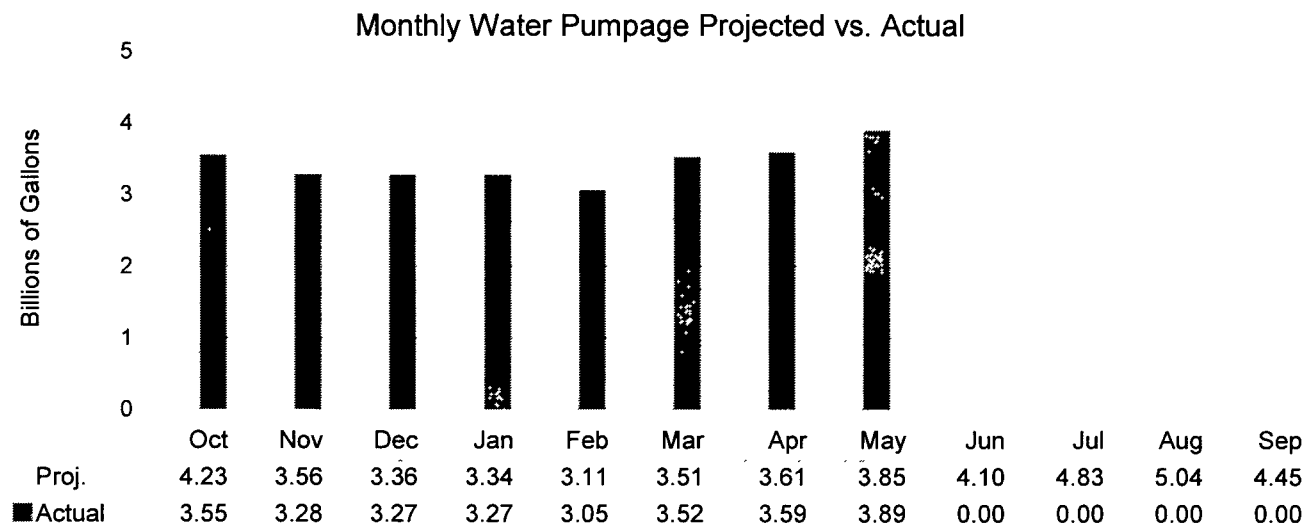
In May, 9.24 inches of rain fell, 5.19 inches above normal for the month. Generally, as rainfall increases significantly, water pumpage decreases and wastewater influent increases due to inflow and infiltration. Conversely, as rainfall decreases significantly, water pumpage increases and wastewater influent decreases.



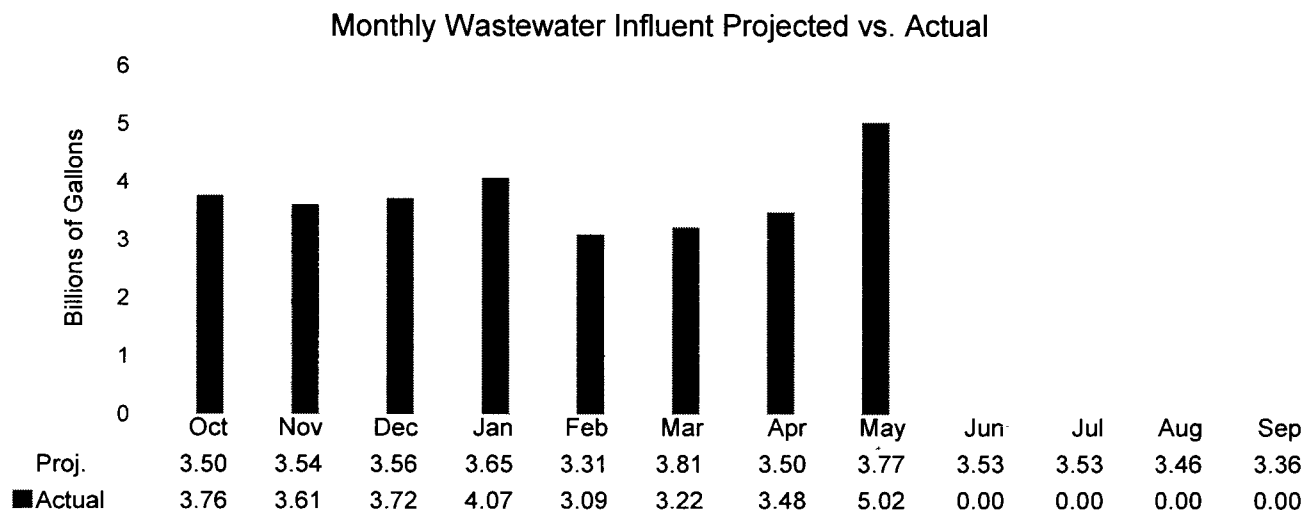
May's average high temperature was below normal levels by 0.1 degrees, and the average low was above normal levels by 4.3 degrees.

The Highland Lakes' two water storage reservoirs, Travis and Buchanan, are at a combined 98% of capacity.

## Water Pumpage and Wastewater Influent Flow by Month



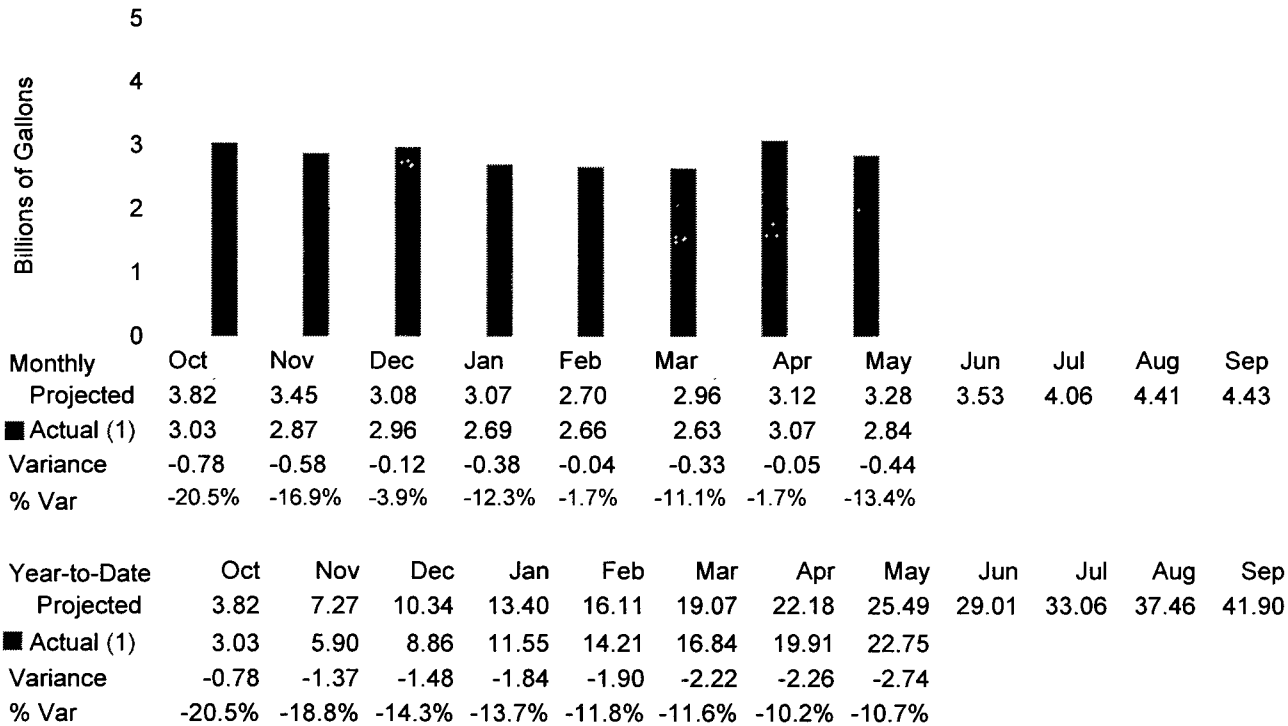
Pumpage during May 2019 averaged 125.48 Million Gallons per Day (MGD) for a total of 3.89 BG for the month. This compares to a daily average of 119.62 MGD for April 2019 and a daily average of 112.84 MGD for fiscal year 2018-19.



