

City of Montgomery
Fiscal Year 2021-22
Proposed Budget Summary

Water & Sewer Fund
Budget at a Glance

	Actual 2019-20	Actual 2020-21	Estimate 2020-21	Adopted 2020-21	Proposed 2021-22	% Change
Beginning Fund Balance	\$1,257,767	\$1,672,855	\$1,672,855	\$1,672,855	\$2,909,004	73.9%
Revenues						
Fees for Service	\$1,896,108	\$1,492,672	\$1,922,437	\$1,726,850	\$2,162,850	25.2%
Taxes	\$7,862	\$10,771	\$14,362	\$12,000	\$15,000	25.0%
Groundwater Reduction Rev.	\$187,784	\$139,653	\$186,204	\$171,000	\$195,000	14.0%
All Other Revenues	\$15,609	\$18,038	\$22,528	\$97,400	\$113,450	16.5%
Total Revenues	\$2,107,363	\$1,661,134	\$2,145,531	\$2,007,250	\$2,486,300	23.9%
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers Out	\$154,800	\$243,286	\$536,039	\$536,039	\$628,469	17.2%
Net Interfund Transfers	\$154,800	\$243,286	\$536,039	\$536,039	\$628,469	17.2%
Expenditures						
Personnel	\$367,719	\$269,058	\$375,085	\$320,700	\$439,200	37.0%
Contract Services	\$848,586	\$363,599	\$453,325	\$486,780	\$645,100	32.5%
All Other Operating Exp.	\$794,710	\$457,552	\$617,011	\$663,731	\$773,531	16.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$2,011,015	\$1,090,209	\$1,445,421	\$1,471,211	\$1,857,831	26.3%
Net Ordinary Income	-\$58,452	\$327,639	\$164,071	\$0	\$0	
Ending Fund Balance*	\$1,199,315	\$2,487,066	\$2,909,004	\$1,672,855	\$2,909,004	73.9%

*The 2019-20 Ending Fund Balance will differ from the 2020-21 Beginning Fund Balance on the actual columns due to Audit Entries

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Statement of Revenues

	Actual 2019-20	Actual 2020-21	Estimate 2020-21	Adopted 2020-21	Proposed 2021-22	%
						Change
Charges for Service						
23956 Contributed Capital	\$46,673	\$0	\$0	\$0	\$0	0.0%
24100 Water Fees	\$702,190	\$534,051	\$712,058	\$620,000	\$812,000	31.0%
24118 Surface Water Rev	\$7,943	\$5,925	\$7,900	\$6,400	\$8,200	28.1%
24119 Application Fee	\$0	\$0	\$0	\$1,500	\$0	-100.0%
24120 Disconnect Reconnect	\$2,039	\$7,641	\$10,641	\$4,750	\$11,000	131.6%
24200 Sewer Fees	\$666,050	\$520,908	\$694,544	\$630,000	\$787,700	25.0%
24310 Tap Fees/ Insp	\$279,371	\$264,434	\$284,434	\$270,000	\$300,000	11.1%
24319 Grease Trap Inspections	\$18,000	\$14,800	\$19,300	\$18,000	\$19,300	7.2%
24330 Late Fees	\$16,863	\$12,522	\$17,022	\$15,000	\$17,500	16.7%
24333 Returned/Miscellaneous Fees	\$100	\$850	\$1,150	\$200	\$1,150	475.0%
24334 Backflow Device	\$924	\$0	\$0	\$16,000	\$16,000	0.0%
25403 Solid Waste Fees	\$155,955	\$131,541	\$175,388	\$145,000	\$190,000	31.0%
Total Charges for Service	\$1,896,108	\$1,492,672	\$1,922,437	\$1,726,850	\$2,162,850	25.2%
Taxes						
24110 Sales Tax on Solid Waste Fees	\$7,862	\$10,771	\$14,362	\$12,000	\$15,000	25.0%
Total Taxes	\$7,862	\$10,771	\$14,362	\$12,000	\$15,000	25.0%
24121 Groundwater Reduction Rev	\$187,784	\$139,653	\$186,204	\$171,000	\$195,000	14.0%
Other Revenue						
25000.1 Impact Fees - Other	\$0	\$7,278	\$7,278	\$90,000	\$100,000	11.1%
25391 Interest Income	\$451	\$332	\$450	\$400	\$450	12.5%
25392 Interest on Investments	\$7,075	\$330	\$500	\$3,000	\$500	-83.3%
25395 Meter Box Replacement	\$0	\$1,200	\$1,500	\$0	\$1,500	0.0%
25396 EndPoint Charge	\$0	\$185	\$200	\$0	\$500	0.0%
25399 Misc Revenue	\$6,347	\$6,894	\$10,500	\$4,000	\$10,500	162.5%
25500 Utility Contracts	\$1,736	\$1,819	\$2,100	\$0	\$0	0.0%
Total Other Revenue	\$15,609	\$18,038	\$22,528	\$97,400	\$113,450	16.5%
Grand Total Revenues	\$2,107,363	\$1,661,134	\$2,145,531	\$2,007,250	\$2,486,300	23.9%

