

Governmental Funds

	General Fund	Governmental SAP	Governmental Equip Repl	Governmental Debt Service	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	8,497,069	466,649	873,597	52,023	9,889,338
<u>Revenues:</u>					
Taxes	7,963,116			553,268	8,516,384
Franchise Fees	692,050				692,050
Interest	72,000			1,000	73,000
Permits	309,075				309,075
Animal Control	1,135				1,135
Fines & Forfeitures	176,300				176,300
Fees & Services	277,903				277,903
Miscellaneous Income	123,020				123,020
Utility Revenues					-
Transfers from other Funds	125,000	3,808,281	354,495		4,287,776
Total Revenues	9,739,599	3,808,281	354,495	554,268	14,456,643
<u>Expenditures:</u>					
Personnel	5,734,360				5,734,360
Supplies, Maintenance & Operations	1,387,774				1,387,774
Professional Services	1,531,592	108,000			1,639,592
Shared Services	423,667				423,667
Capital Outlay	196,950	3,742,829			3,939,779
Debt Service	-			552,530	552,530
Transfers & Non-Cash Adjustments	4,162,776		125,000		4,287,776
Total Expenditures	13,437,119	3,850,829	125,000	552,530	17,965,478
Revenues Over/(Under) Expenditures	(3,697,520)	(42,548)	229,495	1,738	(3,508,835)
Ending Fund Balance	4,799,549	424,101	1,103,092	53,761	6,380,503

General Fund Revenue Summary

Revenue Type	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed 2022-23
Taxes	6,823,079	7,341,717	7,364,494	7,737,602	7,963,116
Franchise Fees	605,103	651,534	618,200	692,500	692,050
Interest	70,947	4,286	8,000	58,000	72,000
Permits	409,401	499,777	400,000	341,000	309,075
Animal Control	1,240	1,120	1,250	1,150	1,135
Fines & Forfeitures	101,409	139,753	129,923	162,623	176,300
Fees & Services	290,347	266,691	278,251	287,034	277,903
Miscellaneous	206,728	245,512	13,400	1,280,358	123,020
Transfers	177,272	287,339	250,000	274,357	125,000
Total Revenue	8,685,526	9,437,729	9,063,518	10,834,625	9,739,599

General Fund

Expenditure Summary

Expenditure Type	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Projected 2021-22	Proposed 2022-23
Personnel					
Salaries	3,006,883	3,130,494	3,813,305	3,364,181	4,160,870
Overtime	32,145	69,615	31,365	85,591	41,296
Taxes - Social Security	186,868	190,016	238,369	209,654	248,369
Taxes - Medicare	44,399	45,293	55,748	49,639	58,085
Taxes SUTA/FUTA	7,456	13,869	12,737	2,095	5,364
Workers Compensation	59,176	52,766	70,959	74,812	108,212
Retirement	359,027	376,630	454,536	415,126	477,609
Health Insurance	421,969	398,983	495,703	511,599	600,355
Uniform Allowance	16,800	20,500	26,000	23,000	27,000
Car Allowance	7,200	7,200	7,200	7,200	7,200
Relocation Allowance	-	-	-	-	-
Total Personnel Costs	4,141,924	4,305,366	5,205,922	4,742,896	5,734,360
Supplies, Maintenance & Operations					
Supplies and Consumables	20,260	20,703	30,375	27,652	30,340
Minor Equipment and Furniture	41,306	36,086	60,870	52,258	49,770
Fuel	37,947	39,930	42,901	64,701	56,600
Uniforms	16,804	19,601	25,441	25,458	33,160
Miscellaneous	89,188	28,891	200	531	550
Vehicle Maintenance/Repairs	27,610	20,980	35,510	43,210	30,880
Equipment Maintenance/Repairs	8,936	12,826	12,300	13,800	14,500
Building Maintenance/Repairs	26,558	28,036	15,300	18,800	17,250
Landscaping & Greenspace Maintenance	615	3,847	5,000	6,100	5,500
Street Maintenance	473,410	503,531	1,033,000	1,033,000	1,038,000
Drainage Work	1,354	3,414	55,000	51,000	50,000
Committees - Communications	-	-	1,000	500	500
Committees - Planning & Zoning	124	58	1,000	500	500
Committee - Board of Adjustments	34	-	1,000	500	500
Committee - Audit	-	-	1,000	-	500
Urban Wildlife	886	-	500	500	500
Donations & Grants	-	-	-	-	-
Court Technology	-	-	-	-	-
Court Security	714	3,402	4,700	4,700	58,724
Total Supplies, Maintenance & Operations Costs	745,746	721,305	1,325,097	1,343,210	1,387,774
Services					
Professional Services	756,113	998,720	1,174,859	1,228,434	1,277,449
Dues/Subscriptions	12,655	11,504	15,280	16,711	16,850
Training/Seminars & Related Travel	36,031	40,313	92,028	71,603	112,551
Meetings and Related Travel	2,437	3,014	22,880	17,330	22,823
Elections	1,801	50,956	38,222	-	7,000
Investigations	4,968	7,681	13,500	15,599	9,500
Lease Training	-	800	2,500	-	2,500
Asset Forfeiture	-	-	-	-	-
Public Relations	11,182	10,265	45,234	27,234	55,234

