

**Orange County Water Control  
&  
Improvement District No. 1**

**Budget  
2022-2023**

**Adopted – 05/16/2022**



Orange County Water Control & Improvement District No. 1

## MISSION STATEMENT

IT IS THE MISSION OF  
ORANGE COUNTY WATER CONTROL &  
IMPROVEMENT DISTRICT NO. 1

TO:

- PROVIDE A PLENTIFUL SUPPLY OF CLEAN WATER
- PROVIDE EFFICIENT DISPOSAL OF WASTE
- EXPAND SERVICES AS RESOURCES WILL ALLOW
- EXCEED ENVIRONMENTAL STANDARDS
- STRENGTHEN COMMITMENT FROM EMPLOYEES BY ATTENDING TO THEIR NEEDS AS REGARDS TO COMPENSATION; TRAINING; AND OPERATING EQUIPMENT
- WE ALSO PLEDGE COOPERATION WITH PUBLIC AND PRIVATE ENTITIES WHOSE GOALS COMPLEMENT OUR OWN

# **BUDGET LETTER**



May 16, 2022

Board of Directors  
Orange County Water Control &  
Improvement District No. 1  
460 E Bolivar  
Vidor, Texas 77662

Gentlemen:

Presented for your consideration are the **2021/2022 Budget Performance Analysis** and the **Proposed Fiscal Year 2022/2023 Annual Operating Budget** for Orange County Water Control & Improvement District No. 1.

**Fiscal Year 2021/2022 Annual Budget Performance Analysis**

The 2021/2022 Fiscal Year is closing on a positive note. During this fiscal year, Mother Nature has been kind to us, and the staff has had no weather-related challenges as were presented in the past few fiscal years. But other challenges did present themselves during the 2021/2022 Fiscal Year. Costs and availability of certain materials were one of the biggest challenges.

As of April 30, 2022, Budget projections for 2021/2022 Fiscal Year End predict revenues will total approximately \$4,786,808, falling short of the budgeted predictions of \$4,812,700 by approximately \$26,000. Expenditures are predicted to total \$3,794,380, which is a little over \$1 million less in spending than the anticipated \$4,812,700. The bulk of the \$1 million savings is attributed to the 2021 Revenue Refunding Bonds. The anticipated Revenue payment during this fiscal year was \$995,533.00 but, with the refinancing, the payment came to \$112,833 resulting in a savings of \$882,700.00. However, as a reminder, the prior year Budget expenditures were in excess by \$879,587 due to the advance payment of the bond note resulting from the refinancing. So, while it appears that there was a great savings during this fiscal year, it is actually a wash.

While this budget year does show a profit, the District experienced cost overruns in a number of the line-item categories. Highlighted below are the seven major factors affecting the overrun:

1. **Workers' Comp Insurance (Account 5114)** – The cost overrun in this line item is due to the unpredictability of Insurance Rates and Workers' Comp claims in any given year. Also, the fact that rates are sent to us in October of each year – 4 months into our budget year – makes it difficult to predict. The cost overrun will be approximately \$3,700 for this line item.
2. **Engineering Fees (Account #5122)** – The cost overrun for Engineering Fees is due to the \$25,000 Risk and Resilience Assessment Study that was mandated when the America's Water

Infrastructure Act (AWIA) was signed into law in 2018. However, this law did not affect PWS with populations of 3300 or more until 2022. The publicity of this portion of the Act going into effect in 2021 was almost non-existent, therefore, we were caught by surprise during this fiscal year.

3. **Well #4 (Account #5131-B)** – Cost overrun for this line item was due to the need for a replacement scale and a swing check valve. These two items totaled \$9,700.

4. **Oak Lane Wastewater Treatment Plant (Account #5132-A)** – We have had several major maintenance and repairs to equipment at Oak Lane Wastewater Treatment Plant during this fiscal year's budget. This line item took a hit with the maintenance cost of \$15,915 for maintenance of the Centrifuge. The remaining big-ticket items include the replacement of the Module Screen for the UV system due to failure, replacement UV lamps, and a new computer for the Scada System.

5. **LPSS – Maintenance and Repairs (Account #5133-B)** – As of the date of this letter, 381 calls have been received for LPSS Maintenance and Repair. Parts for the LPSS units have increased in cost considerably. The price of a new LPSS Unit has risen by \$988 from \$2,570 in March 2021 to \$3,558.42 in January 2022.

