

**Ordinance Number 2022-03**

**AN ORDINANCE OF THE CITY OF RIESEL, TEXAS  
ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2022-2023**

WHEREAS, the City Council of the City of Riesel, Texas has considered a proposed operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2022-2023; and

WHEREAS, a public hearing was held on the proposed operating budget after notice of the same was given as required by law; and

WHEREAS, the City Council of the City of Riesel, Texas after hearing the public on the issue and considering the said proposed operating budget, believes that the same should be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIESEL, TEXAS that the operating budget attached hereto as Appendix "A" (including its cover sheet), and incorporated by reference herein, is hereby adopted as the operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2022-2023, which begins on October 1, 2022 and ends on September 30, 2023.

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$28,386 OR 12.80% AND OF THAT AMOUNT, \$6,319 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.**

RECORD VOTE BY ROLL CALL:

MARSHALL SHAW	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
TODD EHLERS	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JEANNE LERHMANN	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
KOOPER SJOLANDER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JEFF TANNER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY

PASSED AND APPROVED on the 30<sup>th</sup> day of AUGUST, 2022.

CITY OF RIESEL, TEXAS

By   
Mayor

ATTESTED:

  
City Secretary

**CERTIFICATION OF SEPARATE VOTE [REQUIRED SEPARATE FROM  
VOTE ON THE BUDGET]:**

As required by law the City Council voted separately and additionally to ratify the property tax revenue increase reflected in the adopted FY 2022-2023 budget by a vote of 5 AYES to 0 NAYS with 0 abstentions.

ATTEST:

  
City Secretary



# 2022-2023 GENERAL FUND BUDGET

**GENERAL FUND REVENUE**

**OPERATING REVENUES**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>OPERATING REVENUES (TAXES, FEES, COURT INCOME)</b>				
1 Franchise Fees (Electric/Garbage/Gas/Phone)	50,000	52,313	53,000	104.63%
2 Interest Income	18,000	2,555	12,000	14.19%
3 Miscellaneous Income (leases, permits, plats, restitution, rentals, etc.)	3,000	4,427	5,000	147.57%
4 Mixed Beverage Tax	2,300	3,444	4,000	149.74%
21-22 Total Taxable Property Value \$74,852,994				
5 21-22 Property Tax .296113 (I&S rate .064912 and M&O rate .231201)	221,649	233,104	0	105.17%
22-23 Total Taxable Property Value \$89,404,877				
6 22-23 Property Tax rate proposed at 0.279879 (I&S Debt Rate .079147 M&O Rate .200732)	0	0	250,225	#DIV/0!
7 Sales Tax Gross Collection (October22 begins 24 month repayment plan of \$1012 per month)	93,000	106,012	105,000	113.99%
8 >Street Tax (must be reauthorized by public election every 4 years - next vote is 2024)	22,870	29,197	32,623	127.67%
9 L.E. Income	800	715	1,000	89.38%
10 Court Fine Revenue (+TimePmt, Security & Tech Fees)	669,594	791,755	780,000	118.24%
11 IDA Tax Abatement Sandy Creek (last PILOT rcvd 2022) Tax Abatement is over	125,000	125,000	0	100.00%
12 Grant-CLFRF -TRANCHE 1 rcvd 8/23/21 (will not be spent in 21 fiscal yr. Will be appropriated into 22 budget below)	0	0	0	#DIV/0!
13 Grant-CLFRF -TRANCHE 2 will not be distributed until June 2022	128,477	0	0	0.00%
14 Donation to Parks & Rec from Frontier Waste	1,000	1,000	1,000	
<b>Total Operating Revenue</b>	<b>1,335,690</b>	<b>1,349,522</b>	<b>1,243,848</b>	<b>101.04%</b>

**NON-OPERATING REVENUES**

**APPROPRIATIONS**

16 Park Project 2023 (from Gen Fund Money Mkt for Capital Outlay in Park (Early Childhood Playscape )	0	0	125,000	
17 POLICE & COURT SOFTWARE SYSTEMS (court tech fund)			55,000	
18 Street Rehabilitation Project 2023(from General Money Mkt for Capital outlay in Street Dept.)			100,000	
19 GRANT: Transfer from Gen Reserves (transfer OUT below on street page to sewer fund)	128,477	128,477	0	
20 From Gen Money Market for 2021 Park Project	60,000	43,000	0	71.67%
21 Contingency Fund for EMERGENCY or unforeseen circumstances ONLY	100,000	0	100,000	0.00%
<b>Total Non-Operating Revenue</b>	<b>288,477</b>	<b>0</b>	<b>380,000</b>	<b>0.00%</b>
<b>Total Combined Operating &amp; Non-Operating Revenues</b>	<b>1,624,167</b>	<b>1,520,999</b>	<b>1,623,848</b>	<b>93.65%</b>