Expenditure Type	Actual 2019-20	Actual 2020-21	Adopted Budget 1000	Projected 2021-22	Proposed 2022-23
Employee Appreciation	19,023	12,210	13,215	13,215	14,710
Employment Costs	1,375	8,322	3,500	3,500	2,975
Recording/Reporting/History	2,995	6,156	6,000	6,000	10,000
Total Services Costs	848,581	1,149,943	1,428,218	1,399,626	1,531,592
Shared Services					
Facility Contracts & Services	28,597	62,949	181,055	101,955	86,985
Tech/Internet/Software Maintenance	146,608	171,558	210,950	196,450	197,440
Postage	4,181	2,870	5,625	4,125	5,625
General Liability Insurance	39,207	41,194	51,418	51,940	56,560
Electricity	30,127	36,660	35,000	41,000	40,000
Phone/Cable/Alarms	31,597	38,655	29,725	29,725	37,057
Total Shared Services Costs	280,317	353,885	513,773	425,195	423,667
Capital Outlay & Transfers					
Land/Land Improvement	-	-	-	-	-
Building/Building Improvement	-	-	-	-	-
Infrastructure	-	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	312,344	316,341	389,500	394,595	196,950
Transfer to Debt Service Fund 06	-	-	-	-	-
Transfer to SAP Fund 02	599,525	182,000	865,000	1,207,222	3,808,281
Transfer to Equip Repl Fund 31	230,492	290,493	275,185	275,185	354,495
Total Capital Outlay & Transfers Costs	1,142,361	788,834	1,529,685	1,877,002	4,359,726
Total Departmental Budget	7,158,929	7,319,332	10,002,695	9,787,929	13,437,119