6. **Inflow and Infiltration (Account #5135)** – The overrun in this account is directly related to progress that is being made through the Inflow and Infiltration Program. The current crew working on I&I has proven to be competent and an asset to our Field Supervisor. In this Fiscal Year, there were two costly leaks discovered and repaired: A line leak on Hwy. 90 @ Moreland (which caused the road to collapse) was repaired at a cost of \$4,850 and repairs to a customer's driveway costing \$2,800 due to a manhole leak washing out the customer's driveway. The remaining cost relating to the overrun is the replacement of manhole rings and lids. 32 manhole lids and rings for a cost of \$10,084 were installed/replaced during this fiscal year as a result of end of lines being located for smoke testing purpose. Locating end of lines had not been done in previous years. When located, if cleanouts were existing, repairs were made, and rings and lids were installed. If cleanouts were non-existent, cleanouts, rings and lids were installed. Progress is definitely being made with the Inflow and Infiltration Sanitary Sewer Initiative.

7. **Travel and Training (5165)** – This account ran over the predicted costs for Travel and Training due to the cost of paying a retired employee to come in and train her replacement. This cost included the hotel expense as the employee had moved far enough away to need accommodations.

In summation of the 2021/2022 Budget Performance Analysis, expenditures were kept well below the predicted budget with the help of the Revenue Refunding Bond and the payment being much lower than anticipated. Revenue collections were close to the predicted budget of \$4,812,700 just missing the mark by approximately \$26,000.

### **Fiscal Year 2022/2023 Annual Operating Budget**

Revenues and Expenditures are forecast each budget year based on historical data and trends from previous years. The proposed budget of \$5,146,080 is based on anticipated billings and revenue collection for the upcoming Fiscal Year. The budget presented is a balanced budget meaning anticipated expenditures are based on operational needs and are not expected to exceed anticipated revenues. The projected Revenues/Expenditures equate to \$345 per capita/per year based on the District's population of 14,901. Highlights for the FY 22/23 proposed budget includes the following:

### **RATES**

- An increase to water and sewer rates as well as an increase in certain fees as follows:
  - An increase to the In-District Residential 2000-gallon minimum bill from \$48.59 to \$53.24 – an increase of \$4.65.

- An increase to the In-District water and sewer rates from \$.35 per 100 gallons to \$.40 per 100 gallons for usage over 2000 gallons.
- Rates will double the above-mentioned rates for Out-of-District Residential Customers.
- An increase to the In-District Commercial 2000-gallon minimum bill from \$53.20 to \$58.50 - an increase of \$5.30.
- An increase to the In-District Commercial water and sewer rates from \$.381 per 100 gallons to \$.431 per 100 gallons for usage over 2000 gallons.
- Rates will double the above-mentioned rates for Out-of-District Commercial Customers.

The proposed increase is predicted to increase billing by approximately \$30,000 monthly or \$360,000 annually.

### **PERSONNEL**

- As you all know, the District's most valuable asset is its employees. It should always be the priority of Management and the Board of Directors to recognize the contributions and dedication District employees give to their job and to the customers of the District. I have therefore budgeted a 4% COLA for all employees including merit adjustments (if any) as requested by management in this budget. District employees have not had more than a 2% COLA in eight (8) years (2013/2014 Fiscal Year). NOTE: The Budget Expenditure of \$1,490,000 (which does include the 4% COLA increase) is actually \$25,500 less than last years budgeted amount for Salaries and Wages.

### **MAINTENANCE AND OPERATIONS**

- **Account #5131-B – Well #4; #5131-D – Well #5; #5131-F – Well #7** – A slight increase in each of these accounts to adjust for costs in maintaining these Wells on a daily basis.
- **Account #5132-A** – Oak Lane Wastewater Treatment Plant – An increase from \$20,000 to \$65,000 to adjust for the costs of maintaining the Treatment Plant.
- **Account #5136** – Meters, Purchase of - An increase from \$50,000 to \$100,000. The increase to this line item is allowing for a.) The cost increase for water meters, b.) Purchase of more water meters in this fiscal year. The \$100,000 budgeted amount will allow for the purchase of approximately 200 water meters for replacements and new accounts.
- **Account #5140** – Fuels & Lubricants - An increase from \$45,000 to \$60,000 in Fuels & Lubricants is directly due to the price increase in fuel and lubricants.

### **CAPITAL OUTLAY**

- Account #5190 – Capital Outlay – Vehicles/Equipment – Proposed in this budget is the purchase of one Forklift for the Field Office for unloading deliveries and one vehicle for the Wastewater Treatment Plant. The remaining budgeted amount is for anticipated repairs to the Centrifuge at the Wastewater Treatment Plant.

### **TRANSFERS**

- Account #6012 – Transfer Out – Contingency - An increase from \$31,500 to \$175,000 into the Contingency Account is proposed in an effort to repay the loans from Contingency for various District Projects.