Influent during May 2019 averaged 161.98 MGD for a total of 5.02 BG for the month. This compares to a daily average of 115.94 MGD for April 2019 and a daily average of 123.33 MGD for fiscal year 2018-19.

# Billed Water Consumption

Monthly Billed Consumption Projected vs. Actual

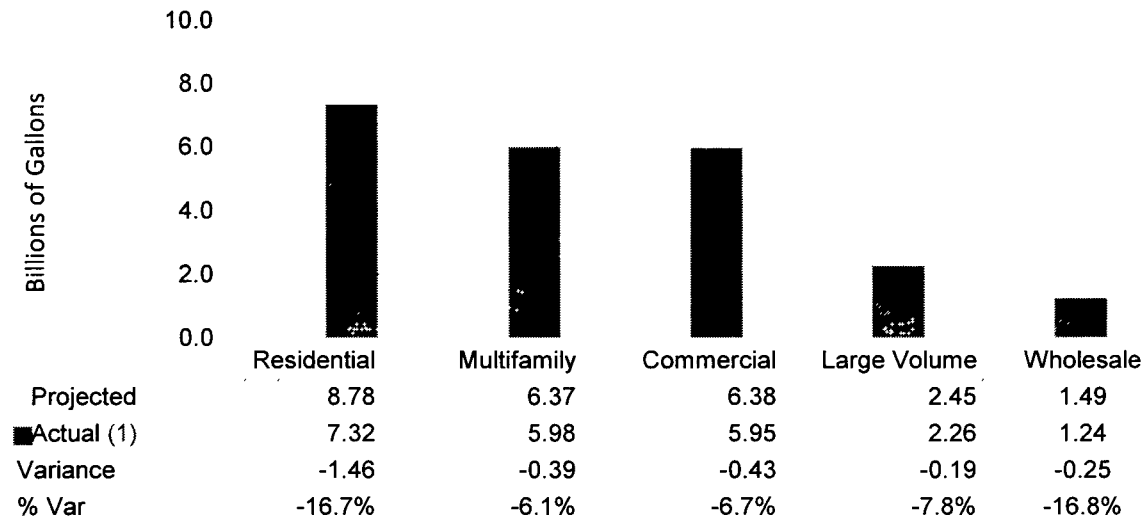


May 2019's billed water consumption totaled 2.84 BG, 0.44 BG (13.4%) lower than projected for the month. Year-to-date, billed water consumption of 22.75 BG is 2.74 BG (10.7%) lower than projected.

(1) Please note that a restatement has been made to the actual consumption data to reflect adjustments made subsequent to month end close.

## Billed Water Consumption (continued)

Year-to-Date Billed Consumption by Customer Class Projected vs. Actual

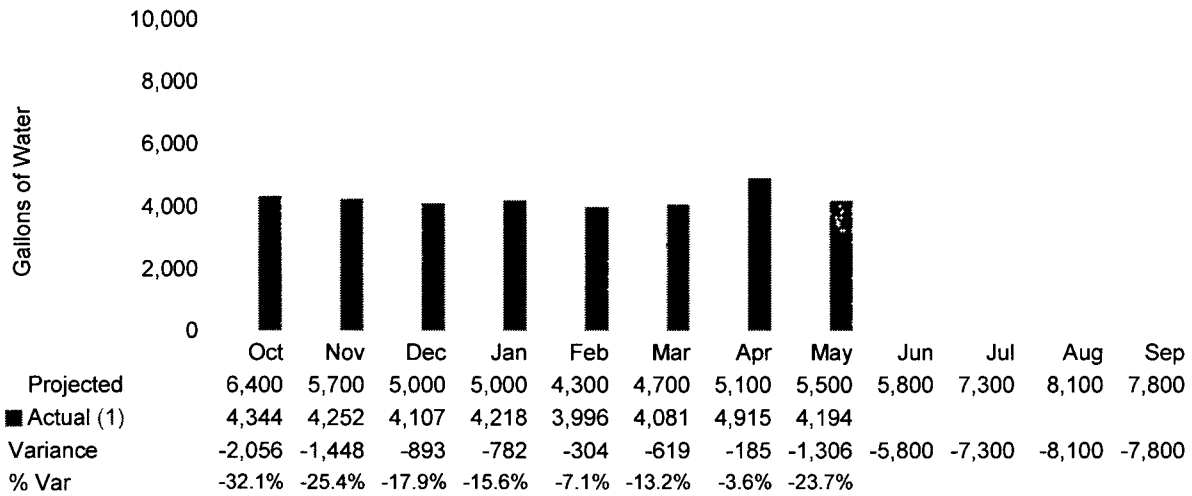


May (YTD) billed water consumption is below projections by 10.7% in all customer classes. This is primarily due to delayed billing, related heavy rains, and temporary water restrictions.

(1) Please note that a restatement has been made to the actual consumption data to reflect adjustments made subsequent to month end close.