**City of Montgomery
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Water & Sewer Fund

Statement of Expenses

	Actual 2019-20	Actual 2020-21	Estimate 2020-21	Adopted 2020-21	Proposed 2021-22	% Change
26001 Personnel						
26353.1 Group Health Insurance	\$13,682	\$31,224	\$41,632	\$39,000	\$43,000	10.3%
26353.4 Unemployment Insurance	\$0	\$0	\$451	\$450	\$500	11.1%
26353.5 Workers Comp	\$4,003	\$3,442	\$4,589	\$4,800	\$5,200	8.3%
26353.6 Dental Insurance	\$1,088	\$2,195	\$2,927	\$3,200	\$3,200	0.0%
26353.7 Life AD&D Insurance	\$662	\$598	\$797	\$1,000	\$1,000	0.0%
26353.8 Crime Insurance	\$456	\$366	\$488	\$500	\$500	0.0%
26501 Retirement	\$7,802	\$16,705	\$22,273	\$15,000	\$24,000	60.0%
26502 TMRS Pension Exp	-\$566	\$0	\$0	\$0	\$0	0.0%
26600.1 Overtime	\$0	\$1,679	\$2,179	\$5,000	\$5,000	0.0%
26560 Payroll Taxes	\$9,795	\$14,754	\$19,672	\$20,000	\$21,000	5.0%
26600 Wages	\$321,792	\$198,095	\$280,077	\$231,750	\$314,000	35.5%
26601 Compensated Benefits	\$9,005	\$0	\$0	\$0	\$0	0.0%
26610 Dependent Insurance	\$0	\$0	\$0	\$0	\$16,200	100.0%
26600.2 COLA	\$0	\$0	\$0	\$0	\$5,600	100.0%
26001 Total Personnel	\$367,719	\$269,058	\$375,085	\$320,700	\$439,200	37.0%
26400.1 Supplies						
26342 Chemicals	\$35,273	\$20,831	\$27,641	\$28,000	\$34,000	21.4%
26358 Copier/Fax Equipment	\$226	\$1,669	\$2,074	\$1,620	\$2,000	23.5%
26400.1 Office Supplies	\$514	\$74	\$74	\$600	\$600	0.0%
26460 Operating Supplies	\$50,549	\$23,085	\$30,779	\$80,000	\$80,000	0.0%
26485 Uniforms & Protective Gear	\$3,652	\$2,736	\$3,648	\$4,500	\$4,500	0.0%
27040 Computer Technology & Equip	\$8,743	\$8,340	\$11,120	\$8,400	\$28,000	233.3%
Total Supplies & Equipment	\$98,957	\$56,735	\$75,336	\$123,120	\$149,100	21.1%
26300 Communications						
26338 Advertising/Promotion	\$1,095	\$0	\$0	\$1,500	\$1,500	0.0%
26300 Total Communications	\$1,095	\$0	\$0	\$1,500	\$1,500	0.0%
26401 Groundwater Reduct Exp	\$0	\$0	\$0	\$100	\$100	0.0%
26200 Contract Services						
26102 General Consultant Fees	\$7,643	\$0	\$0	\$15,000	\$10,000	-33.3%