- A decrease in the monthly transfers to the Special Projects Account, the Water Sewer Major Maintenance Account, and the Water Well Maintenance account from \$31,500 to \$25,000 annually. This amount decreased in order to transfer more money to the Contingency Account in an effort to repay that account.

Accounts not highlighted above are either remaining the same as last year's budget or the increase to the line item is insignificant.

**CONCLUSION**

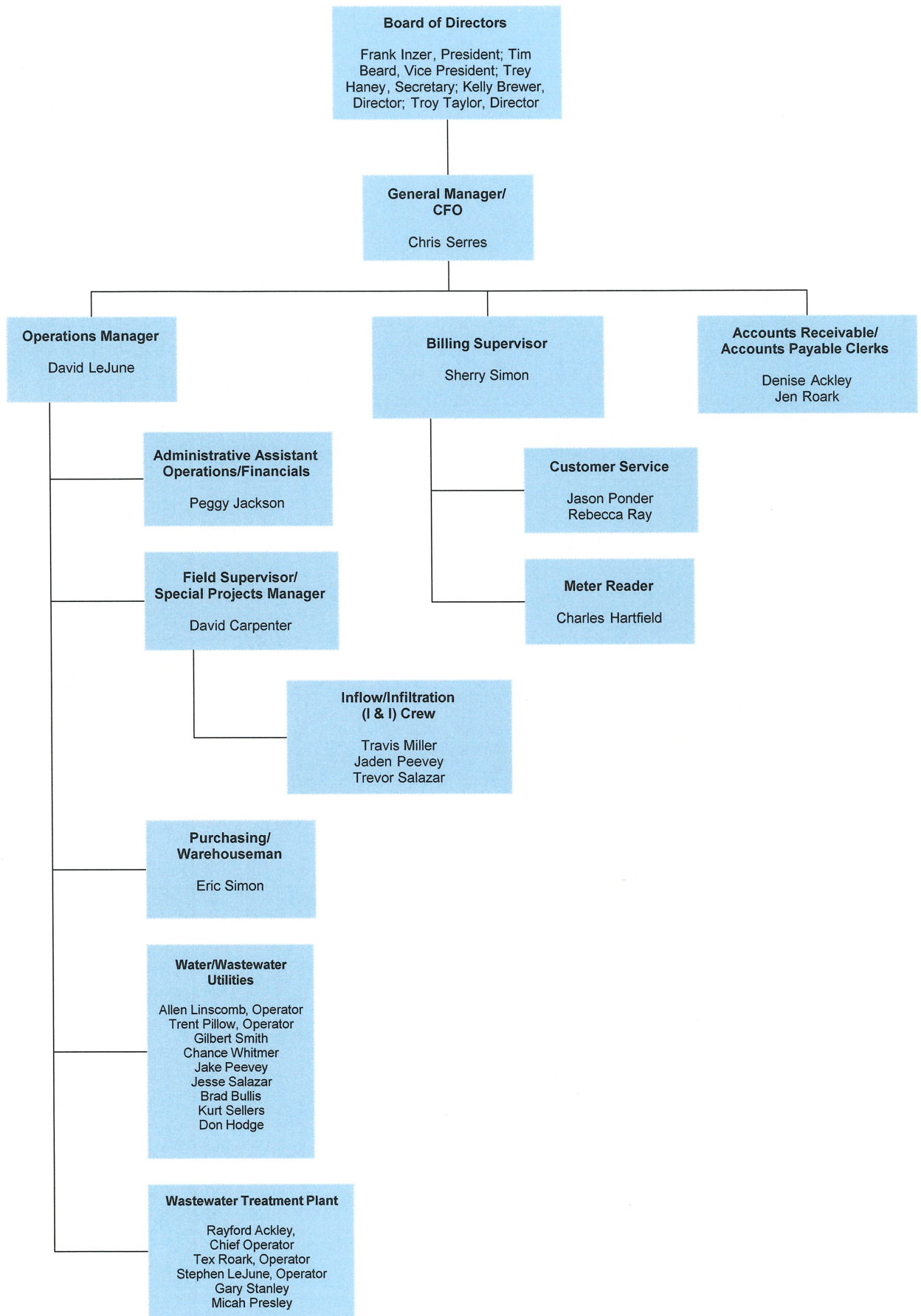
Using historical data to predict the 2022/2023 Operating Budget, this proposed budget accurately represents the best forecast of revenues and expenses. More importantly, the 2022/2023 Proposed Budget demonstrates the commitment of District Staff to continue providing water and sewer services our community has grown to expect and also demonstrates the desire of District Staff to strengthen commitment from its employees by attending their needs regarding compensation, training, and providing safe operating equipment.