**GENERAL GOVERNMENT EXPENDITURES**

<b>DEPARTMENT: GENERAL GOVT</b>		<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>SALARIES AND BENEFITS</b>					
24	Salaries (current annual salaries - 83203.99) 5%	81,836	67,176	85,927	82.09%
25	Overtime/CompTime	100	0	0	0.00%
26	Payroll Expense (FICA, Medicare, etc.)	4,600	8,323	8,946	180.93%
27	Health Insurance	16,000	12,823	17,000	80.14%
28	Retirement	4,800	4,526	5,000	94.29%
29	Worker's Comp. Insurance	200	2,444	3,900	
30	COLA 2022 - 5.5% budgeted amount covers all salaries, all departments	20,750	0	0	0.00%
31	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)			7,571	
	<b>TOTAL SALARIES</b>	<b>128,286</b>	<b>95,292</b>	<b>128,344</b>	<b>74.28%</b>
<b>SUPPLIES</b>					
32	Office Supplies	5,000	4,684	5,500	93.68%
33	Software & Licensing Fees	1,500	0	0	
34	Postage	650	464	650	71.38%
35	FLAG & FLAGPOLE	400	1,120	1,250	280.00%
36	Clothing (office staff & council)	500	0	500	
37	Miscellaneous (& covid supplies)	1,000	2,769	1,000	276.90%
38	<b>TOTAL SUPPLIES</b>	<b>9,050</b>	<b>9,037</b>	<b>8,900</b>	<b>99.86%</b>
<b>SERVICES</b>					
39	Utilities	1,000	5,411	9,000	541.10%
40	Telephone	14,000	9,514	10,250	67.96%
41	Insurance (property, liability & bonds)	3,000	1,945	2,500	64.83%
42	Dues (HOT COG, eCivis & TML)	350	206	250	58.86%
43	Election Services	1,600	359	400	22.44%
44	Publications / Subscriptions / Filing Fees	1,000	498	500	49.80%
45	Bank & Credit Card Fees (DIRECT DEPOSIT FEE FROM QUICKBOOKS)	800	1,273	1,500	159.13%
46	Travel / Training / Mileage (Employee)	2,500	225	500	9.00%
47	Travel / Training / Mileage (Council)	2,500	1,105	500	44.20%
48	Employee & Council Appreciation	4,350	3,609	5,000	82.97%
49	Memorials	200	321	300	160.50%
50	Audit Fees (divide between water/sewer/general)	7,500	6,750	6,750	90.00%
51	CPA	13,000	1,700	3,500	13.08%
52	Engineering, Building, Development	5,000	12,625	12,000	252.50%
53	Appraisal Expense	2,000	1,451	1,500	72.55%
54	Legal Fees	5,000	5,163	5,000	103.26%
55	Debt Service FUND (from I&S Tax pay to Water/Sewer 50/50) \$26,725 to Sewer, \$24,037 split sewer/water	51,930	51,930	50,762	100.00%
56	Debt Service FUND (from I&S Tax for Series 2021 CO for new well) transfer to water			20,000	
57	Waco McLennan County Health District Dues	1,800	3,381	2,000	187.83%
58	Community Clean Up	1,000	230	1,000	23.00%
59	Janitorial Services	1,000	200	2,400	
60	<b>TOTAL SERVICES</b>	<b>119,530</b>	<b>107,896</b>	<b>135,612</b>	<b>90.27%</b>
<b>MAINTENANCE</b>					
61	City Hall Repair & Maintenance	2,500	862	22,279	34.48%
62	Office Equipment & Maintenance (computer, printer, scanner)	4,000	2,834	2,000	70.85%
63	<b>TOTAL MAINTENANCE</b>	<b>6,500</b>	<b>3,696</b>	<b>24,279</b>	<b>56.86%</b>
<b>CAPITAL OUTLAY</b>					
64	New City Hall Building Fund	0	0	0	
65	Video Camera, Microphone, Storage Device & software	2,000	0	2,500	0.00%
66	Computer	6,000	0	6,000	0.00%
67	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	
68	<b>Total Administration Expenditures</b>	<b>263,366</b>	<b>215,921</b>	<b>305,635</b>	<b>81.99%</b>

**POLICE DEPARTMENT EXPENDITURES**

DEPARTMENT: POLICE	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
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**SALARIES AND BENEFITS**

69 L.E. Salaries (For 3 officers) (current salaries \$64,751 - \$54,952 - \$52,485 = 172,189) +5%	164,457	210,487	180,799	127.99%
70 L.E. Overtime/CompTime	0	0	0	#DIV/0!
71 L.E. Recruitment 4th Officer +5K incentive	0	0	55,000	
Salary Adjustments to keep up with current market			15,000	
72 Payroll Expense (FICA, Medicare, etc.)	11,000	11,207	16,341	101.88%
73 L.E. Health Insurance	13,704	12,801	23,000	93.41%
74 L.E. Retirement	7,600	7,348	13,000	96.68%
75 L.E. Worker's Comp. Insurance	9,000	7,595	12,000	84.39%
76 COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	0	0	15,669	#DIV/0!
77				
<b>TOAL SALARIES</b>	<b>205,761</b>	<b>249,438</b>	<b>330,809</b>	<b>121.23%</b>

