

Consolidated Utility Fund Budget by Division

Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Revenues	4,219,544	2,143,652	-	6,363,196
Utility Operating Expenses				
Personnel	1,015,456	998,451	-	2,013,907
Supplies, Maintenance & Operations	2,434,359	539,032	-	2,973,390
Services	117,142	67,592	-	184,734
Total Utility Operating Expenses	3,566,957	1,605,075	-	5,172,031
Operating Income/(Loss)	652,587	538,577	-	1,191,165
Capital Outlay	552,500	237,500	-	790,000
Depreciation	508,075	270,600	-	778,675
Asset Transfer for GAAP	(552,500)	(237,500)	-	(790,000)
Debt Service Costs	13,873	2,642	-	16,515
Transfers Out	383,815	180,848	212,500	777,163
Transfers In	(443,949)	(242,415)	(90,799)	(777,163)
Net Income/(Loss)	190,774	326,902	(121,701)	395,975

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Revenues	4,219,544	2,143,652				6,363,196
Utility Operating Expenses						
Personnel	1,015,456	998,451				2,013,907
Supplies, Maintenance & Operations	2,434,359	539,032				2,973,390
Services	117,142	67,592				184,734
Total Utility Operating Expenses	3,566,957	1,605,075	-	-	-	5,172,031
Operating Income/(Loss)	652,587	538,577	-	-	-	1,191,165
Capital Outlay	552,500	237,500	-	-		790,000
Depreciation	508,075	270,600				778,675
Asset Transfer for GAAP	(552,500)	(237,500)				(790,000)
Debt Service Costs	13,873	2,642				16,515
Transfers Out	383,815	180,848			212,500	777,163
Transfers In	(110,000)	(102,500)	(333,949)	(139,915)	(90,799)	(777,163)
Net Income/(Loss)	(143,175)	186,987	333,949	139,915	(121,701)	395,975

Utility Funds Net Position

	Actual 9/30/2022	Projected FY 2022-23	Projected 9/30/2023	Budget FY 2023-24	Budget 9/30/2024
Net investment in Capital Assets	8,572,921	2,563,145	11,136,066	331,325	11,467,391
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	416,063	(50,000)	366,063	-	366,063
Water Capital	923,665	(251,542)	672,123	333,949	1,006,072
Wastewater Capital	2,257,004	(1,035,559)	1,221,445	139,915	1,361,360
Operating Reserve	3,966,847	(1,030,068)	2,936,779	(289,256)	2,647,523
Debt Service Reserve	339,746	(3,232)	336,514	1,743	338,257
Equipment Replacement Fund	851,091	(283,497)	567,594	(121,701)	445,893
Total Unrestricted	8,754,416	(2,653,898)	6,100,518	64,650	6,165,168
Total Net Position	17,327,337	(90,753)	17,236,584	395,975	17,632,559

Water Utility Fund Summary

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues	4,268,594	5,181,118	4,222,630	4,428,370	4,219,544	(3,086)	-0.1%	(208,826)
Water Operating Expenses								
Personnel	697,902	867,994	981,465	893,513	1,015,456	33,991	3.5%	121,943
Supplies, Maintenance & Operations	1,581,782	2,002,730	2,200,766	2,327,518	2,434,359	233,593	10.6%	106,840
Services	322,149	361,114	65,244	174,675	117,142	51,898	79.5%	(57,533)
Total Water Operating Expenses	2,601,833	3,231,837	3,247,475	3,395,706	3,566,957	319,482	9.8%	171,251
Operating Income	1,666,762	1,949,281	975,155	1,032,664	652,587	(322,568)	-33.1%	(380,077)
Capital Outlay	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Depreciation	482,542	498,557	508,075	508,075	508,075	-	0.0%	-
Asset Transfer for GAAP	(253,310)	(641,967)	(666,391)	(1,037,664)	(552,500)	113,891	-17.1%	485,164
Debt Service Expense	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Transfers Out	853,883	605,716	635,522	415,522	383,815	(251,707)	-39.6%	(31,707)
Transfers In	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Net Income/(Loss)	561,935	1,468,134	473,859	1,066,318	(143,175)	(617,034)	-130.2%	(1,209,493)

