

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

**Budget
2023-2024**

Adopted – 05/15/2023



Orange County Water Control & Improvement District No. 1

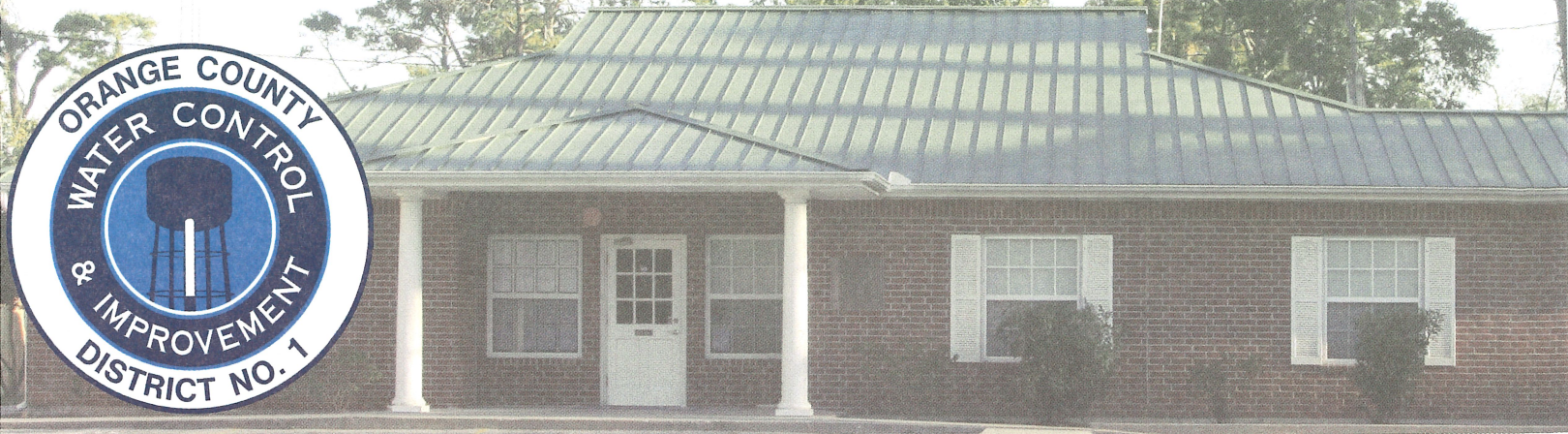
MISSION STATEMENT

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 4, 2023

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

Gentlemen:

Presented for your consideration are the **2022/2023 Budget Performance Analysis** and the **Proposed Fiscal Year 2023/2024 Annual Operating Budget** for Orange County Water Control & Improvement District No. 1.

Fiscal Year 2022/2023 Annual Budget Performance Analysis

The 2022/2023 Fiscal Year is closing on a positive note with Revenue projections coming in at \$361,096 over budgeted predictions.

The 2022/2023 Fiscal Year ending June 30, 2023, is shaping up to be a successful one, financially. A comparison of the budgeted revenues and expenses to the actual revenues and expenses (results to March 31, 2023, plus projections to June 30) indicates that the District will be **under budget by about \$305,940**, or approximately 5.9%. The actual revenue, projected to June 30, of \$5,507,176 will exceed the budgeted revenue of \$5,146,080 by \$361,096. Actual expenses, projected to June 30 of \$5,201,236 will also exceed budgeted expenses of \$5,146,080 by \$55,156. The net result is an increase in financial position of \$305,940.

While this budget year does show a profit, the District experienced cost overruns in a number of the line-item categories. Below is an outline of the line items that were affected most by overruns in this budget:

1. **Employee Retirement (Account 5104)** – The cost overrun in this line item is due to the unpredictability of interest rates in any given year. The cost overrun will be approximately **\$5,256** for this line item.
2. **Legal Fees (Account #5116)** – The cost overrun for Legal Fees in the amount of **\$21,803** is due to several events that needed the attention of our legal counsel, including corrections to the District's CCN; Easements for lift stations and I & I sewer projects (Waterfall Apartments); TWDB Bond Project (Water Well & Chloramine Treatment System) and advice regarding the District's delinquent sewer only accounts.