**Supplies**

78 L.E. Office Supplies	2,800	1,766	2,000	63.07%
79 Software & Licensing & Subscription Fees (GoToMyPC, etc.)	1,500	0	0	0.00%
80 L.E. Motor Vehicle Supplies (Gas/Oil)	7,500	11,934	20,000	159.12%
81 L.E. Clothing	500	474	1,000	94.80%
82 L.E. Operating Supplies (bullets, batteries)	2,000	2,398	2,500	119.90%
83 L.E. Postage	50	31	50	62.00%
84 L.E. Miscellaneous: Meals	100	0	0	0.00%
85 L.E. Medical (MHMR Transport)	100	0	0	0.00%
86				
<b>TOTAL SUPPLIES</b>	<b>14,550</b>	<b>16,603</b>	<b>25,550</b>	<b>114.11%</b>

**Services**

87 L.E. Telephone/Internet	4,000	2,949	3,500	73.73%
88 L.E. Property Insurance	4,500	2,913	3,300	64.73%
89 I.T. Services	2,500	0	0	0.00%
90 Security Services (Paladin)	100	0	0	0.00%
91 Publications	50	0	0	0.00%
92 Lab Services	50	0	0	
93 Training	1,000	162	1,000	16.20%
94 Dispatch - Radio Services	350	275	350	78.57%
95 Community Outreach (School Outreach & National Night Out)	500	0	500	0.00%
96 L.E. Miscellaneous	100	0	0	0.00%
97				
<b>TOTAL SERVICES</b>	<b>13,150</b>	<b>6,299</b>	<b>8,650</b>	<b>47.90%</b>

**Maintenance**

98 L.E. Motor Vehicle Maintenance (Repair, Main, Tires)	4,000	2,868	3,500	71.70%
99 L.E. Equipment Maintenance (Repairs)	500	438	500	87.60%
100 L.E. Computer Maintenance (Repairs)	1,500	3,282	3,000	218.80%
101				
<b>TOTAL MAINTENANCE</b>	<b>6,000</b>	<b>6,588</b>	<b>7,000</b>	<b>109.80%</b>

**Capital Outlay**

102 POLICE OPERATING SYSTEM (Possibly cop-sync)	0	0	35,000	
103 Bullet Proof Vests & Ballistic Shields	0	0	7,500	
104 New Office Equipment & Furniture	1,500	0	1,500	
105				
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,500</b>	<b>0</b>	<b>44,000</b>	

106	<b>Total Police Expenditures</b>	<b>240,961</b>	<b>278,928</b>	<b>416,009</b>	<b>115.76%</b>
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MUNICIPAL COURT EXPENDITURES

DEPARTMENT: COURT

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
<b>SALARIES AND BENEFITS</b>				
107 Court Salaries (Clerk & Judge) current salaries: \$36,171 & \$18,000	47,370	41,341	55,979	87.27%
108 Payroll Expense (FICA, Medicare, etc.)	3,750	3,322	3,600	88.59%
109 Court Health Insurance	6,852	6,411	3,850	93.56%
110 Worker's Comp Insurance	100	0	0	0.00%
111 Court Retirement	2,050	1,902	2,050	92.78%
112 COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	0	0	3,291	#DIV/0!
113 <b>TOTAL SALARIES</b>	<b>60,122</b>	<b>52,976</b>	<b>68,770</b>	88.11%
<b>Supplies</b>				
114 Court Office Supplies	2,500	3,018	3,000	120.72%
115 Court Operating Supplies	250	130	200	
116 Court Computer REMOVE NEXT YEAR COMBINE WITH COMPUTER LINE BELOW	250	0	0	0.00%
117 Court Office Equipment REMOVE NEXT YEAR COMBINE WITH COURT OP SUPPLIES	100	0	0	0.00%
118 Court Postage	1,000	1,163	1,500	116.30%
119 Court Clothing	250	0	0	
120 <b>TOTAL SUPPLIES</b>	<b>4,350</b>	<b>4,311</b>	<b>4,700</b>	99.10%
<b>Services</b>				
121 Court Travel / Training / Mileage	1,500	650	1,000	43.33%
122 Computer Maintenance & IT Service	350	1,793	2,000	512.29%
123 Court Publications / Subscriptions	50	100	0	200.00%
124 State Court Cost + Unrestrained Child + Time Pmt Fee	191,347	281,855	253,500	147.30%
125 SPECIAL FUNDS (Tech, Security)	3,000	4,352	4,490	145.07%
126 Omnibase	3,500	3,234	3,500	92.40%
127 Prosecutor	7,500	9,090	10,000	121.20%
128 Unclaimed Property	500	0	1,789	0.00%
129 Misc (Overpayments, Cancelled Pmts, etc.)	500	0	200	0.00%
130 <b>TOTAL SERVICES</b>	<b>208,247</b>	<b>301,074</b>	<b>276,479</b>	144.58%
<b>CAPITAL OUTLAY</b>				
131 COURT SOFTWARE - (Due to new police software)	0	0	20,000	
132 Printer (all in one, printer, scanner, copier)	6,500	0	0	
133 <b>TOTAL CAPITAL OUTLAY</b>	<b>6,500</b>	<b>0</b>	<b>20,000</b>	0.00%
134 <b>Total Court Expenditures</b>	<b>279,219</b>	<b>358,361</b>	<b>369,949</b>	128.34%