Water Utility Fund Revenue

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues								
Water Revenue Residential	2,862,052	3,774,441	2,852,897	3,052,897	2,928,832	75,935	2.7%	(124,065)
Rebate Program	-	-	-	-	-	-	0.0%	-
Water Debt Service	211,747	283,245	283,707	283,707	282,791	(916)	-0.3%	(916)
Water Capital	251,403	256,178	257,810	257,810	283,949	26,139	10.1%	26,139
Water Revenue Commercial	168,361	159,633	179,592	169,592	168,665	(10,927)	-6.1%	(927)
Water Contract Commercial	158,357	172,604	177,360	177,360	177,354	(6)	0.0%	(6)
Water Revenue Non Potable	6,610	78,477	18,691	18,691	77,500	58,809	314.6%	58,809
Water Service Connect Fees	66,790	39,770	46,726	26,726	25,000	(21,726)	-46.5%	(1,726)
Water Penalties	16,589	46,768	34,753	39,753	34,753	-	0.0%	(5,000)
Water Impact Fees	497,198	293,506	310,977	90,977	50,000	(260,977)	-83.9%	(40,977)
Water Interest Income	1,557	29,150	24,000	179,000	150,000	126,000	525.0%	(29,000)
Water-Bad Debts	(237)	(27)	(500)	(1,848)	(500)	-	0.0%	1,348
Misc./Special Requests	25	103	500	90,615	500	-	0.0%	(90,115)
Third Party Reimbursement	5,972	13,353	6,917	6,917	8,500	1,583	22.9%	1,583
Permits/Variances	1,025	1,175	1,200	700	1,200	-	0.0%	500
Credit Card Service Fee	21,147	32,743	28,000	28,000	31,000	3,000	10.7%	3,000
Sale of Assets	-	-	-	7,473	-	-	0.0%	(7,473)
Total Water Revenues	4,268,594	5,181,118	4,222,630	4,428,370	4,219,544	(3,086)	-0.1%	(208,826)

Water Utility Fund Operating Expense

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	208,039	261,096	265,548	227,170	281,052	15,504	5.8%	53,882
Service Overtime	14,722	8,102	4,339	10,653	7,701	3,362	77.5%	(2,952)
Service Taxes - FICA	12,509	15,744	16,554	14,297	17,903	1,349	8.1%	3,606
Service Taxes - MEDICARE	2,926	3,682	3,871	3,344	4,187	316	8.2%	843
Service Workers' Comp	7,105	7,505	9,599	9,614	9,632	33	0.3%	18
Service Taxes - SUTA/FUTA	1,236	140	473	40	473	-	0.0%	433
Service Retirement	16,297	19,870	31,832	28,420	35,639	3,807	12.0%	7,219
Service Insurance	38,167	48,734	52,364	45,178	54,990	2,626	5.0%	9,812
Water Service OPEB	1,079	1,819	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	-	-	(20,721)	(20,721)	0.0%	(20,721)
Administration Salaries	305,228	389,286	450,057	415,008	472,347	22,290	5.0%	57,339
Administration Overtime	211	181	181	974	189	8	4.4%	(785)
Administration Taxes - FICA	17,605	21,781	27,746	24,847	29,171	1,425	5.1%	4,324
Administration Taxes - MEDICARE	4,118	5,132	6,489	5,843	6,852	363	5.6%	1,009
Administration Workers' Comp	1,421	1,847	1,525	1,527	1,483	(42)	-2.8%	(44)
Administration Taxes - SUTA/FUTA	1,435	81	504	51	504	-	0.0%	453
Administration Retirement	22,727	27,652	53,356	49,709	58,323	4,967	9.3%	8,614
Administration Insurance	41,574	52,810	57,027	56,836	61,695	4,668	8.2%	4,859
Administration OPEB	1,505	2,531	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(5,964)	(5,964)	0.0%	(5,964)
Uniforms	4,082	5,145	6,720	6,720	7,110	390	5.8%	390
Power	130,720	191,985	140,000	170,000	150,000	10,000	7.1%	(20,000)
Maintenance of Plants/Lines	130,069	112,433	127,125	127,125	120,000	(7,125)	-5.6%	(7,125)
Analysis Fees	7,823	11,132	7,400	7,400	9,000	1,600	21.6%	1,600
Chemicals	2,874	5,375	3,200	4,200	3,500	300	9.4%	(700)
City Management Fee	159,769	209,258	161,427	170,927	167,618	6,191	3.8%	(3,309)
Equipment Maintenance	12,524	19,938	13,875	13,875	15,900	2,025	14.6%	2,025
Equipment Gas & Oil	9,588	13,843	11,500	15,500	15,000	3,500	30.4%	(500)
GBRA Water Fees	923,967	1,205,020	1,425,536	1,425,536	1,557,453	131,917	9.3%	131,917
Equipment Lease	-	1,337	690	1,380	1,000	310	44.9%	(380)
Tools & Minor Equipment	12,790	5,495	16,875	16,875	11,125	(5,750)	-34.1%	(5,750)
Training	4,881	9,415	24,648	22,148	24,638	(10)	0.0%	2,490
Utilities & Radio	19,447	23,118	21,897	21,897	23,224	1,327	6.1%	1,327
Signal & Telemetry	162	162	-	34	1,536	1,536	0.0%	1,502