## Billed Water Consumption (continued)

Monthly Average Residential Billed Consumption Projected vs. Actual

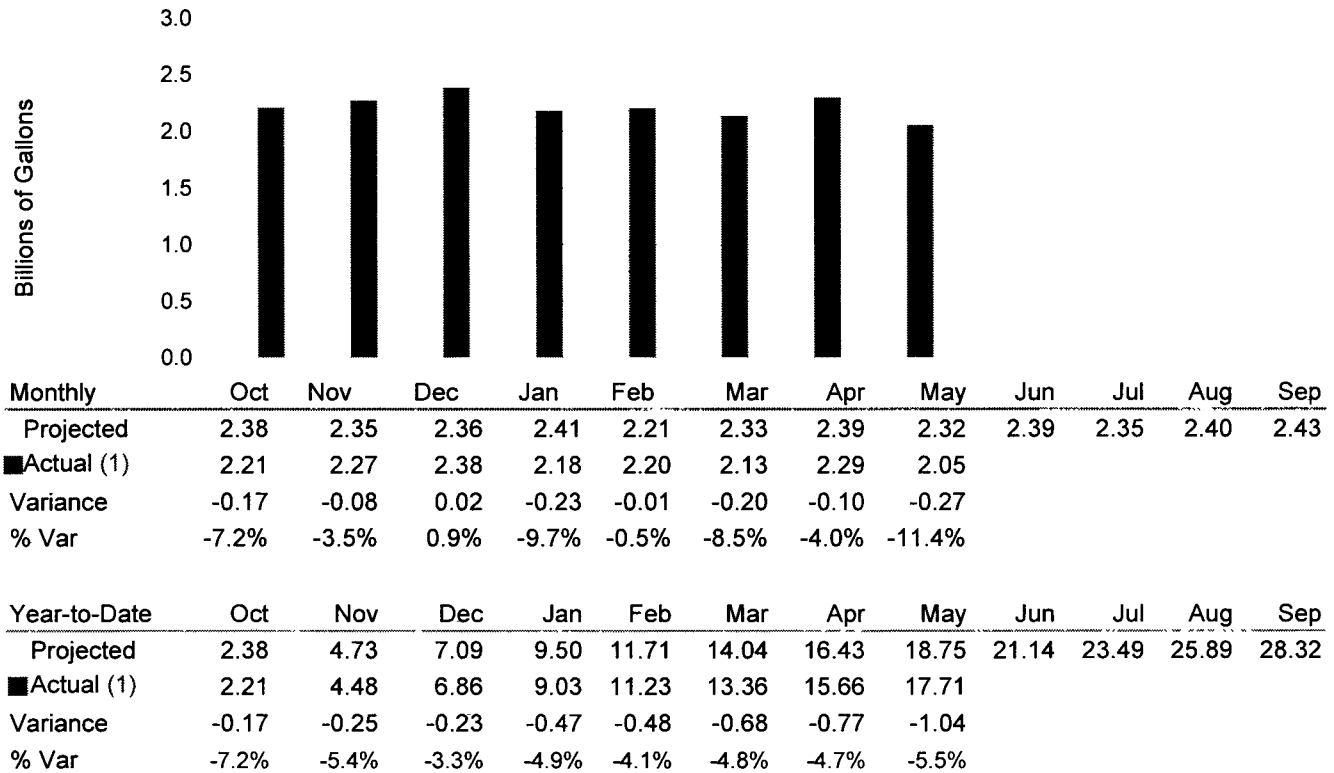


May's average residential billed consumption of 4,194 gallons trailed projections by 1,306 gallons (23.7%).



# Billed Wastewater Flows

Monthly Billed Flows Projected vs. Actual



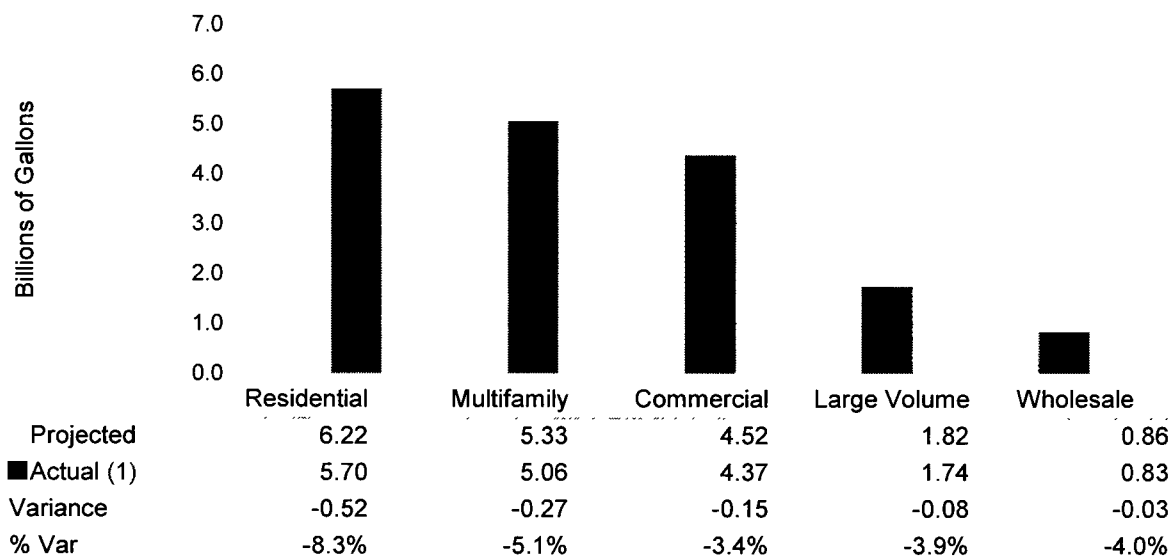
May 2019's billed flows totaled 2.05 BG, 0.27 BG (11.4%) lower than projected for the month. Year-to-date, billed flows of 17.71 BG were 1.04 BG (5.5%) lower than projected.

Wastewater bills are determined by each customer's actual water consumption for the month or the wastewater winter average, whichever is lower, except for customers who have wastewater measuring devices installed.

(1) Please note that a restatement has been made to the actual flow data to reflect adjustments made subsequent to month end close.

## Billed Wastewater Flows (continued)

Year-to-Date Billed Flows by Customer Class Projected vs. Actual

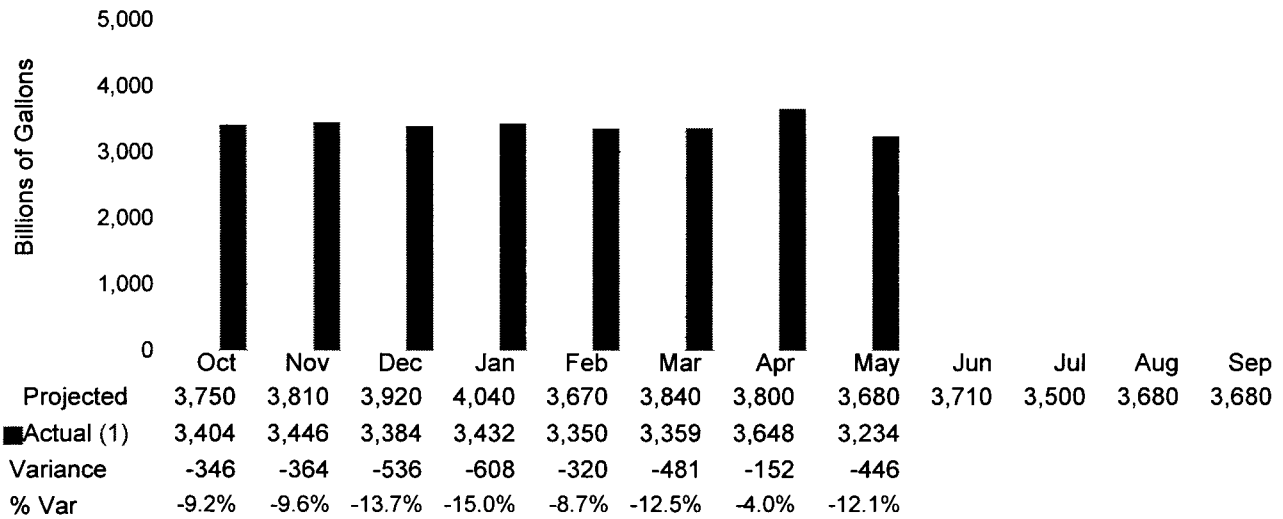


As shown in the table above, billed flows are less than projected in all customer classes.

(1) Please note that a restatement has been made to the actual flow data to reflect adjustments made subsequent to month end close.

