

*City of Lone Star Water and Sewer*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2021**

	<b>"20-'21 Budget</b>	<b>'19-'20 Budget</b>	<b>9 MOS.</b>		<b>FINAL</b>
			<b>Oct '19 - Jun '20</b>	<b>Oct '18 - Sep '19</b>	<b>Oct '17 - Sep '18</b>
<b>Income</b>					
4000 · Water Billing	396,000.00	387,000.00	263,558.53	344,816.34	396,983.85
4001 · Sewer Billing	250,000.08	250,000.08	180,020.17	243,975.61	249,096.93
<b>4200 · Other Income</b>					
4002 · Penalties Income	19,755.12	19,755.12	12,745.96	19,873.42	19,901.39
4003 · Tapping Fees	996.00	996.00	1,550.00	5,550.00	950.00
4004 · Miscellaneous Income*	80,381.04		0.00	5,700.00	0.00
4005 · Interest Income	1,311.60	1,311.60	915.59	1,387.44	1,128.84
4007 · Sludge Disposal Revenue			0.00	0.00	0.00
4008 · Cutoffs Revenue	3,996.00	3,660.00	3,450.00	3,400.00	2,925.00
4009 · Connect Fees	3,864.00	3,864.00	3,300.00	4,350.00	5,050.00
4020 · Water Sewer Transfer Fees	660.00	660.00	350.00	650.00	1,050.00
4100 · Bad Debt (Returned Check) Fees	150.00	150.00	108.00	210.00	210.00
4101 · Credit Card Fees Income	780.00	1,092.00	573.00	1,092.00	999.00
4400 · Water District Sales	24,180.96	24,180.96	20,743.69	24,424.27	24,518.50
Total 4200 · Other Income	136,074.72	55,669.68	43,736.24	66,637.13	56,732.73
49900 · Uncategorized Income				0.00	0.00
<b>Total Income</b>	<b>782,074.80</b>	<b>692,669.76</b>	<b>487,314.94</b>	<b>655,429.08</b>	<b>702,813.51</b>
<b>GROSS PROFIT</b>	<b>782,074.80</b>	<b>692,669.76</b>	<b>487,314.94</b>	<b>655,429.08</b>	<b>702,813.51</b>
<b>Expense</b>					
6100 · GRANT MATCHING FUNDS		27,500.00	9,534.29		
6150 · DONATION TO GENERAL FUND			0.00		
<b>6200 · ADMINISTRATIVE &amp; OFFICE</b>					
6210 · Bad Debt Expense	15,850.68	15,850.68	6,441.18	13,379.89	6,036.46
6219 · Bank Card Processing Fees			0.00		
6220 · Bank Fees	24.00	24.00	32.40	0.00	92.05
6223 · USDA Bond Expense - Reserve Fund	17,280.00	14,500.08	7,220.52	3,625.02	0.00
6224 · USDA Bond Expense - Repair & Replace	6,394.08	6,394.08	0.00	6,394.00	0.00
6225 · USDA Bond Expense - Interest	88,740.00	88,108.20	95,651.39	26,612.28	0.00
6226 · Attorney's Fees	5,000.04	5,000.04	0.00	0.00	0.00
6227 · Cash Short / Long	0.00	0.00	37.39	126.14	100.00
6228 · Credit Card Fees Expense	3,641.04	3,641.04	2,551.86	3,699.08	3,425.45
6230 · License Renewal Expense	4,992.00	4,992.00	2,664.32	2,664.32	3,754.26
6235 · Administrative Penalty	3,000.00	3,000.00	1,251.00	0.00	75.40
6240 · Miscellaneous Office	372.00	372.00	50.00	2,081.14	534.42
6250 · Office Equipment & Supplies	3,744.00	3,744.00	3,084.75	4,227.79	8,291.87
6255 · Postage Expense	3,036.00	3,036.00	2,018.10	3,310.84	3,365.07
6260 · Telephone Expense	3,792.00	1,576.44	0.00	3,748.10	3,705.84
<b>Total 6200 · ADMINISTRATIVE &amp; OFFICE</b>	<b>155,865.84</b>	<b>177,738.56</b>	<b>130,537.20</b>	<b>69,868.60</b>	<b>29,380.82</b>