Sincerely,



Chris Serres  
General Manager

# **ORGANIZATIONAL CHART**



**DISTRICT  
CHART OF FUNDS  
WITH  
ACCOUNT BALANCES  
@  
03/31/2022**

**DISTRICT FUNDS  
(@ MARCH 31, 2022)**

**GENERAL FUND  
FUND 01  
(Operating & Revenue  
Debt Service)**

GENERAL OPERATING ACCOUNT	\$525,294.95
DEPOSIT ACCOUNT	\$405,509.43
PAYROLL ACCOUNT	\$209,075.02
2011 REVENUE NOTE	\$754,904.33
2011 REVENUE NOTE RESERVE ACCOUNT	\$1,046,137.27

**DEBT SERVICE FUND  
FUND 20  
(Tax Fund)**

TAX ACCOUNT	\$558,507.83
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**CONTINGENCY FUND  
FUND 30  
(Contingency Fund)**

CONTINGENCY ACCOUNT	\$2,080,017.27
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**CONSTRUCTION FUND  
FUND 40  
(Construction Fund)**

SEWER REHAB PROJECTS ACCOUNT	\$1,647,657.87
SURPLUS FUNDS ACCOUNT	\$1,482,447.32
TWDB - PROJECT 73825	\$109.44
TWDB - ESCROW	\$439,734.71

**CAPITAL PROJECTS FUND  
FUND 50  
(Capital Projects Fund)**

SPECIAL PROJECTS ACCOUNT	\$14,544.68
WATER/SEWER MAJOR MAINTENANCE ACCOUNT	\$31,079.79
WATER WELL MAINTENANCE ACCOUNT	\$21,009.59

**2022/2023**  
**BUDGET**  
**WITH**  
**HISTORICAL DATA**

**REVENUES AND EXPENSES**  
**ANNUAL COMPARISONS FYE 2019 - FYE 2022 WITH 2022-2023 BUDGET PREDICTIONS**

ACCT #	REVENUES	REVENUES									
		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL @ 03/31/22	BUDGET	BUDGET	BUDGET
4104	WATER SERVICE REVENUE	\$ 1,365,401	\$ 1,420,000	\$ 1,583,942	\$ 1,607,780	\$ 1,298,474	\$ 1,639,500	\$ 1,275,442	\$ 1,689,500	\$ 1,848,864	
4105	SEWER SERVICE REVENUE	\$ 1,428,107	\$ 1,450,000	\$ 1,663,889	\$ 1,664,780	\$ 1,369,326	\$ 1,718,000	\$ 1,337,858	\$ 1,793,000	\$ 1,996,716	
4106	ROSE CITY SEWER REVENUE	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4107	BULK WATER REVENUE	\$ 455	\$ 1,000	\$ 1,017	\$ 1,000	\$ 244	\$ 1,000	\$ 753	\$ 1,000	\$ 1,000	
4108	REV NOTE PAYMENT FEES - 2011	\$ 1,018,122	\$ 1,030,000	\$ 1,015,948	\$ 1,020,000	\$ 762,926	\$ 1,020,000	\$ 761,558	\$ 1,020,000	\$ 1,020,000	
4109	FEMA INCOME	\$ 107,568	\$ -	\$ 7,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4110	WATER TAP CONNECTION FEES	\$ 45,271	\$ 30,000	\$ 32,545	\$ 42,000	\$ 24,471	\$ 30,000	\$ 14,975	\$ 30,000	\$ 20,000	
4111	WASTEWATER TAP FEES	\$ 12,436	\$ 10,000	\$ 21,636	\$ 12,000	\$ 4,500	\$ 20,000	\$ 5,400	\$ 20,000	\$ 6,300	
4119	RECONNECTION FEES	\$ 39,700	\$ 30,000	\$ 31,700	\$ 41,200	\$ 33,200	\$ 42,000	\$ 30,980	\$ 42,000	\$ 42,000	
4122	SALE OF MATERIALS & SUPPLIES	\$ 120	\$ 1,000	\$ 98	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 500	
4131	LATE FEE PENALTY	\$ 105,045	\$ 95,000	\$ 115,080	\$ 105,000	\$ 94,740	\$ 110,000	\$ 84,360	\$ 120,000	\$ 115,000	
4137	INTEREST ON TEMP INVESTMENTS	\$ 46,664	\$ 25,000	\$ 29,375	\$ 45,000	\$ 1,645	\$ 45,000	\$ 1,722	\$ 2,500	\$ 2,500	
4149	RETURNED CHECK FEES (NSF)	\$ 1,800	\$ 1,500	\$ 1,470	\$ 1,500	\$ 1,320	\$ 1,500	\$ 1,515	\$ 1,500	\$ 1,500	
4152	BAD DEBTS RECOVERED	\$ -	\$ 1,000	\$ 2,118	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
4155	TURN ON FEE	\$ -	\$ 200	\$ 50	\$ 200	\$ 50	\$ 200	\$ -	\$ 200	\$ 200	
4173	OPERATING TRANS./IN	\$ 408,000	\$ 1,000	\$ 200,000	\$ 1,000	\$ 304,495	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
4176	OTHER REVENUE	\$ 35,320	\$ 5,000	\$ 18,063	\$ 5,000	\$ 8,398	\$ 5,000	\$ 5,892	\$ 5,000	\$ 7,000	
4177	LINE EXTENSION W/S	\$ -	\$ 4,300	\$ 4,204	\$ 4,000	\$ 5,225	\$ 4,000	\$ -	\$ 5,000	\$ 2,500	
4178	LPSS - PAYMENT FOR NEW INSTALLATIONS	\$ 134,947	\$ 85,000	\$ 89,397	\$ 120,000	\$ 60,000	\$ 90,000	\$ 64,233	\$ 80,000	\$ 80,000	
4181	INSURANCE RECOVERY	\$ -	\$ -	\$ 4,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	<b>\$ 4,748,956</b>	<b>\$ 4,200,000</b>	<b>\$ 4,822,609</b>	<b>\$ 4,671,460</b>	<b>\$ 3,969,014</b>	<b>\$ 4,729,200</b>	<b>\$ 3,584,688</b>	<b>\$ 4,812,700</b>	<b>\$ 5,146,080</b>	

