

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period	Prior Year	Proposed Budget
		Oct 2020 Sep 2021 Actual	Oct 2021 Aug 2022 Actual	Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
<b>Revenue</b>				
<b>General Revenues</b>				
<b>Charges &amp; Fees</b>				
25100	Adjustments	60,509.09	8,485.42	48,509.00
24800	Cash Over/Short	171.91	102.67	298.00
14313	Copy/Fax Fees	0.00	0.00	0.00
24900	Late Fees	41,835.58	44,000.46	47,600.00
24101	NAWSC	3,585.22	2,820.04	3,400.00
24500	New Accounts	5,984.67	55,374.35	60,000.00
24400	Reconnects	1,494.70	386.15	1,400.00
24110	Sewer Revenues	588,141.63	501,888.29	588,000.00
24600	Sewer Taps	0.00	981.80	6,000.00
24100	Water Revenue	894,477.93	659,893.68	894,000.00
24300	Water Taps	0.00	975.00	6,000.00
<b>Total Charges &amp; Fees</b>		<b>\$1,596,200.73</b>	<b>\$1,274,907.86</b>	<b>\$1,655,207.00</b>
<b>Other Revenue</b>				
14300	Miscellaneous Revenue	1,049.91	3,845.54	1,500.00
4900	Other Income	400.00	0.00	0.00
24700	Transfers	135.00	673.05	1,000.00
<b>Total Other Revenue</b>		<b>\$1,584.91</b>	<b>\$4,518.59</b>	<b>\$2,500.00</b>
<b>General Revenues Totals</b>		<b>\$1,597,785.64</b>	<b>\$1,279,426.45</b>	<b>\$1,657,707.00</b>
<b>Unallocated</b>				
<b>Charges &amp; Fees</b>				
25100	Adjustments	(84,780.15)	0.00	0.00
<b>Total Charges &amp; Fees</b>		<b>(\$84,780.15)</b>	<b>0.00</b>	<b>0.00</b>
<b>Unallocated Totals</b>		<b>(\$84,780.15)</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue</b>		<b>\$1,513,005.49</b>	<b>\$1,279,426.45</b>	<b>\$1,657,707.00</b>

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
	<b>Gross Profit</b>	<b>\$1,513,005.49</b>	<b>\$1,279,426.45</b>	<b>\$1,657,707.00</b>
<b>Expenses</b>				
<b>Unallocated</b>				
<b>Personnel &amp; Benefits</b>				
38686	Covid-19 Cluster	(3,816.03)	0.00	0.00
	<b>Total Personnel &amp; Benefits</b>	<b>(\$3,816.03)</b>	<b>0.00</b>	<b>0.00</b>
<b>Supplies &amp; Equipment</b>				
	Depreciation Expense	170,686.00	0.00	0.00
	<b>Total Supplies &amp; Equipment</b>	<b>\$170,686.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Debt Service</b>				
7778	Interest on Debt Prosperity	3,424.95	0.00	0.00
	<b>Total Debt Service</b>	<b>\$3,424.95</b>	<b>0.00</b>	<b>0.00</b>
	<b>Unallocated Totals</b>	<b>\$170,294.92</b>	<b>0.00</b>	<b>0.00</b>
<b>Utility Administrative</b>				
<b>Personnel &amp; Benefits</b>				
26050	Health Insurance	10,781.08	20,024.92	13,200.00
26040	Payroll Taxes	9,054.54	9,536.11	9,904.00
	Retirement	0.00	0.00	27,000.00
26000	Salaries	114,580.74	118,059.44	129,469.00
27660	Uniforms	170.50	0.00	500.00
	<b>Total Personnel &amp; Benefits</b>	<b>\$134,586.86</b>	<b>\$147,620.47</b>	<b>\$180,073.00</b>
<b>Professional Services</b>				
27621	AARC	0.00	0.00	10,500.00
36500	Auditor	0.00	19,491.88	10,000.00
26220	City Attorney	36,000.00	30,000.00	36,000.00
26260	City Engineer 1/2	0.00	0.00	10,000.00