Governmental Strategic Projects Fund

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed 2022-23
Beginning Fund Balance	1,110,229	1,154,394	1,073,184	1,073,184	466,649
<u>Revenues:</u>					
Transfer from General Fund	599,525	182,000	865,000	1,207,222	3,808,281
Total Revenue	599,525	182,000	865,000	1,207,222	3,808,281
<u>Financial Integrity</u>					
Internal Controls Framework	52,500	-	-	-	-
Stormwater Funding	107,271	33,925	-	-	-
<u>Responsible Growth Mangement</u>					
Comprehensive Plan and Unified Development Code	70,125	-	-	-	-
FM 3351 Owners Representative and Project Manager	7,345	-	-	-	-
Project Development and Funding Plan for Drainage	47,503	-	-	-	-
Municipal Separate Storm Sewer Systm (MS4)	2,606	-	-	-	-
Tree Preservation and Oak Wilt Program	-	6,452	-	-	-
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	-	1,500	-	-	412,815
City Campus Renovation	8,500	33,413	439,416	881,168	-
Long-term road condition analysis	29,278	47,704	-	-	-
Chartwell and Dietz Intersection	-	-	175,000	473,322	-
Post Oak Trail Widening	-	-	-	-	875,000
Dietz Elkhorn Reconstruction	-	-	-	-	245,915
Ammann Rd Reconstruction	-	-	-	-	365,286
Dietz Elkhorn Sidewalk	-	-	-	-	41,282
Battle Intense Sidewalk	-	-	-	-	54,500
Drainage CIP #5 Rolling Acres Trail	-	-	85,000	85,000	606,000
Drainage CIP #17 Silver Spur Trail	-	-	95,000	95,000	601,000
Drainage CIP #25 Fair Oaks Pkwy	-	-	40,000	-	-
Drainage CIP #30 Fair Oaks Pkwy	-	-	10,000	10,000	-
Drainage CIP #34 Tivoli Way	-	-	50,000	50,000	456,000
Drainage CIP #37 Turf Paradise Lane	-	-	40,000	40,000	85,031
Drainage CIP #61 Rockinghorse Lane	-	-	75,000	50,000	-
Bond Development Program	-	-	200,000	50,000	-
<u>Public Health, Safety, and Welfare</u>					
Public Safety Command Structure Program Review	-	38,713	5,000	895	-
Fire Services Program Review	-	8,206	5,000	1,128	18,000
Emergency Medical Services Program Review	-	2,606	5,000	1,128	-
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	45,000	-	-	-	-
Employee Handbook	1,967	-	-	3,034	-
HR Technology Upgrade	31,954	-	-	-	-
Learning and Development Training Program	-	-	-	-	-
Communications and Marketing Strategy	-	9,391	50,000	38,610	-
Records Management	4,150	-	-	7,850	-
IT Infrastruture projects	32,229	69,763	-	24,835	-
City Records Digitization Program	-	-	-	-	-
Agenda and Minutes Software program	-	6,600	-	-	-
Ticketing with GIS compatibility	-	-	-	1,263	-
PIA Request Software	-	-	30,000	-	-
Fuel Station	-	-	15,000	-	50,000
3rd Party Scanning	-	-	-	-	40,000
<u>Capital Improvement</u>					
Infrastructure	110,669	-	-	-	-
Furniture and Equipment (City Hall Renovation)	4,264	4,938	-	524	-
Total Expenditures	555,360	263,210	1,319,416	1,813,757	3,850,829
Total Change in Fund Balance	44,165	(81,210)	(454,416)	(606,535)	(42,548)
Ending Fund Balance	1,154,394	1,073,184	618,768	466,649	424,101

Vehicle and Equipment Replacement Fund

	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Beginning Fund Balance	816,395	869,615	872,769	872,769	873,597
<u>Revenues:</u>					
Transfer from General Fund	230,492	290,493	275,185	275,185	354,495
Total Revenue	230,492	290,493	275,185	275,185	354,495
<u>Transfers</u>					
Transfer to General Fund for Purchases	177,272	287,339	250,000	274,357	125,000
Total Expenditures	177,272	287,339	250,000	274,357	125,000
Revenue Over / (Under) Expenditures	53,220	3,154	25,185	828	229,495
Beginning Fund Balance	869,615	872,769	897,954	873,597	1,103,092

Scheduled Replacements:

Public Safety Patrol Vehicle	36,000
Patrol Vehicle Outfitting	23,000
Public Safety Patrol Vehicle	36,000
Patrol Vehicle Outfitting	23,000
Public Works Mower Trailer	7,000
	<u>125,000</u>

Street Bond Debt Service

	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Beginning Fund Balance	18,640	32,311	44,337	44,337	52,023
<u>Revenues:</u>					
General Property-I & S	556,779	557,682	542,671	544,671	545,768
Delinquent Property	5,067	2,932	3,000	8,100	5,000
Penalty & Interest	2,759	2,428	1,500	4,000	2,500
Interest Income on Investments	1,005	59	1,000	500	1,000
Total Revenue	565,611	563,101	548,171	557,271	554,268
<u>Expenditures:</u>					
Bond Principal	440,000	445,000	450,000	450,000	460,000
Bond Interest Payable	111,540	105,675	99,185	99,185	92,130
Bond Agent Fees	400	400	400	400	400
Total Expenditures	551,940	551,075	549,585	549,585	552,530
Revenue Over / (Under) Expenditures	13,671	12,026	(1,414)	7,686	1,738
Ending Fund Balance	32,311	44,337	42,923	52,023	53,761