3. **Well #5 (Account #5131-C)** – The cost overrun @ Well #5 in the amount of **\$136,170** was due to extensive repairs @ Well #5 including the replacement of the pump bowl and line shaft.
4. **Distribution System (5131-E)** – The cost overrun to the water distribution system line item in the amount of **\$22,643** is due to the rising cost in parts and the budget for the upcoming fiscal year has been adjusted upward to compensate for the increase in costs.
5. **Utilities – (Account 5167)** – The cost overrun to the utilities line item in the amount of \$84,155 is directly related to two rate increases within this 2022/2023 fiscal year.
6. **Transfers Out – Contingency Account** – The cost overrun in the amount of \$188,765 is attributable to the Board’s directive to not make monthly transfer to the other capital project accounts and instead transfer all budgeted transfer funds to the Contingency Account in an attempt to fully fund that account back to the \$3,000,000 targeted fund balance.

In summation of the 2022/2023 Budget Performance Analysis, total expenditures are projected to exceed budget predictions by \$55,156 with revenue collections being projected to exceed budget predictions by \$361,096 for a projected excess of \$305,940.

Fiscal Year 2023/2024 Annual Operating Budget

Revenues and Expenditures are forecast each budget year based on historical data and trends from previous years. The proposed budget of \$5,561,230 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 \$382 per capita/per year based on the District’s population of 14,551. Highlights for the FY 23/24 proposed budget includes the following:

RATES

- A \$.02 increase (or 5%) to water and sewer rates, from \$.40 to \$.42 per 100 gallons usage has been implemented in the cost of utilities with NO increase to the minimum usage of 2000 gallons as follows:
 - An increase to the In-District water and sewer rates from \$.40 per 100 gallons to \$.42 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 water and sewer rates from \$.431 per 100 gallons to \$.452 per 100 gallons for usage over 2000 gallons.
 - Rates will double the above-mentioned rates for Out-of-District Commercial Customers.

The proposed 2023/2024 rates are predicted to increase billing by approximately \$25,315 monthly or \$303,790 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. The 4% COLA increase is based on the CPI-W (Consumer Price Index for Urban Wage Earners and Clerical Workers) indication that the cost of living has increased by 7.09% during the past year, along with surveying the other governmental entities throughout our immediate area regarding an anticipated COLA increase for their employees during the upcoming budget year.

MAINTENANCE AND OPERATIONS

- **Account #5131- D – Well #6 – \$75,000** - Please note that this line item is normally not a budgeted line item as Well #6 has not been in use for a number of years and is capped. However, when the property was deeded to the District, one clause in the deed states that if the property is abandoned, the property will revert to the owners that donated the property to the district. The previous owners did contact the District about the abandoned property and would like the District to take action to deed the property back to them (ACR, L.P.). The amount budgeted is an estimation for the dismantling of Well #6. Of course, the district will have to get quotes or advertise for bids before the well can be dismantled.
- **Account #5132-G – Wastewater Collection System – Upgrade and Maintenance** – An increase from \$125,00 to \$250,000 reflects the cost of \$147,620 to complete the Alamo Lift Station Project. As a reminder, the cost to rehabilitate this Lift Station came in at \$638,620 with \$491,000 being paid through ARPA Funds donated by the City of Vidor in the amount of \$391,000 and by Orange County in the amount of \$100,000. The cost budgeted in this line item reflects the District's portion to complete the rehabilitation of this lift station. Also, the line-item budgeted amount for the maintenance and operations of the collection system has been lowered for \$125,000 in the 2022/2023 budget to \$102,000 in the 2023/2024 budget based on the past 4 year's historical data regarding funds needed for maintenance of the collection system.
- **Account #5167 – Utilities** – An increase from \$250,000 to \$344,000 for the payment of the District's utilities is due to two (2) rate increases from Entergy during this fiscal years and based on historical data regarding utility bills.

CAPITAL OUTLAY

- **Account #5187 – Land and Right of Way** - An increase from \$2,000 to \$30,000 is in anticipation of needing easements to complete a few of the Areas defined in our Surplus Funds Projects for the extension of water and/or sewer lines.
- **Account #5190 – Capital Outlay – Vehicles/Equipment** – Proposed in this budget is \$120,000 for the possible purchase of at least two vehicles for the water and sewer maintenance crews. The remaining budgeted amount is budgeted as a safety net for unforeseen failures/replacement of equipment.

TRANSFERS

- **Account #6012 – Transfer Out – Contingency** – \$150,000 has been budgeted in the 2023/2024 Budget to be transferred into the Contingency Account as part of the reimbursement of funds borrowed from the Contingency Account due to the direct impact in operational funds from the Harvey Flood Event, the Imelda Tropical Storm Event and the replacement of the ground storage tank at Well #5 .
- **Account #6015; #6016; & #6017** – Capital Projects Accounts - \$50,000 for each of the Capital Projects has been budgeted for the 2023/2024 budget year. These accounts were created in an attempt to set funds aside for capital improvements throughout the District.