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
26500	Financial Consultant Retainer	6,530.00	39,858.75	0.00
<b>Total Professional Services</b>		<b>\$42,530.00</b>	<b>\$89,350.63</b>	<b>\$66,500.00</b>
<b>Administration</b>				
16460	TML-WC/Liability ETC	59,176.41	49,922.44	65,000.00
<b>Total Administration</b>		<b>\$59,176.41</b>	<b>\$49,922.44</b>	<b>\$65,000.00</b>
<b>Supplies &amp; Equipment</b>				
26460	Equipment	390.46	0.00	3,000.00
	Folding Machine	0.00	6,930.00	9,000.00
26620	LeaseaPayment			
	Janitorial Supplies	93.52	0.00	600.00
26780	Office Supplies and Equip	0.00	0.00	9,000.00
<b>Total Supplies &amp; Equipment</b>		<b>\$483.98</b>	<b>\$6,930.00</b>	<b>\$21,600.00</b>
<b>Utilities</b>				
	Electricity	2,345.41	76,692.19	103,424.00
<b>Total Utilities</b>		<b>\$2,345.41</b>	<b>\$76,692.19</b>	<b>\$103,424.00</b>
<b>Operating Expense</b>				
16421	See Click Fix	2,646.00	0.00	0.00
16720	Travel & Training	0.00	223.74	0.00
<b>Total Operating Expense</b>		<b>2,646.00</b>	<b>223.74</b>	<b>0.00</b>
<b>Other Expense</b>				
26300	Contingency	13,875.00	1,675.00	11,429.00
16682	Freeze 2021	11,857.89	0.00	0.00
16422	RCI	0.00	0.00	2,250.00
<b>Total Other Expense</b>		<b>\$25,732.89</b>	<b>\$1,675.00</b>	<b>\$13,679.00</b>
<b>Utility Administrative Totals</b>		<b>\$267,501.55</b>	<b>\$372,414.47</b>	<b>\$450,276.00</b>
<b>Utility Billing</b>				
<b>Personnel &amp; Benefits</b>				

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period	Prior Year	Proposed Budget
		Oct 2020 Sep 2021 Actual	Oct 2021 Aug 2022 Actual	Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
38686	Covid-19 Cluster	120.17	0.00	0.00
26050	Health Insurance	14,319.51	18,502.06	26,400.00
16032	Overtime	68.74	832.74	1,000.00
26040	Payroll Taxes	8,264.51	10,779.95	10,343.00
26000	Salaries	100,600.39	125,487.12	134,200.00
16070	Uniforms	804.67	0.00	1,000.00
<b>Total Personnel &amp; Benefits</b>		<b>\$124,177.99</b>	<b>\$155,601.87</b>	<b>\$172,943.00</b>
<b>Administration</b>				
26900	Postage	13,307.12	13,294.59	13,500.00
<b>Total Administration</b>		<b>\$13,307.12</b>	<b>\$13,294.59</b>	<b>\$13,500.00</b>
<b>Supplies &amp; Equipment</b>				
	Folding Machine	3,280.00	0.00	0.00
26580	LeaseaPayment General Supplies	0.00	0.00	2,500.00
26780	Office Supplies and Equip	1,931.84	2,878.67	6,000.00
<b>Total Supplies &amp; Equipment</b>		<b>\$5,211.84</b>	<b>\$2,878.67</b>	<b>\$8,500.00</b>
<b>Operating Expense</b>				
16720	Travel & Training		4,366.98	1,500.00
<b>Total Operating Expense</b>			<b>\$4,366.98</b>	<b>\$1,500.00</b>
<b>Other Expense</b>				
16572	Other Serv & Charg CC	140.00	0.00	300.00
	PSN SUPPORT FEE	808.40	763.45	1,000.00
26980	Reimbursement	48,981.92	6,735.37	7,000.00
16642	Return Item Charge Back	1,683.71	3,882.55	2,500.00
27420	RVS Software	2,626.00	2,822.00	2,822.00
16571	TSYS Swipe/Mthly Fees	12,869.17	12,997.65	14,320.00