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Building Maintenance	5,351	4,881	9,630	9,630	11,380	1,750	18.2%	1,750
Supplies & Consumables	2,249	2,236	1,750	2,450	2,200	450	25.7%	(250)
Vehicle Maintenance/Repair	6,905	3,858	6,500	6,500	6,500	-	0.0%	-
Water Inventory Adjustment	-	2,755	-	-	-	-	0.0%	-
Utilities & Telephone	8,137	9,234	8,869	8,869	9,189	320	3.6%	320
Dues & Publications	371	669	1,822	1,822	2,281	459	25.2%	459
Water Professional Services	322,149	354,625	54,656	163,656	106,581	51,925	95.0%	(57,075)
Permit & Licenses	8,146	8,441	8,683	8,683	8,883	200	2.3%	200
General Liability Insurance	20,462	25,495	28,280	28,127	32,500	4,220	14.9%	4,373
Office Supplies	2,924	709	3,257	3,257	3,244	(13)	-0.4%	(13)
Travel & Meetings	1,997	750	4,000	2,500	4,250	250	6.3%	1,750
Software & Computer	73,248	84,720	122,820	209,571	202,267	79,447	64.7%	(7,305)
Recording/Reporting	101	627	500	500	500	-	0.0%	-
Postage	450	595	938	938	938	-	0.0%	-
Building/Equip Maintenance	-	88	150	-	150	-	0.0%	150
Conservation Ed & Newsletter	-	-	1,370	-	1,370	-	0.0%	1,370
Billing Statement Charges	3,473	3,567	3,400	3,400	3,400	-	0.0%	-
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%	-
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%	300
Public Relations	-	2,937	4,000	4,431	4,000	-	0.0%	(431)
Employment Costs	-	324	1,480	1,480	1,330	(150)	-10.1%	(150)
Employee Appreciation	-	3,228	5,108	5,108	5,231	123	2.4%	123
Water Miscellaneous	3,232	226	250	-	250	-	0.0%	250
Credit Card Service Fee	17,062	29,587	27,500	27,500	27,500	-	0.0%	-
Total Operating Expenses	2,601,833	3,231,837	3,247,475	3,395,706	3,566,957	319,482	9.8%	171,251

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

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	-	35,500	96,761	257,500	222,000	625.4%	160,739
Water Vehicle and Equipment Purchases	-	62,998	86,750	168,910	295,000	208,250	240.1%	126,090
Total Capital Outlays	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	45,000	56,032	66,735	66,735	49,866	(16,869)	-25.3%	(16,869)
Transfer to Water Capital Fund	808,883	549,684	568,787	348,787	333,949	(234,838)	-41.3%	(14,838)
Transfer from ERF	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Transfer of Assets to Balance Sheet	(253,310)	(641,967)	(666,391)	(1,037,664)	(552,500)	113,891	-17.1%	485,164
Water Service Depreciation	482,542	498,557	508,075	508,075	508,075	-	0.0%	-
Total Non-Cash Adjustments	1,083,115	399,307	362,456	(315,915)	229,390	(133,066)	-36.7%	545,305
Total Non-Operating Expenses	1,104,826	481,147	501,296	(33,654)	795,762	294,466	58.7%	829,416