## Billed Wastewater Flows (continued)

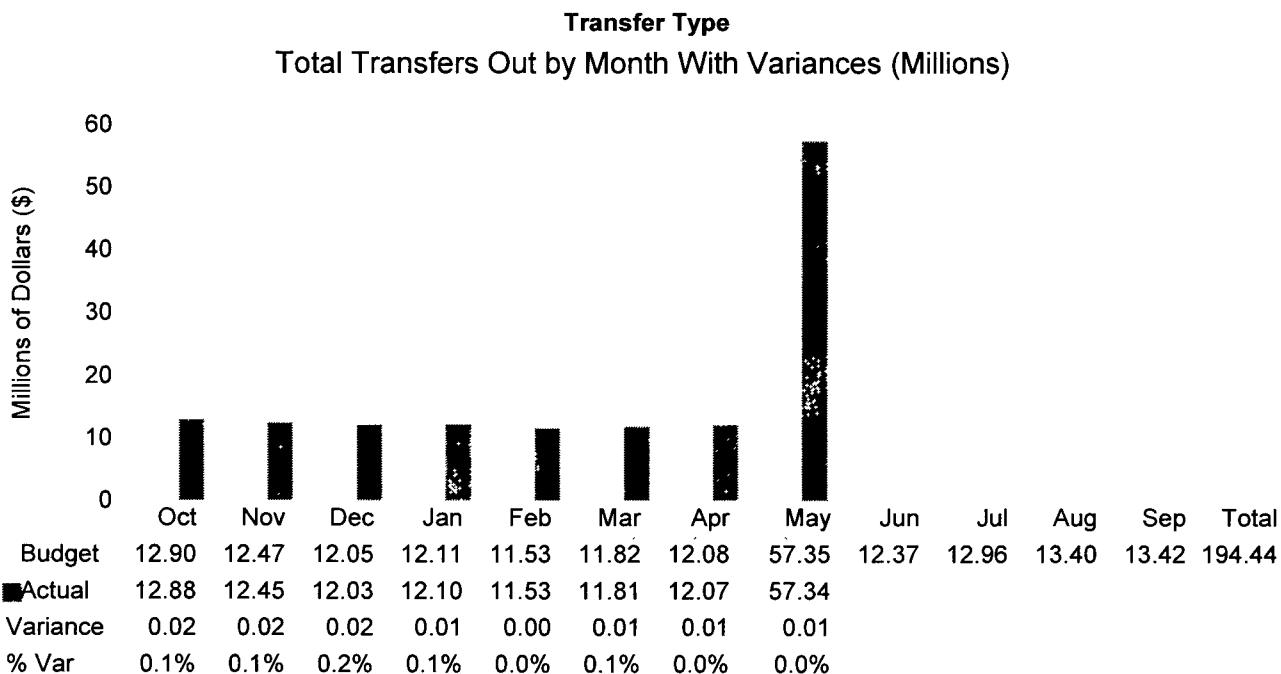
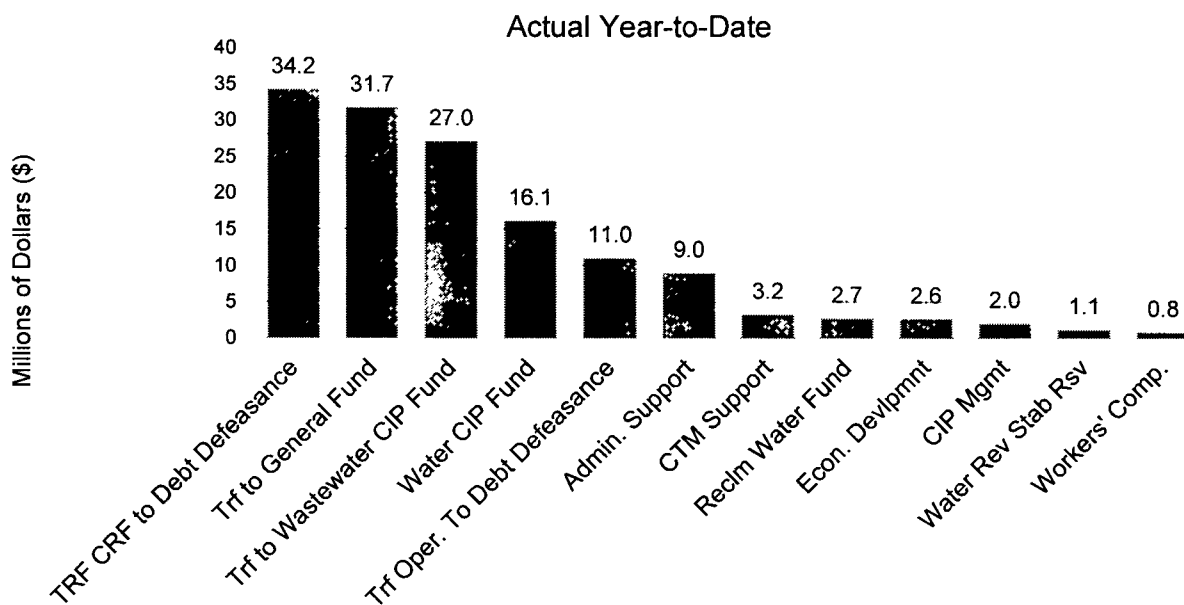
Average Inside-City Residential Wastewater Flows by Month Projected vs. Actual



May's average residential billed flow of 3,234 gallons trailed projections by 446 gallons (12.1%).

## **OTHER REPORTING**

## Transfers Out by Type

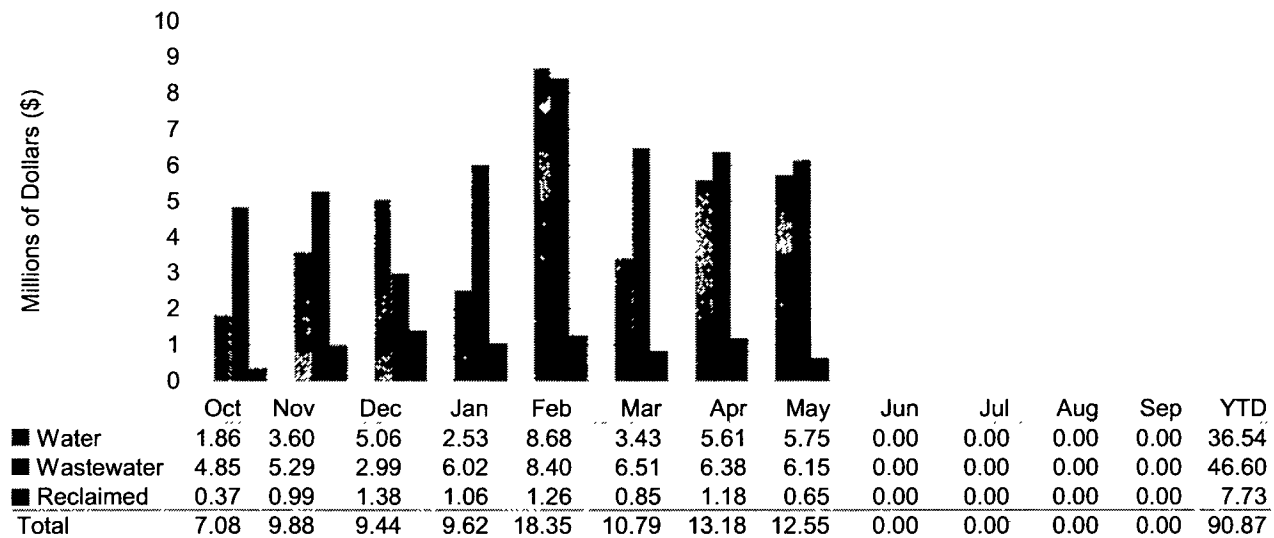


Transfers Out for the fiscal year through May 2019 totaled \$142.22 million, approximately \$0.10 million less than allotments year-to-date.

