Exhibit A

General Fund
Revenue Summary

Revenue Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Taxes	7,341,717	7,686,926	7,963,116	8,001,350	8,300,628
Franchise Fees	651,534	761,408	692,050	757,550	740,685
Interest	4,286	79,926	72,000	550,000	450,000
Permits	499,777	348,333	309,075	253,075	209,075
Animal Control	1,120	930	1,135	1,285	1,135
Fines & Forfeitures	139,753	174,573	176,300	186,550	176,465
Fees & Services	266,691	317,082	277,903	277,404	278,053
Miscellaneous	245,512	1,313,852	123,020	393,105	237,526
Transfers	287,339	58,907	125,000	298,280	272,500
Total Revenue	**9,437,729**	**10,741,938**	**9,739,599**	**10,718,598**	**10,666,067**

Exhibit A

General Fund

Expenditure Summary

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Personnel					
Salaries	3,130,494	3,358,769	4,160,870	3,901,014	4,435,518
Overtime	69,615	89,651	41,296	90,171	43,581
Taxes - Social Security	190,016	204,231	248,369	239,533	275,418
Taxes - Medicare	45,293	48,465	58,085	56,648	64,947
Taxes SUTA/FUTA	13,869	1,390	5,364	565	5,454
Workers Compensation	52,766	74,812	108,212	108,385	114,140
Retirement	376,630	407,306	477,609	478,612	552,703
Health Insurance	398,983	497,595	600,355	578,799	666,615
Uniform Allowance	20,500	21,000	27,000	25,000	27,000
Car Allowance	7,200	7,200	7,200	7,200	7,200
Allowance for Vacancies	-	-	-	-	(145,612)
Total Personnel Costs	4,305,366	4,710,417	5,734,360	5,485,926	6,046,964
Supplies, Maintenance & Operations					
Supplies and Consumables	20,703	28,374	30,340	30,840	32,825
Minor Equipment and Furniture	36,086	49,740	49,770	35,831	46,340
Fuel	39,930	67,960	56,600	63,800	65,450
Uniforms	19,601	20,156	33,160	29,986	22,730
Miscellaneous	28,891	531	550	-	-
Vehicle Maintenance/Repairs	20,980	39,402	30,880	33,380	35,880
Equipment Maintenance/Repairs	12,826	13,968	14,500	14,500	15,500
Building Maintenance/Repairs	28,036	26,973	17,250	27,250	23,063
Landscaping & Greenspace Maintenance	3,847	6,373	5,500	5,500	15,500
Street Maintenance	503,531	951,877	1,038,000	1,086,771	870,000
Drainage Work	3,414	1,076	50,000	15,000	20,000
Committees - Communications	-	199	500	82	500
Committees - Planning & Zoning	58	58	500	-	500
Committee - Board of Adjustments	-	203	500	-	500
Committee - Audit	-	-	500	-	500
Urban Wildlife	-	-	500	-	500
Court Technology	-	-	-	-	2,823
Court Security	3,402	2,008	58,724	59,243	6,000
Emergency Response	-	-	-	436,482	500
Total Supplies, Maintenance & Operations Costs	721,305	1,208,898	1,387,774	1,838,664	1,159,111
Services					
Professional Services	998,720	1,213,859	1,277,449	1,312,244	1,457,175
Dues/Subscriptions	11,504	14,834	16,850	17,316	18,996
Training/Seminars & Related Travel	40,313	48,238	112,551	76,366	114,005
Meetings and Related Travel	3,014	5,621	22,823	10,875	22,000
Elections	50,956	-	7,000	16,580	32,000
Investigations	7,681	11,519	9,500	9,500	7,000
Leose Training	800	-	2,500	1,850	3,000
Asset Forfeiture	-	-	-	22,954	-
Public Relations	10,265	24,928	55,234	52,773	64,100