CONCLUSION

Using historical data to predict the 2023/2024 Operating Budget, this proposed budget accurately represents the best forecast of revenues and expenses. More importantly, the 2023/2024 Proposed Budget demonstrates the commitment of the District's 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,

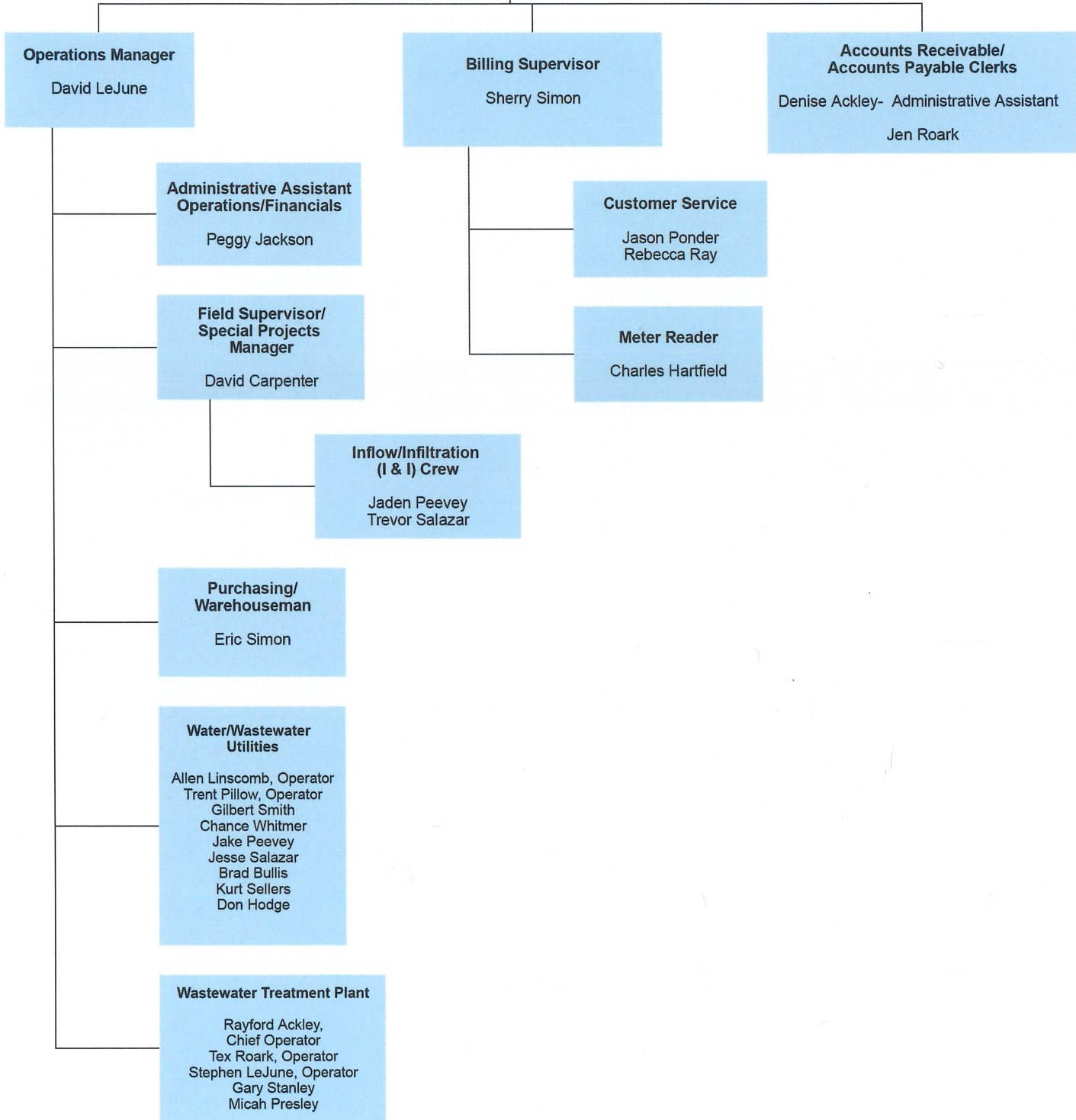
Chris Serres

Chris Serres
General Manager

ORGANIZATIONAL CHART

Board of Directors
Frank Inzer, President; Tim Beard, Vice President; Trey Haney, Secretary; Kelly Brewer, Director; Troy Taylor, Director

**General Manager/
CFO**
Chris Serres



**DISTRICT
CHART OF FUNDS
WITH
ACCOUNT BALANCES**

@

03/31/2023

DISTRICT FUNDS
(@ MARCH 31, 2023)