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
	<b>Total Other Expense</b>	<b>\$67,109.20</b>	<b>\$27,201.02</b>	<b>\$27,942.00</b>
	<b>Utility Billing Totals</b>	<b>\$209,806.15</b>	<b>\$203,343.13</b>	<b>\$224,385.00</b>
<b>Wastewater Collection</b>				
<b>Personnel &amp; Benefits</b>				
38686	Covid-19 Cluster	1,402.00	0.00	0.00
26050	Health Insurance	8,171.47	8,658.80	19,800.00
16032	Overtime	2,300.01	3,380.04	1,500.00
26040	Payroll Taxes	3,711.27	3,282.77	3,799.00
26000	Salaries	42,072.38	36,342.30	49,660.00
27660	Uniforms	438.75	1,431.50	1,800.00
	<b>Total Personnel &amp; Benefits</b>	<b>\$58,095.88</b>	<b>\$53,095.41</b>	<b>\$76,559.00</b>
<b>Supplies &amp; Equipment</b>				
26460	Equipment	0.00	0.00	15,000.00
	Equipment Prior Year Expense	0.00	11,427.14	0.00
26740	Minor Tools & Supplies	0.00	6,066.28	6,000.00
27460	Safety Supplies	0.00	1,491.84	2,500.00
	<b>Total Supplies &amp; Equipment</b>	<b>0.00</b>	<b>\$18,985.26</b>	<b>\$23,500.00</b>
<b>Maintenance &amp; Repair</b>				
27100	Repairs - Lift Stations	32,570.97	22,148.99	10,000.00
27140	Repairs - Machinery	13,889.67	3,604.42	5,000.00
27300	Repairs - Sewer Lines	0.00	8,149.74	10,000.00
27340	Repairs - Vehicles	0.00	164.86	3,000.00
	<b>Total Maintenance &amp; Repair</b>	<b>\$46,460.64</b>	<b>\$34,068.01</b>	<b>\$28,000.00</b>
<b>Capital Cost</b>				
	Manhole	0.00	3,200.00	0.00
	Manhole Repairs	0.00	0.00	15,000.00

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
	<b>Total Capital Cost</b>	<b>0.00</b>	<b>3,200.00</b>	<b>15,000.00</b>
<b>Operating Expense</b>				
16720	Travel & Training	0.00	441.00	2,000.00
	<b>Total Operating Expense</b>	<b>0.00</b>	<b>\$441.00</b>	<b>\$2,000.00</b>
<b>Other Expense</b>				
	FENCE / Lift Station#9	0.00	5,640.00	0.00
	Mile 6 Health & Safety	0.00	9,987.50	0.00
	<b>Total Other Expense</b>	<b>0.00</b>	<b>\$15,627.50</b>	<b>0.00</b>
	<b>Wastewater Collection Totals</b>	<b>\$104,556.52</b>	<b>\$125,417.18</b>	<b>\$145,059.00</b>
<b>Wastewater Treatment</b>				
<b>Personnel &amp; Benefits</b>				
26050	Health Insurance	8,164.28	8,658.80	19,800.00
16032	Overtime	713.84	2,651.76	1,000.00
26040	Payroll Taxes	4,528.56	6,037.18	5,526.00
26000	Salaries	55,658.62	70,347.82	71,240.00
27660	Uniforms	438.75	1,431.50	2,500.00
	<b>Total Personnel &amp; Benefits</b>	<b>\$69,504.05</b>	<b>\$89,127.06</b>	<b>\$100,066.00</b>
<b>Professional Services</b>				
27621	AARC	6,000.00	4,500.00	0.00
27623	Advertising License Renewal	3,909.00	0.00	0.00
	<b>Total Professional Services</b>	<b>\$9,909.00</b>	<b>\$4,500.00</b>	<b>0.00</b>
<b>Supplies &amp; Equipment</b>				
26140	Chemicals	6,100.00	16,372.00	25,000.00
26660	Lab Equipment	0.00	896.59	3,964.00
26740	Minor Tools & Supplies	356.61	2,103.92	2,000.00
27020	Rental Equipment	0.00	0.00	6,000.00