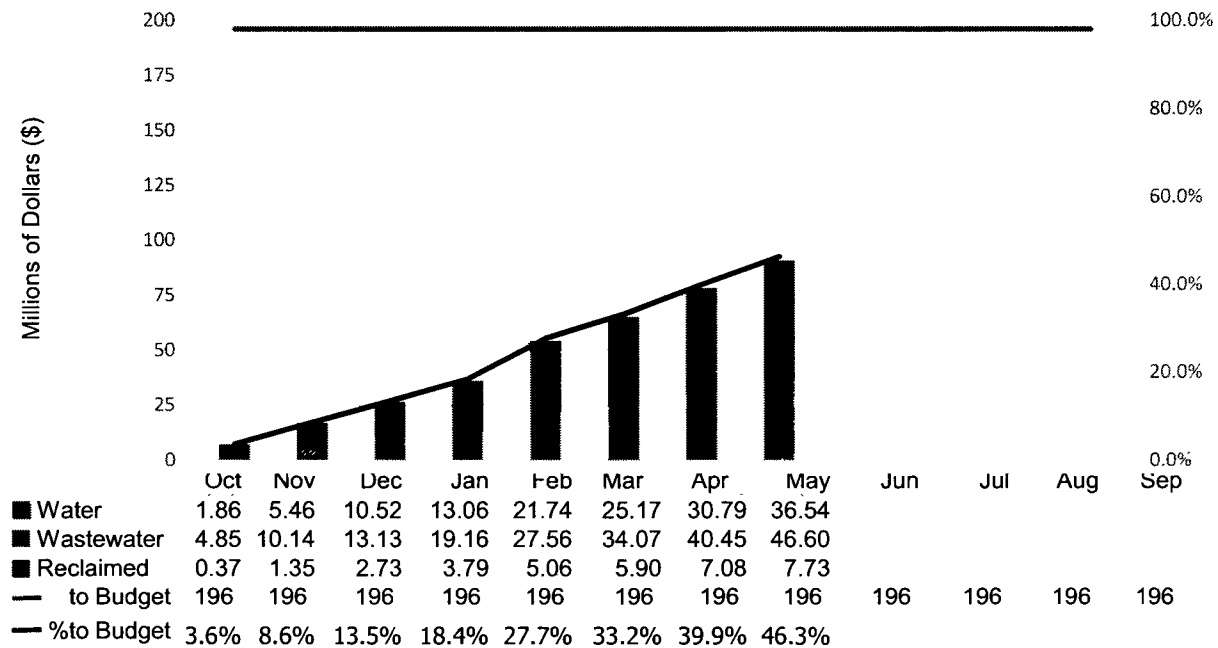
Transfers Out includes transfers for Capital Recovery Fee transfer to Debt Defeasance, General Fund, Capital Improvement Program, Transfer to Debt Defeasance, Administrative Support, Water Revenue Stability Reserve Fund, Communication and Technology Management Fund (CTM), Reclaimed Water Fund, Economic Development Fund, CIP Management, Water Revenue Stability Reserve, Workers' Comp.

## CIP Expenditures

### Monthly Expenditures



### CIP Expenditures Year-to-Date vs. Budget

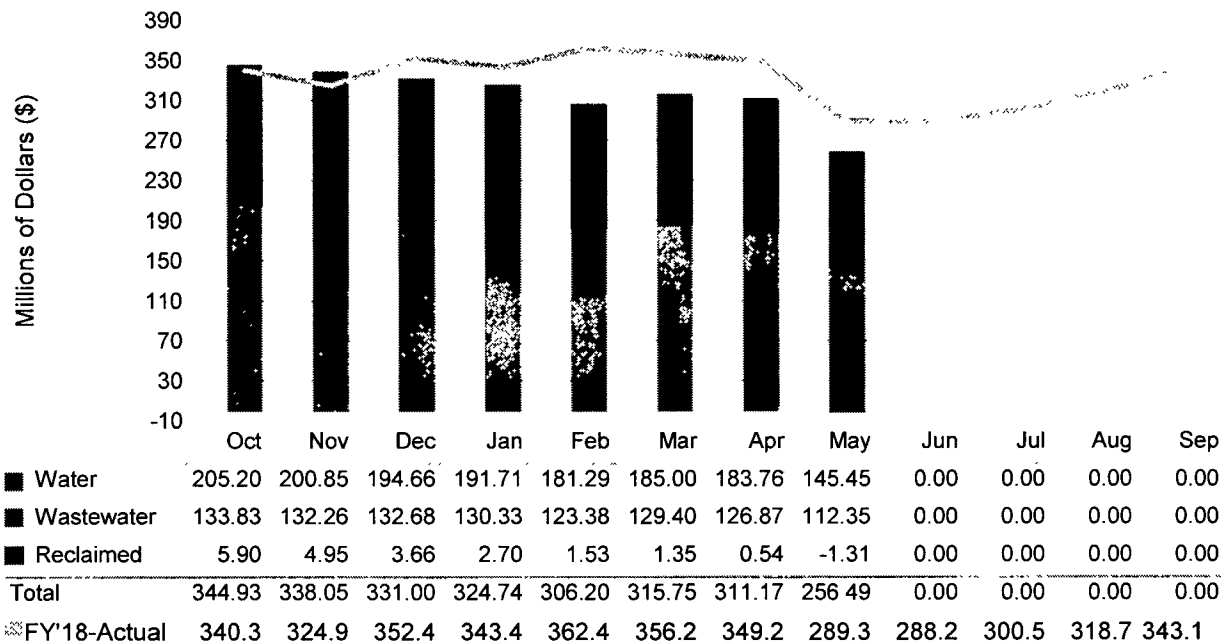


CIP expenditures for the fiscal year through May 2019 totaled \$36.54 million for water, \$46.60 million for wastewater, and \$7.73 million for reclaimed, for a combined total of \$90.87 million, or 46.3% of the approved FY 2018-19 CIP spending plan.

The approved CIP spending plan for FY 2018-19 was \$82.51 million for water, \$102.82 million for wastewater, and \$10.76 million for reclaimed for a combined total of \$196.09 million.

## Cash Balance

Cash Balance at Month End by Department



Cash Balance at Month End By Fund Type

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Operating	207.80	202.27	196.35	190.42	183.55	178.50	174.68	161.29	0.00	0.00	0.00	0.00
Capital Recovery Fee	35.00	37.39	39.86	42.64	44.86	48.35	51.27	19.62	0.00	0.00	0.00	0.00
CIP	56.83	52.88	49.08	45.76	31.66	42.55	38.64	28.78	0.00	0.00	0.00	0.00
Revenue Stability Rsrv	45.30	45.51	45.71	45.92	46.13	46.34	46.57	46.80	0.00	0.00	0.00	0.00
<b>Total</b>	<b>344.93</b>	<b>338.05</b>	<b>331.00</b>	<b>324.74</b>	<b>306.20</b>	<b>315.75</b>	<b>311.17</b>	<b>256.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

At May 31, 2019 close, combined cash balances for Water, Wastewater, and Reclaimed totaled \$256.49 million. The combined cash balance is made up of Operating, CIP, Capital Recovery Fee, and Revenue Stability Reserve Fund cash balances.