GENERAL FUND
FUND 01
(Operating & Revenue
Debt Service)

GENERAL OPERATING ACCOUNT	\$796,177.91
DEPOSIT ACCOUNT	\$424,334.75
PAYROLL ACCOUNT	\$217,366.43
REVENUE NOTE	\$850,807.13
REVENUE NOTE RESERVE ACCOUNT	\$957,793.90

DEBT SERVICE FUND
FUND 20
(Tax Fund)

TAX ACCOUNT	\$662,900.60
-------------	--------------

CONTINGENCY FUND
FUND 30
(Contingency Fund)

CONTINGENCY ACCOUNT	\$2,255,993.66
---------------------	----------------

CONSTRUCTION FUND
FUND 40
(Construction Fund)

SEWER REHAB PROJECTS ACCOUNT	\$1,685,438.58
SURPLUS FUNDS ACCOUNT	\$1,466,804.10
TWDB - PROJECT 73825	\$355.55
TWDB - ESCROW	\$69,092.64
ARPA - ALAMO LIFT STATION	\$3.07

CAPITAL PROJECTS
FUND
FUND 50
(Capital Projects Fund)

SPECIAL PROJECTS ACCOUNT	\$20,718.88
WATER/SEWER MAJOR MAINTENANCE ACCOUNT	\$12,100.27
WATER WELL MAINTENANCE ACCOUNT	\$19,364.69

2023/2024
BUDGET
WITH
HISTORICAL DATA

REVENUES AND EXPENSES
ANNUAL COMPARISONS FYE 2020 - FYE 2023 WITH 2023-2024 BUDGET PREDICTIONS
(INCLUDES A 5% INCREASE TO RATES - NO INCREASE TO MINIMUM USAGE)

ACCT #	REVENUES	REVENUES															
		2019-2020		2020-2021		2020-2021		2021-2022		2021-2022		2022-2023		2022-2023		2023-2024	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL @ 03/31/23	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
4104	WATER SERVICE REVENUE	\$ 1,583,942	\$ 1,607,780	\$ 1,298,474	\$ 1,639,500	\$ 1,713,360	\$ 1,689,500	\$ 1,713,360	\$ 1,689,500	\$ 1,480,635	\$ 1,480,635	\$ 1,848,864	\$ 1,848,864	\$ 2,021,320			
4105	SEWER SERVICE REVENUE	\$ 1,663,889	\$ 1,664,780	\$ 1,369,326	\$ 1,718,000	\$ 1,794,201	\$ 1,793,000	\$ 1,794,201	\$ 1,793,000	\$ 1,523,595	\$ 1,523,595	\$ 1,996,716	\$ 1,996,716	\$ 2,128,050			
4106	ROSE CITY SEWER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4107	BULK WATER REVENUE	\$ 1,017	\$ 1,000	\$ 244	\$ 1,000	\$ 1,455	\$ 1,000	\$ 1,455	\$ 1,000	\$ 1,389	\$ 1,389	\$ 1,000	\$ 1,000	\$ 1,860			
4108	REV NOTE PAYMENT FEES - 2011	\$ 1,015,948	\$ 1,020,000	\$ 762,926	\$ 1,020,000	\$ 1,016,608	\$ 1,020,000	\$ 1,016,608	\$ 1,020,000	\$ 761,166	\$ 761,166	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000			
4109	FEMA INCOME	\$ 7,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,363	\$ 13,363	\$ -	\$ -	\$ -			
4110	WATER TAP CONNECTION FEES	\$ 32,545	\$ 42,000	\$ 24,471	\$ 30,000	\$ 26,461	\$ 30,000	\$ 26,461	\$ 30,000	\$ 33,671	\$ 33,671	\$ 20,000	\$ 20,000	\$ 40,000			
4111	WASTEWATER TAP FEES	\$ 21,636	\$ 12,000	\$ 4,500	\$ 20,000	\$ 8,100	\$ 20,000	\$ 8,100	\$ 20,000	\$ 9,831	\$ 9,831	\$ 6,300	\$ 6,300	\$ 12,000			
4119	RECONNECTION FEES	\$ 31,700	\$ 41,200	\$ 33,200	\$ 42,000	\$ 41,930	\$ 42,000	\$ 41,930	\$ 42,000	\$ 25,750	\$ 25,750	\$ 42,000	\$ 42,000	\$ 35,000			
4122	SALE OF MATERIALS & SUPPLIES	\$ 98	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 21,157	\$ 21,157	\$ 500	\$ 500	\$ 5,000			
4131	LATE FEE PENALTY	\$ 115,080	\$ 105,000	\$ 94,740	\$ 110,000	\$ 112,875	\$ 120,000	\$ 112,875	\$ 120,000	\$ 90,661	\$ 90,661	\$ 115,000	\$ 115,000	\$ 115,000			
4137	INTEREST ON TEMP INVESTMENTS	\$ 29,375	\$ 45,000	\$ 1,645	\$ 45,000	\$ 6,693	\$ 2,500	\$ 6,693	\$ 2,500	\$ 62,327	\$ 62,327	\$ 2,500	\$ 2,500	\$ 85,000			
4149	RETURNED CHECK FEES (NSF)	\$ 1,470	\$ 1,500	\$ 1,320	\$ 1,500	\$ 2,355	\$ 1,500	\$ 2,355	\$ 1,500	\$ 1,980	\$ 1,980	\$ 1,500	\$ 1,500	\$ 2,000			
4152	BAD DEBTS RECOVERED	\$ 2,118	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -			
4155	TURN ON FEE	\$ 50	\$ 200	\$ 50	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 200	\$ -			
4173	OPERATING TRANS/IN	\$ 200,000	\$ 1,000	\$ 304,495	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000			
4176	OTHER REVENUE	\$ 18,063	\$ 5,000	\$ 8,398	\$ 5,000	\$ 8,508	\$ 5,000	\$ 8,508	\$ 5,000	\$ 3,919	\$ 3,919	\$ 7,000	\$ 7,000	\$ 5,000			
4177	LINE EXTENSION W/S	\$ 4,204	\$ 4,000	\$ 5,225	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -			
4178	LPSS - PAYMENT FOR NEW INSTALLATIONS	\$ 89,397	\$ 120,000	\$ 60,000	\$ 90,000	\$ 96,233	\$ 80,000	\$ 96,233	\$ 80,000	\$ 88,812	\$ 88,812	\$ 80,000	\$ 80,000	\$ 90,000			
4181	INSURANCE RECOVERY	\$ 4,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,467	\$ 15,467	\$ -	\$ -	\$ -			
	TOTAL REVENUES	\$ 4,822,609	\$ 4,671,460	\$ 3,969,014	\$ 4,729,200	\$ 4,828,779	\$ 4,812,700	\$ 4,828,779	\$ 4,812,700	\$ 4,133,723	\$ 4,133,723	\$ 5,146,080	\$ 5,146,080	\$ 5,561,230			