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Revenues	4,222,630	1,348,525				5,571,155
Utility Operating Expenses						
Personnel	981,465	959,119				1,940,584
Supplies, Maintenance & Operations	2,200,766	658,612				2,859,378
Services	65,244	65,534				130,778
Total Utility Operating Expenses	3,247,475	1,683,265	-	-	-	4,930,740
Operating Income/(Loss)	975,155	(334,740)	-	-	-	640,415
Capital Outlay	122,250	155,700	544,141	929,711		1,751,802
Depreciation	508,075	270,600				778,675
Asset Transfer for GAAP	(666,391)	(1,085,411)				(1,751,802)
Debt Service Costs	16,590	3,160				19,750
Transfers Out	635,522	323,827			270,450	1,229,799
Transfers In	(114,750)	(155,700)	(568,787)	(264,587)	(125,975)	(1,229,799)
Net Income/(Loss)	473,859	153,084	24,646	(665,124)	(144,475)	(158,010)

Water Utility Fund Summary Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Water Revenues	4,550,076	4,268,594	4,325,991	4,475,969	4,222,630
Water Operating Expenses					
Personnel	684,869	697,902	894,232	866,307	981,465
Supplies, Maintenance & Operations	1,715,444	1,581,782	1,826,497	1,959,566	2,200,766
Services	720,775	322,149	178,048	425,985	65,244
Total Water Operating Expenses	3,121,088	2,601,833	2,898,777	3,251,857	3,247,475
Operating Income	1,428,988	1,666,762	1,427,214	1,224,112	975,155
Capital Outlay	66,132	-	152,820	147,998	122,250
Depreciation	478,929	482,542	647,324	647,324	508,075
Asset Transfer for GAAP	(292,790)	(253,310)	(1,678,815)	(903,789)	(666,391)
Debt Service Expense	167,771	21,712	19,280	19,280	16,590
Transfers Out	30,000	853,883	658,435	658,435	635,522
Transfers In	(19,089)	-	(152,820)	(152,820)	(114,750)
Net Income/(Loss)	998,036	561,935	1,780,990	807,684	473,859

Water Utility Fund Revenue Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Water Revenues					
Water Revenue Residential	3,015,679	2,862,052	2,981,775	3,081,775	2,852,897
Rebate Program	-	-	-	-	-
Water Debt Service	304,477	211,747	298,374	282,556	283,707
Water Capital	244,163	251,403	252,403	255,555	257,810
Water Revenue Commercial	232,825	168,361	163,841	141,949	179,592
Water Contract Commercial	158,357	158,357	158,268	172,604	177,360
Water Revenue Non Potable	36,628	6,610	18,430	48,430	18,691
Water Service Connect Fees	57,215	66,790	47,960	47,960	46,726
Water Penalties	18,059	16,589	28,440	35,440	34,753
Water Impact Fees	439,500	497,198	350,000	350,000	310,977
Water Interest Income	25,303	1,557	10,000	15,200	24,000
Water-Bad Debts	(562)	(237)	(3,000)	(500)	(500)
Misc./Special Requests	50	25	2,500	500	500
Third Party Reimbursement	933	5,972	1,000	15,000	6,917
Permits/Variances	1,725	1,025	1,000	1,500	1,200
Credit Card Service Fee	15,725	21,147	15,000	28,000	28,000
Sale of Assets	-	-	-	-	-
Total Water Revenues	4,550,076	4,268,594	4,325,991	4,475,969	4,222,630