**REVENUES AND EXPENSES**  
**ANNUAL COMPARISONS FYE 2019 - FYE 2022 WITH 2022-2023 BUDGET PREDICTIONS**

		EXPENDITURES									
ACCT #	EXPENSES	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	@ 03/31/21	BUDGET	BUDGET	
5101	SALARIES AND WAGES	\$ 1,544,079	\$ 1,470,120	\$ 1,696,912	\$ 1,631,000	\$ 1,097,191	\$ 1,645,000	\$ 1,075,912	\$ 1,515,500	\$ 1,490,000	
5102	SALARIES AND WAGES - OVERTIME	\$ 117,450	\$ 80,000	\$ 91,143	\$ 115,000	\$ 97,374	\$ 115,000	\$ 60,588	\$ 135,000	\$ 135,000	
5104	EMPLOYEE RETIREMENT EXPENSE	\$ 82,048	\$ 55,000	\$ 105,914	\$ 98,500	\$ 68,813	\$ 95,000	\$ 76,884	\$ 113,500	\$ 128,000	
5105	HEALTH SAVINGS ACCOUNT (HAS)	\$ 8,865	\$ -	\$ 16,065	\$ 16,000	\$ 10,101	\$ 16,000	\$ 6,699	\$ 15,000	\$ 12,000	
5107	HEALTH/LIFE INSURANCE	\$ 255,529	\$ 240,000	\$ 239,815	\$ 273,000	\$ 160,016	\$ 250,000	\$ 158,807	\$ 243,600	\$ 240,000	
5110	PAYROLL TAXES EXPENSE	\$ 126,608	\$ 115,000	\$ 135,054	\$ 124,460	\$ 91,484	\$ 122,000	\$ 86,958	\$ 120,000	\$ 120,000	
5113	TEXAS WORKFORCE COMM - UNEMPLOYMENT	\$ 1,764	\$ 5,000	\$ 4,961	\$ 5,600	\$ 397	\$ 5,000	\$ 4,229	\$ 5,000	\$ 5,000	
5114	WORKERS COMP PREMIUMS	\$ 31,982	\$ 35,000	\$ 31,110	\$ 35,000	\$ 38,231	\$ 55,000	\$ 38,710	\$ 35,000	\$ 49,000	
5116	LEGAL FEES	\$ 14,280	\$ 20,000	\$ 18,100	\$ 15,000	\$ 16,230	\$ 15,000	\$ 24,144	\$ 25,000	\$ 25,000	
5119	BUILDING SECURITY	\$ 2,655	\$ 2,000	\$ 2,021	\$ 3,000	\$ 875	\$ 3,000	\$ 750	\$ 2,000	\$ 2,000	
5120	LPSS REFUND ACCT	\$ -	\$ 4,000	\$ 3,610	\$ 4,000	\$ -	\$ 4,000	\$ 3,100	\$ 4,000	\$ 4,000	
5121	SEWER TAP REFUND	\$ -	\$ 900	\$ -	\$ 900	\$ -	\$ 900	\$ -	\$ 900	\$ 900	
5122	ENGINEERING FEES	\$ 5,540	\$ 25,000	\$ 6,857	\$ 50,000	\$ 3,327	\$ 50,000	\$ 29,641	\$ 16,000	\$ 20,000	
5123	WATER TAP REFUND	\$ 2,550	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ 775	\$ 700	\$ 925	
5125	AUDIT EXPENSE	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 21,500	\$ 21,500	\$ 30,000	
5128	VEHICLE/EQUIPMENT - MAINT & REPAIR	\$ 37,479	\$ 20,000	\$ 31,625	\$ 30,000	\$ 27,372	\$ 30,000	\$ 20,975	\$ 46,400	\$ 40,000	
5131-B	WELL #4	\$ 8,323	\$ 5,000	\$ 1,498	\$ 5,000	\$ 1,298	\$ 2,000	\$ 14,465	\$ 2,000	\$ 15,000	
5131-C	WELL #5	\$ 6,759	\$ 5,000	\$ 5,430	\$ 5,000	\$ 9,001	\$ 7,000	\$ 3,061	\$ 10,000	\$ 15,000	
5131-D	WELL #6	\$ 315	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5131-E	WATER DISTRIBUTION SYSTEM - UPGRADES/M/I	\$ 39,637	\$ 25,000	\$ 29,225	\$ 35,000	\$ 15,587	\$ 25,000	\$ 11,687	\$ 20,000	\$ 20,000	
5131-F	WELL #7	\$ 16,179	\$ 5,000	\$ 11,372	\$ 5,000	\$ 4,647	\$ 5,000	\$ (17,074)	\$ 10,000	\$ 15,000	
5132-A	OAKLANE WW TP	\$ 23,302	\$ 35,000	\$ 18,373	\$ 35,000	\$ 11,560	\$ 25,000	\$ 45,867	\$ 20,000	\$ 65,000	
5132-G	WASTEWATER COLLECTION SYSTEM - UPGRADI	\$ 49,881	\$ 40,000	\$ 75,649	\$ 45,000	\$ 81,381	\$ 45,000	\$ 90,751	\$ 100,000	\$ 125,000	
5133	LPSS - NEW INSTALLATIONS/REPAIRS	\$ 162,938	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5133-A	LPSS - NEW INSTALLATIONS	\$ -	\$ -	\$ 62,513	\$ 60,000	\$ 40,919	\$ 60,000	\$ 56,564	\$ 60,000	\$ 75,000	
5133-B	LPSS - MAINTENANCE/REPAIRS	\$ -	\$ -	\$ 49,645	\$ 75,000	\$ 40,995	\$ 50,000	\$ 57,250	\$ 50,000	\$ 75,000	
5135	INFLOW AND INFILTRATION	\$ 21,025	\$ 30,000	\$ 25,744	\$ 30,000	\$ 15,116	\$ 30,000	\$ 31,544	\$ 20,000	\$ 30,000	
5136	METERS - PURCHASE OF	\$ 52,633	\$ 60,000	\$ 57,861	\$ 60,000	\$ 27,348	\$ 60,000	\$ 37,156	\$ 50,000	\$ 100,000	
5137	CONTRACTS - OFFICE MAINTENANCE	\$ 32,232	\$ 25,000	\$ 38,281	\$ 30,000	\$ 33,990	\$ 45,000	\$ 38,384	\$ 45,000	\$ 55,000	

