

2022-2023 GENERAL FUND BUDGET

GENERAL FUND REVENUE

OPERATING REVENUES

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
OPERATING REVENUES (TAXES, FEES, COURT INCOME)				
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	
Total Operating Revenue	1,335,690	1,349,522	1,243,848	101.04%

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%
Total Non-Operating Revenue	288,477	0	380,000	0.00%
Total Combined Operating & Non-Operating Revenues	1,624,167	1,520,999	1,623,848	93.65%

GENERAL GOVERNMENT EXPENDITURES

DEPARTMENT: GENERAL GOVT

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
SALARIES AND BENEFITS				
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	
TOTAL SALARIES	128,286	95,292	128,344	74.28%
SUPPLIES				
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				
TOTAL SUPPLIES	9,050	9,037	8,900	99.86%
SERVICES				
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				
TOTAL SERVICES	119,530	107,896	135,612	90.27%
MAINTENANCE				
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				
TOTAL MAINTENANCE	6,500	3,696	24,279	56.86%
CAPITAL OUTLAY				
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				
TOTAL CAPITAL OUTLAY	0	0	8,500	
Total Administration Expenditures	263,366	215,921	305,635	81.99%

POLICE DEPARTMENT EXPENDITURES

DEPARTMENT: POLICE

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
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				
TOAL SALARIES	205,761	249,438	330,809	121.23%
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				
TOTAL SUPPLIES	14,550	16,603	25,550	114.11%
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				
TOTAL SERVICES	13,150	6,299	8,650	47.90%
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				
TOTAL MAINTENANCE	6,000	6,588	7,000	109.80%
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				
TOTAL CAPITAL OUTLAY	1,500	0	44,000	
106				
Total Police Expenditures	240,961	278,928	416,009	115.76%

MUNICIPAL COURT EXPENDITURES

DEPARTMENT: COURT

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
SALARIES AND BENEFITS				
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 TOTAL SALARIES	60,122	52,976	68,770	88.11%
Supplies				
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 TOTAL SUPPLIES	4,350	4,311	4,700	99.10%
Services				
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 TOTAL SERVICES	208,247	301,074	276,479	144.58%
CAPITAL OUTLAY				
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 TOTAL CAPITAL OUTLAY	6,500	0	20,000	0.00%
134 Total Court Expenditures	279,219	358,361	369,949	128.34%

STREET DEPARTMENT EXPENDITURES

DEPARTMENT: STREET & BRIDGE

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
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				
	TOTAL SALARIES	69,400	37,795	65,015 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				
	TOTAL SUPPLIES	4,500	4,771	4,200 106.02%
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				
	TOTAL SERVICES	24,429	16,703	17,600 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				
	TOTAL MAINTENANCE	179,250	18,038	170,215 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				
	TOTAL CAPITAL OUTLAY	485,317	223,863	135,000 46.13%
167				
	Total Street Expenditures	762,896	301,170	392,030 39.48%

PARKS & RECREATION EXPENDITURES

DEPARTMENT: PARKS & RECREATION

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
Supplies				
168 Miscellaneous Park (wood, bolts, gloves)	500	278	300	55.60%
Community Events				
169 Parades & Community Events	3,500	1,734	2,500	49.54%
170 Senior Center Electricity	2,400	0	0	
Services				
171 Contract Labor (stein mowing; painting; RDK dirt work)	2,500	1,244	1,500	49.76%
172 Landscaping	0	0	0	
Maintenance				
173 Maintenance (paint, sand)	2,500		1,000	0.00%
Capital Outlay				
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 Total Park Department Expenditures	71,400	46,256	130,300	64.78%

ANIMAL CONTROL EXPENDITURES

DEPARTMENT: ANIMAL CONTROL

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
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 Total Animal Control Expenditures	0	614	1,500	#DIV/0!