**STREET DEPARTMENT EXPENDITURES**

**DEPARTMENT: STREET & BRIDGE**

<b>BUDGET</b>	<b>YTD</b>	<b>BUDGET</b>	<b>YTD %</b>
<b>21-22</b>	<b>6.30.22</b>	<b>22-23</b>	<b>21-22</b>

**SALARIES AND BENEFITS**

135	*Salaries (50% Gen, 12.5% Water 12.5% RMS, 25% Sewer) CURRENT SALARIES: \$67,835 & \$33,280	55,524	35,964	53,085	64.77%
136	Part Time Laborer (Jeb Marcott) ask cris where this is coded	3,000	0	3,600	0.00%
137	Overtime/CompTime	0	0	0	#DIV/0!
138	Payroll Expense (FICA, Medicare, etc.)	3,500	0	1,500	0.00%
139	Street Health Insurance (1/2 JH only)	3,426	0	1,500	0.00%
140	Worker's Comp Insurance	750	0	750	0.00%
141	Street Retirement	3,200	1,831	0	
142	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Securtiy)	0	0	4,580	#DIV/0!
143	<b>TOTAL SALARIES</b>	<b>69,400</b>	<b>37,795</b>	<b>65,015</b>	54.46%

**Supplies**

144	Motor Vehicle Supplies (Truck Gas/Oil) - EOY	1,000	0	1,000	
145	Signs, Cones, Traffic Control	1,000	540	200	54.00%
146	Operating Supplies	2,500	4,231	3,000	169.24%
147	<b>TOTAL SUPPLIES</b>	<b>4,500</b>	<b>4,771</b>	<b>4,200</b>	106.02%

**Services**

148	Utilities (Street Lights)	8,000	10,627	12,600	132.84%
149	Legal & Expert Fees	1,000	0	0	0.00%
150	Engineer Fees	5,000	0	0	0.00%
151	Contract Labor (blading Roadrunner, Kattner, etc.)	10,429	6,076	5,000	58.26%
152	<b>TOTAL SERVICES</b>	<b>24,429</b>	<b>16,703</b>	<b>17,600</b>	68.37%

**Maintenance**

153	Equipment Maintenance (tractors, backhoe, mule, mowers)	3,500	3,618	5,000	103.37%
154	Street Maintenance: Sealant, Cold Mix, Gravel, Weed Killer	5,000	370	1,000	7.40%
155	Tree Trimming	12,000	10,800	12,000	90.00%
156	Bridge Mowing (Stein)	4,000	3,250	3,500	81.25%
157	Drainage & Culverts (excavation, drainage, culverts)	54,250	0	48,465	0.00%
158	Motor Vehicle Maintenance (Repairs)	500	0	250	0.00%
159	CONTINGENCY FUND FOR EMERGENCY OR UNFORSEEN REPAIRS	100,000	0	100,000	0.00%
160	<b>TOTAL MAINTENANCE</b>	<b>179,250</b>	<b>18,038</b>	<b>170,215</b>	10.06%

**Capital Outlay**

161	Charles Street Chip Seal, patching, crack sealing	128,363	0	0	0.00%
162	Street Repairs (annual paving or chip/crack sealing)	100,000	95,386	110,000	95.39%
163	TDEM CLFRF Grant project Sewer Project (transferring this 1st tranche out of General to Sewer Fund)	128,477	128,477	0	100.00%
164	TDEM CLFRF Grant Sewer project (KEEP this 2nd half in Street fund to repair street after sewer rehab)	128,477		0	
165	Jetter (split between Gen & Sewer)	0		25,000	
166	<b>TOTAL CAPITAL OUTLAY</b>	<b>485,317</b>	<b>223,863</b>	<b>135,000</b>	46.13%

167	<b>Total Street Expenditures</b>	<b>762,896</b>	<b>301,170</b>	<b>392,030</b>	39.48%
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**PARKS & RECREATION EXPENDITURES**