# REVENUES AND EXPENSES ANNUAL COMPARISONS FYE 2019 - FYE 2022 WITH 2022-2023 BUDGET PREDICTIONS

ACCT #	EXPENSES	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET		
5140	FUELS & LUBRICANTS	\$ 56,428	\$ 35,000	\$ 48,191	\$ 50,000	\$ 32,960	\$ 55,000	\$ 39,470	\$ 45,000	\$ 60,000									
5141	BUILDING/SHOP MAINTENANCE	\$ 44,009	\$ 20,000	\$ 21,092	\$ 20,000	\$ 25,782	\$ 22,000	\$ 25,160	\$ 30,000	\$ 40,000									
5143	CHEMICALS - WATER	\$ 17,209	\$ 15,000	\$ 22,479	\$ 20,000	\$ 22,791	\$ 22,000	\$ 26,729	\$ 25,000	\$ 40,000									
5144	CHEMICALS-SEWER	\$ 6,745	\$ 5,000	\$ 7,184	\$ 5,000	\$ 7,245	\$ 7,000	\$ 3,767	\$ 8,000	\$ 8,000									
5149	LAB EXPENSE	\$ 33,149	\$ 35,000	\$ 38,564	\$ 40,000	\$ 26,124	\$ 40,000	\$ 27,574	\$ 40,000	\$ 40,000									
5152	OFFICE EXPENSE - GENERAL	\$ 44,562	\$ 30,000	\$ 31,025	\$ 30,000	\$ 19,664	\$ 43,000	\$ 21,168	\$ 25,300	\$ 30,000									
5153	BANK CHARGES AND ADJUSTMENTS	\$ 1,051	\$ 1,000	\$ 6,484	\$ 5,000	\$ 5,727	\$ 5,000	\$ 6,261	\$ 7,500	\$ 10,000									
5155	POSTAGE	\$ 26,941	\$ 20,000	\$ 24,800	\$ 25,000	\$ 24,851	\$ 25,000	\$ 20,740	\$ 30,000	\$ 30,000									
5158	PRINTING AND LEGAL NOTICES	\$ 8,928	\$ 6,000	\$ 11,879	\$ 6,500	\$ 6,712	\$ 15,000	\$ 11,153	\$ 12,000	\$ 15,000									
5160	CREDIT BALANCE - CLEARING ACCOUNT	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000									
5161	SURETY BONDS	\$ 1,063	\$ 1,000	\$ 850	\$ 1,000	\$ 621	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000									
5163	CASUAL LABOR	\$ 18,012	\$ 15,000	\$ 28,789	\$ 20,000	\$ 12,025	\$ 20,000	\$ 17,764	\$ 20,000	\$ 30,000									
5164	TELEPHONE/COMMUNICATIONS	\$ 31,833	\$ 35,000	\$ 32,308	\$ 35,000	\$ 28,438	\$ 35,000	\$ 25,433	\$ 37,000	\$ 35,000									
5165	TRAVEL/TRAINING	\$ 15,700	\$ 10,000	\$ 7,175	\$ 10,000	\$ 2,609	\$ 10,000	\$ 10,062	\$ 5,000	\$ 10,000									
5166	DUES/SUBSCRIPTIONS	\$ 15,822	\$ 10,000	\$ 9,412	\$ 10,500	\$ 8,567	\$ 12,000	\$ 9,723	\$ 12,000	\$ 14,000									