Water Utility Fund Operating Expense

Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Operating Expenses					
Service Salaries	218,837	208,039	233,139	258,568	265,548
Service Overtime	5,615	14,722	2,763	7,261	4,339
Service Taxes - FICA	13,282	12,509	14,626	15,983	16,554
Service Taxes - MEDICARE	3,106	2,926	3,421	3,745	3,871
Service Workers' Comp	7,849	7,105	7,488	7,505	9,599
Service Taxes - SUTA/FUTA	721	1,236	1,069	144	473
Service Retirement	26,082	16,297	27,890	31,801	31,832
Service Insurance	42,761	38,167	41,799	45,803	52,364
Water Service OPEB	-	1,079	-	-	-
Administration Salaries	273,530	305,228	425,274	371,564	450,057
Administration Overtime	151	211	425	150	181
Administration Taxes - FICA	16,667	17,605	26,393	22,337	27,746
Administration Taxes - MEDICARE	3,899	4,118	6,173	5,269	6,489
Administration Workers' Comp	1,535	1,421	2,637	1,847	1,525
Administration Taxes - SUTA/FUTA	667	1,435	1,204	78	504
Administration Retirement	31,783	22,727	50,328	44,650	53,356
Administration Insurance	38,384	41,574	49,603	49,603	57,027
Administration OPEB	-	1,505	-	-	-
Uniforms	4,977	4,082	5,505	5,505	6,720
Power	141,462	130,720	135,000	185,000	140,000
Maintenance of Plants/Lines	127,325	130,069	100,000	100,000	127,125
Analysis Fees	8,419	7,823	7,400	9,900	7,400
Chemicals	2,848	2,874	5,090	5,090	3,200
City Management Fee	172,174	159,769	166,116	172,238	161,427
Equipment Maintenance	7,950	12,524	12,910	20,910	13,875
Equipment Gas & Oil	7,288	9,588	11,010	12,260	11,500
GBRA Water Fees	1,054,623	923,967	1,137,427	1,200,267	1,425,536
Equipment Lease	-	-	690	1,690	690
Tools & Minor Equipment	5,634	12,790	13,000	13,000	16,875
Training	6,729	4,881	17,380	9,880	24,648
Utilities & Radio	23,400	19,447	24,335	24,335	21,897
Signal & Telemetry	162	162	-	162	-
Water Building Maintenance	8,643	5,351	11,500	6,000	9,630
Supplies & Consumables	1,401	2,249	1,400	1,650	1,750
Vehicle Maintenance/Repair	2,326	6,905	6,500	6,500	6,500
Water Inventory Adjustment	493	-	-	-	-
Utilities & Telephone	6,622	8,137	6,277	8,450	8,869
Dues & Publications	722	371	1,419	1,419	1,822
Water Professional Services	720,775	322,149	168,828	418,828	54,656
Permit & Licenses	7,876	8,146	8,033	8,133	8,683
General Liability Insurance	19,544	20,462	25,709	25,495	28,280
Office Supplies	3,363	2,924	1,769	1,769	3,257
Travel & Meetings	2,997	1,997	4,000	1,000	4,000
Software & Computer	68,712	73,248	95,306	95,306	122,820

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Recording/Reporting	-	101	500	500	500
Postage	1,010	450	938	938	938
Building/Equip Maintenance	-	-	150	-	150
Conservation Ed & Newsletter	-	-	250	-	1,370
Billing Statement Charges	3,278	3,473	3,360	3,420	3,400
Billing Postage	8,175	8,980	8,100	9,600	8,500
Copier Lease	-	-	1,623	1,623	1,654
Public Relations	-	-	4,000	2,937	4,000
Employment Costs	-	-	1,750	750	1,480
Employee Appreciation	-	-	3,470	3,470	5,108
Water Miscellaneous	5,462	3,232	-	226	250
Credit Card Service Fee	11,828	17,062	13,800	27,300	27,500
Total Operating Expenses	3,121,088	2,601,833	2,898,777	3,251,857	3,247,475