Exhibit A

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Employee Appreciation	12,210	12,801	14,710	14,710	15,340
Employment Costs	8,322	2,467	2,975	2,975	2,675
Recording/Reporting/History	6,156	5,571	10,000	8,000	10,000
Tech/Internet/Software	171,558	174,317	197,440	240,607	309,812
Total Services Costs	1,321,500	1,514,155	1,729,032	1,786,750	2,056,103
Shared Services					
Facility Contracts & Services	62,949	80,087	86,985	72,461	176,555
Postage	2,870	3,176	5,625	4,625	5,625
General Liability Insurance	41,194	51,940	56,560	58,066	65,000
Electricity	36,660	44,754	40,000	42,500	44,000
Phone/Cable/Alarms	38,655	33,947	37,057	37,057	41,648
Total Shared Services Costs	182,328	213,904	226,227	214,709	332,828
Capital Outlay & Transfers					
Furniture, Fixtures, Equipment & Vehicles	316,341	158,542	196,950	448,624	514,111
Transfer to Debt Service Fund 06	-	-	-	-	-
Transfer to SAP Fund 02	182,000	1,236,222	3,442,995	3,442,995	813,526
Transfer to Equip Repl Fund 31	290,493	275,185	354,495	354,495	301,945
Total Capital Outlay & Transfers Costs	788,834	1,669,949	3,994,440	4,246,114	1,629,582
Total Departmental Budget	**7,319,332**	**9,317,323**	**13,071,833**	**13,572,163**	**11,224,588**

Exhibit A

Governmental Strategic Projects Fund

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	**1,154,394**	**1,073,184**	**1,407,555**	**1,407,555**	**413,150**
Revenues:					
Transfer from General Fund	182,000	1,236,222	3,442,995	3,442,995	813,526
Total Revenue	**182,000**	**1,236,222**	**3,442,995**	**3,442,995**	**813,526**
Financial Integrity					
Stormwater Funding	33,925	-	-	-	-
Responsible Growth Mangement					
Tree Preservation and Oak Wilt Program	6,452	-	-	-	-
Reliable and Sustainable Infrastructure					
City Civic Center	1,500	-	412,815	299,441	-
City Hall Renovation	33,413	376,825	-	661,819	-
Long-term road condition analysis	47,704	-	-	-	-
Chartwell and Dietz Intersection	-	352,393	-	98,126	-
Post Oak Trail Widening	-	-	875,000	875,000	-
Dietz Elkhorn Reconstruction	-	-	245,915	300,000	309,235
Dietz Elkhorn Sidewalk	-	-	41,282	150,000	300,000
Battle Intense Sidewalk	-	-	54,500	54,500	-
Drainage CIP #5 Rolling Acres Trail	-	14,262	606,000	250,000	-
Drainage CIP #17 Silver Spur Trail	-	12,841	601,000	28,796	-
Drainage CIP #34 Tivoli Way	-	23,428	456,000	1,200,000	-
Drainage CIP #37 Turf Paradise Lane	-	-	85,031	94,000	-
Drainage CIP #61 Rockinghorse Lane	-	-	-	29,609	-
Bond Development Program	-	52,031	-	147,969	-
Drainage CIP #35 Chartwell Lane	-	-	-	-	64,829
Drainage CIP #15 Delta Dawn	-	-	-	-	245,000
Public Health, Safety, and Welfare					
Public Safety Command Structure Program Review	38,713	895	-	-	-
Fire Services Program Review	8,206	1,128	18,000	73,775	-
Emergency Medical Services Program Review	2,606	1,128	-	-	-
Fire Station #3 Upgrades	-	-	-	-	150,000
Operational Excellence					
Communications and Marketing Strategy	9,391	27,471	-	42,139	-
Records Management	-	3,591	-	4,259	-
IT Infrastruture projects	69,763	24,835	-	-	-
City Records Digitization Program	-	-	-	22,967	-
Agenda and Minutes Software program	6,600	-	-	-	-
Ticketing with GIS compatibility	-	10,498	-	-	-
Fuel Station	-	-	50,000	65,000	-
3rd Party Scanning	-	-	40,000	40,000	-
Capital Improvement					
Furniture and Equipment (City Hall Renovation)	4,938	524	-	-	-
Total Expenditures	**263,210**	**901,851**	**3,485,543**	**4,437,400**	**1,069,064**
Total Change in Fund Balance	(81,210)	334,371	(42,548)	(994,405)	(255,538)
Ending Fund Balance	**1,073,184**	**1,407,555**	**1,365,007**	**413,150**	**157,612**