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Statement of Expenses

	Actual 2019-20	Actual 2020-21	Estimate 2020-21	Adopted 2020-21	Proposed 2021-22	% Change
26320 Legal Fees	\$920	\$0	\$0	\$18,000	\$15,000	-16.7%
26322 Engineering	\$84,355	\$63,792	\$72,248	\$75,000	\$75,000	0.0%
26323 Operator	\$39,600	\$29,700	\$39,600	\$40,380	\$115,000	184.8%
26324 Billing Collecting	\$27,559	\$23,072	\$30,763	\$23,900	\$33,000	38.1%
26325 Backflow Testing	\$0	\$1,945	\$2,500	\$16,000	\$16,000	0.0%
26326 Licenses & Permits	\$17,516	\$19,440	\$20,500	\$46,000	\$46,000	0.0%
26328 Testing	\$13,078	\$9,005	\$11,005	\$15,000	\$15,000	0.0%
26331 Sales Tax for Solid Waste	\$13,146	\$10,803	\$14,404	\$12,000	\$15,000	25.0%
26333 Accounting Fees	\$42,224	\$0	\$0	\$0	\$0	0.0%
26336 Sludge Hauling	\$23,586	\$20,704	\$27,334	\$24,000	\$30,000	25.0%
26340 Printing	\$659	\$470	\$600	\$400	\$600	50.0%
26350 Postage	\$2,890	\$532	\$750	\$5,000	\$5,000	0.0%
26351 Telephone	\$7,545	\$6,789	\$9,052	\$5,700	\$9,500	66.7%
26364 Depreciation Expense	\$361,712	\$0	\$0	\$0	\$0	0.0%
26370 Taps & Insp	\$49,668	\$50,680	\$55,680	\$50,000	\$75,000	50.0%
26380 Disconnect/Reconnect Exp	\$331	\$0	\$0	\$400	\$0	0.0%
26399 Garbage	\$154,557	\$126,667	\$168,889	\$140,000	\$185,000	32.1%
26200 Contract Serv - Other	\$1,597	\$0	\$0	\$0	\$0	0.0%
26200 Total Contract Services	\$848,586	\$363,599	\$453,325	\$486,780	\$645,100	32.5%
26600.2 Maintenance						
26335 Maint. & Repairs	\$207,021	\$125,704	\$167,605	\$225,750	\$175,000	-22.5%
26335.1 Maint. & Repairs - Vehicles	\$1,257	\$1,325	\$1,767	\$3,000	\$3,000	0.0%
26335.3 W&S Maint.Items	\$2,234	\$0	\$0	\$0	\$10,000	100.0%
26349 Gas and Oil	\$6,115	\$3,202	\$4,269	\$7,750	\$7,750	0.0%
Total Vehicles & Equipment	\$216,627	\$130,231	\$173,641	\$236,500	\$195,750	-17.2%
26500 Staff Development						
26374 Dues & Subscriptions	\$1,423	\$683	\$800	\$2,000	\$2,000	0.0%
26355 Employee Relations/Education	\$439	\$263	\$263	\$500	\$1,000	100.0%
26354 Travel & Training	\$4,130	\$982	\$1,482	\$5,500	\$5,500	0.0%
Total Staff Development	\$5,992	\$1,928	\$2,545	\$8,000	\$8,500	6.3%
26700 Insurance Expense						

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26353.2 Liability	\$2,121	\$2,687	\$3,583	\$3,200	\$3,800	18.8%
26353.3 Property	\$25,524	\$21,532	\$28,709	\$28,000	\$30,000	7.1%
Total Insurance Expenses	\$27,645	\$24,219	\$32,292	\$31,200	\$33,800	8.3%
26800 Utilities Expense						
26352.1 Utilities - Gas for Gen	\$907	\$979	\$1,305	\$1,000	\$1,200	20.0%
26352.2 Water Plants	\$77,089	\$58,359	\$77,812	\$68,000	\$82,000	20.6%
26352.3 WW Treatment Plants	\$23,553	\$40,146	\$53,528	\$30,000	\$60,000	100.0%
26352.4 Lift Stations	\$13,987	\$13,802	\$18,403	\$16,000	\$20,000	25.0%
Total Utilities	\$115,536	\$113,286	\$151,048	\$115,000	\$163,200	41.9%
26900 Capital Outlay -STP Plant Imp	\$5,526	\$0	\$0	\$0	\$10,000	0.0%
26901 Utilities Proj Prev Maint -Other	\$119,981	\$104,850	\$139,800	\$46,311	\$76,581	65.4%
26901.1 Utilities Prev Maint - Tsf to CPF	\$91,400	\$0	\$0	\$0	\$0	0.0%
26901.2 Capital Costs-Tsf to CPF	\$91,400	\$0	\$0	\$0	\$0	0.0%
26901.3 Impact Fees - Tsf to CPF	\$0	\$0	\$7,278	\$90,000	\$100,000	11.1%
Total Util Projects/Prev Maint	\$302,781	\$104,850	\$147,078	\$136,311	\$176,581	29.5%
27000 Miscellaneous						
26359 Miscellaneous Exp	\$240	\$0	\$0	\$0	\$0	0.0%
26361 Bank Charges/ETS Fees	\$20,311	\$26,303	\$35,071	\$12,000	\$35,000	191.7%
	\$20,551	\$26,303	\$35,071	\$12,000	\$35,000	191.7%
27002 Transfer out-Construction Fund	\$154,800	\$243,286	\$536,039	\$536,039	\$628,469	17.2%
Total Transfers Out	\$154,800	\$243,286	\$536,039	\$536,039	\$628,469	17.2%
Grand Total Expenditures	\$2,165,815	\$1,333,495	\$1,981,460	\$2,007,250	\$2,486,300	23.9%