FIRE DEPARTMENT EXPENDITURES

DEPARTMENT: FIRE

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

GENERAL FUND TOTALS

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

2022-2023 WATER FUND BUDGET

WATER FUND REVENUE

WATER - OPERATING REVENUES

	BUDGET	YTD	BUDGET	YTD
	21-22	6.30.22	22-23	21-22
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 Total Operating Revenues	531,631	589,119	696,400	110.81%

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 Total Combined Operating & Non-Operating Revenues	693,948	753,664	913,418	108.61%

WATER FUND EXPENDITURES

WATER FUND: EXPENDITURES

	BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
Salaries & Benefits				
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 TOTAL SALARIES	18,122	12,086	18,279	66.69%
Supplies				
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 TOTAL SUPPLIES	29,294	44,762	32,000	152.80%
Services				
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 TOTAL SERVICES	196,645	200,691	204,523	102.06%
Maintenance				
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 TOTAL MAINTENANCE	85,550	4,314	68,292	5.04%

WATER FUND: EXPENDITURES CONT'D		BUDGET	YTD	BUDGET	YTD %
		21-22	6.30.22	22-23	21-22
Debt Service					
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	TOTAL DEBT SERVICE	34,283	34,283	229,533	100.00%
Capital Outlay					
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	CAPITAL OUTLAY	100,000	0	110,000	0.00%
255	WATER EXPENDITURES SUBTOTAL	463,894	296,136	662,627	

MT MORIAH WELL (RMS WELL) BUDGET 2021-2022		BUDGET 21-22	YTD 6.30.22	BUDGET 22-23	YTD % 21-22
Salaries & Benefits					
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	TOTAL SALARIES	18,122	11,508	18,216	63.50%
Supplies					
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	TOTAL SUPPLIES	11,147	10,523	3,300	94.40%
Services					
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	TOTAL SERVICES	51,940	40,404	65,575	77.79%
Maintenance					
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	TOTAL MAINTENANCE	24,750	2,011	28,700	8.13%
Capital Outlay for Mt Moriah Well					
305	Generator, wiring, installation (12 month lead time) - Mt. Moriah Well	124,095	0	135,000	0.00%
306	CAPITAL OUTLAY	124,095	0	135,000	0.00%
307	MT MORIAH WELL EXPENDITURES	230,054	64,446	250,791	28.01%

WATER FUND: EXPENDITURES CONT'D	BUDGET	YTD	BUDGET	YTD %
	21-22	6.30.22	22-23	21-22

WATER FUND TOTALS

308	TOTAL WATER EXPENDITURES	693,948	360,582	913,418	51.96%
309	Excess Revenue over Expenditure	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 Total Revenue	128,469	125,289	166,926	97.52%

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 SEWER REHAB PROJECT GRANT FUNDS			256,954	#DIV/0!
319 SUPPLEMENTAL RESERVE FUNDS for Sewer Rehab Capital Improvement Project	150,000	0	182,921	0.00%
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 Total Non Operating Revenue	496,567	168,090	529,619	33.85%

325 Total Combined Operating & Non-Operating Revenues	597,741	266,084	669,820	44.51%
------------------------------------------------------------------	----------------	----------------	----------------	---------------

SEWER FUND EXPENDITURES

SEWER FUND: EXPENDITURES		BUDGET	YTD	BUDGET	YTD %
		21-22	6.30.22	22-23	21-22
Salaries and Benefits					
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	TOTAL SALARIES	32,590	20,793	32,532	63.80%
Supplies					
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	TOTAL SUPPLIES	5,100	3,407	3,775	66.80%
Services					
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	TOTAL SERVICES	26,025	24,383	34,475	93.69%
Maintenance					
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	TOTAL MAINTENANCE	17,050	17,770	34,010	104.22%
Debt Service					
354	2013 Series CO's (Charles Sewer Line Project funded by I&S tax) transfer in May	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	TOTAL DEBT SERVICE	39,613	39,613	38,744	100.00%
Capital Outlay					
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	Sewer Rehab Project - grant funds	128,477	0	256,954	
362	Sewer Rehab project - from reserve funds	150,000	5,910	182,921	
363	TOTAL CAPITAL OUTLAY	348,886	5,910	526,284	1.69%
SEWER FUND TOTALS					
364	Total Expenditures	469,264	111,876	669,820	23.84%
365	Excess Revenue over Expenditure	0	154,208	0	