REVENUES AND EXPENSES
ANNUAL COMPARISONS FYE 2020 - FYE 2023 WITH 2023-2024 BUDGET PREDICTIONS
(INCLUDES A 5% INCREASE TO RATES - NO INCREASE TO MINIMUM USAGE)

EXPENDITURES

ACCT #	EXPENSES	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL @ 03/31/23	BUDGET	BUDGET	BUDGET
5101	SALARIES AND WAGES	\$ 1,696,912	\$ 1,631,000	\$ 1,097,191	\$ 1,645,000	\$ 1,075,912	\$ 1,515,500	\$ 1,083,388	\$ 1,490,000	\$ 1,540,000	\$ 1,540,000
5102	SALARIES AND WAGES - OVERTIME	\$ 91,143	\$ 115,000	\$ 97,374	\$ 115,000	\$ 60,588	\$ 135,000	\$ 59,315	\$ 135,000	\$ 80,000	\$ 80,000
5104	EMPLOYEE RETIREMENT EXPENSE	\$ 105,914	\$ 98,500	\$ 68,813	\$ 95,000	\$ 76,884	\$ 113,500	\$ 99,942	\$ 128,000	\$ 150,000	\$ 150,000
5105	HEALTH SAVINGS ACCOUNT (HAS)	\$ 16,065	\$ 16,000	\$ 10,101	\$ 16,000	\$ 6,699	\$ 15,000	\$ 5,772	\$ 12,000	\$ 8,000	\$ 8,000
5107	HEALTH/LIFE INSURANCE	\$ 239,815	\$ 273,000	\$ 160,016	\$ 250,000	\$ 158,807	\$ 243,600	\$ 153,501	\$ 240,000	\$ 240,000	\$ 240,000
5110	PAYROLL TAXES EXPENSE	\$ 135,054	\$ 124,460	\$ 91,484	\$ 122,000	\$ 86,958	\$ 120,000	\$ 87,417	\$ 120,000	\$ 120,000	\$ 120,000
5113	TEXAS WORKFORCE COMM - UNEMPLOYMENT	\$ 4,961	\$ 5,600	\$ 397	\$ 5,000	\$ 4,229	\$ 5,000	\$ 22	\$ 5,000	\$ 5,000	\$ 5,000
5114	WORKERS COMP PREMIUMS	\$ 31,110	\$ 35,000	\$ 38,231	\$ 55,000	\$ 38,710	\$ 35,000	\$ 34,803	\$ 49,000	\$ 50,000	\$ 50,000
5116	LEGAL FEES	\$ 18,100	\$ 15,000	\$ 16,230	\$ 15,000	\$ 24,144	\$ 25,000	\$ 35,102	\$ 25,000	\$ 50,000	\$ 50,000
5119	BUILDING SECURITY	\$ 2,021	\$ 3,000	\$ 875	\$ 3,000	\$ 750	\$ 2,000	\$ 2,121	\$ 2,000	\$ 10,000	\$ 10,000
5120	LPSS REFUND ACCT	\$ 3,610	\$ 4,000	\$ -	\$ 4,000	\$ 3,100	\$ 4,000	\$ -	\$ 4,000	\$ 4,500	\$ 4,500
5121	SEWER TAP REFUND	\$ -	\$ 900	\$ -	\$ 900	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
5122	ENGINEERING FEES	\$ 6,857	\$ 50,000	\$ 3,327	\$ 50,000	\$ 29,641	\$ 16,000	\$ 17,745	\$ 20,000	\$ 25,000	\$ 25,000