Water Utility Fund
Capital Outlays, Debt and Non-Operating Detail
Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Capital Outlays					
Operational Capital	66,132	-	-	-	35,500
Water Vehicle and Equipment Purchases	-	-	152,820	147,998	86,750
Total Capital Outlays	66,132	-	152,820	147,998	122,250
Debt Service					
Bond Water Issuance Fees	49,405	-	-	-	-
Bond Interest Cost	-	21,712	19,280	19,280	16,590
Tax Exempt Lease Interest	118,365	-	-	-	-
Total Debt Service	167,771	21,712	19,280	19,280	16,590
Non-Cash Adjustments					
Transfer to Veh/Equip Replace Fund	30,000	45,000	56,032	56,032	66,735
Transfer to Water Capital Fund	-	808,883	602,403	602,403	568,787
Transfer from ERF	(19,089)	-	(152,820)	(152,820)	(114,750)
Transfer of Assets to Balance Sheet	(292,790)	(253,310)	(1,678,815)	(903,789)	(666,391)
Water Service Depreciation	478,929	482,542	647,324	647,324	508,075
Total Non-Cash Adjustments	197,050	1,083,115	(525,876)	249,150	362,456
Total Non-Operating Expenses	430,953	1,104,826	(353,776)	416,428	501,296

Water Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Beginning Fund Balance	1,928,742	977,312	1,443,116	1,443,116	1,254,192
<u>Transfers:</u>					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	(651,236)	808,883	602,403	602,403	568,787
Total Transfers	(651,236)	808,883	602,403	602,403	568,787
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	146,210	62,890	181,623	-	-
Plant 2 Hydro Tank & Variable Drives	57,575	30,620	946,815	522,500	-
Creek Crossing West Waterline	22,873	-	220,433	12,951	-
Elmo Davis Upgrades	-	-	-	-	64,642
Plant 5 Expansion	-	-	-	-	229,499
Scada Systems Upgrade	-	159,800	-	43,215	-
GIS Compatible Work Order System	-	-	-	631	-
Willow Wind/Red Bud Hill	-	-	65,370	65,370	-
Old Fredericksburg Rd	-	-	50,000	50,000	250,000
Rolling Acres Trail Rehab	-	-	61,754	61,754	-
<u>Non-Capital Projects</u>					
Water Rate Study	-	50,095	22,079	24,579	-
Impact Rate Study	30,076	-	-	-	-
Project Development	43,460	-	-	-	-
Water System EPA Risk Assessment	-	39,674	7,000	10,326	-
Total Expenditures	300,194	343,079	1,555,074	791,327	544,141
Total Change in Fund Balance	(951,430)	465,803	(952,671)	(188,924)	24,646
Ending Fund Balance	977,312	1,443,116	490,445	1,254,192	1,278,838

Wastewater Utility Fund Summary Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Wastewater Revenues	1,339,560	1,415,841	1,370,398	2,639,762	1,348,525
Wastewater Operating Expenses					
Personnel	591,160	691,952	898,302	829,332	959,119
Supplies, Maintenance & Operations	572,349	597,685	705,278	729,712	658,612
Services	28,877	55,312	111,943	109,880	65,534
Total Wastewater Operating Expenses	1,192,386	1,344,949	1,715,523	1,668,925	1,683,265
Operating Income	147,175	70,892	(345,125)	970,837	(334,740)
Capital Outlay	73,232	-	45,000	100,579	155,700
Depreciation	264,907	266,664	226,477	226,477	270,600
Asset Transfer for GAAP	(137,728)	(39,759)	(895,000)	(1,320,583)	(1,085,411)
Debt Service Expense	31,956	4,136	3,672	3,672	3,160
Transfers Out	45,000	888,727	348,373	1,568,377	323,827
Transfers In	(19,089)	-	(45,000)	(100,579)	(155,700)
Net Income/(Loss)	(111,103)	(1,048,874)	(28,647)	492,893	153,084