Water Strategic and Capital Funds					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	977,312	1,443,116	1,339,728	1,339,728	1,038,186
<u>Transfers:</u>					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	808,883	549,684	568,787	348,787	333,949
Total Transfers	808,883	549,684	568,787	348,787	333,949
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	62,890	5,310	-	50,000	-
Plant 2 Hydro Tank & Variable Drives	30,620	547,297	-	7,065	-
Creek Crossing West Waterline	-	18,281	-	144,196	-
Elmo Davis Upgrades	-	-	64,642	-	-
Plant 5 Expansion	-	-	229,499	15,000	-
Scada Systems Upgrade	159,800	43,215	-	-	-
GIS Compatible Work Order System	-	631	-	-	-
Willow Wind/Red Bud Hill	-	-	-	70,705	-
Old Fredericksburg Rd	-	8,080	250,000	291,920	-
Rolling Acres Trail Rehab	-	-	-	66,794	-
<u>Non-Capital Projects</u>					
Water Rate Study	50,095	19,930	-	4,649	-
Impact Rate Study	-	-	-	-	-
Project Development	-	-	-	-	-
Water System EPA Risk Assessment	39,674	10,326	-	-	-
Total Expenditures	343,079	653,072	544,141	650,329	-
Total Change in Fund Balance	465,803	(103,388)	24,646	(301,542)	333,949
Ending Fund Balance	1,443,116	1,339,728	1,364,374	1,038,186	1,372,135

	Projected Fund Balance 9.30.23	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance 9.30.24
Water Fund 22	366,063			366,063
Contribution in Aid (Elevated Storage Tank)	64,642			64,642
Elmo Davis Upgrades	214,499			214,499
Plant 5 Expansion	-	50,000		50,000
Unallocated Impact Fees	196,942	283,949		480,891
Unallocated Capital	196,040	-		196,040
Unallocated from Operations	1,038,186	333,949	-	1,372,135
Ending Fund Balance	1,038,186	333,949	-	1,372,135

Wastewater Utility Fund Summary

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,393,991	2,143,652	795,127	59.0%	749,661
Wastewater Operating Expenses								
Personnel	691,952	827,692	959,119	894,817	998,451	39,332	4.1%	103,634
Supplies, Maintenance & Operations	597,685	706,247	658,612	646,994	539,032	(119,580)	-18.2%	(107,963)
Services	55,312	65,036	65,534	65,963	67,592	2,058	3.1%	1,629
Total Wastewater Operating Expenses	1,344,949	1,598,974	1,683,265	1,607,774	1,605,075	(78,190)	-4.6%	(2,700)
Operating Income	70,892	1,016,822	(334,740)	(213,784)	538,577	873,317	-260.9%	752,361
Capital Outlay	-	45,013	155,700	204,034	237,500	81,800	52.5%	33,466
Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Asset Transfer for GAAP	(39,759)	(169,520)	(1,085,411)	(2,294,769)	(237,500)	847,911	-78.1%	2,057,269
Debt Service Expense	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Transfers Out	888,727	1,538,742	323,827	223,827	180,848	(142,979)	-44.2%	(42,979)
Transfers In	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Net Income/(Loss)	(1,048,874)	(606,413)	153,084	1,586,988	186,987	33,903	22.1%	(1,400,001)

Wastewater Utility Fund Revenue

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues								
Sewer Revenue Residential	939,310	961,737	967,112	967,112	1,709,775	742,663	76.8%	742,663
Sewer Debt Service	40,831	54,320	54,620	54,620	54,077	(543)	-1.0%	(543)
Sewer Capital	95,042	97,305	97,842	97,842	107,915	10,073	10.3%	10,073
Sewer Revenue Commercial	4,418	4,418	4,418	4,418	58,345	53,927	1220.6%	53,927
Sewer Service Connect Fee	44,800	25,900	31,248	21,248	23,000	(8,248)	-26.4%	1,752
Sewer Penalties	3,562	8,258	8,438	8,438	8,438	-	0.0%	-
Sewer Impact Fee	285,883	193,727	166,745	66,745	32,000	(134,745)	-80.8%	(34,745)
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-	-	0.0%	-
Sewer Interest Income	1,509	25,913	18,000	173,000	150,000	132,000	733.3%	(23,000)
Sewer Bad Debt	(116)	(18)	(250)	(492)	(250)	-	0.0%	242
Sewer Grant Revenue	-	1,244,133	-	-	-	-	0.0%	-
SECO EECBG	-	-	-	-	-	-	0.0%	-
Misc/Special Requests	602	103	352	352	352	-	0.0%	-
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Sale of Assets	-	-	-	708	-	-	0.0%	(708)
Grant Revenue	-	-	-	-	-	-	0.0%	-
Total Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,393,991	2,143,652	795,127	59.0%	749,661