5123	WATER TAP REFUND	\$ -	\$ 700	\$ -	\$ 700	\$ 775	\$ 700	\$ -	\$ 925	\$ 1,000	\$ 1,000
5125	AUDIT EXPENSE	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 21,500	\$ 21,500	\$ 17,250	\$ 30,000	\$ 30,000	\$ 30,000
5128	VEHICLE/EQUIPMENT - MAINT & REPAIR	\$ 31,625	\$ 30,000	\$ 27,372	\$ 30,000	\$ 20,975	\$ 46,400	\$ 27,354	\$ 40,000	\$ 40,000	\$ 40,000
5131-B	WELL #4	\$ 1,498	\$ 5,000	\$ 1,298	\$ 2,000	\$ 14,465	\$ 2,000	\$ 12,068	\$ 15,000	\$ 15,000	\$ 15,000
5131-C	WELL #5	\$ 5,430	\$ 5,000	\$ 9,001	\$ 7,000	\$ 3,061	\$ 10,000	\$ 113,384	\$ 15,000	\$ 15,000	\$ 15,000
5131-D	WELL #6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
5131-E	WATER DISTRIBUTION SYSTEM - UPGRADES/M	\$ 29,225	\$ 35,000	\$ 15,587	\$ 25,000	\$ 11,687	\$ 20,000	\$ 31,982	\$ 20,000	\$ 45,000	\$ 45,000
5131-F	WELL #7	\$ 11,372	\$ 5,000	\$ 4,647	\$ 5,000	\$ (17,074)	\$ 10,000	\$ 4,437	\$ 15,000	\$ 15,000	\$ 15,000
5132-A	OAKLANE WW TP	\$ 18,373	\$ 35,000	\$ 11,560	\$ 25,000	\$ 45,867	\$ 20,000	\$ 27,368	\$ 65,000	\$ 65,000	\$ 65,000
5132-G	WASTEWATER COLLECTION SYSTEM - UPGRADI	\$ 75,649	\$ 45,000	\$ 81,381	\$ 45,000	\$ 90,751	\$ 100,000	\$ 79,751	\$ 125,000	\$ 250,000	\$ 250,000
5133-A	LPSS - NEW INSTALLATIONS	\$ 62,513	\$ 60,000	\$ 40,919	\$ 60,000	\$ 56,564	\$ 60,000	\$ 79,403	\$ 75,000	\$ 90,000	\$ 90,000
5133-B	LPSS - MAINTENANCE/REPAIRS	\$ 49,645	\$ 75,000	\$ 40,995	\$ 50,000	\$ 57,250	\$ 50,000	\$ 50,158	\$ 75,000	\$ 75,000	\$ 75,000
5135	INFLOW AND INFILTRATION	\$ 25,744	\$ 30,000	\$ 15,116	\$ 30,000	\$ 31,544	\$ 20,000	\$ 13,624	\$ 30,000	\$ 30,000	\$ 30,000
5136	METERS - PURCHASE OF	\$ 57,861	\$ 60,000	\$ 27,348	\$ 60,000	\$ 37,156	\$ 50,000	\$ 38,023	\$ 100,000	\$ 50,000	\$ 50,000
5137	CONTRACTS - OFFICE MAINTENANCE	\$ 38,281	\$ 30,000	\$ 33,990	\$ 45,000	\$ 38,384	\$ 45,000	\$ 53,720	\$ 55,000	\$ 55,000	\$ 55,000
5140	FUELS & LUBRICANTS	\$ 56,428	\$ 35,000	\$ 48,191	\$ 50,000	\$ 32,960	\$ 55,000	\$ 47,298	\$ 60,000	\$ 65,000	\$ 65,000