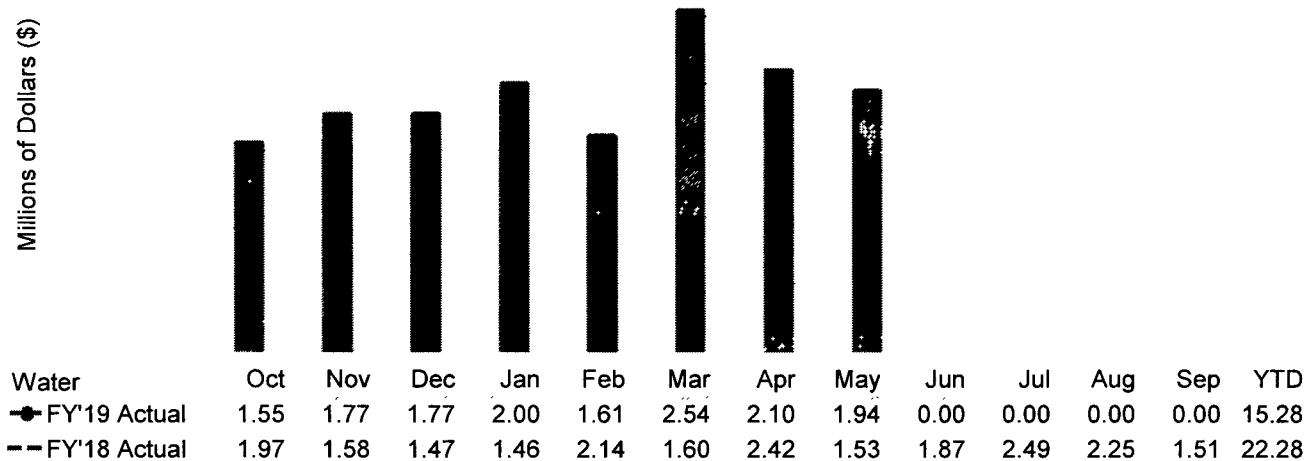
Combined Operating Cash Balances totaled \$161.29 million. Combined CIP Cash Balances totaled \$28.78 million. CIP cash balances may be kept negative to offset high operating balances as a cash management strategy to limit the amount of cash in all funds to a range determined by economic conditions. This delays the need to issue additional commercial paper to fund CIP projects. The Revenue Stability Reserve Fund totaled \$46.80 million.

Capital Recovery Fee (CRF) Cash Balances totaled \$19.62 million at the end of the month. AW primarily utilizes CRF revenues for debt defeasance, a component of the Utility's debt management strategy.

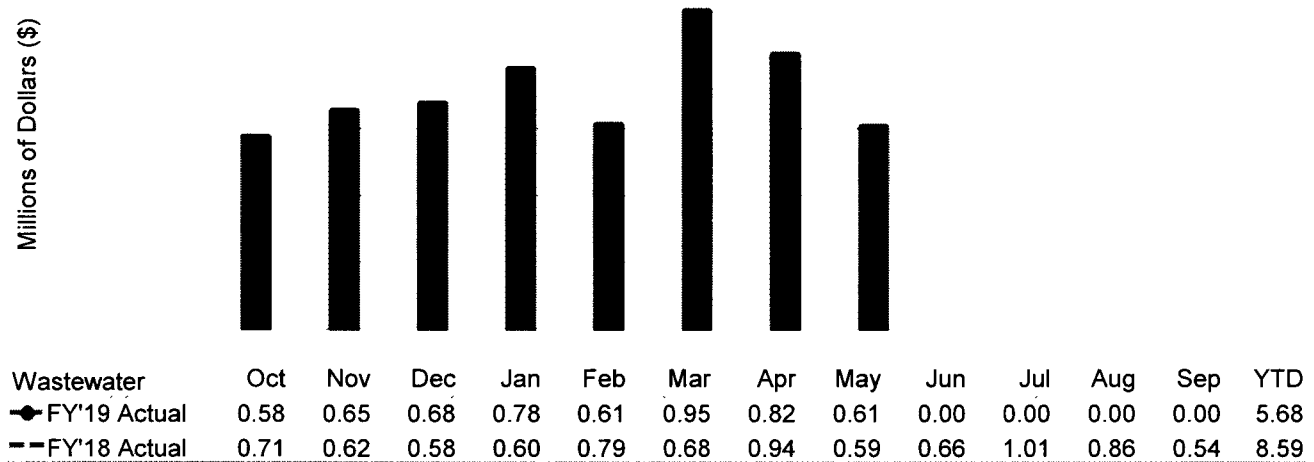
## Capital Recovery Fee Collections

CRF Collections by Month

Millions of Dollars (\$)



Millions of Dollars (\$)



Combined	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
FY'19 Actual	2.13	2.42	2.45	2.78	2.22	3.50	2.92	2.55	0.00	0.00	0.00	0.00	20.96
FY'18 Actual	2.68	2.20	2.05	2.06	2.94	2.29	3.36	2.12	2.52	3.50	3.12	2.04	30.87

During May 2019, Austin Water collected \$2.55 million in Capital Recovery Fees (CRF) and interest, with \$1.94 million for Water and \$0.61 million for Wastewater. For the fiscal year, Austin Water has collected \$20.96 million in CRFs.



**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.a Expensed Payroll by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
		<b>WATER</b>			
1	5001	Regular wages - full-time	Regular	WP II-D-9.1.a.2	20,490,084
2	5020	Vacation pay	Regular	WP II-D-9.1.a.2	1,456,920
3	5021	Holiday pay	Regular	WP II-D-9.1.a.2	1,064,319
4	5022	Accident pay	Regular	WP II-D-9.1.a.2	62,299
5	5023	Sick pay	Regular	WP II-D-9.1.a.2	982,438
6	5024	Parental Leave	Regular	WP II-D-9.1.a.2	71,039
7	5032	Personal holiday pay	Regular	WP II-D-9.1.a.2	198,916
8	5033	Jury leave	Regular	WP II-D-9.1.a.2	7,301
9	5034	Bad weather pay	Regular	WP II-D-9.1.a.2	-
10	5035	Administrative leave	Regular	WP II-D-9.1.a.2	185,487
11	5036	Emergency leave	Regular	WP II-D-9.1.a.2	30,354
12	5039	Comp time used	Regular	WP II-D-9.1.a.2	533
13	5040	Exception vacation	Regular	WP II-D-9.1.a.2	6,136
14		Total Regular			24,555,826
15					
16	5005	Overtime	Overtime	WP II-D-9.1.a.2	1,509,303
17	5030	On call hours	Overtime	WP II-D-9.1.a.2	204,358
18	5037	Call back time	Overtime	WP II-D-9.1.a.2	365,626
19		Total Overtime			2,079,286
20					
21	5004	Shift differential	Other	WP II-D-9.1.a.2	58,002
22	5006	Temporary employees	Other	WP II-D-9.1.a.2	475,381
23	5010	Backcharged salary & fringes	Other	WP II-D-9.1.a.2	-
24	5018	Holidays worked	Other	WP II-D-9.1.a.2	61,008
25	5025	Other paid leave	Other	WP II-D-9.1.a.2	72,831

**Austin Water**

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Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
26	5026	Stability pay	Other	WP II-D-9.1.a.2	391,669
27	5028	Terminal pay	Other	WP II-D-9.1.a.2	233,474
28	5031	Military leave	Other	WP II-D-9.1.a.2	4,458
29	5113	Educational incentive pay	Other	WP II-D-9.1.a.2	68,031
30	5125	Bilingual Pay	Other	WP II-D-9.1.a.2	25,649
31	5133	Phone allowance	Other	WP II-D-9.1.a.2	95,629
32	5140	Allowances/other pay	Other	WP II-D-9.1.a.2	20,628
33	5150	Accrued Payroll	Other	WP II-D-9.1.a.2	-
34	5185	Insurance-health/life/dental	Other	WP II-D-9.1.a.2	5,574,891
35	5186	Insurance-temporary employees	Other	WP II-D-9.1.a.2	1,795
36	5190	FICA tax	Other	WP II-D-9.1.a.2	1,663,416
37	5191	Medicare tax	Other	WP II-D-9.1.a.2	391,353
38	5196	Contribution to employees ret	Other	WP II-D-9.1.a.2	4,482,878
39	8505 *	Expense refunds	Other	WP II-D-9.1.a.1	(403,466)
40	8507 *	Reimbursement of CIP charge	Other	WP II-D-9.1.a.1	(251,731)
41		Total Other			12,965,898
42					
43		Expensed			39,601,011
44		Capitalized			655,197
45		Total			40,256,208
46	* Only Capital Improvement Program (CIP) personnel account numbers (50xx - 51xx) capitalized are summarized here.				