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
27460	Safety Supplies	2,097.77	363.81	5,000.00
	<b>Total Supplies &amp; Equipment</b>	<b>\$8,554.38</b>	<b>\$19,736.32</b>	<b>\$41,964.00</b>
<b>Maintenance &amp; Repair</b>				
27200	Generator Repairs	5,197.10	7,997.75	10,000.00
27100	Repairs - Lift Stations	1,045.51	12,212.28	30,000.00
27140	Repairs - Machinery	744.91	0.00	0.00
27300	Repairs - Sewer Lines	14,083.80	3,146.74	3,000.00
27340	Repairs - Vehicles	0.00	1,533.70	2,000.00
	<b>Total Maintenance &amp; Repair</b>	<b>\$21,071.32</b>	<b>\$24,890.47</b>	<b>\$45,000.00</b>
<b>Utilities</b>				
	Electricity	55,956.52	0.00	0.00
	<b>Total Utilities</b>	<b>\$55,956.52</b>	<b>0.00</b>	<b>0.00</b>
<b>Operating Expense</b>				
26700	Lab Samples / Reagents	8,519.00	6,972.00	10,000.00
26560	Sludge Pickup	8,994.25	6,498.86	7,000.00
16720	Travel & Training	\$0.00	671.50	2,000.00
	<b>Total Operating Expense</b>	<b>\$17,513.25</b>	<b>\$14,142.36</b>	<b>\$19,000.00</b>
	<b>Wastewater Treatment Totals</b>	<b>\$182,508.52</b>	<b>\$152,396.21</b>	<b>\$206,030.00</b>
<b>Water Distribution</b>				
<b>Personnel &amp; Benefits</b>				
38686	Covid-19 Cluster	2,215.86	0.00	0.00
26050	Health Insurance	13,390.97	14,267.20	19,800.00
16032	Overtime	5,895.16	3,997.15	4,000.00
26040	Payroll Taxes	6,291.13	4,693.57	5,072.00
26000	Salaries	69,335.55	52,852.21	66,300.00
27660	Uniforms	574.74	1,036.80	1,500.00

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
<b>Total Personnel &amp; Benefits</b>		<b>\$97,703.41</b>	<b>\$76,846.93</b>	<b>\$96,672.00</b>
<b>Supplies &amp; Equipment</b>				
26460	Equipment	86,501.25	31,584.46	20,000.00
26740	Minor Tools & Supplies	7,185.80	9,667.03	5,000.00
<b>Total Supplies &amp; Equipment</b>		<b>\$93,687.05</b>	<b>\$41,251.49</b>	<b>\$25,000.00</b>
<b>Maintenance &amp; Repair</b>				
27140	Repairs - Machinery	9,222.30	6,020.78	6,000.00
27180	Repairs - Main Water Lines	3,452.74	37,904.24	15,000.00
27260	Repairs - Service Connections	2,555.10	10,850.76	8,000.00
27340	Repairs - Vehicles	4,314.01	4,370.16	5,000.00
<b>Total Maintenance &amp; Repair</b>		<b>\$19,544.15</b>	<b>\$59,145.94</b>	<b>\$34,000.00</b>
<b>Utilities</b>				
	Electricity	6,472.69	0.00	0.00
<b>Total Utilities</b>		<b>\$6,472.69</b>	<b>0.00</b>	<b>0.00</b>
<b>Operating Expense</b>				
26540	Fuel	14,981.15	26,206.26	25,000.00
<b>Total Operating Expense</b>		<b>\$14,981.15</b>	<b>\$26,206.26</b>	<b>\$25,000.00</b>
<b>Water Distribution Totals</b>		<b>\$232,388.45</b>	<b>\$203,450.62</b>	<b>\$180,672.00</b>
<b>Water Purification</b>				
<b>Personnel &amp; Benefits</b>				
38686	Covid-19 Cluster	78.00	0.00	0.00
26050	Health Insurance	13,225.80	11,462.99	33,000.00
16032	Overtime	2,516.25	10,111.70	1,500.00
26040	Payroll Taxes	6,888.67	11,881.16	11,615.00
26000	Salaries	79,467.44	132,404.48	151,840.00
27660	Uniforms	809.52	3,650.77	3,000.00