**DEPARTMENT: PARKS & RECREATION**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>Supplies</b>				
168 Miscellaneous Park (wood, bolts, gloves)	500	278	300	55.60%
<b>Community Events</b>				
169 Parades & Community Events	3,500	1,734	2,500	49.54%
170 Senior Center Electricity	2,400	0	0	
<b>Services</b>				
171 Contract Labor (stein mowing; painting; RDK dirt work)	2,500	1,244	1,500	49.76%
172 Landscaping	0	0	0	
<b>Maintenance</b>				
173 Maintenance (paint, sand)	2,500		1,000	0.00%
<b>Capital Outlay</b>				
174 2023 PARK (TODDLER PLAYSCAPE, SWING SEATS/CHAINS, BABY SWING, ADA SWING & RAMP)	0	0	100,000	
175 SHADE STRUCTURE	0	0	25,000	
176 Park Capital Imp Project: Splashpad Safety Surfacing	60,000	43,000	0	
177 <b>Total Park Department Expenditures</b>	<b>71,400</b>	<b>46,256</b>	<b>130,300</b>	<b>64.78%</b>

**ANIMAL CONTROL EXPENDITURES**

**DEPARTMENT: ANIMAL CONTROL**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
178 Training	0	0	500	#DIV/0!
179 Waco/McLennan County Shelter Agreement Fees	0	359	500	#DIV/0!
180 Supplies	0	0	0	
181 Equipment	0	255	500	#DIV/0!
182 <b>Total Animal Control Expenditures</b>	<b>0</b>	<b>614</b>	<b>1,500</b>	<b>#DIV/0!</b>

**FIRE DEPARTMENT EXPENDITURES**

**DEPARTMENT: FIRE**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>Services</b>				
183 Fire Department Utilities	2,500	2,416	4,500	96.64%
184 Fire Department Insurance	3,000	2,942	3,500	98.07%
<b>Maintenance</b>				
185 Supplies	50	0	50	0.00%
186 Exterminator	275	130	375	47.27%
187 <b>Total Fire Department Expenditures</b>	<b>5,825</b>	<b>5,488</b>	<b>8,425</b>	<b>94.21%</b>

**GENERAL FUND TOTALS**

		<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
188	<b>Total Revenue</b>	1,624,167	1,520,999	1,623,848	93.65%
189	<b>TOTAL EXPENDITURES</b>	1,623,667	1,206,738	1,623,848	74.32%
190	<b>EXCESS REVENUE OVER EXPENDITURES</b>	500	314,261	0	

# 2022-2023 WATER FUND BUDGET

**WATER FUND REVENUE**

**WATER - OPERATING REVENUES**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD 21-22</b>
191 Water Revenue	360,000	387,528	375,000	107.65%
192 Trash Revenue	109,200	105,789	118,000	96.88%
193 Tie In Fees	3,000	4,000	4,000	133.33%
194 Interest Income	6,295	4,802	5,000	76.28%
195 Wholesale Water Revenue (selling to Meier's Settlement)	53,136	87,000	150,000	163.73%
196 Arsenic Reduction Alluvium Well Debt (MS WSC's share of annual debt)	0	0	44,400	#DIV/0!
197 <b>Total Operating Revenues</b>	<b>531,631</b>	<b>589,119</b>	<b>696,400</b>	<b>110.81%</b>

**WATER - NON-OPERATING REVENUE**

**APPROPRIATIONS**

198 Mt Moriah Well Reserve Fund (RMS cash assets transferred to Riesel)	100,000	152,228	0	
199 Water Line Replacements			0	
200 Mt.Moriah Well Generator from Water Money Market Fund	0	0	135,000	
201 Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	50,000	0.00%

**DEBT SERVICE**

202 Property Tax (transferred in from General I&S Tax Fund pledged for 2021 alluvium well bonds)	0	0	20,000	#DIV/0!
203 Property Tax (I&S pledged for 2013 bonds) (TRANSFER) (send 1/2 to water and 1/2 to sewer)	12,317	12,317	12,018	100.00%
204 <b>Total Combined Operating &amp; Non-Operating Revenues</b>	<b>693,948</b>	<b>753,664</b>	<b>913,418</b>	<b>108.61%</b>