47		<b>WASTEWATER</b>			
48	5001	Regular wages - full-time	Regular	WP II-D-9.1.a.2	19,657,479
49	5020	Vacation pay	Regular	WP II-D-9.1.a.2	1,315,427

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.a Expensed Payroll by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
50	5021	Holiday pay	Regular	WP II-D-9.1.a.2	984,421
51	5022	Accident pay	Regular	WP II-D-9.1.a.2	27,373
52	5023	Sick pay	Regular	WP II-D-9.1.a.2	869,062
53	5024	Parental Leave	Regular	WP II-D-9.1.a.2	93,456
54	5032	Personal holiday pay	Regular	WP II-D-9.1.a.2	184,845
55	5033	Jury leave	Regular	WP II-D-9.1.a.2	8,389
56	5034	Bad weather pay	Regular	WP II-D-9.1.a.2	-
57	5035	Administrative leave	Regular	WP II-D-9.1.a.2	200,848
58	5036	Emergency leave	Regular	WP II-D-9.1.a.2	35,492
59	5039	Comp time used	Regular	WP II-D-9.1.a.2	533
60	5040	Exception vacation	Regular	WP II-D-9.1.a.2	1,898
61		Total Regular			23,379,222
62					
63	5005	Overtime	Overtime	WP II-D-9.1.a.2	1,817,605
64	5030	On call hours	Overtime	WP II-D-9.1.a.2	219,134
65	5037	Call back time	Overtime	WP II-D-9.1.a.2	237,773
66		Total Overtime			2,274,513
67					
68	5004	Shift differential	Other	WP II-D-9.1.a.2	47,116
69	5006	Temporary employees	Other	WP II-D-9.1.a.2	299,357
70	5010	Backcharged salary & fringes	Other	WP II-D-9.1.a.2	-
71	5018	Holidays worked	Other	WP II-D-9.1.a.2	78,281
72	5025	Other paid leave	Other	WP II-D-9.1.a.2	43,878
73	5026	Stability pay	Other	WP II-D-9.1.a.2	351,473
74	5028	Terminal pay	Other	WP II-D-9.1.a.2	136,188
75	5031	Military leave	Other	WP II-D-9.1.a.2	7,357

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.a Expensed Payroll by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
76	5113	Educational incentive pay	Other	WP II-D-9.1.a.2	74,248
77	5125	Bilingual Pay	Other	WP II-D-9.1.a.2	17,134
78	5133	Phone allowance	Other	WP II-D-9.1.a.2	85,451
79	5140	Allowances/other pay	Other	WP II-D-9.1.a.2	7,864
80	5150	Accrued Payroll	Other	WP II-D-9.1.a.2	-
81	5185	Insurance-health/life/dental	Other	WP II-D-9.1.a.2	5,190,684
82	5186	Insurance-temporary employees	Other	WP II-D-9.1.a.2	166
83	5190	FICA tax	Other	WP II-D-9.1.a.2	1,588,318
84	5191	Medicare tax	Other	WP II-D-9.1.a.2	373,514
85	5196	Contribution to employees ret	Other	WP II-D-9.1.a.2	4,253,581
86	8505 *	Expense refunds	Other	WP II-D-9.1.a.1	(450,969)
87	8507 *	Reimbursement of CIP charge	Other	WP II-D-9.1.a.1	(271,917)
88		Total Other			11,831,723
89					
90		Expensed			37,485,459
91		Capitalized			722,886
92		Total			38,208,345
93	* Only Capital Improvement Program (CIP) personnel account numbers (50xx - 51xx) capitalized are summarized here.				

94		<b>CONSOLIDATED</b>			
95	5001	Regular wages - full-time	Regular	WP II-D-9.1.a.2	40,147,563
96	5020	Vacation pay	Regular	WP II-D-9.1.a.2	2,772,346
97	5021	Holiday pay	Regular	WP II-D-9.1.a.2	2,048,739
98	5022	Accident pay	Regular	WP II-D-9.1.a.2	89,672
99	5023	Sick pay	Regular	WP II-D-9.1.a.2	1,851,500

**Austin Water**

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Test Year Ending 9/30/2018

WP/II-D-9.a Expensed Payroll by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
100	5024	Parental Leave	Regular	WP II-D-9.1.a.2	164,495
101	5032	Personal holiday pay	Regular	WP II-D-9.1.a.2	383,762
102	5033	Jury leave	Regular	WP II-D-9.1.a.2	15,690
103	5034	Bad weather pay	Regular	WP II-D-9.1.a.2	-
104	5035	Administrative leave	Regular	WP II-D-9.1.a.2	386,335
105	5036	Emergency leave	Regular	WP II-D-9.1.a.2	65,845
106	5039	Comp time used	Regular	WP II-D-9.1.a.2	1,067
107	5040	Exception vacation	Regular	WP II-D-9.1.a.2	8,034
108		Total Regular			47,935,049
109					
110	5005	Overtime	Overtime	WP II-D-9.1.a.2	3,326,908
111	5030	On call hours	Overtime	WP II-D-9.1.a.2	423,492
112	5037	Call back time	Overtime	WP II-D-9.1.a.2	603,399
113		Total Overtime			4,353,799
114					
115	5004	Shift differential	Other	WP II-D-9.1.a.2	105,118
116	5006	Temporary employees	Other	WP II-D-9.1.a.2	774,738
117	5010	Backcharged salary & fringes	Other	WP II-D-9.1.a.2	-
118	5018	Holidays worked	Other	WP II-D-9.1.a.2	139,289
119	5025	Other paid leave	Other	WP II-D-9.1.a.2	116,709
120	5026	Stability pay	Other	WP II-D-9.1.a.2	743,142
121	5028	Terminal pay	Other	WP II-D-9.1.a.2	369,663
122	5031	Military leave	Other	WP II-D-9.1.a.2	11,815
123	5113	Educational incentive pay	Other	WP II-D-9.1.a.2	142,279
124	5125	Bilingual Pay	Other	WP II-D-9.1.a.2	42,783
125	5133	Phone allowance	Other	WP II-D-9.1.a.2	181,080

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.a Expensed Payroll by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)
Line No.	Account No.	Description	Type	Reference Schedule	10/01/2018 - 05/31/2019
126	5140	Allowances/other pay	Other	WP II-D-9.1.a.2	28,492
127	5150	Accrued Payroll	Other	WP II-D-9.1.a.2	-
128	5185	Insurance-health/life/dental	Other	WP II-D-9.1.a.2	10,765,575
129	5186	Insurance-temporary employees	Other	WP II-D-9.1.a.2	1,961
130	5190	FICA tax	Other	WP II-D-9.1.a.2	3,251,734
131	5191	Medicare tax	Other	WP II-D-9.1.a.2	764,867
132	5196	Contribution to employees ret	Other	WP II-D-9.1.a.2	8,736,459
133	8505 *	Expense refunds	Other	WP II-D-9.1.a.1	(854,435)
134	8507 *	Reimbursement of CIP charge	Other	WP II-D-9.1.a.1	(523,648)
135		Total Other			24,797,622
136					
137		Expensed			77,086,470
138		Capitalized			1,378,083
139		Total			78,464,553
140	* Only Capital Improvement Program (CIP) personnel account numbers (50xx - 51xx) capitalized are summarized here.				