Exhibit A

Vehicle and Equipment Replacement Fund

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	**869,615**	**872,769**	**1,089,047**	**1,089,047**	**1,145,262**
Revenues:					
Transfer from General Fund	290,493	275,185	354,495	354,495	301,945
Total Revenue	**290,493**	**275,185**	**354,495**	**354,495**	**301,945**
Transfers					
Transfer to General Fund for Capital	287,339	58,907	125,000	298,280	260,000
Total Expenditures	**287,339**	**58,907**	**125,000**	**298,280**	**260,000**
Total Change in Fund Balance	3,154	216,278	229,495	56,215	41,945
Ending Fund Balance	**872,769**	**1,089,047**	**1,318,542**	**1,145,262**	**1,187,207**

Exhibit A

Street Bond Debt Service Fund

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	**32,311**	**44,337**	**52,658**	**52,658**	**69,539**
Revenues:					
General Property-I & S	557,682	545,404	545,768	559,410	539,997
Delinquent Property	2,932	8,161	5,000	3,000	3,500
Penalty & Interest	2,428	3,932	2,500	2,500	2,500
Interest Income on Investments	59	409	1,000	4,500	3,500
Total Revenue	**563,101**	**557,906**	**554,268**	**569,410**	**549,497**
Expenditures:					
Bond Principal	445,000	450,000	460,000	460,000	470,000
Bond Interest Payable	105,675	99,185	92,130	92,130	83,163
Bond Agent Fees	400	400	400	400	400
Total Expenditures	**551,075**	**549,585**	**552,530**	**552,530**	**553,563**
Total Change in Fund Balance	12,026	8,321	1,738	16,880	(4,066)
Ending Fund Balance	**44,337**	**52,658**	**54,396**	**69,539**	**65,473**

Exhibit A

Consolidated Utility Proposed Budget by Fund

Summary

	Water Operations	Wastewater Operations	Water Capital	Wastewater Capital	Utility Equip. Repl	Utility Fund Total
Utility Revenues	4,219,544	2,143,652				6,363,196
Utility Operating Expenses						
Personnel	1,039,193	1,022,211				2,061,404
Supplies, Maintenance & Operations	2,438,840	543,513				2,982,353
Services	117,142	67,592				184,734
Total Utility Operating Expenses	3,595,175	1,633,316	-	-	-	5,228,491
Operating Income/(Loss)	624,369	510,336	-	-	-	1,134,705
Capital Outlay	552,500	237,500	240,000	-		1,030,000
Depreciation	508,075	270,600				778,675
Asset Transfer for GAAP	(792,500)	(237,500)				(1,030,000)
Debt Service Costs	13,873	2,642				16,515
Transers 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)	**68,607**	**158,746**	**93,949**	**139,915**	**(121,701)**	**339,516**

Water Utility Fund Summary

Exhibit A

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Water Revenues	4,268,594	5,181,118	4,222,630	4,430,370	4,219,544
Water Operating Expenses					
Personnel	697,902	867,994	981,465	902,104	1,039,193
Supplies, Maintenance & Operations	1,581,782	2,002,730	2,200,766	2,413,741	2,438,840
Services	322,149	361,114	65,244	176,700	117,142
Total Water Operating Expenses	2,601,833	3,231,837	3,247,475	3,492,545	3,595,175
Operating Income	1,666,762	1,949,281	975,155	937,825	624,369
Capital Outlay	-	62,998	122,250	265,671	552,500
Depreciation	482,542	498,557	508,075	510,388	508,075
Asset Transfer for GAAP	(253,310)	(641,967)	(666,391)	(911,351)	(792,500)
Debt Service Expense	21,712	18,842	16,590	16,590	13,873
Transfers Out	853,883	605,716	635,522	415,522	383,815
Transfers In	-	(62,998)	(114,750)	(201,848)	(110,000)
Net Income/(Loss)	**561,935**	**1,468,134**	**473,859**	**842,853**	**68,607**