REVENUES AND EXPENSES
ANNUAL COMPARISONS FYE 2020 - FYE 2023 WITH 2023-2024 BUDGET PREDICTIONS
(INCLUDES A 5% INCREASE TO RATES - NO INCREASE TO MINIMUM USAGE)

ACCT #	EXPENSES	2019-2020				2020-2021				2021-2022				2022-2023				2023-2024	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET		
5141	BUILDING/SHOP MAINTENANCE	\$ 44,009	\$ 20,000	\$ 21,092	\$ 20,000	\$ 25,782	\$ 22,000	\$ 23,365	\$ 40,000	\$ 40,000	\$ 20,000	\$ 23,365	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000			
5143	CHEMICALS - WATER	\$ 17,209	\$ 15,000	\$ 22,479	\$ 20,000	\$ 22,791	\$ 22,000	\$ 21,498	\$ 40,000	\$ 40,000	\$ 22,000	\$ 21,498	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000			
5144	CHEMICALS-SEWER	\$ 6,745	\$ 5,000	\$ 7,184	\$ 5,000	\$ 7,245	\$ 7,000	\$ 6,683	\$ 8,000	\$ 8,000	\$ 7,000	\$ 6,683	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000			
5149	LAB EXPENSE	\$ 33,149	\$ 35,000	\$ 38,564	\$ 40,000	\$ 26,124	\$ 40,000	\$ 31,625	\$ 40,000	\$ 45,000	\$ 40,000	\$ 31,625	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000			
5152	OFFICE EXPENSE - GENERAL	\$ 44,562	\$ 30,000	\$ 31,025	\$ 30,000	\$ 19,664	\$ 43,000	\$ 20,692	\$ 30,000	\$ 30,000	\$ 43,000	\$ 20,692	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			
5153	BANK CHARGES AND ADJUSTMENTS	\$ 1,051	\$ 1,000	\$ 6,484	\$ 5,000	\$ 5,727	\$ 5,000	\$ 3,915	\$ 10,000	\$ 10,000	\$ 5,000	\$ 3,915	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			
5155	POSTAGE	\$ 26,941	\$ 20,000	\$ 24,800	\$ 25,000	\$ 24,851	\$ 25,000	\$ 25,551	\$ 30,000	\$ 35,000	\$ 25,000	\$ 25,551	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000			
5158	PRINTING AND LEGAL NOTICES	\$ 8,928	\$ 6,000	\$ 11,879	\$ 6,500	\$ 6,712	\$ 15,000	\$ 7,825	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,825	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000			
5160	CREDIT BALANCE - CLEARING ACCOUNT	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 326	\$ 1,000	\$ 1,000	\$ 1,000	\$ 326	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
5161	SURETY BONDS	\$ 1,063	\$ 1,000	\$ 850	\$ 1,000	\$ 621	\$ 1,000	\$ 321	\$ 1,000	\$ 1,000	\$ 1,000	\$ 321	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
5163	CASUAL LABOR	\$ 18,012	\$ 15,000	\$ 28,789	\$ 20,000	\$ 12,025	\$ 20,000	\$ 15,436	\$ 30,000	\$ 30,000	\$ 20,000	\$ 15,436	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			
5164	TELEPHONE/COMMUNICATIONS	\$ 31,833	\$ 35,000	\$ 32,308	\$ 35,000	\$ 28,438	\$ 35,000	\$ 29,241	\$ 40,000	\$ 40,000	\$ 35,000	\$ 29,241	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000			
5165	TRAVEL/TRAINING	\$ 15,700	\$ 10,000	\$ 7,175	\$ 10,000	\$ 2,609	\$ 10,000	\$ 6,926	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,926	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			
5166	DUES/SUBSCRIPTIONS	\$ 15,822	\$ 10,000	\$ 9,412	\$ 10,500	\$ 8,567	\$ 12,000	\$ 10,286	\$ 14,000	\$ 15,000	\$ 12,000	\$ 10,286	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000			