5167	UTILITIES	\$ 217,251	\$ 220,000	\$ 234,687	\$ 220,000	\$ 180,718	\$ 230,000	\$ 214,683	\$ 230,000	\$ 250,000									
5170	ELECTION EXPENSE	\$ -	\$ -	\$ 293	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -									
5171	GARBAGE PICKUP	\$ 1,337	\$ 1,500	\$ 1,322	\$ 1,500	\$ 677	\$ 1,500	\$ 937	\$ 3,000	\$ 2,500									
5172	TCEQ - PAYMENTS OTHER THAN PERMITS AND	\$ 3,300	\$ 1,000	\$ -	\$ 3,500	\$ (428)	\$ 3,500	\$ 255	\$ 3,500	\$ 3,000									
5173	BAD DEBT EXPENSE	\$ 22,055	\$ -	\$ 3,874	\$ -	\$ (126)	\$ 20,000	\$ 18,267	\$ 33,000	\$ 33,000									
5174	SLUDGE DISPOSAL FEE	\$ 52,281	\$ 35,000	\$ 31,876	\$ 40,000	\$ 27,525	\$ 25,000	\$ 30,925	\$ 30,000	\$ 42,000									
5175	RAILROAD EASEMENTS	\$ 3,364	\$ 3,000	\$ 4,540	\$ 3,500	\$ 1,889	\$ 3,500	\$ 2,522	\$ 2,000	\$ 3,500									
5176	EMPLOYEE UNIFORM EXPENSE	\$ 17,374	\$ 15,000	\$ 15,319	\$ 16,000	\$ 11,558	\$ 16,000	\$ 10,073	\$ 16,000	\$ 14,000									
5177	INSURANCE - LIABILITY/PROPERTY	\$ 63,354	\$ 55,000	\$ 52,718	\$ 55,000	\$ 87,313	\$ 50,000	\$ 78,294	\$ 90,000	\$ 90,000									
5179	CAPITAL OUTLAY	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
5181	TOOLS (SMALL)/OTHER EQUIPMENT	\$ 33,554	\$ 15,000	\$ 25,043	\$ 19,000	\$ 18,337	\$ 25,000	\$ 12,969	\$ 25,000	\$ 25,000									
5184	OFFICE EQUIPMENT & SOFTWARE	\$ 28,072	\$ 15,000	\$ 20,402	\$ 14,000	\$ 29,164	\$ 21,000	\$ 16,903	\$ 25,000	\$ 25,000									
5186	FURNITURE AND FIXTURES	\$ 4,639	\$ 2,000	\$ -	\$ 3,000	\$ 4,750	\$ 3,000	\$ 2,049	\$ 5,000	\$ 5,000									
5187	LAND & RIGHT OF WAY	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000									
5190	CAPITAL OUTLAY - VEHICLES/EQUIPMENT	\$ 24,998	\$ 40,000	\$ 6,700	\$ 44,000	\$ 2,153	\$ 44,000	\$ 20,938	\$ 194,067	\$ 160,000									
5196	DRUG TESTING	\$ -	\$ 200	\$ 25	\$ 200	\$ 65	\$ 200	\$ 85	\$ 200	\$ 200									
5197	BOND HANDLING FEES	\$ 700	\$ 1,080	\$ 700	\$ 1,100	\$ 550	\$ 1,100	\$ 400	\$ 1,000	\$ 1,305									