Water Utility Fund Revenue

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Water Revenues					
Water Revenue Residential	2,862,052	3,774,441	2,852,897	3,052,897	2,928,832
Rebate Program	-	-	-	-	-
Water Debt Service	211,747	283,245	283,707	283,707	282,791
Water Capital	251,403	256,178	257,810	257,810	283,949
Water Revenue Commercial	168,361	159,633	179,592	169,592	168,665
Water Contract Commercial	158,357	172,604	177,360	177,360	177,354
Water Revenue Non Potable	6,610	78,477	18,691	18,691	77,500
Water Service Connect Fees	66,790	39,770	46,726	26,726	25,000
Water Penalties	16,589	46,768	34,753	39,753	34,753
Water Impact Fees	497,198	293,506	310,977	90,977	50,000
Water Interest Income	1,557	29,150	24,000	181,000	150,000
Water-Bad Debts	(237)	(27)	(500)	(1,848)	(500)
Misc./Special Requests	25	103	500	90,615	500
Third Party Reimbursement	5,972	13,353	6,917	6,917	8,500
Permits/Variances	1,025	1,175	1,200	700	1,200
Credit Card Service Fee	21,147	32,743	28,000	28,000	31,000
Sale of Assets	-	-	-	7,473	-
Total Water Revenues	**4,268,594**	**5,181,118**	**4,222,630**	**4,430,370**	**4,219,544**

Exhibit A

Water Utility Fund Operating Expenses
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Operating Expenses					
Service Salaries	208,039	261,096	265,548	232,544	294,770
Service Overtime	14,722	8,102	4,339	9,806	8,102
Service Taxes - FICA	12,509	15,744	16,554	14,534	18,778
Service Taxes - MEDICARE	2,926	3,682	3,871	3,399	4,392
Service Workers' Comp	7,105	7,505	9,599	9,614	10,082
Service Taxes - SUTA/FUTA	1,236	140	473	40	518
Service Retirement	16,297	19,870	31,832	28,923	37,382
Service Insurance	38,167	48,734	52,364	45,178	60,093
Water Service OPEB	1,079	1,819	-	-	-
Water Service Allowance for Vacancies	-	-	-	-	(14,738)
Administration Salaries	305,228	389,286	450,057	418,377	465,943
Administration Overtime	211	181	181	411	186
Administration Taxes - FICA	17,605	21,781	27,746	24,968	28,783
Administration Taxes - MEDICARE	4,118	5,132	6,489	5,872	6,759
Administration Workers' Comp	1,421	1,847	1,525	1,527	1,462
Administration Taxes - SUTA/FUTA	1,435	81	504	51	504
Administration Retirement	22,727	27,652	53,356	50,021	57,532
Administration Insurance	41,574	52,810	57,027	56,836	62,703
Administration OPEB	1,505	2,531	-	-	-
Administration Allowance for Vacancies	-	-	-	-	(4,058)
Uniforms	4,082	5,145	6,720	6,720	7,110
Power	130,720	191,985	140,000	170,000	150,000
Maintenance of Plants/Lines	130,069	112,433	127,125	125,100	120,000
Analysis Fees	7,823	11,132	7,400	7,400	9,000
Chemicals	2,874	5,375	3,200	4,200	3,500
City Management Fee	159,769	209,258	161,427	170,927	167,618
Equipment Maintenance	12,524	19,938	13,875	13,875	15,900
Equipment Gas & Oil	9,588	13,843	11,500	15,500	15,000
GBRA Water Fees	923,967	1,205,020	1,425,536	1,527,447	1,557,453
Equipment Lease	-	1,337	690	1,380	1,000
Tools & Minor Equipment	12,790	5,495	16,875	10,562	11,125
Training	4,881	9,415	24,648	14,648	24,638
Utilities & Radio	19,447	23,118	21,897	21,897	27,705
Signal & Telemetry	162	162	-	34	1,536
Water Building Maintenance	5,351	4,881	9,630	9,630	11,380
Supplies & Consumables	2,249	2,236	1,750	2,600	2,200
Vehicle Maintenance/Repair	6,905	3,858	6,500	6,500	6,500
Water Inventory Adjustment	-	2,755	-	-	-
Utilities & Telephone	8,137	9,234	8,869	8,869	9,189
Dues & Publications	371	669	1,822	1,822	2,281
Water Professional Services	322,149	354,625	54,656	165,681	106,581
Permit & Licenses	8,146	8,441	8,683	8,683	8,883
General Libility Insurance	20,462	25,495	28,280	28,127	32,500