Wastewater Utility Fund Revenue Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Wastewater Revenues					
Sewer Revenue Residential	850,500	939,310	945,512	988,512	967,112
Sewer Debt Service	58,943	40,831	56,776	54,776	54,620
Sewer Capital	91,294	95,042	95,666	96,866	97,842
Sewer Revenue Commercial	4,166	4,418	4,186	4,418	4,418
Sewer Service Connect Fee	39,900	44,800	33,138	27,638	31,248
Sewer Penalties	3,322	3,562	5,270	9,195	8,438
Sewer Impact Fee	267,003	285,883	225,000	225,000	166,745
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-
Sewer Interest Income	24,445	1,509	5,000	13,500	18,000
Sewer Bad Debt	(207)	(116)	(400)	(250)	(250)
Sewer Grant Revenue	-	-	-	1,220,004	-
SECO EECBG	-	-	-	-	-
Misc/Special Requests	-	602	-	103	352
Third Party Reimbursement	195	-	250	-	-
Sale of Assets	-	-	-	-	-
Grant Revenue	-	-	-	-	-
Total Wastewater Revenues	1,339,560	1,415,841	1,370,398	2,639,762	1,348,525

Wastewater Utility Fund Operating Expense

Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Operating Expenses					
Service Salaries	185,357	233,087	258,181	236,646	270,593
Service Overtime	5,775	17,868	3,057	7,976	4,432
Service Taxes - FICA	11,882	14,531	16,197	14,979	16,892
Service Taxes - Medicare	2,779	3,398	3,788	3,510	3,951
Service Workers' Comp	6,105	5,700	8,257	8,377	9,792
Service Taxes - SUTA/FUTA	721	1,486	1,181	135	473
Service Retirement	18,543	18,516	30,885	29,269	32,483
Service Insurance	28,539	36,489	38,894	38,890	44,798
Sewer Service OPEB	-	1,226	-	-	-
Administration Salaries	248,694	277,716	408,016	363,279	432,549
Administration Overtime	116	92	425	150	181
Administration Taxes - FICA	15,169	15,999	25,323	21,805	26,662
Administration Taxes - Medicare	3,547	3,741	5,922	5,143	6,235
Administration Workers' Comp	760	751	2,107	1,322	1,468
Administration Taxes - SUTA/FUTA	595	1,309	1,136	75	477
Administration Retirement	28,884	20,633	48,288	43,631	51,270
Sewer Admin Insurance	33,693	38,042	46,645	54,145	56,863
Sewer Admin OPEB	-	1,367	-	-	-
Uniforms	3,610	3,469	4,505	4,505	5,025
Power	36,334	37,124	36,350	42,150	38,500
Maintenance Of Plant/ Lines	40,320	48,479	80,000	65,000	65,000
Sludge Hauling	263,977	269,334	300,000	320,000	225,000
Analysis Fees	25,120	23,823	26,000	26,000	27,000
Chemicals	7,132	15,768	7,240	10,740	16,500
City Management Fee	42,733	47,186	49,485	49,647	48,576
Equipment Maintenance	4,953	6,468	7,660	11,160	8,235
Equipment Gas & Oil	6,373	7,601	9,180	10,430	9,500
Equipment Lease	5,010	1,334	4,500	4,500	2,500
Tools & Minor Equipment	4,526	5,832	7,500	7,500	13,575
Training	5,869	3,042	15,680	15,680	24,099
Utilities & Radios	20,938	18,289	22,521	22,521	20,171
Signal & Telemetry	461	461	-	461	-
Building Maintenance	3,062	5,976	7,330	7,330	9,150
Supplies & Consumables	1,307	1,978	1,300	2,300	1,650
Vehicle Maintenance & Repairs	3,159	3,542	5,000	5,000	5,000
Inventory Adjustment	(12)	-	-	-	-
Utilities/Telephone	6,966	8,262	5,418	8,918	7,830
Dues & Publications	921	1,007	1,623	1,623	2,027
Professional Fees	28,877	55,312	103,023	103,023	55,156
Permits & Licenses	1,776	1,471	1,958	1,958	3,493
Liability Insurance	19,544	19,462	25,709	25,495	28,280
Office Supplies	3,283	3,239	1,322	1,322	2,256
Travel & Meetings	2,972	1,676	4,000	4,000	4,000
Software & Computers	46,086	46,883	66,726	66,726	76,241
Recording/Reporting	-	101	100	500	350