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			9 MOS.		FINAL
	<u>"20-'21 Budget</u>	<u>'19-'20 Budget</u>	<u>Oct '19 - Jun '20</u>	<u>Oct '18 - Sep '19</u>	<u>Oct '17 - Sep '18</u>
<b>6300 · EQUIPMENT EXPENSE</b>					
6310 · Gasoline & Diesel	10,500.00	16,044.00	7,852.50	17,301.94	18,061.27
6320 · Heavy Equipment Repairs	1,500.00	1,500.00	191.72	4,368.80	105.90
6330 · John Deere Backhoe 310	3,084.00	3,084.00	600.00	2,676.39	2,423.22
6340 · Mowers	396.00	396.00	0.00	0.00	0.00
6350 · Sewer Machine Expense	300.00	300.00	1,196.61	225.00	285.63
6360 · Shop Repairs & Supplies	1,404.00	2,004.00	130.31	489.74	1,542.90
6370 · Vehicle Expense	5,004.00	5,004.00	3,417.70	7,444.25	12,262.46
<b>Total 6300 · EQUIPMENT EXPENSE</b>	<b>22,188.00</b>	<b>28,332.00</b>	<b>13,388.84</b>	<b>32,506.12</b>	<b>34,681.38</b>
<b>6400 · GENERAL EXPENSES</b>					
6410 · Operating Supplies	12,000.00	12,000.00	7,500.15	11,884.02	12,646.65
6420 · Radio Expense	900.00	900.00	647.32	831.78	914.02
6430 · Training	2,400.00	1,200.00	1,475.14	1,678.76	1,284.45
6440 · Uniform Laundering Expense	2,400.00	3,492.00	3,886.58	5,579.99	5,287.24
6450 · Water Meters Expense (incl software)	1,704.00	1,200.00	4,443.15	6,377.57	4,537.37
6460 · Water Tower Expense	6,996.00	6,996.00	0.00	3,616.74	8,939.84
<b>Total 6400 · GENERAL EXPENSES</b>	<b>26,400.00</b>	<b>25,788.00</b>	<b>17,952.34</b>	<b>29,968.86</b>	<b>33,609.57</b>
<b>6500 · LIFT STATIONS</b>					
6510 · Lift Station Alarms	516.00	516.00	381.65	501.04	418.69
6520 · Lift Station Electricity	30,504.00	30,504.00	17,256.80	29,169.83	25,206.44
6530 · Lift Station Other	0.00	0.00	0.00	0.00	0.00
6540 · Lift Station Repairs	5,004.00	9,996.00	11,411.36	12,484.93	10,885.83
<b>Total 6500 · LIFT STATIONS</b>	<b>36,024.00</b>	<b>41,016.00</b>	<b>29,049.81</b>	<b>42,155.80</b>	<b>36,510.96</b>
<b>6505 · USDA Bonds-D.S. Debt Principal</b>	<b>46,668.00</b>	<b>42,000.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6600 · Chemicals Expense</b>	<b>6,504.00</b>	<b>8,760.00</b>	<b>5,841.02</b>	<b>6,495.19</b>	<b>6,710.89</b>
<b>6650 · NE TEX MUN. WATER PURCHASED</b>	<b>98,400.00</b>	<b>98,400.00</b>	<b>71,028.16</b>	<b>103,740.60</b>	<b>93,506.40</b>
<b>6800 · PURCHASED SERVICES</b>					
6810 · Dig TESS & Others	96.00	96.00	88.35	106.40	100.70
6820 · Engineering Expense ***	1,500.00	1,500.00	0.00	0.00	0.00
6830 · Miscellaneous Purchased Service	6,000.00	7,500.00	2,910.00	11,135.41	8,171.68
6840 · Sewer Effluent Sampling-Testing	684.00	684.00	326.53	613.89	3,120.85
6860 · Water Sampling-Testing	6,996.00	6,996.00	4,746.00	9,081.00	3,996.04
6870 · IT Management	3,000.00	5,004.00	2,587.50	3,209.69	0.00
<b>Total 6800 · PURCHASED SERVICES</b>	<b>18,276.00</b>	<b>21,780.00</b>	<b>10,658.38</b>	<b>24,146.39</b>	<b>15,389.27</b>