Exhibit A

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Office Supplies	2,924	709	3,257	3,257	3,244
Travel & Meetings	1,997	750	4,000	2,500	4,250
Software & Computer	73,248	84,720	122,820	209,571	202,267
Recording/Reporting	101	627	500	500	500
Postage	450	595	938	938	938
Building/Equip Maintenance	-	88	150	-	150
Conservation Ed & Newsletter	-	-	1,370	-	1,370
Billing Statement Charges	3,473	3,567	3,400	3,400	3,400
Billing Postage	8,980	8,890	8,500	8,500	8,500
Copier Lease	-	1,745	1,654	1,654	1,954
Public Relations	-	2,937	4,000	4,431	4,000
Employment Costs	-	324	1,480	1,480	1,330
Employee Appreciation	-	3,228	5,108	5,108	5,231
Water Miscellaneous	3,232	226	250	-	250
Credit Card Service Fee	17,062	29,587	27,500	27,500	27,500
Total Operating Expenses	**2,601,833**	**3,231,837**	**3,247,475**	**3,492,545**	**3,595,175**

Exhibit A

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 2023-24
Capital Outlays					
Operational Capital	-	-	35,500	96,761	257,500
Water Vehicle and Equipment Purchases	-	62,998	86,750	168,910	295,000
Total Capital Outlays	-	62,998	122,250	265,671	552,500
Debt Service					
Bond Water Issuance Fees	-	-	-	-	-
Bond Interest Cost	21,712	18,842	16,590	16,590	13,873
Tax Exempt Lease Interest	-	-	-	-	-
Total Debt Service	21,712	18,842	16,590	16,590	13,873
Non-Cash Adjustments					
Transfer to Veh/Equip Replace Fund	45,000	56,032	66,735	66,735	49,866
Transfer to Water Capital Fund	808,883	549,684	568,787	348,787	333,949
Transfer from ERF	-	(62,998)	(114,750)	(201,848)	(110,000)
Transfer of Assets to Balance Sheet	(253,310)	(641,967)	(666,391)	(911,351)	(792,500)
Water Service Depreciation	482,542	498,557	508,075	510,388	508,075
Total Non-Cash Adjustments	1,083,115	399,307	362,456	(187,289)	(10,610)
Total Non-Operating Expenses	**1,104,826**	**481,147**	**501,296**	**94,972**	**555,762**

Exhibit A

Water Strategic and Capital Fund

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	**977,312**	**1,443,116**	**1,339,728**	**1,339,728**	**1,038,186**
Transfers:					
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**
Capital Projects					
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	-
Well 27 Upgrades	-	-	-	-	60,000
Well 31 Upgrades	-	-	-	-	60,000
Well 25 Upgrades	-	-	-	-	60,000
Well 28 Upgrades	-	-	-	-	60,000
Non-Capital Projects					
Water Rate Study	50,095	19,930	-	4,649	-
Water System EPA Risk Assessment	39,674	10,326	-	-	-
Total Expenditures	**343,079**	**653,072**	**544,141**	**650,329**	**240,000**
Total Change in Fund Balance	465,803	(103,388)	24,646	(301,542)	93,949
Ending Fund Balance	**1,443,116**	**1,339,728**	**1,364,374**	**1,038,186**	**1,132,135**