**WATER FUND EXPENDITURES**

**WATER FUND: EXPENDITURES**

	<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>Salaries &amp; Benefits</b>				
205 *Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 water salary & benefits RMS)	13,220	8,991	13,271	68.01%
206 Payroll Expense (FICA, Medicare, etc.)	1,300	687	800	52.85%
207 Health Insurance (\$6852 yr - half paid by Gen, 1/4 water, 1/4 sewer)	857	350	500	40.84%
208 Retirement	1,700	1,035	1,200	60.88%
209 Worker's Comp. Insurance	1,045	1,023	1,363	
210 COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	0	0	1,145	#DIV/0!
211 <b>TOTAL SALARIES</b>	<b>18,122</b>	<b>12,086</b>	<b>18,279</b>	66.69%
<b>Supplies</b>				
212 Office Supplies (software, paper, bills, toner, batteries, envelopes, etc.)	1,500	1,583	1,900	105.53%
213 Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	4,294	2,460	3,000	57.29%
214 Water Purchased (RMS & TriCounty)	6,000	8,340	6,000	139.00%
215 Tools	300	518	300	172.67%
216 Postage	2,500	3,341	4,300	133.64%
217 Miscellaneous	200	192	0	96.00%
218 Clothing	500	179	500	35.80%
219 Operating Supplies (meters, pipe, fittings, gloves, chlorine, enzyme, chemicals, valves, batteries etc.)	14,000	28,149	16,000	201.06%
220 <b>TOTAL SUPPLIES</b>	<b>29,294</b>	<b>44,762</b>	<b>32,000</b>	152.80%
<b>Services</b>				
221 Utilities	23,000	28,997	40,000	126.07%
222 Telephone	720	964	1,157	133.89%
223 Insurance - property, bonds & bank fees	7,000	8,527	4,000	121.81%
224 Royalties (Mineral Royalty - Mormino .15 per 1000)	3,000	1,907	3,000	63.57%
225 RMS Water Loan	0	2,986	0	#DIV/0!
226 Lab	2,000	2,527	1,750	126.35%
227 Chemical Analysis (Health Department) (remove & combine with Lab next year)	100	0	0	0.00%
228 Regulatory Fees	1,500	1,234	1,500	82.27%
229 Audit Fees (split 50Gen, 25 water, 25 sewer) allocate 1/4 water expense to Mt Moriah	1,625	3,375	1,700	207.69%
230 Legal Fees	15,000	2,140	500	14.27%
231 Engineer Fees (20kTest Wells - not from project funds)	20,000	42,423	33,016	212.12%
232 Dues	1,000	615	750	61.50%
233 Publication	200	0	50	0.00%
234 Travel / Training / Mileage	1,000	2,116	2,500	211.60%
235 Permit Fee	2,000	100	100	5.00%
236 Conservation Fee (Southern Trinity Groundwater)	2,500	1,789	2,500	71.56%
237 Contract Labor	10,000	1,418	3,000	14.18%
238 Trash Expense	106,000	99,573	109,000	93.94%
239 <b>TOTAL SERVICES</b>	<b>196,645</b>	<b>200,691</b>	<b>204,523</b>	102.06%
<b>Maintenance</b>				
240 Motor Vehicle Maintenance (Repairs & Routine Maintenance )	500	1,769	1,500	353.80%
241 Generator (starting new maintenance contract)	1,250	1,701	2,000	136.08%
242 Machinery (Tractor/Backhoe/Shredder) - EOY	800	68	500	8.50%
243 Office Equipment & Maintenance	1,000	0	500	0.00%
244 Water Maintenance (RRM - repairs, replacement, well maint)PressureTankRepair	25,000	776	21,792	3.10%
245 Storage Tanks	55,000	0	40,000	0.00%
246 Water Plant Maintenance	2,000	0	2,000	0.00%
247 <b>TOTAL MAINTENANCE</b>	<b>85,550</b>	<b>4,314</b>	<b>68,292</b>	5.04%

WATER FUND: EXPENDITURES CONT'D		BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
<b>Debt Service</b>					
248	2009 Revenue Bond Debt - Principal & Interest (RATTLESNAKE WELL - not funded with taxes)	21,966	21,966	32,515	100.00%
249	2013 Series CO's (CHARLES STREET PROJECT - funded by I&S tax) \$24,037 total (half water half sewe	12,317	12,317	12,018	100.00%
250	2021 Series CO's (Arsenic Reduction Alluvium Well) (TOTAL Riesel: \$140,600 MS \$44,400)			185,000	
251	<b>TOTAL DEBT SERVICE</b>	<b>34,283</b>	<b>34,283</b>	<b>229,533</b>	100.00%
<b>Capital Outlay</b>					
252	CONTINGENCY FUND (for EMERGENCY or unforeseen repairs ONLY)	50,000	0	50,000	0.00%
253	Water Line Replacements	50,000	0	60,000	0.00%
254	<b>CAPITAL OUTLAY</b>	<b>100,000</b>	<b>0</b>	<b>110,000</b>	0.00%
255	<b>WATER EXPENDITURES SUBTOTAL</b>	<b>463,894</b>	<b>296,136</b>	<b>662,627</b>	