Wastewater Utility Fund Operating Expense
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	233,087	238,049	270,593	250,896	292,078	21,485	7.9%	41,182
Service Overtime	17,868	9,116	4,432	11,368	8,019	3,587	80.9%	(3,349)
Service Taxes - FICA	14,531	14,757	16,892	16,025	18,606	1,714	10.1%	2,581
Service Taxes - Medicare	3,398	3,451	3,951	3,748	4,351	400	10.1%	603
Service Workers' Comp	5,700	8,377	9,792	9,808	9,997	205	2.1%	189
Service Taxes - SUTA/FUTA	1,486	136	473	45	473	-	0.0%	428
Service Retirement	18,516	18,236	32,483	31,299	37,039	4,556	14.0%	5,740
Service Insurance	36,489	39,252	44,798	38,568	46,688	1,890	4.2%	8,120
Sewer Service OPEB	1,226	1,669	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	-	-	(20,720)	(20,720)	0.0%	(20,720)
Administration Salaries	277,716	384,087	432,549	397,514	453,663	21,114	4.9%	56,149
Administration Overtime	92	181	181	411	189	8	4.4%	(222)
Administration Taxes - FICA	15,999	21,267	26,662	23,730	28,012	1,350	5.1%	4,282
Administration Taxes - Medicare	3,741	5,010	6,235	5,582	6,581	346	5.5%	999
Administration Workers' Comp	751	1,322	1,468	1,470	1,426	(42)	-2.9%	(44)
Administration Taxes - SUTA/FUTA	1,309	78	477	49	477	-	0.0%	428
Administration Retirement	20,633	27,032	51,270	47,562	56,017	4,747	9.3%	8,455
Administration Insurance	38,042	53,196	56,863	56,743	61,519	4,656	8.2%	4,776
Administration OPEB	1,367	2,474	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(5,964)	(5,964)	0.0%	(5,964)
Uniforms	3,469	5,438	5,025	5,025	5,335	310	6.2%	310
Power	37,124	42,770	38,500	42,500	40,000	1,500	3.9%	(2,500)
Maintenance Of Plant/ Lines	48,479	64,643	65,000	65,000	50,000	(15,000)	-23.1%	(15,000)
Sludge Hauling	269,334	323,451	225,000	187,193	25,000	(200,000)	-88.9%	(162,193)
Analysis Fees	23,823	18,248	27,000	27,000	27,000	-	0.0%	-
Chemicals	15,768	14,614	16,500	17,500	32,500	16,000	97.0%	15,000
City Management Fee	47,186	48,308	48,576	48,577	88,406	39,830	82.0%	39,830
Equipment Maintenance	6,468	11,193	8,235	8,235	9,790	1,555	18.9%	1,555
Equipment Gas & Oil	7,601	12,064	9,500	11,500	11,875	2,375	25.0%	375
Equipment Lease	1,334	7,128	2,500	2,500	2,500	-	0.0%	-
Tools & Minor Equipment	5,832	3,887	13,575	13,575	10,250	(3,325)	-24.5%	(3,325)
Training	3,042	7,760	24,099	21,599	24,064	(35)	-0.1%	2,465
Utilities & Radios	18,289	21,455	20,171	20,171	21,524	1,353	6.7%	1,353
Signal & Telemetry	461	461	-	159	1,920	1,920	0.0%	1,761

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Building Maintenance	5,976	3,689	9,150	9,150	15,900	6,750	73.8%	6,750
Supplies & Consumables	1,978	2,912	1,650	3,150	2,500	850	51.5%	(650)
Vehicle Maintenance & Repairs	3,542	3,936	5,000	6,000	5,000	-	0.0%	(1,000)
Inventory Adjustment	-	1	-	-	-	-	0.0%	-
Utilities/Telephone	8,262	9,412	7,830	7,830	8,130	300	3.8%	300
Dues & Publications	1,007	1,044	2,027	2,027	2,324	297	14.6%	297
Professional Fees	55,312	58,940	55,156	55,156	57,081	1,925	3.5%	1,925
Permits & Licenses	1,471	1,684	3,493	3,493	3,693	200	5.7%	200
Liability Insurance	19,462	25,495	28,280	28,127	32,500	4,220	14.9%	4,373
Office Supplies	3,239	873	2,256	2,256	2,244	(12)	-0.5%	(12)
Travel & Meetings	1,676	697	4,000	2,000	4,250	250	6.3%	2,250
Software & Computers	46,883	59,602	76,241	97,825	97,024	20,783	27.3%	(801)
Recording/Reporting	101	418	350	350	350	-	0.0%	-
Sewer Postage	450	548	600	600	600	-	0.0%	-
Adm Bldg/Equip. Maintenance	-	88	150	-	150	-	0.0%	150
Billing Statement Charges	3,473	3,567	3,500	3,500	3,500	-	0.0%	-
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%	-
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%	300
Public Relations	-	2,937	4,000	4,429	4,000	-	0.0%	(429)
Employment Costs	-	285	1,480	1,480	1,330	(150)	-10.1%	(150)
Employee Appreciation	-	2,873	4,898	4,898	5,181	283	5.8%	283
Miscellaneous	2,977	226	250	-	250	-	0.0%	250
Total Operating Expenses	1,344,949	1,598,974	1,683,265	1,607,774	1,605,075	(78,190)	-4.6%	(2,700)