Wastewater Utility Fund Summary Exhibit A
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,395,991	2,143,652
Wastewater Operating Expenses					
Personnel	691,952	827,692	959,119	901,763	1,022,211
Supplies, Maintenance & Operations	597,685	706,247	658,612	644,969	543,513
Services	55,312	65,036	65,534	67,988	67,592
Total Wastewater Operating Expenses	1,344,949	1,598,974	1,683,265	1,614,720	1,633,316
Operating Income	70,892	1,016,822	(334,740)	(218,729)	510,336
Capital Outlay	-	45,013	155,700	207,182	237,500
Depreciation	266,664	261,466	270,600	270,600	270,600
Asset Transfer for GAAP	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)
Debt Service Expense	4,136	3,589	3,160	3,160	2,642
Transfers Out	888,727	1,538,742	323,827	223,827	180,848
Transfers In	-	(56,055)	(155,700)	(207,624)	(102,500)
Net Income/(Loss)	**(1,048,874)**	**(606,413)**	**153,084**	**686,805**	**158,746**

Wastewater Utility Fund Revenue
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Wastewater Revenues					
Sewer Revenue Residential	939,310	961,737	967,112	967,112	1,709,775
Sewer Debt Service	40,831	54,320	54,620	54,620	54,077
Sewer Capital	95,042	97,305	97,842	97,842	107,915
Sewer Revenue Commercial	4,418	4,418	4,418	4,418	58,345
Sewer Service Connect Fee	44,800	25,900	31,248	21,248	23,000
Sewer Penalties	3,562	8,258	8,438	8,438	8,438
Sewer Impact Fee	285,883	193,727	166,745	66,745	32,000
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-
Sewer Interest Income	1,509	25,913	18,000	175,000	150,000
Sewer Bad Debt	(116)	(18)	(250)	(492)	(250)
Sewer Grant Revenue	-	1,244,133	-	-	-
SECO EECBG	-	-	-	-	-
Misc/Special Requests	602	103	352	352	352
Third Party Reimbursement	-	-	-	-	-
Sale of Assets	-	-	-	708	-
Grant Revenue	-	-	-	-	-
Total Wastewater Revenues	**1,415,841**	**2,615,796**	**1,348,525**	**1,395,991**	**2,143,652**

Exhibit A

Wastewater Utility Fund Operating Expenses
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Operating Expenses					
Service Salaries	233,087	238,049	270,593	254,050	306,118
Service Overtime	17,868	9,116	4,432	10,778	8,430
Service Taxes - FICA	14,531	14,757	16,892	16,161	19,502
Service Taxes - Medicare	3,398	3,451	3,951	3,780	4,561
Service Workers' Comp	5,700	8,377	9,792	9,808	10,457
Service Taxes - SUTA/FUTA	1,486	136	473	45	518
Service Retirement	18,516	18,236	32,483	31,586	38,823
Service Insurance	36,489	39,252	44,798	38,568	51,630
Sewer Service OPEB	1,226	1,669	-	-	-
Sewer Service Allowance for Vacancies	-	-	-	-	(15,305)
Administration Salaries	277,716	384,087	432,549	400,883	447,540
Administration Overtime	92	181	181	411	186
Administration Taxes - FICA	15,999	21,267	26,662	23,882	27,642
Administration Taxes - Medicare	3,741	5,010	6,235	5,617	6,492
Administration Workers' Comp	751	1,322	1,468	1,470	1,407
Administration Taxes - SUTA/FUTA	1,309	78	477	49	477
Administration Retirement	20,633	27,032	51,270	47,934	55,261
Administration Insurance	38,042	53,196	56,863	56,743	62,530
Administration OPEB	1,367	2,474	-	-	-
Administration Allowance for Vacancies	-	-	-	-	(4,058)
Uniforms	3,469	5,438	5,025	5,025	5,335
Power	37,124	42,770	38,500	42,500	40,000
Maintenance Of Plant/ Lines	48,479	64,643	65,000	62,975	50,000
Sludge Hauling	269,334	323,451	225,000	187,193	25,000
Analysis Fees	23,823	18,248	27,000	27,000	27,000
Chemicals	15,768	14,614	16,500	17,500	32,500
City Management Fee	47,186	48,308	48,576	48,577	88,406
Equipment Maintenance	6,468	11,193	8,235	8,235	9,790
Equipment Gas & Oil	7,601	12,064	9,500	11,500	11,875
Equipment Lease	1,334	7,128	2,500	2,500	2,500
Tools & Minor Equipment	5,832	3,887	13,575	13,575	10,250
Training	3,042	7,760	24,099	21,599	24,064
Utilities & Radios	18,289	21,455	20,171	20,171	26,005
Signal & Telemetry	461	461	-	159	1,920
Building Maintenance	5,976	3,689	9,150	9,150	15,900
Supplies & Consumables	1,978	2,912	1,650	3,150	2,500
Vehicle Maintenance & Repairs	3,542	3,936	5,000	6,000	5,000
Inventory Adjustment	-	1	-	-	-
Utilities/Telephone	8,262	9,412	7,830	7,830	8,130
Dues & Publications	1,007	1,044	2,027	2,027	2,324
Professional Fees	55,312	58,940	55,156	57,181	57,081
Permits & Licenses	1,471	1,684	3,493	3,493	3,693
Liability Insurance	19,462	25,495	28,280	28,127	32,500