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Sewer Postage	374	450	938	938	600
Adm Bldg/Equip. Maintenance	-	-	150	-	150
Billing Statement Charges	3,278	3,473	3,360	3,360	3,500
Billing Postage	8,175	8,980	8,100	8,100	8,500
Copier Lease	-	-	1,623	1,623	1,654
Public Relations	-	-	4,000	2,937	4,000
Employment Costs	-	-	1,750	750	1,480
Employee Appreciation	-	-	3,170	3,170	4,898
Miscellaneous	4,101	2,977	-	226	250
Total Operating Expenses	1,192,386	1,344,949	1,715,523	1,668,925	1,683,265

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

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Capital Outlays					
Operational Capital	73,232	-	-	55,579	46,200
Wastewater Equipment Purchases	-	-	45,000	45,000	109,500
Total Capital Outlays	73,232	-	45,000	100,579	155,700
Debt Service					
Bond Water Issuance Fees	9,411	-	-	-	-
Bond Interest Cost	-	4,136	3,672	3,672	3,160
Tax Exempt Lease Interest	22,546	-	-	-	-
Total Debt Service	31,956	4,136	3,672	3,672	3,160
Non-Cash Adjustments					
Transfer To Vehicle Repl. Fund	45,000	45,000	27,707	27,707	59,240
Transfer to Wastewater Capital Fund	-	843,727	320,666	1,540,670	264,587
Transfer from ERF	(19,089)	-	(45,000)	(100,579)	(155,700)
Asset Transfers to Balance Sheet	(137,728)	(39,759)	(895,000)	(1,320,583)	(1,085,411)
Sewer Service Depreciation	264,907	266,664	226,477	226,477	270,600
Total Non-Cash Adjustments	153,090	1,115,631	(365,150)	373,692	(646,684)
Total Capital, Debt, and Non-Cash	258,278	1,119,767	(316,478)	477,944	(487,824)

Wastewater Strategic and Capital Funds

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
Beginning Fund Balance	(153,271)	345,309	1,087,394	1,087,394	1,172,897
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	651,236	843,727	320,666	1,540,670	264,587
Total Transfers	651,236	843,727	320,666	1,540,670	264,587
<u>Capital Projects</u>					
Solids Handling	64,496	39,759	920,210	1,220,004	-
Wastewater Treatment Plant Options	14,624	-	200,000	200,000	929,711
GIS Compatible Work Order System	-	-	-	631	-
	-	-	-	-	-
<u>Non-Capital Projects</u>					
Wastewater Rate Study	-	50,095	22,079	24,579	-
Impact Fee Study	30,076	-	-	-	-
Project Development	43,460	-	-	-	-
Wastewater System EPA Risk Assessment	-	11,788	7,500	9,953	-
Total Expenditures	152,656	101,642	1,149,789	1,455,167	929,711
Total Change in Fund Balance	498,580	742,085	(829,123)	85,503	(665,124)
Ending Fund Balance	345,309	1,087,394	258,271	1,172,897	507,773

Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Projected 2021-22	Proposed Budget 2022-23
<u>Revenues:</u>					
Transfer from Water Division	30,000	45,000	56,032	56,032	66,735
Transfer from Wastewater Division	45,000	45,000	27,707	27,707	59,240
Total Revenue	75,000	90,000	83,739	83,739	125,975
<u>Transfers</u>					
Transfer to Water for Purchases	19,089	-	152,820	152,820	114,750
Transfer to Wastewater for Purchases	19,089	-	45,000	100,579	155,700
Total Transfers Costs	38,178	-	197,820	253,399	270,450
Total Expenditures	38,178	-	197,820	253,399	270,450
Net Income (Loss)	36,822	90,000	(114,081)	(169,660)	(144,475)

Capital Replacements

Ford F250 Truck	55,000
Grasshopper Mower	17,500
Chlorine Alarms and Autodialers	27,250
Plant 5 Meters	15,000
Ford F350 Truck	85,000
Jet Trailer Disinfector	9,500
Box Trailer	15,000
Slip Line Sewer Line	46,200
	<u>270,450</u>