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.1.a.1 Other Capitalized Payroll Information (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)
Line No.	Account No.	Unit	Description	10/01/2018 - 05/31/2019
1			<b>Water</b>	
2	8505	All	Expense refunds	(899,404)
3	8505	various	Other Expenses rebilled	495,938
4	8505 *	various	Capitalized Payroll Expenses	(403,466)
5	8507 *	All	Reimbursement of CIP charge	(251,731)
6			<b>Total Water Capitalized Payroll Expense</b>	(655,197)
7				
8			<b>Wastewater</b>	
9	8505	All	Expense refunds	(1,039,711)
10	8505	various	Other Expenses rebilled	588,742
11	8505 *	various	Capitalized Payroll Expenses	(450,969)
12	8507 *	All	Reimbursement of CIP charge	(271,917)
13			<b>Total Wastewater Capitalized Payroll Expense</b>	(722,886)
14				
15				
16			<b>Total</b>	
17	8505	All	Expense refunds	(1,939,115)
18	8505	various	Other Expenses rebilled	1,084,680
19	8505 *	various	Capitalized Payroll Expenses	(854,435)
20	8507 *	All	Reimbursement of CIP charge	(523,648)
21			<b>Total Capitalized Payroll Expense</b>	(1,378,083)
22				
23	* Only Capital Improvement Program (CIP) personnel account numbers (50xx - 51xx) capitalized are summarized here.			

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.1.a.2 YTD Obligated Expenses - Water and Wastewater (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account No.	Description	Type	Water	Wastewater	Total
1		Payroll - (October 2018 - May 2019)				
2	5001	Regular wages - full-time	Regular	20,490,084	19,657,479	40,147,563
3	5020	Vacation pay	Regular	1,456,920	1,315,427	2,772,346
4	5021	Holiday pay	Regular	1,064,319	984,421	2,048,739
5	5022	Accident pay	Regular	62,299	27,373	89,672
6	5023	Sick pay	Regular	982,438	869,062	1,851,500
7	5024	Parental Leave	Regular	71,039	93,456	164,495
8	5032	Personal holiday pay	Regular	198,916	184,845	383,762
9	5033	Jury leave	Regular	7,301	8,389	15,690
10	5034	Bad weather pay	Regular	-	-	-
11	5035	Administrative leave	Regular	185,487	200,848	386,335
12	5036	Emergency leave	Regular	30,354	35,492	65,845
13	5039	Comp time used	Regular	533	533	1,067
14	5040	Exception vacation	Regular	6,136	1,898	8,034
15		Total Regular		24,555,826	23,379,222	47,935,049
16						
17	5005	Overtime	Overtime	1,509,303	1,817,605	3,326,908
18	5030	On call hours	Overtime	204,358	219,134	423,492
19	5037	Call back time	Overtime	365,626	237,773	603,399
20		Total Overtime		2,079,286	2,274,513	4,353,799
21						
22	5004	Shift differential	Other	58,002	47,116	105,118
23	5006	Temporary employees	Other	475,381	299,357	774,738
24	5018	Holidays worked	Other	61,008	78,281	139,289
25	5025	Other paid leave	Other	72,831	43,878	116,709
26	5026	Stability pay	Other	391,669	351,473	743,142
27	5028	Terminal pay	Other	233,474	136,188	369,663
28	5031	Military leave	Other	4,458	7,357	11,815
29	5113	Educational incentive pay	Other	68,031	74,248	142,279
30	5125	Bilingual Pay	Other	25,649	17,134	42,783
31	5133	Phone allowance	Other	95,629	85,451	181,080
32	5140	Allowances/other pay	Other	20,628	7,864	28,492
33	5185	Insurance-health/life/dental	Other	5,574,891	5,190,684	10,765,575
34	5186	Insurance-temporary employees	Other	1,795	166	1,961
35	5190	FICA tax	Other	1,663,416	1,588,318	3,251,734



**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.1.a.2 YTD Obligated Expenses - Water and Wastewater (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account No.	Description	Type	Water	Wastewater	Total
36	5191	Medicare tax	Other	391,353	373,514	764,867
37	5196	Contribution to employees ret	Other	4,482,878	4,253,581	8,736,459
38	8505/8507	Reimbursement of CIP charge	Other	(655,197)	(722,886)	(1,378,083)
39		Total Other		12,965,898	11,831,723	24,797,622
40						
41		Expensed		39,601,011	37,485,459	77,086,470
42		Capitalized		655,197	722,886	1,378,083
43		Total		40,256,208	38,208,345	78,464,553
44						
45		Expensed %		98.37%	98.11%	98.24%
46		Capitalized %		1.63%	1.89%	1.76%

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.1.b.1 Capitalized vs Expensed Payroll by Month (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Capitalized *			Expensed			Total
Line No.	Year	Month	Water	Wastewater	Total	Water	Wastewater	Total	Total
1		May	66,482	108,848	175,330	6,651,015	6,293,793	12,944,808	13,120,137
2		Apr	103,623	84,589	188,212	4,335,600	4,225,568	8,561,168	8,749,380
3		Mar	86,438	86,548	172,985	4,367,033	4,170,241	8,537,274	8,710,259
4	2019	Feb	82,755	85,040	167,795	4,374,224	4,196,386	8,570,609	8,738,404
5									
6	* Only Capital Improvement Program (CIP) personnel account numbers (50xx - 51xx) capitalized are summarized here.								

**Austin Water**

Docket No. 49189

Test Year Ending 9/30/2018

WP/II-D-9.1.b.2 Actual Payroll Expense by Month by Type (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account No.	Month	Regular	Overtime	Other	Total
1	Various	May-19	8,028,512	653,913	4,262,384	12,944,808
2	Various	Apr-19	5,359,832	445,896	2,755,440	8,561,168
3	Various	Mar-19	5,321,792	466,139	2,749,343	8,537,274
4	Various	Feb-19	5,329,912	449,593	2,791,104	8,570,609

**Austin Water**

Docket No. 49189

10/01/2018 through 4/30/2019

Workpaper II-D-9.3.c Other Payroll Information - Vacation Pay (45 Day Update)

Witness: Joseph Gonzales

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
				Water				Wastewater				
Line	Row Label	Account Name	Account Description	Comparison Year 10/01/2014 - 09/30/2015	Comparison Year 10/01/2015 - 09/30/2016	Comparison Year 10/01/2016 - 09/30/2017	Test Year 10/01/2017 - 9/30/2018	Comparison Year 10/01/2014 - 09/30/2015	Comparison Year 10/01/2015 - 09/30/2016	Comparison Year 10/01/2016 - 09/30/2017	Test Year 10/01/2017 - 9/30/2018	Reference
1	Balance Sheet			End Balance	End Balance	End Balance	End Balance	End Balance	End Balance	End Balance	End Balance	
		Accrued Comp										
2	2320	Absences ST	Accrued Vacation	(2,797,372)	(2,803,676)	(2,912,368)	(2,907,066)	(2,662,885)	(2,714,101)	(2,705,638)	(2,653,127)	
3												
4	Change Debit/(Credit)				(6,304)	(108,692)	5,302		(51,216)	8,463	52,511	
5												
6	Expense				2,041,033	2,123,881	2,166,873	-	1,971,108	2,063,319	2,011,993	Schedule II-D-9.3.c
7												
8	Accrued				(2,041,033)	(2,123,881)	(2,166,873)		(1,971,108)	(2,063,319)	(2,011,993)	Schedule II-D-9.3.c
9	Payment											Schedule II-D-9.3.c/
	Object Code 5020	Vacation pay	Vacation Payout		2,034,729	2,015,189	2,172,175		1,919,892	2,071,782	2,064,504	Schedule II-D-1
10					(6,304)	(108,692)	5,302		(51,216)	8,463	52,511	