Exhibit A

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Office Supplies	3,239	873	2,256	2,256	2,244
Travel & Meetings	1,676	697	4,000	2,000	4,250
Software & Computers	46,883	59,602	76,241	97,825	97,024
Recording/Reporting	101	418	350	350	350
Sewer Postage	450	548	600	600	600
Adm Bldg/Equip. Maintenance	-	88	150	-	150
Billing Statement Charges	3,473	3,567	3,500	3,500	3,500
Billing Postage	8,980	8,890	8,500	8,500	8,500
Copier Lease	-	1,745	1,654	1,654	1,954
Public Relations	-	2,937	4,000	4,429	4,000
Employment Costs	-	285	1,480	1,480	1,330
Employee Appreciation	-	2,873	4,898	4,898	5,181
Miscellaneous	2,977	226	250	-	250
Total Operating Expenses	**1,344,949**	**1,598,974**	**1,683,265**	**1,614,720**	**1,633,316**

Wastewater Utility Fund

Exhibit A

Capital, Debt, and Non-Cash Expenses

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Capital Outlays					
Operational Capital	-	45,013	46,200	46,200	-
Wastewater Equipment Purchases	-	-	109,500	160,982	237,500
Total Capital Outlays	-	45,013	155,700	207,182	237,500
Debt Service					
Bond Water Issuance Fees	-	-	-	-	-
Bond Interest Cost	4,136	3,589	3,160	3,160	2,642
Tax Exempt Lease Interest	-	-	-	-	-
Total Debt Service	4,136	3,589	3,160	3,160	2,642
Non-Cash Adjustments					
Transfer To Vechicle Repl. Fund	45,000	27,707	59,240	59,240	40,933
Transfer to Wastewater Capital Fund	843,727	1,511,035	264,587	164,587	139,915
Transfer from ERF	-	(56,055)	(155,700)	(207,624)	(102,500)
Asset Transfers to Balance Sheet	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)
Sewer Service Depreciation	266,664	261,466	270,600	270,600	270,600
Total Non-Cash Adjustments	1,115,631	1,574,633	(646,684)	(1,115,876)	111,448
Total Capital, Debt, and Non-Cash	**1,119,767**	**1,623,235**	**(487,824)**	**(905,534)**	**351,590**

Exhibit A

Wastewater Strategic and Capital Fund

	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**
Transfers:					
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**
Capital Projects					
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	-	-	-
	-	-	-	-	-
				-	
Non-Capital Projects				-	
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**

Utility Equipment and Vehicle Replacement Fund Exhibit A
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	**796,405**	**886,405**	**851,091**	**851,091**	**567,594**
Transfers In:					
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**
Transfers Out:					
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**