5167	UTILITIES	\$ 217,251	\$ 220,000	\$ 234,687	\$ 220,000	\$ 180,718	\$ 230,000	\$ 250,616	\$ 250,000	\$ 344,000	\$ 230,000	\$ 250,616	\$ 250,000	\$ 250,000	\$ 344,000	\$ 344,000			
5170	ELECTION EXPENSE	\$ -	\$ -	\$ 293	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000			
5171	GARBAGE PICKUP	\$ 1,337	\$ 1,500	\$ 1,322	\$ 1,500	\$ 677	\$ 1,500	\$ 1,154	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,154	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500			
5172	TCEQ - PAYMENTS OTHER THAN PERMITS AND	\$ 3,300	\$ 1,000	\$ -	\$ 3,500	\$ (428)	\$ 3,500	\$ -	\$ 3,000	\$ 3,000	\$ 3,500	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000			
5173	BAD DEBT EXPENSE	\$ 22,055	\$ -	\$ 3,874	\$ -	\$ (126)	\$ 20,000	\$ 8,397	\$ 33,000	\$ 33,000	\$ 20,000	\$ 8,397	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000			
5174	SLUDGE DISPOSAL FEE	\$ 52,281	\$ 35,000	\$ 31,876	\$ 40,000	\$ 27,525	\$ 25,000	\$ 16,835	\$ 42,000	\$ 42,000	\$ 25,000	\$ 16,835	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000			
5175	RAILROAD EASEMENTS	\$ 3,364	\$ 3,000	\$ 4,540	\$ 3,500	\$ 1,889	\$ 3,500	\$ 2,717	\$ 3,500	\$ 4,000	\$ 3,500	\$ 2,717	\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000			
5176	EMPLOYEE UNIFORM EXPENSE	\$ 17,374	\$ 15,000	\$ 15,319	\$ 16,000	\$ 11,558	\$ 16,000	\$ 11,163	\$ 14,000	\$ 15,000	\$ 16,000	\$ 11,163	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000			
5177	INSURANCE - LIABILITY/PROPERTY	\$ 63,354	\$ 55,000	\$ 52,718	\$ 55,000	\$ 87,313	\$ 50,000	\$ 87,695	\$ 90,000	\$ 95,880	\$ 50,000	\$ 87,695	\$ 90,000	\$ 90,000	\$ 95,880	\$ 95,880			
5179	CAPITAL OUTLAY	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
5181	TOOLS (SMALL)/OTHER EQUIPMENT	\$ 33,554	\$ 15,000	\$ 25,043	\$ 19,000	\$ 18,337	\$ 25,000	\$ 15,455	\$ 25,000	\$ 25,000	\$ 25,000	\$ 15,455	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
5184	OFFICE EQUIPMENT & SOFTWARE	\$ 28,072	\$ 15,000	\$ 20,402	\$ 14,000	\$ 29,164	\$ 21,000	\$ 15,929	\$ 25,000	\$ 25,000	\$ 21,000	\$ 15,929	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
5186	FURNITURE AND FIXTURES	\$ 4,639	\$ 2,000	\$ -	\$ 3,000	\$ 4,750	\$ 3,000	\$ 867	\$ 5,000	\$ 5,000	\$ 3,000	\$ 867	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
5187	LAND & RIGHT OF WAY	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 11,333	\$ 2,000	\$ 30,000	\$ 2,000	\$ 11,333	\$ 2,000	\$ 2,000	\$ 30,000	\$ 30,000			
5190	CAPITAL OUTLAY - VEHICLES/EQUIPMENT	\$ 24,998	\$ 40,000	\$ 6,700	\$ 44,000	\$ 2,153	\$ 44,000	\$ 107,417	\$ 160,000	\$ 120,000	\$ 44,000	\$ 107,417	\$ 160,000	\$ 160,000	\$ 120,000	\$ 120,000			
5196	DRUG TESTING	\$ -	\$ 200	\$ 25	\$ 200	\$ 65	\$ 200	\$ 40	\$ 200	\$ 200	\$ 200	\$ 40	\$ 200	\$ 200	\$ 200	\$ 200			
5197	BOND HANDLING FEES	\$ 700	\$ 1,080	\$ 700	\$ 1,100	\$ 550	\$ 1,100	\$ -	\$ 1,305	\$ 1,500	\$ 1,100	\$ -	\$ 1,305	\$ 1,305	\$ 1,500	\$ 1,500			
6000	BOND PRINCIPAL	\$ 645,000	\$ 645,000	\$ 655,000	\$ 655,000	\$ 675,000	\$ 675,000	\$ 815,000	\$ 815,000	\$ 894,550	\$ 675,000	\$ 815,000	\$ 815,000	\$ 815,000	\$ 894,550	\$ 894,550			

