

REVENUES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	4,420	8,840	8,840	--	8,840
3410	Charges for Services	--	--	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	1,351,645	1,285,000	1,280,000	--	1,311,500
3486	Sewer Availability Charges	49,300	28,000	50,000	--	28,000
TOTAL		1,405,365	1,321,840	1,338,840	0	1,348,340
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	Grants	385	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	18,496	9,000	8,000	--	6,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	3,565	12,250	10,000	--	1,000
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		22,446	21,250	18,000	0	7,000
TOTAL SEWER REVENUE		1,427,811	1,343,090	1,356,840	0	1,355,340

BUDGET NOTES

This fund accounts for the operation and maintenance of the sanitary sewer system. Although the fund is financially sound, a major expansion was recently completed and there is potential for large unexpected expenses from sewer main collapses.

REVENUES

3222 - rental income on agricultural land owned and used for bio-solid application.

3484 - sewer usage fees show an increase related to the rate adjustments needed to finance the new facility. A Covid19 reduction in volume.

3486 - sewer availability charges. Increasing costs and major expansion require current and future rate increases.

3960 - shows an increase for dumping fees from private septage haulers.

3965 - 2018A is receipts of settlements in the class action suit regarding the damage caused by "flushable" wipes.

EXPENDITURES

PERSONNEL: This section represents the hours worked by the Public Works employees plus benefits for three employees,

SERVICES

1120 - telephone service for the plant and lift station alarm. This shows a 2021 increase for cellular charges for the SCADA.

1132 - depreciation, which is not current cash expenditures.

1136 - treatment plant and lift station electric along with natural gas for the plant and a portion of the shop utilities.

1142 - engineering costs for consultations and minor projects.

1143 - primarily for share of audit expenses.

1144 - influent and effluent testing and well monitoring testing.

1145 - contract hauling of the bio-solids in the future when the reed beds are full.

1150 - allocated share of liability, property, and vehicle and workers compensation insurance.

1154 - maintenance and repair on the plant. collection system and the department equipment. Increase in 2018A for sinkhole

EXPENDITURES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
	Full-time Salaries	223,855	226,800	238,020	--	242,779
	Part-time & Seasonal Salaries	--	1,095	1,145	--	1,169
	Overtime Salaries	4,191	7,300	7,695	--	7,851
	Fringe Benefits	82,665	85,655	95,040	--	97,348
TOTAL PERSONNEL		310,711	320,850	341,900	0	349,147
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	--	75	75	--	100
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	3,162	3,650	6,750	--	7,500
1132	Depreciation	640,826	602,000	642,000	--	640,000
1136	Utilities	98,484	105,000	102,500	--	100,000
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	4,836	3,000	4,250	--	4,250
1143	Other Expert and Professional	4,900	11,700	--	--	6,500
1144	Sewer Testing & Monitoring	26,916	28,000	27,000	--	30,000
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	24,737	27,000	29,000	--	30,000
1154	Maintenance and Repair	84,502	100,000	100,000	--	100,000
1158	Memberships & Subscriptions	830	950	950	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	500	500	--	500
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	9,389	9,400	10,000	17,640	10,000
1188	Travel - Mileage	--	75	75	--	75
1189	Training - Registration	2,421	2,500	4,500	--	2,500
1190	Lodging, Meals & Per Diem	15	150	150	--	150
1195	Safety Materials and Training	--	250	250	--	250
TOTAL SERVICES		901,018	894,250	928,000	17,640	931,825

Sanitary Sewer Expenditures Continued on Following Page

EXPENDITURES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	1,810	2,000	2,500	--	2,500
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	2,903	3,250	3,250	--	3,750
1338	Gasoline	2,212	2,200	2,500	--	2,750
1340	General Supplies	13,328	7,250	7,250	--	14,500
1342	Lab Supplies and Expenses	8,758	5,000	5,000	--	5,000
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	829	500	500	--	500
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	249	500	500	--	2,400
1392	Chemical Supplies	76,419	80,000	80,000	--	96,000
TOTAL SUPPLIES		106,508	100,700	101,500	0	127,400
1501	Land	--	--	--	--	--
1502	Improvements	--	--	36,000	--	182,000
1510	Equipment	--	321,500	178,000	--	31,400
TOTAL CAPITAL OUTLAY		0	321,500	214,000	0	213,400
1601	Principal - Loans	--	415,000	430,000	--	303,000
1610	Interest - Loans	279,574	278,500	263,000	--	244,903
TOTAL DEBT SERVICE		279,574	693,500	693,000	0	547,903
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	267	--	--	--	--
TOTAL OTHER		267	0	0	0	0
TOTAL SEWER EXPENDITURES		1,598,078	2,330,800	2,278,400	17,640	2,169,675

REVENUES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	--	--	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Trunk Fee Revenues	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	5,116	1,500	1,200	--	1,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		5,116	1,500	1,200	0	1,000
TOTAL TRUNK REVENUE		5,116	1,500	1,200	0	1,000

BUDGET NOTES

This fund accounts for the transactions of sanitary sewer trunk fees. Trunk fees are established to collect money from land development that benefits from prior infrastructure improvements as that land is developed.

REVENUES

3482 - trunk fee collected on land as developed.

3950 - interest income.

EXPENDITURES

PERSONNEL

This fund is for the collection of fees and disbursement of the money for debt service as needed. As such there is no personnel expenses incurred.

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	--	--	--	--	--
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1132	Depreciation	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1158	Memberships & Subscriptions	--	--	--	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
1190	Lodging, Meals & Per Diem	--	--	--	--	--
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0

Sewer Trunk Fund Expenditures Continued on Following Page

EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL TRUNK EXPENDITURES		0	0	0	0	0