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<b>6900 · WASTE WATER TREATMENT PLANT</b>					
6910 · Chlorine Room	4,776.00	4,776.00	2,744.92	4,069.92	3,139.75
6915 · Sludge Disposal	504.00	1,200.00	0.00	557.82	1,393.46
6920 · Stationary Equip Repairs	5,000.04	9,996.00	6,491.52	10,059.31	995.00
6930 · Supplies	1,008.00	1,008.00	2,290.11	712.23	538.30
6940 · Utilities	11,952.00	11,952.00	10,172.11	12,335.79	13,916.39
<b>Total 6900 · WASTE WATER TREATMENT PLANT</b>	<b>23,240.04</b>	<b>28,932.00</b>	<b>21,698.66</b>	<b>27,735.07</b>	<b>19,982.90</b>
<b>69800 · Uncategorized Expenses</b>					
<b>7000 · SALARY &amp; BENEFITS</b>					
7010 · Salaries Reimbursed to General	219,004.31	191,175.38	129,879.70	175,933.10	183,979.18
7020 · Employee Health & Life Insur.	32,942.70	29,282.40	17,540.32	26,860.51	23,318.72
7030 · Employee Retirement Fund	4,649.93	4,956.39	3,096.92	4,014.52	4,493.67
7040 · TML Risk Pool Insurance	19,301.46	10,269.30	8,226.62	17,029.02	16,554.27
7050 · Payroll Tax Expense	17,561.83	14,667.42	10,039.78	13,223.74	13,975.95
<b>Total 7000 · SALARY &amp; BENEFITS</b>	<b>293,460.23</b>	<b>250,350.89</b>	<b>168,783.34</b>	<b>237,060.89</b>	<b>242,321.79</b>
7060 · Depreciation Expense (for accounting purposes)	121,696.56	121,696.56	91,272.42	121,696.59	121,696.59
<b>7500 · Capital Outlay - See Below</b>					
<b>Total Expense</b>	<b>848,722.67</b>	<b>844,794.01</b>	<b>573,244.46</b>	<b>695,374.11</b>	<b>633,790.57</b>
<b>Net Operating Income</b>	<b>-66,647.87</b>	<b>-152,124.25</b>	<b>-85,929.52</b>	<b>-39,945.03</b>	<b>69,022.94</b>
<b>7500 · Capital Outlay</b>					
Sewer Jetter Machine	57,005.39	275,000.00 215,000.00	215,666.23	12,500.00	48,000.00
		4,663.52		25,572.52	8,560.00
<b>Net Capital Outlay</b>	<b>57,005.39</b>	<b>494,663.52</b>	<b>215,666.23</b>	<b>38,072.52</b>	<b>56,560.00</b>
*Liquidation of CD		*CDBG Grant	*Water Meters	Dump Truck	Back Hoe
		*Water Meters		Ford Truck	Mower
		Server			
<b>Net Income After Allowance for Capital Items</b>	<b>-\$123,653.26</b>	<b>-\$156,787.77</b>	<b>-\$85,929.52</b>	<b>-\$78,017.55</b>	<b>\$12,462.94</b>
<b>Net Operating Income w/o Depreciation Expense (7060)</b>	<b>-1,956.70</b>	<b>-35,091.21</b>	<b>5,342.90</b>	<b>43,679.04</b>	<b>134,159.53</b>

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<b>Grant Funded Projects</b>					
<b>4350 - CDBG Funds Income</b>	275,000.00	275,000.00	51,780.00	0.00	0.00
<b>CDBG Expenses (Paid from 4350 - CDBG Funds)</b>			51,780.00		
<b>Difference</b>					
<b>4360 - USDA Funds Income</b>	252,611.70	252,611.70	1,422,000.00	496,000.00	0.00
<b>USDA Expenses (Paid from 4360 - USDA Funds)</b>			1,589,795.52	227,687.32	
<b>Difference **</b>			-167,795.52	268,312.68	

\*\*Reimbursement funds were received in 18-19, but not spent until 19-20 on water meters project, hence the "deficit" for 19-20