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

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	45,013	46,200	46,200	-	(46,200)	-100.0%	(46,200)
Wastewater Equipment Purchases	-	-	109,500	157,834	237,500	128,000	116.9%	79,666
Total Capital Outlays	-	45,013	155,700	204,034	237,500	81,800	52.5%	33,466
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	45,000	27,707	59,240	59,240	40,933	(18,307)	-30.9%	(18,307)
Transfer to Wastewater Capital Fund	843,727	1,511,035	264,587	164,587	139,915	(124,672)	-47.1%	(24,672)
Transfer from ERF	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Asset Transfers to Balance Sheet	(39,759)	(169,520)	(1,085,411)	(2,294,769)	(237,500)	847,911	-78.1%	2,057,269
Sewer Service Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Total Non-Cash Adjustments	1,115,631	1,574,633	(646,684)	(2,007,966)	111,448	758,132	-117.2%	2,119,414
Total Capital, Debt, and Non-Cash	1,119,767	1,623,235	(487,824)	(1,800,772)	351,590	839,414	-172.1%	2,152,362

Wastewater Strategic and Capital Funds

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	345,309	1,087,394	2,257,004	2,257,004	1,221,445
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	843,727	1,511,035	264,587	164,587	139,915
Total Transfers	843,727	1,511,035	264,587	164,587	139,915
<u>Capital Projects</u>					
Solids Handling	39,759	124,507	-	1,095,497	-
Wastewater Treatment Plant Expansion	-	186,404	929,711	100,000	-
GIS Compatible Work Order System	-	631	-	-	-
	-	-	-	-	-
				-	
<u>Non-Capital Projects</u>					
Wastewater Rate Study	50,095	19,930	-	4,649	-
Impact Fee Study	-	-	-	-	-
Project Development	-	-	-	-	-
Wastewater System EPA Risk Assessment	11,788	9,953	-	-	-
Total Expenditures	101,642	341,426	929,711	1,200,146	-
Total Change in Fund Balance	742,085	1,169,610	(665,124)	(1,035,559)	139,915
Ending Fund Balance	1,087,394	2,257,004	1,591,880	1,221,445	1,361,360

	Projected Fund Balance 9.30.23	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance 9.30.24
WWTP Expansion	895,238			895,238
Unallocated 2014 Impact Fees	-			-
Unallocated Impact Fees	-	32,000		32,000
Unallocated Capital	323,217	107,915		431,132
Unallocated from Operations	2,990			2,990
Ending Fund Balance	1,221,445	139,915	-	1,361,360

Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	796,405	886,405	851,091	851,091	567,594
<u>Transfers In:</u>					
Transfer from Water Division	45,000	56,032	66,735	66,735	49,866
Transfer from Wastewater Division	45,000	27,707	59,240	59,240	40,933
Total Transfers In	90,000	83,739	125,975	125,975	90,799
<u>Transfers Out:</u>					
Transfer to Water for Purchases	-	62,998	114,750	201,848	110,000
Transfer to Wastewater for Purchases	-	56,055	155,700	207,624	102,500
Total Transfers Out	-	119,053	270,450	409,472	212,500
Total Change in Fund Balance	90,000	(35,314)	(144,475)	(283,497)	(121,701)
Ending Fund Balance	886,405	851,091	706,616	567,594	445,893

Capital Replacements

Ford F450	90,000
Dump Trailer	20,000
Ford Explorer	45,000
Gravely ATV	15,000
Rigid Sewer Camera	17,500
GIS Plotter	25,000
	212,500