**REVENUES AND EXPENSES**  
**ANNUAL COMPARISONS FYE 2019 - FYE 2022 WITH 2022-2023 BUDGET PREDICTIONS**

ACCT #	EXPENSES	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022		2022-2023	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL @ 03/31/21	BUDGET	BUDGET	BUDGET
6000	BOND PRINCIPAL	\$ 645,000	\$ 645,000	\$ 655,000	\$ 655,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ -	\$ -	\$ 815,000	\$ 815,000	
6001	BOND INTEREST	\$ 377,647	\$ 378,000	\$ 363,538	\$ 364,000	\$ 347,569	\$ 347,000	\$ 347,000	\$ 112,833	\$ 180,533	\$ 180,533	\$ 127,250	
6008	LINE EXTENSIONS/ WATER-SEWER	\$ 1,290	\$ 2,000	\$ 1,470	\$ 2,000	\$ 882	\$ 2,000	\$ 2,000	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	
6011	TCEQ - PERMITS/FEES	\$ 34,461	\$ 40,000	\$ 34,762	\$ 40,000	\$ 34,764	\$ 40,000	\$ 40,000	\$ 34,811	\$ 35,000	\$ 35,000	\$ 35,000	
6012	TRANSFER OUT - CONTINGENCY ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ 32,328	\$ 43,100	\$ 43,100	\$ 31,500	\$ 31,500	\$ 31,500	\$ 175,000	
6015	TRANSFER OUT - SPECIAL PROJECT ACCOUNT	\$ 50,000	\$ 50,000	\$ 58,061	\$ 50,000	\$ 32,328	\$ 43,100	\$ 43,100	\$ 22,355	\$ 31,500	\$ 31,500	\$ 25,000	
6016	TRANSFERS OUT - WATER/SEWER MAJOR MAIN	\$ 50,000	\$ 50,000	\$ 41,939	\$ 50,000	\$ 32,328	\$ 43,100	\$ 43,100	\$ 21,000	\$ 31,500	\$ 31,500	\$ 25,000	
6017	TRANSFER OUT - WATER WELL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 31,500	\$ 31,500	\$ 25,000	
6019	FIRE HYDRANTS - REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
6051	TRANSFER OUT	\$ 8,000	\$ -	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENSE &amp; NET TRANSFERS</b>	<b>\$ 4,626,182</b>	<b>\$ 4,200,000</b>	<b>\$ 4,617,779</b>	<b>\$ 4,671,460</b>	<b>\$ 3,710,213</b>	<b>\$ 4,729,200</b>	<b>\$ 4,729,200</b>	<b>\$ 2,877,630</b>	<b>\$ 4,812,700</b>	<b>\$ 4,812,700</b>	<b>\$ 5,146,080</b>	
	<b>REVENUES</b>	\$ 4,748,956	\$ 4,200,000	\$ 4,822,609	\$ 4,671,460	\$ 3,969,014	\$ 4,729,200	\$ 4,729,200	\$ 3,584,688	\$ 4,812,700	\$ 4,812,700	\$ 5,146,080	
	<b>EXPENSES</b>	\$ 4,626,182	\$ 4,200,000	\$ 4,617,779	\$ 4,671,460	\$ 3,710,213	\$ 4,729,200	\$ 4,729,200	\$ 2,877,630	\$ 4,812,700	\$ 4,812,700	\$ 5,146,080	
		\$ 122,774	\$ -	\$ 204,830	\$ -	\$ 258,801	\$ -	\$ -	\$ 707,058	\$ -	\$ -	\$ -	