<b>MT MORIAH WELL (RMS WELL) BUDGET 2021-2022</b>		<b>BUDGET 21-22</b>	<b>YTD 6.30.22</b>	<b>BUDGET 22-23</b>	<b>YTD % 21-22</b>
<b>Salaries &amp; Benefits</b>					
256	*Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 of operators salary/benefits RMS)	13,220	8,991	13,271	68.01%
257	Payroll Expense (FICA, Medicare, etc.)	1,300	687	800	52.85%
258	Health Insurance	857	350	500	40.84%
259	Retirement	1,700	457	1,200	26.88%
260	Worker's Comp. Insurance	1,045	1,023	1,300	97.89%
261	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	0	0	1,145	#DIV/0!
262	<b>TOTAL SALARIES</b>	<b>18,122</b>	<b>11,508</b>	<b>18,216</b>	<b>63.50%</b>
<b>Supplies</b>					
263	Office Supplies (bills, toner, batteries, envelopes, etc.)	500	0	100	0.00%
264	Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	2,147	2,460	3,000	114.58%
265	Tools	100	0	100	0.00%
266	Postage	100	0	50	0.00%
267	Miscellaneous	0	0	50	#DIV/0!
268	Clothing	300	0	0	0.00%
269	Operating Supplies (pvc pipe, gloves, chlorine, chemicals, valves, batteries etc.)	8,000	8,063	0	100.79%
270	<b>TOTAL SUPPLIES</b>	<b>11,147</b>	<b>10,523</b>	<b>3,300</b>	<b>94.40%</b>
<b>Services</b>					
271	Utilities	23,000	31,913	45,000	138.75%
272	Telephone	720	0	200	0.00%
273	Insurance - property	15,000	1,441	1,500	9.61%
274	Lab	1,200	1,465	1,750	122.08%
275	Chemical Analysis (Health Department)	100	0	100	0.00%
276	Regulatory Fees	125	125	125	100.00%
277	Audit Fees	1,625	2,875	1,700	176.92%
288	Legal Fees	2,500	0	500	0.00%
289	Engineer Fees	2,000	0	10,000	0.00%
290	Dues	100	0	100	0.00%
291	Publication	150	0	100	0.00%
292	Travel / Training / Mileage	1,000	0	500	0.00%
293	Permit Fee	0	50	0	#DIV/0!
294	Conservation Fee (Southern Trinity Groundwater)	2,500	1,117	2,000	44.68%
295	Contract Labor	1,920	1,418	2,000	73.85%
296	<b>TOTAL SERVICES</b>	<b>51,940</b>	<b>40,404</b>	<b>65,575</b>	<b>77.79%</b>
<b>Maintenance</b>					
297	Motor Vehicle Maintenance (Repairs) - EOY	500	875	500	175.00%
298	Generator (1)	1,250	0	1,500	0.00%
299	Machinery (Tractor/Backhoe/Shredder) - EOY	1,000	0	100	0.00%
300	Office Equipment & Maintenance	1,000	0	100	0.00%
301	Water Maintenance (RRM - repairs, replacement, well maint)	10,000	1,136	500	11.36%
302	Storage Tanks (inspection & painting)	6,000	0	25,000	0.00%
303	Water Plant Maintenance	5,000	0	1,000	0.00%
304	<b>TOTAL MAINTENANCE</b>	<b>24,750</b>	<b>2,011</b>	<b>28,700</b>	<b>8.13%</b>
<b>Capital Outlay for Mt Moriah Well</b>					
305	Generator, wiring, installation (12 month lead time) - Mt. Moriah Well	124,095	0	135,000	0.00%
306	<b>CAPITAL OUTLAY</b>	<b>124,095</b>	<b>0</b>	<b>135,000</b>	<b>0.00%</b>
307	<b>MT MORIAH WELL EXPENDITURES</b>	<b>230,054</b>	<b>64,446</b>	<b>250,791</b>	<b>28.01%</b>



<b>WATER FUND: EXPENDITURES CONT'D</b>	<b>BUDGET</b> 21-22	<b>YTD</b> 6.30.22	<b>BUDGET</b> 22-23	<b>YTD %</b> 21-22
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**WATER FUND TOTALS**

308	<b>TOTAL WATER EXPENDITURES</b>	693,948	360,582	913,418	51.96%
309	<b>Excess Revenue over Expenditure</b>	0	457,528	0	

# 2022-2023 SEWER FUND BUDGET

**SEWER FUND REVENUE**

**SEWER FUND: OPERATING REVENUES**

BUDGET	YTD	BUDGET	YTD %
21-22	6.30.22	22-23	21-22

**REVENUE**

310 Sewer Revenue	126,369	122,518	161,926	96.95%
311 Tie In Fees	0	2,000	4,000	#DIV/0!
312 Interest Income	2,100	771	1,000	36.71%
313 <b>Total Revenue</b>	<b>128,469</b>	<b>125,289</b>	<b>166,926</b>	<b>97.52%</b>

**SEWER FUND: NON-OPERATING REVENUES**

**APPROPRIATIONS**

314 SEWER FUND MMKT - for sewer line replacements	0	0	0	
315 Jetter (51K split between Gen & Sewer money markets)	25,000	0	26,000	0.00%
316 CLFRF Grant - tranche 1 transferred into Sewer Fund from Gen Fund	128,477	128,477	0	100.00%
317 CLFRF Grant - tranche 2 transferred into Sewer Fund from Gen Fund	128,477	0	0	0.00%
318 <b>SEWER REHAB PROJECT GRANT FUNDS</b>			<b>256,954</b>	<b>#DIV/0!</b>
319 <b>SUPPLEMENTAL RESERVE FUNDS for Sewer Rehab Capital Improvement Project</b>	150,000	0	<b>182,921</b>	<b>0.00%</b>
320 Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%