**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period Oct 2020 Sep 2021 Actual	Prior Year Oct 2021 Aug 2022 Actual	Proposed Budget Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
<b>Total Personnel &amp; Benefits</b>		<b>\$102,985.68</b>	<b>\$169,511.10</b>	<b>\$200,955.00</b>
<b>Supplies &amp; Equipment</b>				
26140	Chemicals	40,585.46	77,252.61	95,000.00
26460	Equipment	12,220.53	30,217.21	21,000.00
26580	General Supplies	0.00	600.00	1,000.00
26620	Janitorial Supplies	1,767.03	580.08	2,000.00
26740	Minor Tools & Supplies	8,692.64	12,438.60	10,000.00
26780	Office Supplies and Equip	880.73	613.92	1,500.00
27460	Safety Supplies	4,915.85	559.91	2,500.00
<b>Total Supplies &amp; Equipment</b>		<b>\$69,062.24</b>	<b>\$122,262.33</b>	<b>\$133,000.00</b>
<b>Maintenance &amp; Repair</b>				
27200	Generator Repairs	695.93	3,462.26	10,000.00
27140	Repairs - Machinery	17,081.14	18,584.17	15,000.00
27340	Repairs - Vehicles	4,603.44	3,514.08	5,000.00
<b>Total Maintenance &amp; Repair</b>		<b>\$22,380.51</b>	<b>\$25,560.51</b>	<b>\$30,000.00</b>
<b>Utilities</b>				
	Electricity	37,243.38	0.00	0.00
27580	Telephone	39,591.95	3,449.65	3,130.00
<b>Total Utilities</b>		<b>\$76,835.33</b>	<b>\$3,449.65</b>	<b>\$3,130.00</b>
<b>Capital Cost</b>				
27380	Repairs/Maint- Buildings/AC	4,965.00	0.00	0.00
27390	Room for Panel with AC	3,510.33	0.00	0.00
	Upgrade Raw Water Valve	18,500.00	0.00	0.00
<b>Total Capital Cost</b>		<b>\$26,975.33</b>	<b>0.00</b>	<b>0.00</b>
<b>Operating Expense</b>				

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Account Number	Account	Prior Period	Prior Year	Proposed Budget
		Oct 2020 Sep 2021 Actual	Oct 2021 Aug 2022 Actual	Oct 2022 Sep 2023
<b>Revenue &amp; Expenditures</b>				
26340	Dues, Licenses & Permits	10,908.58	9,797.04	13,700.00
26540	Fuel	1,004.86	0.00	0.00
26700	Lab Samples / Reagents	9,980.87	5,558.05	10,000.00
26940	Raw Water Purchases	35,775.95	44,855.64	50,000.00
27500	SCADA & Online Calib	2,675.00	2,849.53	0.00
26941	TCEQ Dues	0.00	0.00	0.00
16720	Travel & Training	2,813.25	1,850.75	3,000.00
27700	Water Assessment Fee	1,474.00	0.00	2,500.00
<b>Total Operating Expense</b>		<b>\$64,632.51</b>	<b>\$64,911.01</b>	<b>\$79,200.00</b>
<b>Other Expense</b>				
	A / Containment Tank	0.00	3,864.92	0.00
	A / Drought Plan	0.00	4,000.00	0.00
	A/Emergency Preparedness Plan	0.00	12,000.00	0.00
26300	Contingency	0.00	0.00	5,000.00
	Contractual Service E.M.	5,000.00	0.00	0.00
<b>Total Other Expense</b>		<b>\$5,000.00</b>	<b>\$19,864.92</b>	<b>\$5,000.00</b>
<b>Water Purification Totals</b>		<b>\$367,871.60</b>	<b>\$404,931.96</b>	<b>\$451,285.00</b>
<b>Expenses</b>		<b>\$1,534,927.71</b>	<b>\$1,461,953.57</b>	<b>\$1,657,707.00</b>
<b>Revenue Less Expenditures</b>		<b>(\$21,922.22)</b>	<b>(\$182,527.12)</b>	