**DEBT SERVICE**

321 Series 2013 CO Charles Street (I&S pledged for 2013 CO's) transfer in May from General to Sewer	12,318	12,318	12,019	100.00%
322 Series 1999 CO Sewer Plant (funded by I&S funds) transfer in May from Gen to Sewer	27,295	27,295	26,725	
323				
324 <b>Total Non Operating Revenue</b>	<b>496,567</b>	<b>168,090</b>	<b>529,619</b>	<b>33.85%</b>

325 <b>Total Combined Operating &amp; Non-Operating Revenues</b>	<b>597,741</b>	<b>266,084</b>	<b>669,820</b>	<b>44.51%</b>
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**SEWER FUND EXPENDITURES**

<b>SEWER FUND: EXPENDITURES</b>		<b>BUDGET</b>	<b>YTD</b>	<b>BUDGET</b>	<b>YTD %</b>
		<b>21-22</b>	<b>6.30.22</b>	<b>22-23</b>	<b>21-22</b>
<b>Salaries and Benefits</b>					
326	*Salaries (split 50% General, 25% Sewer, 12.5% Water, 12.5% RMS)	27,000	17,983	26,542	66.60%
327	Payroll Expense (FICA, Medicare, etc.)	2,077	1,375	1,500	66.20%
328	Health Insurance (1/4 of JH only)	1,800	400	700	22.22%
329	Retirement	1,713	1,035	1,500	
330	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	0	0	2,290	#DIV/0!
331	<b>TOTAL SALARIES</b>	<b>32,590</b>	<b>20,793</b>	<b>32,532</b>	63.80%
<b>Supplies</b>					
332	Office Supplies & Tools	100	505	250	505.00%
333	Operating Supplies	5,000	2,902	3,500	58.04%
334	Postage	0	0	25	#DIV/0!
335	<b>TOTAL SUPPLIES</b>	<b>5,100</b>	<b>3,407</b>	<b>3,775</b>	66.80%
<b>Services</b>					
336	Utilities	9,000	9,895	15,000	109.94%
337	Audit	3,375	3,375	3,375	100.00%
338	Insurance - Property - Workers Comp	5,000	4,980	6,500	
339	Travel / Training / Mileage	100	0	100	0.00%
340	Lab	4,000	4,683	5,000	117.08%
341	Engineering	1,000	200	500	20.00%
342	Regulatory Fees	1,250	1,250	1,250	100.00%
343	Permit Renewal	1,250	0	100	
344	Publications	50	0	50	0.00%
345	Contract Labor	1,000	0	2,500	0.00%
346	Miscellaneous	0	0	100	#DIV/0!
347	<b>TOTAL SERVICES</b>	<b>26,025</b>	<b>24,383</b>	<b>34,475</b>	93.69%
<b>Maintenance</b>					
348	Sewer Maintenance (RRM) (Mike Staas)	10,000	16,723	19,710	167.23%
349	Office Equipment & Maintenance	50	0	50	0.00%
350	Generator Maintenance	1,000	1,047	1,250	104.70%
351	Lift Stations (Jackson, Lehmann, Leudke)	6,000	0	13,000	0.00%
352					
353	<b>TOTAL MAINTENANCE</b>	<b>17,050</b>	<b>17,770</b>	<b>34,010</b>	104.22%
<b>Debt Service</b>					
354	2013 Series CO's (Charles Sewer Line Project funded by I&S tax) <a href="#">transfer in May</a>	12,318	12,318	12,019	100.00%
355	1999 Sewer Bond - Principle & Interest (funded by I&S tax)	27,295	27,295	26,725	100.00%
356	<b>TOTAL DEBT SERVICE</b>	<b>39,613</b>	<b>39,613</b>	<b>38,744</b>	100.00%
<b>Capital Outlay</b>					
357	Jetter (51K total - split between General and Sewer)	25,409	0	26,000	
358	Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%
359	Pumps for lift stations	0	0	10,409	#DIV/0!
360	Sewer Line Replacements	20,000	0	25,000	0.00%
361	<b>Sewer Rehab Project - grant funds</b>	<b>128,477</b>	<b>0</b>	<b>256,954</b>	
362	<b>Sewer Rehab project - from reserve funds</b>	<b>150,000</b>	<b>5,910</b>	<b>182,921</b>	
363	<b>TOTAL CAPITAL OUTLAY</b>	<b>348,886</b>	<b>5,910</b>	<b>526,284</b>	1.69%
<b>SEWER FUND TOTALS</b>					
364	<b>Total Expenditures</b>	<b>469,264</b>	<b>111,876</b>	<b>669,820</b>	23.84%
365	<b>Excess Revenue over Expenditure</b>	<b>0</b>	<b>154,208</b>	<b>0</b>	